

E.S.D. 101

F-196 Annual Financial Statements

COUNTY: 32 Spokane

Fiscal Year 2010-2011

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2011-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Year Ended August 31, 2011-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Assets

Statement of Changes in Fiduciary Net Assets

Schedule of Long-Term Debt

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

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

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2010-2011

CERTIFICATION

The Annual Financial Statements (Report F-196) for Cheney School District No. 360 of Spokane County for the fiscal year ended August 31, 2011, 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, 2010-August 31, 2011

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	37,405,079.52	388,656.06	4,482,584.43	19,747,390.28	339,692.27	0.00	62,363,402.56
Total Expenditures	37,721,976.05	338,870.49	5,120,282.00	25,705,238.19	513,523.87	0.00	69,399,890.60
Other Financing Uses	0.00		0.00	82,585.31	0.00		82,585.31
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-316,896.53	49,785.57	-637,697.57	-6,040,433.22	-173,831.60	0.00	-7,119,073.35
Beginning Total Fund Balance	2,962,350.57	191,054.06	5,469,160.77	50,750,520.40	591,398.60		59,964,484.40
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00		0.00
Ending Total Fund Balance	2,645,454.04	240,839.63	4,831,463.20	44,710,087.18	417,567.00	0.00	52,845,411.05

E.S.D. 101

Balance Sheet

COUNTY: 32 Spokane

Governmental Funds

August 31, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	3,130,472.69	248,415.04	4,831,463.20	53,752,564.25	417,567.00	0.00	62,380,482.18
Minus Warrants Outstanding	-1,109,602.32	-15,959.00	0.00	-4,119,972.71	0.00	0.00	-5,245,534.03
Taxes Receivable	3,545,948.94		2,542,934.28	94,512.66	1,332.32		6,184,728.20
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	227,670.12	0.00	0.00	0.00	0.00	0.00	227,670.12
Accounts Receivable	30,542.74	0.00	0.00	0.00	0.00	0.00	30,542.74
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	14,385.43	0.00					14,385.43
Prepaid Items	500,796.47	12,306.68		0.00	0.00	0.00	513,103.15
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	6,340,214.07	244,762.72	7,374,397.48	49,727,104.20	418,899.32	0.00	64,105,377.79
LIABILITIES:							
Accounts Payable	105,309.80	3,923.09	0.00	4,922,504.36	0.00	0.00	5,031,737.25
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	23,305.18	0.00		0.00			23,305.18
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	20,196.11	0.00		0.00			20,196.11
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

E.S.D. 101

Balance Sheet

COUNTY: 32 Spokane

Governmental Funds

August 31, 2011

	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	3,545,948.94	0.00	2,542,934.28	94,512.66	1,332.32	0.00	6,184,728.20
TOTAL LIABILITIES	3,694,760.03	3,923.09	2,542,934.28	5,017,017.02	1,332.32	0.00	11,259,966.74
FUND BALANCE:							
Nonspendable Fund Balance	14,385.43	0.00	0.00	0.00	0.00	0.00	14,385.43
Restricted Fund Balance	16,519.00	0.00	0.00	44,482,807.90	0.00	0.00	44,499,326.90
Committed Fund Balance	1,960,000.00	0.00	0.00	0.00	0.00	0.00	1,960,000.00
Assigned Fund Balance	377,389.00	240,839.63	4,831,463.20	227,279.28	417,567.00	0.00	6,094,538.11
Unassigned Fund Balance	277,160.61	0.00	0.00	0.00	0.00	0.00	277,160.61
TOTAL FUND BALANCE	2,645,454.04	240,839.63	4,831,463.20	44,710,087.18	417,567.00	0.00	52,845,411.05
TOTAL LIABILITIES AND FUND BALANCE	6,340,214.07	244,762.72	7,374,397.48	49,727,104.20	418,899.32	0.00	64,105,377.79

E.S.D. 101

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 32 Spokane

Governmental Funds

For the Year Ended August 31, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	7,939,211.14	388,656.06	4,002,535.50	2,339,265.28	16,674.27		14,686,342.25
State	25,094,173.02		0.00	0.00	310,539.30		25,404,712.32
Federal	2,865,497.15		480,048.93	0.00	10,138.70		3,355,684.78
Federal Stimulus	1,366,093.32						1,366,093.32
Other	57,519.58			0.00	0.00	0.00	57,519.58
TOTAL REVENUES	37,322,494.21	388,656.06	4,482,584.43	2,339,265.28	337,352.27	0.00	44,870,352.25
EXPENDITURES:							
CURRENT:							
Regular Instruction	20,480,427.02						20,480,427.02
Federal Stimulus	1,353,750.75						1,353,750.75
Special Education	5,187,924.51						5,187,924.51
Vocational Education	993,007.93						993,007.93
Skills Center	0.00						0.00
Compensatory Programs	1,722,081.24						1,722,081.24
Other Instructional Programs	402,692.82						402,692.82
Community Services	26,441.20						26,441.20
Support Services	7,373,872.41						7,373,872.41
Student Activities/Other		338,870.49				0.00	338,870.49
CAPITAL OUTLAY:							
Sites				1,243,688.58			1,243,688.58
Building				23,161,241.33			23,161,241.33
Equipment				1,251,535.76			1,251,535.76
Energy				0.00			0.00
Transportation Equipment					513,523.87		513,523.87
Other	181,778.17						181,778.17
DEBT SERVICE:							
Principal	0.00		1,955,000.00	0.00	0.00		1,955,000.00
Interest and Other Charges	0.00		3,165,282.00	48,772.52	0.00		3,214,054.52
TOTAL EXPENDITURES	37,721,976.05	338,870.49	5,120,282.00	25,705,238.19	513,523.87	0.00	69,399,890.60
REVENUES OVER (UNDER) EXPENDITURES	-399,481.84	49,785.57	-637,697.57	-23,365,972.91	-176,171.60	0.00	-24,529,538.35

