

## Cheney School District No.360

## BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	70,626,832	472,924	9,799,166	2,183,556	407,844
Total Appropriation (Expenditures)	70,826,908	474,547	9,812,944	6,758,783	900,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-200,076	-1,623	-13,778	-4,575,227	-492,156
Beginning Total Fund Balance	5,884,438	368,780	4,238,240	4,861,181	761,643
Ending Total Fund Balance	5,684,362	367,157	4,224,462	285,954	269,487

**SECTION B: EXCESS LEVIES FOR 2021  
COLLECTION**

Excess levies approved by voters for 2021 collection	7,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2021 collection after rollback	7,000,000	XXXX	9,150,000	2,189,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

## Cheney School District No.360

## GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	4,898.17		5,056.28		5,100.00	
FTE Certificated Employees	371.839		392.817		393.355	
FTE Classified Employees	210.460		217.966		232.472	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	65,777,434		69,364,490		70,626,832	
Total Expenditures	64,152,537		70,535,429		70,826,908	
Total Beginning Fund Balance	5,952,884		6,222,434		5,884,438	
Total Ending Fund Balance	7,577,780		5,051,495		5,684,362	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	32,814,037	51.15	37,943,693	53.79	37,618,314	53.11
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	11,938,756	18.61	12,099,454	17.15	11,732,699	16.57
Vocational Instruction	1,657,599	2.58	1,847,940	2.62	2,515,302	3.55
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	4,099,289	6.39	4,406,301	6.25	4,350,343	6.14
Other Instructional Programs	583,797	0.91	681,262	0.97	641,898	0.91
Community Services	62,081	0.10	60,000	0.09	60,000	0.08
Support Services	12,996,979	20.26	13,496,779	19.13	13,908,352	19.64
Total - Program Groups	64,152,537	100.00	70,535,429	100.00	70,826,908	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	39,519,767	61.60	44,034,643	62.43	43,257,729	61.08
Teaching Support	7,062,519	11.01	8,361,194	11.85	8,980,158	12.68
Other Supportive Activities	10,507,345	16.38	10,875,570	15.42	11,264,135	15.90
Building Administration	3,235,779	5.04	3,356,952	4.76	3,546,222	5.01
Central Administration	3,709,150	5.78	3,907,070	5.54	3,778,664	5.34
Total - Activity Groups	64,152,537	100.00	70,535,429	100.00	70,826,908	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	29,078,376	45.33	30,902,956	43.81	31,030,738	43.81
Classified Salaries	10,386,244	16.19	10,174,315	14.42	10,617,266	14.99

## Cheney School District No.360

## GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	15,421,733	24.04	18,970,714	26.90	18,655,431	26.34
Supplies, Instructional Resources and Noncapitalized Items	3,395,011	5.29	4,642,280	6.58	5,067,191	7.15
Purchased Services	5,497,225	8.57	5,243,074	7.43	4,814,336	6.80
Travel	170,486	0.27	194,090	0.28	233,946	0.33
Capital Outlay	203,463	0.32	408,000	0.58	408,000	0.58
Total - Objects	64,152,537	100.00	70,535,429	100.00	70,826,908	100.00

## Cheney School District No.360

## FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	396.80	399.00	373.00
2. Grade 1	386.60	403.00	392.00
3. Grade 2	393.40	391.00	408.00
4. Grade 3	399.52	395.00	380.00
5. Grade 4	359.84	401.80	401.00
6. Grade 5	364.10	363.05	396.00
7. Grade 6	430.61	367.02	395.00
8. Grade 7	384.60	435.50	372.00
9. Grade 8	372.19	385.00	454.00
10. Grade 9	334.89	377.65	368.00
11. Grade 10	349.87	335.48	352.00
12. Grade 11 (excluding Running Start)	280.73	313.94	302.00
13. Grade 12 (excluding Running Start)	224.75	253.41	279.00
14. SUBTOTAL	4,677.90	4,820.85	4,872.00
15. Running Start	93.90	100.00	47.00
16. Dropout Reengagement Enrollment	14.47	13.00	16.00
17. ALE Enrollment	111.90	122.43	165.00
18. TOTAL K-12	4,898.17	5,056.28	5,100.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	371.839	392.817	393.355
2. General Fund FTE Classified Employees /4	210.460	217.966	232.472