E.S.D. 101

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 32 Spokane

Governmental Funds

For the Year Ended August 31, 2011

	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		0.00	17,408,125.00	0.00		17,408,125.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	82,585.31		0.00	0.00	0.00		82,585.31
Transfers Out (GL 536)	0.00		0.00	-82,585.31	0.00	0.00	-82,585.31
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	2,340.00		2,340.00
TOTAL OTHER FINANCING SOURCES (USES)	82,585.31		0.00	17,325,539.69	2,340.00	0.00	17,410,465.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-316,896.53	49,785.57	-637,697.57	-6,040,433.22	-173,831.60	0.00	-7,119,073.35
BEGINNING 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,645,454.04	240,839.63	4,831,463.20	44,710,087.18	417,567.00	0.00	52,845,411.05

E.S.D. 101

Budgetary Comparison Schedule

COUNTY: 32 Spokane

General Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	7,873,898.00	7,939,211.14	65,313.14
State	26,267,220.00	25,094,173.02	-1,173,046.98
Federal	3,466,151.00	2,865,497.15	-600,653.85
Federal Stimulus	630,731.00	1,366,093.32	735,362.32
Other	542,000.00	57,519.58	-484,480.42
TOTAL REVENUES	38,780,000.00	37,322,494.21	-1,457,505.79
EXPENDITURES			
CURRENT:			
Regular Instruction	22,051,522.00	20,480,427.02	1,571,094.98
Federal Stimulus	605,456.00	1,353,750.75	-748,294.75
Special Education	4,791,150.00	5,187,924.51	-396,774.51
Vocational Education	992,454.00	993,007.93	-553.93
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,934,666.00	1,722,081.24	212,584.76
Other Instructional Programs	337,977.00	402,692.82	-64,715.82
Community Services	25,000.00	26,441.20	-1,441.20
Support Services	8,314,139.00	7,373,872.41	940,266.59
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	147,636.00	181,778.17	-34,142.17
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	39,200,000.00	37,721,976.05	1,478,023.95
REVENUES OVER (UNDER) EXPENDITURES	-420,000.00	-399,481.84	20,518.16

E.S.D. 101

Budgetary Comparison Schedule

COUNTY: 32 Spokane

General Fund

For The Year Ended August 31, 2011

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	70,000.00	82,585.31	12,585.31
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)	70,000.00	82,585.31	12,585.31
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-350,000.00	-316,896.53	33,103.47
BEGINNING TOTAL FUND BALANCE	2,500,000.00	2,962,350.57	462,350.57
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,150,000.00	2,645,454.04	495,454.04

E.S.D. 101

Budgetary Comparison Schedule

COUNTY: 32 Spokane

Associated Student Body Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	395,280.00	388,656.06	-6,623.94
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	395,280.00	388,656.06	-6,623.94
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	390,000.00	338,870.49	51,129.51
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	390,000.00	338,870.49	51,129.51
REVENUES OVER (UNDER) EXPENDITURES	5,280.00	49,785.57	44,505.57

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)	5,280.00	49,785.57	44,505.57
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	205,095.00	191,054.06	-14,040.94
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	210,375.00	240,839.63	30,464.63

E.S.D. 101

Budgetary Comparison Schedule

COUNTY: 32 Spokane

Debt Service Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,111,210.00	4,002,535.50	-108,674.50
State	0.00	0.00	0.00
Federal	476,623.00	480,048.93	480,048.93
Federal Stimulus			
Other			
TOTAL REVENUES	4,587,833.00	4,482,584.43	-105,248.57
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	1,955,000.00	1,955,000.00	0.00
Interest and Other Charges	3,414,338.00	3,165,282.00	249,056.00
TOTAL EXPENDITURES	5,369,338.00	5,120,282.00	249,056.00
 REVENUES OVER (UNDER) EXPENDITURES	 -781,505.00	 -637,697.57	 143,807.43

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-781,505.00	-637,697.57	143,807.43
BEGINNING TOTAL FUND BALANCE	5,469,161.00	5,469,160.77	-0.23
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,687,656.00	4,831,463.20	143,807.20

E.S.D. 101

Budgetary Comparison Schedule

COUNTY: 32 Spokane

Capital Projects Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,245,000.00	2,339,265.28	94,265.28
State	200,000.00	0.00	-200,000.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	2,445,000.00	2,339,265.28	-105,734.72
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	2,300,000.00	1,243,688.58	1,056,311.42
Building	58,188,000.00	23,161,241.33	35,026,758.67
Equipment	937,000.00	1,251,535.76	-314,535.76
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	48,772.52	-48,772.52
TOTAL EXPENDITURES	61,425,000.00	25,705,238.19	35,719,761.81
REVENUES OVER (UNDER) EXPENDITURES	-58,980,000.00	-23,365,972.91	35,614,027.09

E.S.D. 101

Budgetary Comparison Schedule

COUNTY: 32 Spokane

Capital Projects Fund

For The Year Ended August 31, 2011

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	28,050,000.00	17,408,125.00	-10,641,875.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-70,000.00	-82,585.31	-12,585.31
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	27,980,000.00	17,325,539.69	-10,654,460.31
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-31,000,000.00	-6,040,433.22	24,959,566.78
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	51,000,000.00	50,750,520.40	-249,479.60
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	20,000,000.00	44,710,087.18	24,710,087.18