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

## Cheney School District No.360

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	7,518,048	6,128,880	6,630,460
2000   Local Nontax Support	921,659	927,000	871,500
3000   State, General Purpose	41,424,529	44,727,221	45,504,569
4000   State, Special Purpose	12,396,874	13,439,071	13,198,393
5000   Federal, General Purpose	12,723	0	0
6000   Federal, Special Purpose	3,474,480	3,212,154	3,735,982
7000   Revenues from Other School Districts	24,672	30,000	30,000
8000   Revenues from Other Entities	4,450	900,164	655,928
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>65,777,434</b>	<b>69,364,490</b>	<b>70,626,832</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	32,814,037	37,943,693	37,618,314
10   Federal Stimulus	0	0	0
20   Special Education Instruction	11,938,756	12,099,454	11,732,699
30   Vocational Education Instruction	1,657,599	1,847,940	2,515,302
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	4,099,289	4,406,301	4,350,343
70   Other Instructional Programs	583,797	681,262	641,898
80   Community Services	62,081	60,000	60,000
90   Support Services	12,996,979	13,496,779	13,908,352
<b>B. TOTAL EXPENDITURES</b>	<b>64,152,537</b>	<b>70,535,429</b>	<b>70,826,908</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>1,624,897</b>	<b>-1,170,939</b>	<b>-200,076</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	111,233	100,000	100,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

## Cheney School District No.360

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	930,152	500,000	500,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	130,160	500,000	500,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	288,297	320,000	320,000
G.L.890 Unassigned Fund Balance	1,606,704	1,597,503	996,213
G.L.891 Unassigned to Minimum Fund Balance Policy		3,204,931	3,468,225
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>5,952,884</b>	<b>6,222,434</b>	<b>5,884,438</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	394,124	0	100,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,652,439	500,000	500,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	130,160	500,000	130,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	328,970	320,000	320,000
G.L.890 Unassigned Fund Balance	1,783,220	263,271	1,103,021
G.L.891 Unassigned to Minimum Fund Balance Policy	3,288,867	3,468,224	3,531,341
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>7,577,780</b>	<b>5,051,495</b>	<b>5,684,362</b>

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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**SUMMARY OF GENERAL FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

## Cheney School District No.360

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Tax	7,516,923	6,128,880	6,630,460
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	1,124	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>7,518,048</b>	<b>6,128,880</b>	<b>6,630,460</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	110,125	125,000	125,000
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skill Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	0	0	0
2186   Community School Tuition and Fees	0	0	0
2188   Childcare Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	5,804	8,000	8,000
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	35,082	30,000	30,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	422,867	399,500	411,000
2300   Investment Earnings	147,145	80,000	70,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	25,740	20,000	20,000
2600   Fines and Damages	4,287	4,000	2,000
2700   Rentals and Leases	35,871	32,500	32,500
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	134,738	178,000	148,000
2910   E-Rate	0	50,000	25,000
2998   Local School Food Services-non NSLP	XXXXX	XXXXX	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>921,659</b>	<b>927,000</b>	<b>871,500</b>



## Cheney School District No.360

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	38,341,536	41,477,813	42,799,352
3121   Special Education--General Apportionment	1,636,930	1,632,346	1,745,045
3300   Local Effort Assistance	1,446,063	1,617,062	960,172
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>41,424,529</b>	<b>44,727,221</b>	<b>45,504,569</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	348	0	0
4121   Special Education	5,961,093	6,553,715	6,866,391
4122   Special Ed-Infants and Toddlers-State	708,949	777,696	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	1,801,395	2,044,635	1,986,615
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	620,442	702,380	927,070
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	264,802	313,052	318,440
4174   Highly Capable	128,554	138,878	143,043
4188   Childcare	0	0	0
4198   School Food Services	37,577	35,000	37,019
4199   Transportation--Operations	2,873,715	2,873,715	2,919,815
4300   Other State Agencies, Unassigned	0	0	0
4321   Special Education--Other State Agencies	0	0	0
4322   Special Education-Infants and Toddlers-State	0	0	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	0	0	0
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>12,396,874</b>	<b>13,439,071</b>	<b>13,198,393</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0