E.S.D. 101

Budgetary Comparison Schedule

COUNTY: 32 Spokane

Transportation Vehicle Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	8,000.00	16,674.27	8,674.27
State	292,000.00	310,539.30	18,539.30
Federal	0.00	10,138.70	10,138.70
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	300,000.00	337,352.27	37,352.27
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	600,000.00	513,523.87	86,476.13
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	600,000.00	513,523.87	86,476.13
REVENUES OVER (UNDER) EXPENDITURES	-300,000.00	-176,171.60	123,828.40

E.S.D. 101

Budgetary Comparison Schedule

COUNTY: 32 Spokane

Transportation Vehicle Fund

For The Year Ended August 31, 2011

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	2,340.00	2,340.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	2,340.00	2,340.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-300,000.00	-173,831.60	126,168.40
BEGINNING TOTAL FUND BALANCE	370,000.00	591,398.60	221,398.60
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	70,000.00	417,567.00	347,567.00

E.S.D. 101

Statement Of Fiduciary Net Assets

COUNTY: 32 Spokane

Fiduciary Funds

August 31, 2011

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	5,366.71	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	5,366.71	0.00
LIABILITIES:		
Accounts Payable	2,807.98	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	2,807.98	0.00
NET ASSETS:		
Net assets held in trust for:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	0.00	0.00
Assigned to Fund Purposes	2,558.73	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	2,558.73	0.00

E.S.D. 101

Statement of Changes in Fiduciary Net Assets

COUNTY: 32 Spokane

Fiduciary Funds

For the Year Ended August 31, 2011

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	3,970.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	3,970.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	28.68	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	28.68	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	3,998.68	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	8.57	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	2,807.98	0.00
TOTAL DEDUCTIONS	2,816.55	0.00
Net Increase (Decrease)	3,998.68	0.00
Net Assets--Beginning	1,376.60	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	2,558.73	0.00

E.S.D. 101

Schedule of Long-Term Debt

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

Description	Beginning Outstanding Debt September 1, 2010	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2011
Total Voted Bonds	60,750,000.00	0.00	1,955,000.00	58,795,000.00
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	17,500,000.00	0.00	17,500,000.00
Other Long-Term Debt:				
Capital Leases	25,872.84	0.00	14,500.64	11,372.20
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	796,879.33	0.00	95,607.27	701,272.06
Other Long-Term Debt	0.00	0.00	0.00	0.00
Total Other Long-Term Debt	822,752.17	0.00	110,107.91	712,644.26
TOTAL LONG-TERM DEBT	61,572,752.17	17,500,000.00	2,065,107.91	77,007,644.26

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	6,926,884.39	3,943,256.98	1,590,948.29	9,111.92
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	379.95	611.51	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	6,927,264.34	3,943,868.49	1,590,948.29	9,111.92
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	290,121.42			
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	25,990.03		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skills Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care-Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services- Sales of Goods, Supplies, and Services	26,441.20			
2298 School Food Services--Sales of Goods, Supplies, and Services	433,503.21			
2300 Investment Earnings	31,642.35	58,667.01	738,881.99	7,562.35
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	1,940.75		50.00	0.00
2600 Fines and Damages	3,034.96		0.00	0.00
2700 Rentals and Leases	19,455.75	0.00	9,385.00	0.00
2800 Insurance Recoveries	151.17		0.00	0.00
2900 Local Support Nontax, Unassigned	101,255.36	0.00	0.00	0.00
2910 E-rate	78,410.60		0.00	
2000 Total Local Support Nontax	1,011,946.80	58,667.01	748,316.99	7,562.35

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	17,708,209.19			
3121 Special Education - General Apportionment	822,419.46			
3300 Local Effort Assistance	1,314,271.16			
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	19,844,899.81	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	2,769,904.26			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	527,733.04			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	178,857.97			
4159 Juveniles in Adult Jails	0.00	0.00		
4163 Promoting Academic Success	0.00			
4165 Transitional Bilingual	67,878.42			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	35,105.99			
4175 Professional Development	0.00			
4188 Day Care	0.00			
4198 School Food Service	23,823.25			
4199 Transportation - Operations	1,645,970.28			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance—Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				310,539.30
4000 Total State, Special Purpose	5,249,273.21		0.00	310,539.30
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	24,661.78	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	5,606.56	3,426.23	0.00	10,138.70
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	476,622.70		
5000 Total Federal, General Purpose	30,268.34	480,048.93	0.00	10,138.70
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	5,463.30			
6111 Federal Stimulus-Title I	186,500.59			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	791,813.00			
6114 Federal Stimulus-IDEA	372,312.00			
6118 Federal Stimulus-Competitive Grants	164.08			
6119 Federal Stimulus-Other	15,303.65			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	718,229.00			
6138 Secondary Vocational Education	29,776.04			
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	625,161.82			
6152 Other Title, ESEA Fed	345,124.05			
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			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6164 Limited English Proficiency	13,546.00			
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	894,009.88			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6288 Day Care	0.00			
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	84,895.17			
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	62,603.44			
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	56,420.11			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6000 Total Federal, Special Purpose	4,201,322.13		0.00	

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

	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	27,366.33			
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	17,892.00			
7000 Total Revenues From Other School Districts	45,258.33		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	10,512.98		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	1,748.27		0.00	0.00
8000 Total Revenues From Other Entities	12,261.25		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	17,408,125.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00		0.00	2,340.00
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	82,585.31	0.00	0.00	0.00
9000 Total Other Financing Sources	82,585.31	0.00	17,408,125.00	2,340.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	37,405,079.52	4,482,584.43	19,747,390.28	339,692.27

E.S.D. 101

Program/Activity/Object Report

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	20,487,437.03	11 Bd of Dir	82,767.65	0 Debit Transfer	220,682.35
02 ALE	.00	12 Supt Off	282,576.13	1 Credit Transfer	-220,682.35
11 Stim, Title I	180,918.26	13 Busns Off	466,252.01	2 Cert. Salaries	18,285,172.19
12 Stim, Schl Imprv	.00	14 HR	363,329.84	3 Class. Salaries	5,945,360.59
13 Federal Stimulus - SFSF and Education Jobs	794,349.09	15 Pblc Rltn	.00	4 Employee Benefits	7,901,807.76
14 Stim, IDEA	363,031.51	21 Supv Inst	784,141.20	5 Supplies / Materials	2,340,669.40
18 Stim, Compt Grants	606.80	22 Lrn Resrc	560,458.42	7 Purchased Services	2,960,925.44
19 Stim, Other	14,845.09	23 Princ Off	1,904,315.51	8 Travel	106,262.50
21 Sp Ed, Sup, St	4,484,722.40	24 Guid/Coun	998,395.08	9 Capital Outlay	181,778.17
24 Sp Ed, Sup, Fed	696,029.11	25 Pupil M/S	278,538.42	TOTAL ALL OBJECTS	37,721,976.05
26 Sp Ed, Inst, St	.00	26 Health	1,766,808.68		
29 Sp Ed, Oth, Fed	7,173.00	27 Teaching	21,825,526.78		
31 Voc, Basic, St	1,014,000.00	28 Extracur	935,953.39		
34 MidSchCar/Tec	.00	29 Pmt to SD	383,810.07		
38 Voc, Fed	28,852.76	41 Supervisn	73,541.96		
39 Voc, Other	.00	42 Food	691,292.85		
45 Skil Cnt, Bas, St	.00	44 Operation	537,003.84		
46 Skill Cntr, Fed	.00	49 Transfers	-805.00		
51 ESEA Disadvanted, Fed	605,776.96	51 Supervisn	231,657.99		
52 Other Title, ESEA, Fed	341,634.89	52 Operation	1,302,930.21		
53 ESEA Migrant, Federal	.00	53 Maintnce	317,138.93		
54 Read First, Fed	.00	56 Insurance	51,677.02		
55 LAP	552,670.37	59 Transfers	-214,502.25		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	162,977.00		
57 St In, N/D, Fed	.00	62 Grnd Mnt	346,472.89		
58 Sp/Plt Pgm, St	151,484.89	63 Oper Bldg	1,057,312.89		
59 Inst. JAJ	.00	64 Maintnce	674,655.49		
61 Head Start, Fed	.00	65 Utilities	824,887.53		
62 MS, Pro Dv, Fed	.00	67 Bldg Secu	.00		
63 PAS	.00	68 Insurance	242,402.78		
64 LEP, Fed	13,280.40	72 Info Sys	630,101.71		
65 Tran Biling, St	60,952.71	73 Printing	89,197.47		
66 Stu Achvmnt, St	.00	74 Warehouse	10,545.98		
		75 Mtr Pool	60,613.58		

E.S.D. 101

Program/Activity/Object Report

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	5,397.35
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	112,084.42
75 Prof Dev, State	11,133.43
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	279,474.97
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	26,441.20
97 Distwide Suppt	4,499,743.86
98 Schl Food Serv	1,301,033.65
99 Pupil Transp	1,688,901.90
TOTAL ALL PROGRAMS	37,721,976.05

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	37,721,976.05

REPORT F196

Cheney School District No. 360

RUN: 1/17/2012 10:28:34 AM

E.S.D. 101

F-196 Annual Financial Statements

COUNTY: 32 Spokane

Fiscal Year 2010-2011

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, 2011

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	311,984.13	0.00		197,122.02	44,828.11	67,041.48	27.01	2,085.00	880.51	0.00
22 Lrn Resrc	560,420.04	0.00		339,347.04	57,625.48	131,105.40	27,932.43	3,916.12	493.57	0.00
23 Princ Off	1,904,315.51	1,084.72		1,139,020.23	310,788.14	419,581.86	8,021.13	16,731.46	9,087.97	0.00
24 Guid/Coun	891,221.17	0.00		652,525.93	26,006.40	210,113.63	2,494.66	14.00	66.55	0.00
25 Pupil M/S	186,849.67	0.00		0.00	76,326.20	51,813.50	0.00	58,709.97	0.00	0.00
26 Health	401,266.50	140.70		128,990.13	128,939.98	117,719.54	1,970.21	20,712.67	2,793.27	0.00
27 Teaching	14,916,454.51	-1,009.98		10,298,493.90	376,966.97	3,268,381.01	620,450.41	333,912.10	12,250.09	7,010.01
28 Extracur	931,115.43	167,844.26		427,687.79	183,306.92	77,799.00	3,003.34	46,704.35	24,769.77	0.00
29 Pmt to SD	383,810.07							383,810.07		
01 TOTAL	20,487,437.03	168,059.70		13,183,187.04	1,204,788.20	4,343,555.42	663,899.19	866,595.74	50,341.73	7,010.01

E.S.D. 101

PROGRAM 11 - Federal Stimulus - Title I

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	180,918.26	0.00		93,296.23	45,473.28	42,148.75	0.00	0.00	0.00	0.00
11 TOTAL	180,918.26	0.00		93,296.23	45,473.28	42,148.75	0.00	0.00	0.00	0.00

E.S.D. 101

PROGRAM 13 - Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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
62 Grnd Mnt	137,460.60	0.00			99,946.39	37,514.21	0.00	0.00	0.00	0.00
63 Oper Bldg	402,286.70	0.00			263,723.34	138,563.36	0.00	0.00	0.00	0.00
64 Maintnce	254,601.79	0.00			186,889.82	67,711.97	0.00	0.00	0.00	0.00
13 TOTAL	794,349.09	0.00			550,559.55	243,789.54	0.00	0.00	0.00	0.00