## Cheney School District No.360

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0
5400   Federal in lieu of Taxes	12,723	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>12,723</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	0	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	900,146	903,700	914,044
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	27,489	27,862	29,955
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	889,336	858,121	869,104
6152   School Improve, Fed Other Title Grants under ESEA, Fed	341,853	213,125	283,892
6153   Migrant ESEA Migrant, Federal	0	0	0
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	14,102	19,346	28,987
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	12,177	30,000	330,000
6198   School Food Services	1,160,757	1,045,000	1,165,000
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224   Special Education--Supplemental	0	0	0

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## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	0	0	0
6276   Targeted Assistance	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	0	0	0
6318   Federal Stimulus--Competitive Grants	XXXXX	0	0
6321   Special Education--Medicaid Reimbursement	0	0	0
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0

## Cheney School District No.360

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	128,621	115,000	115,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>3,474,480</b>	<b>3,212,154</b>	<b>3,735,982</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	0	0	0
7145   Skill Center	0	0	0
7189   Other Community Services	0	0	0
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	24,672	30,000	30,000
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>24,672</b>	<b>30,000</b>	<b>30,000</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	4,450	1,500	1,500
8500   Nonfederal, ESD	0	898,664	654,428
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0

## Cheney School District No.360

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>4,450</b>	<b>900,164</b>	<b>655,928</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>65,777,434</b>	<b>69,364,490</b>	<b>70,626,832</b>

## Cheney School District No.360

## EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	32,192,581	37,256,698	36,776,517
02   Alternative Learning Experience	511,335	626,995	721,797
03   Basic Education - Dropout Reengagement	110,121	60,000	120,000
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>32,814,037</b>	<b>37,943,693</b>	<b>37,618,314</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	XXXXXX	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	10,374,268	10,098,691	10,797,067
22   Special Education, Infants and Toddlers, State	652,628	1,158,252	26,232
24   Special Education, Supplemental, Federal	911,861	842,511	909,400
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>11,938,756</b>	<b>12,099,454</b>	<b>11,732,699</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	1,454,320	1,643,181	2,181,384
34   Middle School Career and Technical Education, State	176,447	177,563	304,846
38   Vocational, Federal	26,832	27,196	29,072
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>1,657,599</b>	<b>1,847,940</b>	<b>2,515,302</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
47   Skill Center - Facility Upgrades	XXXXXX	0	0
47   Skill Center-Facility Upgrades	0	XXXXXX	XXXXXX
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	896,656	985,113	835,373
52   Other Title Grants under ESEA-Federal	332,662	312,401	324,629
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	1,984,893	2,133,036	1,920,863

## Cheney School District No.360

## EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	593,415	677,798	792,593
59   Institutions - Juveniles in Adult Jails	0	0	0
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	0	0	0
64   Limited English Proficiency, Federal	8,631	19,000	28,000
65   Transitional Bilingual, State	283,032	278,953	448,885
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>4,099,289</b>	<b>4,406,301</b>	<b>4,350,343</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	149,785	214,553	217,807
75   Professional Development, State	0	0	XXXXX
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	434,012	466,709	424,091
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>583,797</b>	<b>681,262</b>	<b>641,898</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Child Care	0	0	0
89   Other Community Services	62,081	60,000	60,000
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>62,081</b>	<b>60,000</b>	<b>60,000</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	8,222,288	8,708,642	9,048,714
98   School Food Services	2,071,371	1,901,056	2,033,241
99   Pupil Transportation	2,703,320	2,887,081	2,826,397
<b>90   TOTAL SUPPORT SERVICES</b>	<b>12,996,979</b>	<b>13,496,779</b>	<b>13,908,352</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>64,152,537</b>	<b>70,535,429</b>	<b>70,826,908</b>