E.S.D. 101

PROGRAM 14 - Federal Stimulus - IDEA

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	87,230.62	0.00		67,776.19	0.00	19,454.43	0.00	0.00	0.00	0.00
27 Teaching	275,800.89	0.00		150,482.12	54,580.47	68,180.44	2,557.86	0.00	0.00	0.00
14 TOTAL	363,031.51	0.00		218,258.31	54,580.47	87,634.87	2,557.86	0.00	0.00	0.00

E.S.D. 101

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	606.80	0.00		0.00	0.00	0.00	48.80	558.00	0.00	0.00
18 TOTAL	606.80	0.00		0.00	0.00	0.00	48.80	558.00	0.00	0.00

E.S.D. 101

PROGRAM 19 - Federal Stimulus - Other

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	14,845.09	0.00		427.50	0.00	37.99	10,329.60	4,050.00	0.00	0.00
19 TOTAL	14,845.09	0.00		427.50	0.00	37.99	10,329.60	4,050.00	0.00	0.00

E.S.D. 101

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	268,833.28	0.00		150,331.32	49,507.20	60,104.92	4,174.33	4,422.78	292.73	0.00
25 Pupil M/S	91,688.75	0.00		0.00	65,796.12	25,892.63	0.00	0.00	0.00	0.00
26 Health	1,274,688.64	0.00		872,405.63	13,818.75	275,451.10	9,377.89	101,090.50	2,544.77	0.00
27 Teaching	2,849,480.95	1,667.78		1,260,176.56	652,962.13	758,529.40	15,719.57	159,160.98	1,264.53	0.00
28 Extracur	30.78	30.78		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 TOTAL	4,484,722.40	1,698.56		2,282,913.51	782,084.20	1,119,978.05	29,271.79	264,674.26	4,102.03	0.00

E.S.D. 101

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	144.68	0.00		0.00	0.00	0.00	144.68	0.00	0.00	0.00
27 Teaching	695,884.43	0.00		377,414.79	116,670.00	195,645.62	0.00	6,154.02	0.00	0.00
24 TOTAL	696,029.11	0.00		377,414.79	116,670.00	195,645.62	144.68	6,154.02	0.00	0.00

E.S.D. 101

PROGRAM 29 - Special Education, Other, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	3,478.24	0.00		0.00	0.00	0.00	3,478.24	0.00	0.00	0.00
27 Teaching	3,694.76	0.00		0.00	0.00	0.00	3,694.76	0.00	0.00	0.00
29 TOTAL	7,173.00	0.00		0.00	0.00	0.00	7,173.00	0.00	0.00	0.00

E.S.D. 101

PROGRAM 31 - Vocational, Basic, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	15,865.17	0.00		7,977.50	0.00	1,043.20	6,773.47	71.00	0.00	0.00
24 Guid/Coun	78,321.15	0.00		59,977.08	0.00	18,344.07	0.00	0.00	0.00	0.00
27 Teaching	917,821.00	1,779.98		522,550.22	43,651.97	167,685.30	82,154.53	23,948.17	26,206.00	49,844.83
28 Extracur	1,992.68	1,992.68		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 TOTAL	1,014,000.00	3,772.66		590,504.80	43,651.97	187,072.57	88,928.00	24,019.17	26,206.00	49,844.83

E.S.D. 101

PROGRAM 38 - Vocational, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	28,852.76	0.00		0.00	19,702.37	9,150.39	0.00	0.00	0.00	0.00
38 TOTAL	28,852.76	0.00		0.00	19,702.37	9,150.39	0.00	0.00	0.00	0.00

E.S.D. 101

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

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	31,608.94	0.00		25,416.57	0.00	6,025.14	0.00	0.00	167.23	0.00
27 Teaching	574,168.02	0.00		290,652.33	115,462.42	155,471.98	10,621.80	1,613.02	346.47	0.00
51 TOTAL	605,776.96	0.00		316,068.90	115,462.42	161,497.12	10,621.80	1,613.02	513.70	0.00

E.S.D. 101

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

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	6,492.55	0.00		5,680.00	0.00	780.02	0.00	0.00	32.53	0.00
27 Teaching	335,142.34	14,894.63		202,160.98	8,447.90	60,804.81	30,214.88	16,027.84	2,591.30	0.00
52 TOTAL	341,634.89	14,894.63		207,840.98	8,447.90	61,584.83	30,214.88	16,027.84	2,623.83	0.00

E.S.D. 101

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	149,045.56	0.00		97,093.74	21,901.30	29,735.80	298.47	0.00	16.25	0.00
27 Teaching	403,624.81	4,486.20		237,142.77	46,246.74	93,164.13	9,679.52	12,905.45	0.00	0.00
55 TOTAL	552,670.37	4,486.20		334,236.51	68,148.04	122,899.93	9,977.99	12,905.45	16.25	0.00

E.S.D. 101

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	311.57	0.00		275.00	0.00	36.57	0.00	0.00	0.00	0.00
22 Lrn Resrc	38.38	0.00		0.00	0.00	0.00	38.38	0.00	0.00	0.00
27 Teaching	151,134.94	119.30		130,181.25	0.00	11,678.11	39.95	0.00	0.00	9,116.33
58 TOTAL	151,484.89	119.30		130,456.25	0.00	11,714.68	78.33	0.00	0.00	9,116.33

E.S.D. 101

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	13,280.40	0.00		3,645.00	113.75	413.84	4,357.68	4,233.24	516.89	0.00
64 TOTAL	13,280.40	0.00		3,645.00	113.75	413.84	4,357.68	4,233.24	516.89	0.00

E.S.D. 101

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	60,952.71	0.00		825.00	39,321.93	17,163.32	582.73	2,460.16	599.57	0.00
65 TOTAL	60,952.71	0.00		825.00	39,321.93	17,163.32	582.73	2,460.16	599.57	0.00