## Cheney School District No.360

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
01   Basic Education	36,776,517	367,572		20,958,013	2,146,125	9,413,120	2,232,379	1,563,844	79,464	16,000
02   ALE	721,797	126		378,964	59,709	188,478	36,906	57,550	64	0
03   Basic Education - Dropout Reengagement	120,000	0		0	0	0	0	120,000	0	0
TOTAL REGULAR INSTRUCTION	37,618,314	367,698		21,336,977	2,205,834	9,601,598	2,269,285	1,741,394	79,528	16,000
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	10,797,067	3,500		4,925,170	2,211,216	3,620,271	16,012	14,198	6,700	0
22   Sp Ed, I&T, St	26,232	0		0	20,500	5,732	0	0	0	0
24   Sp Ed, Sup, Fed	909,400	0		528,226	29,544	224,630	52,000	75,000	0	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	11,732,699	3,500		5,453,396	2,261,260	3,850,633	68,012	89,198	6,700	0
31   Voc, Basic, St	2,181,384	3,500		1,149,896	54,496	487,521	404,471	21,500	20,000	40,000
34   MidSchCar/Tec	304,846	0		107,202	0	46,497	151,147	0	0	0
38   Voc, Fed	29,072	0		0	0	0	2,072	7,000	20,000	0
39   Voc, Other	0	0		0	0	0	0	0	0	0



## Cheney School District No.360

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,515,302	3,500		1,257,098	54,496	534,018	557,690	28,500	40,000	40,000
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47   Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51   ESEA Disadvantaged, Federal	835,373	0		519,564	23,349	216,472	11,363	64,407	218	0
52   Other Title Grants under ESEA -Federal	324,629	0	0	135,000	0	30,498	31,290	89,841	38,000	0
53   ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	1,920,863	0		1,136,781	195,306	586,776	0	2,000	0	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	792,593	0		296,574	188,734	200,525	57,944	25,816	13,000	10,000
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	28,000	0		0	0	0	7,000	14,000	7,000	0
65   Tran Biling, St	448,885	0		258,492	44,199	144,194	1,000	500	500	0
67   Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

## Cheney School District No.360

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
68   Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	4,350,343	0	0	2,346,411	451,588	1,178,465	108,597	196,564	58,718	10,000
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	217,807	2,000		108,051	0	42,148	61,608	4,000	0	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	424,091	500		218,005	56,066	126,135	5,385	18,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	641,898	2,500		326,056	56,066	168,283	66,993	22,000	0	0
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0
88   Child Care	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	60,000	60,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	60,000	60,000	0	0	0	0	0	0	0	0
97   Distwide Suppt	9,048,714	0	-50,000	310,800	3,381,705	1,735,815	725,514	2,634,380	44,500	266,000
98   Schl Food Serv	2,033,241	0	0	0	693,838	475,003	856,100	2,800	500	5,000
99   Pupil Transp	2,826,397	0	-387,198	0	1,512,479	1,111,616	415,000	99,500	4,000	71,000
TOTAL SUPPORT SERVICES	13,908,352	0	-437,198	310,800	5,588,022	3,322,434	1,996,614	2,736,680	49,000	342,000

## Cheney School District No.360

## PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
OBJECT TOTALS	70,826,908	437,198	-437,198	31,030,738	10,617,266	18,655,431	5,067,191	4,814,336	233,946	408,000

## Cheney School District No.360

## SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	460,648	XXXXX	542,717	XXXXX	437,198	XXXXX
(1) Credit Transfers	-460,648	XXXXX	-542,717	XXXXX	-437,198	XXXXX
(2) Certificated Salaries	29,078,376	45.33	30,902,956	43.81	31,030,738	43.81
(3) Classified Salaries	10,386,244	16.19	10,174,315	14.42	10,617,266	14.99
(4) Employee Benefits and Payroll Taxes	15,421,733	24.04	18,970,714	26.90	18,655,431	26.34
(5) Supplies and Materials	3,395,011	5.29	4,642,280	6.58	5,067,191	7.15
(7) Purchased Services	5,497,225	8.57	5,243,074	7.43	4,814,336	6.80
(8) Travel	170,486	0.27	194,090	0.28	233,946	0.33
(9) Capital Outlay	203,463	0.32	408,000	0.58	408,000	0.58
<b>TOTAL EXPENDITURES</b>	<b>64,152,537</b>	<b>100.00</b>	<b>70,535,429</b>	<b>100.00</b>	<b>70,826,908</b>	<b>100.00</b>