E.S.D. 101

PROGRAM 69 - Compensatory, Other

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	5,397.35	239.20		95.00	0.00	8.45	5,054.70	0.00	0.00	0.00
69 TOTAL	5,397.35	239.20		95.00	0.00	8.45	5,054.70	0.00	0.00	0.00

E.S.D. 101

PROGRAM 74 - Highly Capable

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	112,084.42	630.80		79,800.95	4,080.10	25,055.36	1,607.21	910.00	0.00	0.00
74 TOTAL	112,084.42	630.80		79,800.95	4,080.10	25,055.36	1,607.21	910.00	0.00	0.00

E.S.D. 101

PROGRAM 75 - Professional Development, State

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	11,133.43	0.00		6,710.00	0.00	693.43	0.00	3,730.00	0.00	0.00
75 TOTAL	11,133.43	0.00		6,710.00	0.00	693.43	0.00	3,730.00	0.00	0.00

E.S.D. 101

PROGRAM 79 - Instructional Programs, Other

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	279,474.97	0.00		174,286.91	27,482.29	72,676.30	3,566.20	675.00	788.27	0.00
79 TOTAL	279,474.97	0.00		174,286.91	27,482.29	72,676.30	3,566.20	675.00	788.27	0.00

E.S.D. 101

PROGRAM 89 - Other Community Services

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	23,626.70	23,626.70		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	2,814.50	2,814.50		0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	26,441.20	26,441.20		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, 2011

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	82,767.65	0.00			0.00	0.00	796.59	76,815.51	5,155.55	0.00
12 Supt Off	282,576.13	0.00		151,184.77	44,717.60	34,467.34	15,818.15	25,146.37	1,301.28	9,940.62
13 Busns Off	466,252.01	0.00		0.00	322,662.47	98,211.26	18,851.70	13,434.46	6,257.06	6,835.06
14 HR	363,329.84	264.10		134,019.74	119,436.17	68,511.36	10,412.61	27,996.15	2,689.71	0.00
61 Supv Bldg	162,977.00	0.00		0.00	118,338.23	41,043.22	692.40	1,008.97	1,894.18	0.00
62 Grnd Mnt	209,012.29	0.00			76,950.26	27,704.13	32,824.20	2,677.15	268.71	68,587.84
63 Oper Bldg	655,026.19	0.00			376,826.33	195,341.89	81,288.18	1,569.79	0.00	0.00
64 Maintnce	420,053.70	0.00	0.00		129,947.24	46,751.94	119,339.77	124,014.75	0.00	0.00
65 Utilities	824,887.53	0.00	0.00		0.00	0.00	0.00	824,887.53	0.00	0.00
68 Insurance	242,402.78	0.00					0.00	242,402.78		0.00
72 Info Sys	630,101.71	0.00	0.00	0.00	207,184.39	69,483.73	31,158.31	321,628.47	646.81	0.00
73 Printing	89,197.47	0.00	0.00	0.00	44,726.96	18,511.97	23,085.07	2,873.47	0.00	0.00
74 Warehouse	10,545.98	0.00	0.00	0.00	312.41	115.96	8,686.33	0.00	0.00	1,431.28
75 Mtr Pool	60,613.58	0.00	-5,375.10	0.00	3,478.82	1,291.34	48,158.29	0.00	0.00	13,060.23
97 TOTAL	4,499,743.86	264.10	-5,375.10	285,204.51	1,444,580.88	601,434.14	391,111.60	1,664,455.40	18,213.30	99,855.03

E.S.D. 101

PROGRAM 98 - School Food Services

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	73,541.96	76.00		0.00	55,310.00	15,774.58	1,824.41	0.00	556.97	0.00
42 Food	691,292.85	0.00					686,966.05	4,326.80		
44 Operation	537,003.84	0.00			330,998.50	187,344.69	5,258.08	1,780.00	754.75	10,867.82
49 Transfers	-805.00		-805.00							
98 TOTAL	1,301,033.65	76.00	-805.00	0.00	386,308.50	203,119.27	694,048.54	6,106.80	1,311.72	10,867.82

E.S.D. 101

PROGRAM 99 - Pupil Transportation

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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	231,657.99	0.00		0.00	164,872.37	56,265.66	3,502.05	5,988.70	1,029.21	0.00
52 Operation	1,302,930.21	0.00			696,275.73	274,331.12	308,468.23	23,855.13	0.00	0.00
53 Maintnce	317,138.93	0.00			172,756.64	63,937.11	75,124.54	236.49	0.00	5,084.15
56 Insurance	51,677.02							51,677.02		
59 Transfers	-214,502.25		-214,502.25							
99 TOTAL	1,688,901.90	0.00	-214,502.25	0.00	1,033,904.74	394,533.89	387,094.82	81,757.34	1,029.21	5,084.15

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. | 78,410.60 |
| B. | Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2010-2011 school year as defined by the WAC 392-140-950 through 967. The districts's funding for learning improvement days for FY 2010-2011 is zero. | 0.00 |
| 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 |
| F. | Enter the amount of Program 13 expenditures related to the Education Job Funds. | 791,813.00 |

E.S.D. 101

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

COUNTY: 32 Spokane

For the Year Ended August 31, 2011

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, 2010 through August 31, 2011

0.00

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

0.135

a) Total All Programs (SYSTEM CALCULATED)

37,721,976.05

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

4,499,743.86

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

33,222,232.19

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, 2011

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

32,443.79

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, 2011

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, 2011

INDIRECT EXPENDITURES

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

25,845.90

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.

0.00

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.