## Cheney School District No.360

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	37,066,940	57.78	41,713,304	59.14	41,517,815	58.62
28   Extracur	1,781,277	2.78	1,721,339	2.44	1,737,914	2.45
29   Pmt to SD	671,550	1.05	600,000	0.85	2,000	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>39,519,767</b>	<b>61.60</b>	<b>44,034,643</b>	<b>62.43</b>	<b>43,257,729</b>	<b>61.08</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	615,885	0.96	488,338	0.69	516,029	0.73
24   Guid/Coun	1,707,208	2.66	1,688,630	2.39	1,916,786	2.71
25   Pupil M/S	584,336	0.91	944,403	1.34	698,190	0.99
26   Health	3,502,416	5.46	3,384,108	4.80	3,410,184	4.81
31   InstProDev	619,458	0.97	806,293	1.14	1,173,114	1.66
32   Inst Tech	32,467	0.05	0	0.00	4,000	0.01
33   Curriculum	748	0.00	500,000	0.71	507,000	0.72
34   Prof Lrng St	117,977	0.18	549,422	0.78	754,855	1.07
<b>TOTAL TEACHING SUPPORT</b>	<b>7,062,519</b>	<b>11.01</b>	<b>8,361,194</b>	<b>11.85</b>	<b>8,980,158</b>	<b>12.68</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	1,028,495	1.60	832,000	1.18	725,000	1.02
44   Operation	955,974	1.49	972,804	1.38	1,199,893	1.69
49   Transfers	-24,726	-0.04	0	0.00	0	0.00
52   Operation	2,052,583	3.20	2,486,695	3.53	2,399,510	3.39
53   Maintnce	595,589	0.93	403,626	0.57	435,260	0.61
56   Insurance	83,162	0.13	85,000	0.12	85,000	0.12
59   Transfers	-427,420	-0.67	-492,717	-0.70	-387,198	-0.55
62   Grnd Mnt	627,889	0.98	837,427	1.19	818,956	1.16
63   Oper Bldg	1,840,679	2.87	1,869,143	2.65	1,998,526	2.82
64   Maintnce	991,082	1.54	973,347	1.38	1,043,184	1.47
65   Utilities	1,155,248	1.80	1,041,000	1.48	950,000	1.34
67   Bldg Secu	0	0.00	0	0.00	0	0.00
68   Insurance	484,812	0.76	500,000	0.71	700,000	0.99
72   Info Sys	934,446	1.46	1,109,124	1.57	1,115,004	1.57
73   Printing	55,854	0.09	87,121	0.12	10,000	0.01
74   Warehouse	1,326	0.00	5,000	0.01	5,000	0.01
75   Mtr Pool	127,626	0.20	106,000	0.15	106,000	0.15
83   Interest	0	0.00	0	0.00	0	0.00

## Cheney School District No.360

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
84   Principal	0	0.00	0	0.00	0	0.00
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	24,726	0.04	60,000	0.09	60,000	0.08
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>10,507,345</b>	<b>16.38</b>	<b>10,875,570</b>	<b>15.42</b>	<b>11,264,135</b>	<b>15.90</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	3,235,779	5.04	3,356,952	4.76	3,546,222	5.01
<b>TOTAL UNIT ADMINISTRATION</b>	<b>3,235,779</b>	<b>5.04</b>	<b>3,356,952</b>	<b>4.76</b>	<b>3,546,222</b>	<b>5.01</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	62,531	0.10	183,000	0.26	183,000	0.26
12   Supt Off	419,196	0.65	435,939	0.62	438,363	0.62
13   Busns Off	700,796	1.09	752,059	1.07	755,118	1.07
14   HR	494,312	0.77	467,640	0.66	551,751	0.78
15   Pblc Rltn	1,000	0.00	0	0.00	30,600	0.04
21   Supv Inst	1,194,789	1.86	1,225,861	1.74	1,074,447	1.52
41   Supervisn	111,628	0.17	96,252	0.14	108,348	0.15
51   Supervisn	399,407	0.62	404,477	0.57	293,825	0.41
61   Supv Bldg	325,491	0.51	341,842	0.48	343,212	0.48
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>3,709,150</b>	<b>5.78</b>	<b>3,907,070</b>	<b>5.54</b>	<b>3,778,664</b>	<b>5.34</b>
<b>TOTAL EXPENDITURES</b>	<b>64,152,537</b>	<b>100.00</b>	<b>70,535,429</b>	<b>100.00</b>	<b>70,826,908</b>	<b>100.00</b>

## Cheney School District No. 360

## SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	316.600	80.49	87.841	37.79
28   Extracurricular	1.000	0.25	0.000	0.00
TOTAL TEACHING ACTIVITIES	317.600	80.74	87.841	37.79
<b>TEACHING SUPPORT</b>				
22   Learning Resources	3.250	0.83	2.383	1.03
24   Guidance and Counseling	17.500	4.45	1.635	0.70
25   Pupil Management and Safety	0.000	0.00	8.832	3.80
26   Health/Related Services	29.005	7.37	5.334	2.29
31   InstProDev	2.000	0.51	0.000	0.00
34   Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	51.755	13.16	18.184	7.82
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	15.857	6.82
52   Operations	XXXXX	XXXXX	24.842	10.69
53   Maintenance	XXXXX	XXXXX	4.365	1.88
62   Grounds--Maintenance	XXXXX	XXXXX	6.000	2.58
63   Operation of Buildings	XXXXX	XXXXX	28.835	12.40
64   Maintenance	XXXXX	XXXXX	9.000	3.87
72   Information Systems	0.000	0.00	3.000	1.29
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	91.899	39.53
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	17.000	4.32	11.240	4.83
TOTAL UNIT ADMINISTRATION	17.000	4.32	11.240	4.83
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.25	1.000	0.43
13   Business Office	0.000	0.00	6.813	2.93
14   Human Resources	1.000	0.25	4.000	1.72
15   Public Relations	0.000	0.00	0.500	0.22
21   Supervision - Instruction	5.000	1.27	3.495	1.50
41   Supervision - Nutrition Services	0.000	0.00	1.000	0.43
51   Supervision - Transportation	0.000	0.00	3.000	1.29

## Cheney School District No. 360

## SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
61   Supervision - Building	0.000	0.00	3.500	1.51
TOTAL CENTRAL ADMINISTRATION	7.000	1.78	23.308	10.03
<b>TOTAL FTE STAFF</b>	<b>393.355</b>	<b>100.00</b>	<b>232.472</b>	<b>100.00</b>

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



## Cheney School District No.360

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES</b>			
100   General Student Body	137,581	141,525	130,129
200   Athletics	133,538	151,382	192,549
300   Classes	5,775	0	6,100
400   Clubs	138,115	227,422	138,366
600   Private Moneys	6,175	1,550	5,780
<b>A. TOTAL REVENUES</b>	<b>421,184</b>	<b>521,879</b>	<b>472,924</b>
<b>EXPENDITURES</b>			
100   General Student Body	61,504	63,400	80,042
200   Athletics	151,229	173,606	200,753
300   Classes	18,724	27,165	29,254
400   Clubs	182,956	259,441	158,651
600   Private Moneys	7,931	2,747	5,847
<b>B. TOTAL EXPENDITURES</b>	<b>422,344</b>	<b>526,359</b>	<b>474,547</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>-1,160</b>	<b>-4,480</b>	<b>-1,623</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	385,459	363,917	368,780
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>385,459</b>	<b>363,917</b>	<b>368,780</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	384,299	359,437	367,157
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>384,299</b>	<b>359,437</b>	<b>367,157</b>

### SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Form F-195

## Cheney School District No.360

## SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	8,839,133	9,043,258	9,013,916
2000   Local Nontax Support	64,476	30,000	17,250
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	777,657	761,500	768,000
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>9,681,266</b>	<b>9,834,758</b>	<b>9,799,166</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	4,615,000	5,120,000	5,680,000
Interest on Bonds	4,508,874	4,338,230	4,127,944
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,500	5,000	5,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>9,125,374</b>	<b>9,463,230</b>	<b>9,812,944</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)</b>	<b>555,892</b>	<b>371,528</b>	<b>-13,778</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,826,889	3,312,144	4,238,240
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>3,826,889</b>	<b>3,312,144</b>	<b>4,238,240</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,382,781	3,683,672	4,224,462
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Cheney School District No.360

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	4,382,781	3,683,672	4,224,462

## Cheney School District No.360

## DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	8,833,413	9,043,258	9,013,916
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	5,720	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>8,839,133</b>	<b>9,043,258</b>	<b>9,013,916</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	64,476	30,000	17,250
2450   Other Interest Earnings	XXXXX	XXXXX	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>64,476</b>	<b>30,000</b>	<b>17,250</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	11,248	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	766,409	761,500	768,000
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>777,657</b>	<b>761,500</b>	<b>768,000</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>9,681,266</b>	<b>9,834,758</b>	<b>9,799,166</b>

## Cheney School District No.360

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	30	0	2,108,556
2000   Local Nontax Support	569,011	250,000	75,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	125,664	10,114,367	0
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>694,705</b>	<b>10,364,367</b>	<b>2,183,556</b>
<b>EXPENDITURES</b>			
10   Sites	127,660	810,636	1,700,000
20   Buildings	31,959,668	29,382,789	2,225,018
30   Equipment	17,968	46,067	2,833,765
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	XXXXX	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>32,105,297</b>	<b>30,239,492</b>	<b>6,758,783</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-31,410,592</b>	<b>-19,875,125</b>	<b>-4,575,227</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items		0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	40,126,036	17,058,167	0
G.L.862 Committed from Levy Proceeds	64,035	46,067	1,881,140
G.L.863 Restricted from State Proceeds	844,178	844,193	1,747,473

## Cheney School District No.360

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,435,925	1,926,698	1,232,568
G.L.890 Unassigned Fund Balance	1,723,915	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>42,470,174</b>	<b>19,875,125</b>	<b>4,861,181</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	8,507,416	0	0
G.L.862 Committed from Levy Proceeds	46,097	0	285,954
G.L.863 Restricted from State Proceeds	782,154	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,723,915	0	0
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>11,059,583</b>	<b>0</b>	<b>285,954</b>

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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

## Cheney School District No.360

## CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Tax	30	0	2,108,556
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>30</b>	<b>0</b>	<b>2,108,556</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	564,563	250,000	75,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	4,447	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>569,011</b>	<b>250,000</b>	<b>75,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	125,664	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	0	10,114,367	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>125,664</b>	<b>10,114,367</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0



## Cheney School District No.360

## CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6140   Impact Aid-Construction	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6240   Impact Aid-Construction	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6340   Impact Aid-Construction	0	0	0
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>694,705</b>	<b>10,364,367</b>	<b>2,183,556</b>

## Cheney School District No.360

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	31	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	11,266	5,000	11,276
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	533,129	531,238	396,568
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>544,426</b>	<b>536,238</b>	<b>407,844</b>

## Cheney School District No.360

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>544,426</b>	<b>536,238</b>	<b>407,844</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	740,030	890,000	900,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>740,030</b>	<b>890,000</b>	<b>900,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>-195,603</b>	<b>-353,762</b>	<b>-492,156</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	957,247	756,851	761,643
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>957,247</b>	<b>756,851</b>	<b>761,643</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	761,643	403,089	269,487
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

## Cheney School District No.360

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>761,643</b>	<b>403,089</b>	<b>269,487</b>

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.