157,867.96

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, 2011

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 2010-2011

COUNTY: 32 Spokane

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2012-13

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	33,222,232.19	81,923.14		691,292.85			32,449,016.20
PROGRAM 97 ACTIVITIES							
11 Board of Directors	82,767.65	0.00		0.00	56,921.75	25,845.90	
12 Superintendent's Office	282,576.13	9,940.62		0.00	272,635.51	0.00	
13 Business Office	466,252.01	6,835.06		0.00		459,416.95	
14 Human Resources	363,329.84	0.00		0.00		363,329.84	
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	162,977.00	0.00		0.00	162,977.00	0.00	
62 Grounds Maintenance	209,012.29	68,587.84		0.00	140,424.45	0.00	
63 Operation of Buildings	655,026.19	0.00		0.00	655,026.19	0.00	
64 Maintenance	420,053.70	0.00		32,443.79	387,609.91	0.00	
65 Utilities	824,887.53	0.00		0.00	824,887.53	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	242,402.78	0.00		0.00	242,402.78	0.00	
72 Information Systems	630,101.71	0.00		0.00	472,233.75	157,867.96	
73 Printing	89,197.47	0.00		0.00		89,197.47	
74 Warehousing	10,545.98	1,431.28		0.00		9,114.70	
75 Motor Pool	60,613.58	13,060.23		0.00		47,553.35	
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	4,499,743.86	99,855.03	0.00	32,443.79	3,215,118.87	1,152,326.17	

E.S.D. 101

Fiscal Year 2010-2011

COUNTY: 32 Spokane

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2012-13

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	37,721,976.05	181,778.17	0.00	723,736.64		1,152,326.17	32,449,016.20
Unallowable Costs					-3,215,118.87		3,215,118.87
TOTALS	37,721,976.05	181,778.17	0.00	723,736.64		1,152,326.17	35,664,135.07

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

FY 08-09

1. FY 08-09 INDIRECT EXPENDITURES	1,132,202.92
2. FY 08-09 DIRECT EXPENDITURES	34,994,266.72
3. FY 08-09 OVER/UNDER RECOVERY (CALCULATED)	-14,094.35
4. FY 08-09 TOTAL POOL (LINE 1 + LINE 3)	1,118,108.57
5. CALCULATED FY 08-09 RESTRICTED INDIRECT RATE TO BE USED IN FY 10-11	0.0320

FY 10-11

6. FY 10-11 INDIRECT EXPENDITURES FROM COLUMN 6	1,152,326.17
7. FY 08-09 OVER/UNDER RECOVERY (LINE 3)	-14,094.35
8. FY 10-11 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,138,231.82
9. FY 10-11 DIRECT EXPENDITURES FROM COLUMN 7	35,664,135.07
10. FY 10-11 RESTRICTED INDIRECT RATE (LINE 5)	0.0320
11. FY 10-11 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,141,252.32
12. FY 10-11 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-3,020.50
13. FY 10-11 TOTAL POOL (LINE 6 + LINE 12)	1,149,305.67
14. CALCULATED FY 10-11 RESTRICTED INDIRECT RATE TO BE USED IN FY 12-13 (LINE 13 / LINE 9)	0.0322

E.S.D. 101

Fiscal Year 2010-2011

COUNTY: 32 Spokane

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2012-2013

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	33,222,232.19	81,923.14		691,292.85			32,449,016.20
PROGRAM 97 ACTIVITIES							
11 Board of Directors	82,767.65	0.00		0.00	56,921.75	25,845.90	
12 Superintendents Office	282,576.13	9,940.62		0.00		272,635.51	
13 Business Office	466,252.01	6,835.06		0.00		459,416.95	
14 Human Resources	363,329.84	0.00		0.00		363,329.84	
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	162,977.00	0.00		0.00		162,977.00	
62 Grounds Maintenance	209,012.29	68,587.84		0.00		140,424.45	
63 Operation of Buildings	655,026.19	0.00		0.00		655,026.19	
64 Maintenance	420,053.70	0.00		32,443.79		387,609.91	
65 Utilities	824,887.53	0.00		0.00		824,887.53	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	242,402.78	0.00		0.00		242,402.78	
72 Information Systems	630,101.71	0.00		0.00		630,101.71	
73 Printing	89,197.47	0.00		0.00		89,197.47	
74 Warehousing	10,545.98	1,431.28		0.00		9,114.70	
75 Motor Pool	60,613.58	13,060.23		0.00		47,553.35	
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	4,499,743.86	99,855.03	0.00	32,443.79	56,921.75	4,310,523.29	

E.S.D. 101

Fiscal Year 2010-2011

COUNTY: 32 Spokane

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2012-2013

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	37,721,976.05	181,778.17	0.00	723,736.64		4,310,523.29	32,449,016.20
Unallowable Costs					-56,921.75		56,921.75
Totals	37,721,976.05	181,778.17	0.00	723,736.64		4,310,523.29	32,505,937.95

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

FY 08-09

1. FY 08-09 INDIRECT EXPENDITURES	5,017,913.86
2. FY 08-09 DIRECT EXPENDITURES	31,108,555.78
3. FY 08-09 OVER (UNDER) RECOVERY	-405,725.62
4. FY 08-09 TOTAL POOL (LINE 1 + LINE 3)	4,612,188.24
5. CALCULATED FY 08-09 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 10-11	0.1483

FY 10-11

6. FY 10-11 INDIRECT EXPENDITURES FROM COLUMN 6	4,310,523.29
7. FY 08-09 OVER (UNDER) RECOVERY (LINE 3)	-405,725.62
8. FY 10-11 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	3,904,797.67
9. FY 10-11 DIRECT EXPENDITURES FROM COLUMN 7	32,505,937.95
10. FY 10-11 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1483
11. FY 10-11 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,820,630.60
12. FY 10-11 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-915,832.93
13. FY 10-11 TOTAL POOL (LINE 6 + LINE 12)	3,394,690.36
14. CALCULATED FY 10-11 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 12-13 (LINE 13 / LINE 9)	0.1044

E.S.D. 101

General Fund

COUNTY: 32 Spokane

Resource to Program Expenditure Report

For the Year Ended August 31, 2011

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	20,487,437.03	14,735,695.41	143,531.14	5,608,210.48
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	1,014,000.00	1,014,000.00	0.00	0.00
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	4,499,743.86	3,234,665.24	31,506.84	1,233,571.78
TOTAL BASIC EDUCATIONAL PROGRAMS	26,001,180.89	18,984,360.65	175,037.98	6,841,782.26
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	180,918.26	0.00	180,918.26	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	794,349.09	0.00	791,813.00	2,536.09
14 Federal Stimulus - IDEA	363,031.51	0.00	363,031.51	0.00
18 Federal Stimulus - Competitive Grants	606.80	0.00	164.08	442.72
19 Federal Stimulus - Other	14,845.09	0.00	14,845.09	0.00
21 Special Education-Supplemental, State	4,484,722.40	3,592,323.72	62,603.44	829,795.24
24 Special Education-Supplemental, Federal	696,029.11	0.00	696,029.11	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	7,173.00	0.00	7,173.00	0.00
34 Middle School Career and Technical Ed, State	0.00	0.00	0.00	0.00
38 Vocational, Federal	28,852.76	0.00	28,852.76	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	605,776.96	0.00	605,776.96	0.00
52 Other Title Grants Under ESEA, Federal	341,634.89	0.00	341,634.89	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	552,670.37	539,765.86	0.00	12,904.51
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	151,484.89	151,484.89	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

E.S.D. 101

General Fund

COUNTY: 32 Spokane

Resource to Program Expenditure Report

For the Year Ended August 31, 2011

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
63 Promoting Academic Success	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	13,280.40	0.00	13,280.40	0.00
65 Transitional Bilingual, State	60,952.71	60,952.71	0.00	0.00
66 Student Achievement, State	0.00	0.00	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	5,397.35	5,397.35	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	112,084.42	35,105.99	0.00	76,978.43
75 Professional Development, State	11,133.43	3,854.78	0.00	7,278.65
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	279,474.97	51,133.54	0.00	228,341.43
TOTAL OTHER INSTRUCTIONAL PROGRAMS	8,704,418.41	4,440,018.84	3,106,122.50	1,158,277.07
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	26,441.20	0.00	0.00	26,441.20
98 School Food Services	1,301,033.65	23,823.25	950,429.99	326,780.41
99 Pupil Transportation	1,688,901.90	1,645,970.28	0.00	42,931.62
TOTAL OTHER PROGRAMS	3,016,376.75	1,669,793.53	950,429.99	396,153.23
TOTALS	37,721,976.05	25,094,173.02	4,231,590.47	8,396,212.56

E.S.D. 101

Preliminary Special Education Maintenance of Effort

COUNTY: 32 Spokane

Fiscal Year 2010-2011

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 09 - 10 Actual (A)	FY 10 - 11 Actual (B)
Preliminary FY 2010-2011 to FY 2009-2010 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.	3,994,705.96	4,484,722.40
2. Minus Revenue 7121 Payments From Other Districts.	0.00	27,366.33
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	74,077.05	62,603.44
4. Equals aggregate special education expenditures for resident special education students.	3,920,628.91	4,394,752.63
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.)		474,123.72
Preliminary FY 2010-2011 to FY 2009-2010 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	626.63	680.13
7. Expenditures per pupil (line 4/line 6).	6,256.68	6,461.63
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.)		204.95
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2010-2011 to FY 2009-2010 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.	285,319.26	829,795.24
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.)		544,475.98
11. Expenditures per pupil (line 9/line 6).	455.33	1,220.05
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.)		764.72

Notes:

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

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

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

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

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 2010 - 11	FY 2009 - 10		FY 2010 - 11	FY 2009 - 10
Total Expenditures	+ (plus)	37,721,976.05	37,043,962.76	Total Program 98	+ 1,301,033.65	1,262,925.04
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 433,503.21	431,019.72
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 23,823.25	24,966.18
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	26,441.20	20,618.50	Revenue 6198 (Fed)	- 894,009.88	830,083.05
School Food Services	- (minus)	1,301,033.65	1,262,925.04	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)	- 56,420.11	71,596.61
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)	181,778.17	286,336.96	TOTAL FOOD SERVICES DEFICIT	-106,722.80	-94,740.52
Federal, General Purpose Revenue	- (minus)	30,268.34	28,580.23			
Federal, Special Purpose Revenue	- (minus)	4,201,322.13	4,861,977.14	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	894,009.88	830,083.05	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)	56,420.11	71,596.61	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 2010 - 11	FY 2009 - 10
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)	10,867.82	6,144.11
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	32,942,430.37	31,491,348.66
	FY 10-11/FY 09-10		1.05

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

E.S.D. 101

Fiscal Year 2010-2011

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 2010 - 11	FY 2009 - 10
Program 31, Vocational--Basic State	+ (plus)	1,014,000.00	988,229.66
Program 38, Vocational--Federal	+ (plus)	28,852.76	26,911.18
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)	29,776.04	27,247.00
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,013,076.72	987,893.84
	FY 10-11 / FY 09-10		1.03

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 2010-2011

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-27-0.	-1,009.98	
Info	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	9,114.70	0.00
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.592	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Teacher Assistance Program (TAP) revenue is blank. Did your district receive TAP revenue?		
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

E.S.D. 101

Cheney School District No.360

COUNTY: 32 Spokane

Financial Edit Report Fiscal Year 2010-2011

Continued

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits