

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Dieringer School District of Pierce County for the fiscal year ended August 31, 2020, 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 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

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, 2019-August 31, 2020

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	26,026,744.47	80,572.42	4,421,379.65	1,819,776.75	131,428.50	0.00	32,479,901.79
Total Expenditures	24,739,021.01	62,192.85	4,471,506.23	580,602.47	121,361.05	0.00	29,974,683.61
Other Financing Uses	0.00	0.00	0.00	717,455.81	0.00	0.00	717,455.81
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,287,723.46	18,379.57	-50,126.58	521,718.47	10,067.45	0.00	1,787,762.37
Beginning Total Fund Balance	3,281,684.73	78,184.11	2,528,366.45	2,536,612.91	128,298.37	0.00	8,553,146.57
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	4,569,408.19	96,563.68	2,478,239.87	3,058,331.38	138,365.82	0.00	10,340,908.94

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	937,376.15	10,740.33	40,595.15	77,518.91	479.87	0.00	1,066,710.41
Minus Warrants Outstanding	-708,006.29	-1,697.07	0.00	-38,874.12	0.00	0.00	-748,577.48
Taxes Receivable	2,482,867.92		2,023,749.55	830,224.47	0.00		5,336,841.94
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	19,544.01	0.00	0.00	0.00	0.00	0.00	19,544.01
Accounts Receivable	5,790.00	0.00	0.00	0.00	0.00	0.00	5,790.00
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	8,881.33	0.00		0.00			8,881.33
Prepaid Items	9,345.40	0.00			0.00	0.00	9,345.40
Investments	4,533,456.95	87,520.42	2,437,644.72	3,083,335.81	137,885.95	0.00	10,279,843.85
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	7,289,255.47	96,563.68	4,501,989.42	3,952,205.07	138,365.82	0.00	15,978,379.46
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	7,289,255.47	96,563.68	4,501,989.42	3,952,205.07	138,365.82	0.00	15,978,379.46
LIABILITIES							
Accounts Payable	166,928.80	0.00	0.00	63,649.22	0.00	0.00	230,578.02
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	24,077.82	0.00		0.00			24,077.82
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	2,556.94	0.00		0.00			2,556.94
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
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	7,584.00	0.00		0.00			7,584.00
Unearned Revenue	35,831.80	0.00	0.00	0.00	0.00		35,831.80
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	236,979.36	0.00	0.00	63,649.22	0.00	0.00	300,628.58
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	2,482,867.92		2,023,749.55	830,224.47	0.00		5,336,841.94
TOTAL DEFERRED INFLOWS OF RESOURCES	2,482,867.92	0.00	2,023,749.55	830,224.47	0.00	0.00	5,336,841.94
FUND BALANCE:							
Nonspendable Fund Balance	18,226.73	0.00	0.00	0.00	0.00	0.00	18,226.73
Restricted Fund Balance	19,544.01	96,563.68	2,478,239.87	231,262.67	138,365.82	0.00	2,963,976.05
Committed Fund Balance	0.00	0.00	0.00	2,075,303.39	0.00	0.00	2,075,303.39
Assigned Fund Balance	285,000.00	0.00	0.00	751,765.32	0.00	0.00	1,036,765.32

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	4,246,637.45	0.00	0.00	0.00	0.00	0.00	4,246,637.45
TOTAL FUND BALANCE	4,569,408.19	96,563.68	2,478,239.87	3,058,331.38	138,365.82	0.00	10,340,908.94
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	7,289,255.47	96,563.68	4,501,989.42	3,952,205.07	138,365.82	0.00	15,978,379.46

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							0.00
Local	4,705,137.78	80,572.42	4,384,499.65	1,819,776.75	952.08		10,990,938.68
State	20,093,713.02		0.00	0.00	130,476.42		20,224,189.44
Federal	547,317.86		0.00	0.00	0.00		547,317.86
Other	0.00			0.00	0.00	0.00	0.00
TOTAL REVENUES	25,346,168.66	80,572.42	4,384,499.65	1,819,776.75	131,428.50	0.00	31,762,445.98
EXPENDITURES:							0.00
CURRENT:							0.00
Regular Instruction	14,561,669.24						14,561,669.24
Special Education	3,850,998.35						3,850,998.35
Vocational Education	230,196.41						230,196.41
Skill Center	0.00						0.00
Compensatory Programs	562,916.56						562,916.56
Other Instructional Programs	47,713.63						47,713.63
Community Services	348,461.23						348,461.23
Support Services	5,083,695.12						5,083,695.12
Student Activities/Other		62,192.85				0.00	62,192.85
CAPITAL OUTLAY:							0.00
Sites				10,122.50			10,122.50
Building				0.00			0.00
Equipment				70,438.95			70,438.95
Instructional Technology				500,041.02			500,041.02
Energy				0.00			0.00
Transportation Equipment					121,361.05		121,361.05
Sales and Lease				0.00			0.00
Other	53,370.47						53,370.47
DEBT SERVICE:							0.00
Principal	0.00		3,742,040.36	0.00	0.00		3,742,040.36
Interest and Other Charges	0.00		729,465.87	0.00	0.00		729,465.87

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	24,739,021.01	62,192.85	4,471,506.23	580,602.47	121,361.05	0.00	29,974,683.61
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	607,147.65	18,379.57	-87,006.58	1,239,174.28	10,067.45	0.00	1,787,762.37
OTHER FINANCING SOURCES (USES):							0.00
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	680,575.81		36,880.00	0.00	0.00		717,455.81
Transfers Out (GL 536)	0.00		0.00	-717,455.81	0.00	0.00	-717,455.81
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	680,575.81		36,880.00	-717,455.81	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,287,723.46	18,379.57	-50,126.58	521,718.47	10,067.45	0.00	1,787,762.37
BEGINNING TOTAL FUND BALANCE	3,281,684.73	78,184.11	2,528,366.45	2,536,612.91	128,298.37	0.00	8,553,146.57
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	4,569,408.19	96,563.68	2,478,239.87	3,058,331.38	138,365.82	0.00	10,340,908.94

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	130,109.60	4,575,028.18	4,705,137.78
State	20,093,713.02	0.00	20,093,713.02
Federal	439,612.79	107,705.07	547,317.86
Other	0.00	0.00	0.00
TOTAL REVENUES	20,663,435.41	4,682,733.25	25,346,168.66
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	10,960,340.59	3,601,328.65	14,561,669.24
Special Education	3,000,992.38	850,005.97	3,850,998.35
Vocational Education	230,196.41	0.00	230,196.41
Skills Center	0.00	0.00	0.00
Compensatory Programs	562,916.56	0.00	562,916.56
Other Instructional Programs	47,713.63	0.00	47,713.63
Community Services	15,164.50	333,296.73	348,461.23
Support Services	4,230,248.40	853,446.72	5,083,695.12
CAPITAL OUTLAY:			
Other	53,370.47	0.00	53,370.47
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	19,100,942.94	5,638,078.07	24,739,021.01
REVENUES OVER (UNDER) EXPENDITURES:	1,562,492.47	-955,344.82	607,147.65
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	680,575.81	680,575.81
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
TOTAL OTHER FINANCING SOURCES (USES):	0.00	680,575.81	680,575.81

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,562,492.47	-274,769.01	1,287,723.46
BEGINNING TOTAL FUND BALANCE	3,006,915.72	274,769.01	3,281,684.73
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	4,569,408.19	0.00	4,569,408.19

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,865,847.00	4,705,137.78	-160,709.22
State	19,514,241.00	20,093,713.02	579,472.02
Federal	433,304.00	547,317.86	114,013.86
Other	0.00	0.00	0.00
TOTAL REVENUES	24,813,392.00	25,346,168.66	532,776.66
EXPENDITURES			
CURRENT:			
Regular Instruction	14,183,190.00	14,561,669.24	-378,479.24
Special Education	4,151,972.00	3,850,998.35	300,973.65
Vocational Education	217,912.00	230,196.41	-12,284.41
Skill Center	0.00	0.00	0.00
Compensatory Programs	651,584.00	562,916.56	88,667.44
Other Instructional Programs	45,976.00	47,713.63	-1,737.63
Community Services	235,341.00	348,461.23	-113,120.23
Support Services	5,057,355.00	5,083,695.12	-26,340.12
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	337,051.00	53,370.47	283,680.53
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	24,880,381.00	24,739,021.01	141,359.99
REVENUES OVER (UNDER) EXPENDITURES	-66,989.00	607,147.65	674,136.65

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	1,493,915.00	680,575.81	-813,339.19
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)	1,493,915.00	680,575.81	-813,339.19
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,426,926.00	1,287,723.46	-139,202.54
BEGINNING TOTAL FUND BALANCE	2,987,877.00	3,281,684.73	293,807.73
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,414,803.00	4,569,408.19	154,605.19

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	109,014.00	80,572.42	-28,441.58
State			
Federal			
Other			
TOTAL REVENUES	109,014.00	80,572.42	-28,441.58
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	110,571.00	62,192.85	48,378.15
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	110,571.00	62,192.85	48,378.15
REVENUES OVER (UNDER) EXPENDITURES	-1,557.00	18,379.57	19,936.57

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,557.00	18,379.57	19,936.57
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	81,969.00	78,184.11	-3,784.89
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	80,412.00	96,563.68	16,151.68

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,350,834.00	4,384,499.65	33,665.65
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	4,350,834.00	4,384,499.65	33,665.65
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	3,742,041.00	3,742,040.36	0.64
Interest and Other Charges	738,440.00	729,465.87	8,974.13
TOTAL EXPENDITURES	4,480,481.00	4,471,506.23	8,974.77
REVENUES OVER (UNDER) EXPENDITURES	-129,647.00	-87,006.58	42,640.42

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	36,880.00	36,880.00	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)	36,880.00	36,880.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-92,767.00	-50,126.58	42,640.42
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,508,113.00	2,528,366.45	20,253.45
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,415,346.00	2,478,239.87	62,893.87

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,799,152.00	1,819,776.75	20,624.75
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	150,000.00	0.00	-150,000.00
TOTAL REVENUES	1,949,152.00	1,819,776.75	-129,375.25
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	620,000.00	10,122.50	609,877.50
Building	320,000.00	0.00	320,000.00
Equipment	177,600.00	70,438.95	107,161.05
Instructional Technology	1,237,853.00	500,041.02	737,811.98
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	20,000.00	0.00	20,000.00
TOTAL EXPENDITURES	2,375,453.00	580,602.47	1,794,850.53
REVENUES OVER (UNDER) EXPENDITURES	-426,301.00	1,239,174.28	1,665,475.28
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-1,530,795.00	-717,455.81	813,339.19
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-1,530,795.00	-717,455.81	813,339.19
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,957,096.00	521,718.47	2,478,814.47
BEGINNING TOTAL FUND BALANCE	2,569,073.00	2,536,612.91	-32,460.09
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	611,977.00	3,058,331.38	2,446,354.38

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	500.00	952.08	452.08
State	127,725.00	130,476.42	2,751.42
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	128,225.00	131,428.50	3,203.50
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	256,000.00	121,361.05	134,638.95
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	256,000.00	121,361.05	134,638.95

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-127,775.00	10,067.45	137,842.45
OTHER FINANCING SOURCES (USES)	10,067.45	10,067.45	10,067.45
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-127,775.00	10,067.45	137,842.45
BEGINNING TOTAL FUND BALANCE	128,115.00	128,298.37	183.37
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	340.00	138,365.82	138,025.82

August 31, 2020

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	155.40	0.00
Minus Warrants Outstanding	-125.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	2,822.56	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	2,852.96	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	2,850.00	0.00
Held In Trust For Private Purposes	2.96	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	2,852.96	0.00

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	30.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	30.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	31.94	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	31.94	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	61.94	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	75.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	75.00	0.00
Net Increase (Decrease)	-13.06	0.00
Net Position--Prior Year August Beginning	2,866.02	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	2,866.02	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	2,852.96	0.00

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
Voted Debt					
Voted Bonds	23,025,000.00	0.00	3,715,000.00	19,310,000.00	3,955,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	503,678.30	0.00	27,040.36	476,637.94	27,578.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	32,637.00	0.00	26,607.00	6,030.00	5,076.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	755,033.05	183,651.42	172,836.78	765,847.69	176,144.97
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	3,091,279.00	525,804.00	0.00	3,617,083.00	
Net Pension Liabilities TRS 2/3	724,743.00	1,588,839.00	0.00	2,313,582.00	
Net Pension Liabilities SERS 2/3	319,765.00	564,903.00	0.00	884,668.00	
Net Pension Liabilities PERS 1	952,889.00	118,713.00	0.00	1,071,602.00	
Total Long-Term Liabilities	29,405,024.35	2,981,910.42	3,941,484.14	28,445,450.63	4,163,798.97

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	4,276,359.77	4,364,884.40	1,729,354.59	0.00
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	402.47	654.90	268.91	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	4,276,762.24	4,365,539.30	1,729,623.50	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	24,650.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill 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 Child Care Tuitions and Fees	46,368.00			
2200 Sales of Goods, Supplies and Services, Unassigned	53,337.68		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	9,876.15			
2298 School Food Services--Sales of Goods, Supplies, and Services	130,109.60			
2300 Investment Earnings	38,641.87	18,960.35	37,011.25	952.08
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	25,804.38		0.00	0.00
2600 Fines and Damages	219.97		608.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2700 Rentals and Leases	50,855.00	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	23,920.11	0.00	52,534.00	0.00
2910 E-Rate	24,592.78		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	428,375.54	18,960.35	90,153.25	952.08
STATE, GENERAL PURPOSE				
3100 Apportionment	15,965,378.19			
3121 Special Education - General Apportionment	316,942.21			
3300 Local Effort Assistance	0.00			
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	16,282,320.40	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	1,992,999.26			
4122 Special Education - Infants and Toddlers - State	148,412.93			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	137,054.46			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	157,471.17			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	145,174.85			
4174 Highly Capable	47,713.63			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4188 Child Care	0.00			
4198 School Food Service	4,125.33			
4199 Transportation - Operations	1,173,673.17			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	3,921.00		0.00	0.00
4321 Special Education - Other State Agencies	846.82			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child 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				130,476.42
4000 TOTAL STATE, SPECIAL PURPOSE	3,811,392.62		0.00	130,476.42
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	982.72	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	982.72	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	220,325.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	84,310.00			
6152 Other Title, ESEA Fed	33,244.00			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	106,722.35			
6198 School Food Services	71,486.99			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill 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-ESSER	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child 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	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	2,377.63			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill 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	3,296.99			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance-ESSER	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	24,572.18			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	546,335.14		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	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	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	680,575.81	36,880.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	680,575.81	36,880.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	26,026,744.47	4,421,379.65	1,819,776.75	131,428.50

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	14,561,669.24	11 Bd of Dir	68,875.29	0 Debit Transfer	148,728.80
02 ALE	0.00	12 Supt Off	262,387.54	1 Credit Transfer	-148,728.80
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	542,784.31	2 Cert. Salaries	10,419,582.87
21 Sp Ed, Sup, St	3,500,520.88	14 HR	246,839.91	3 Class. Salaries	4,528,611.48
22 Sp Ed, Infants and Toddlers, State	130,152.47	15 Pblc Rltn	8,321.10	4 Employee Benefits	5,786,322.59
24 Sp Ed, Sup, Fed	220,325.00	21 Supv Inst	281,509.77	5 Supplies / Materials	723,798.62
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	154,386.23	7 Purchased Services	3,219,728.14
26 Sp Ed, Inst, St	0.00	23 Princ Off	1,168,997.22	8 Travel	7,606.84
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	355,289.33	9 Capital Outlay	53,370.47
31 Voc, Basic, St	0.00	25 Pupil M/S	300,966.87	TOTAL ALL OBJECTS	24,739,021.01
34 MidSchCar/Tec	253,998.34	26 Health	1,486,723.12		
38 Voc, Fed	0.00	27 Teaching	13,515,057.15		
39 Voc, Other	0.00	28 Extracur	245,882.52		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	965,134.13		
46 Skill Cntr, Fed	0.00	31 InstProDev	520,803.86		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	257,948.37		
51 ESEA Disadvantaged, Fed	117,554.00	33 Curriculum	180,651.26		
52 Other Title, ESEA, Fed	0.00	34 Pro Learn	108,964.28		
53 ESEA Migrant, Federal	0.00	41 Supervisn	62,626.23		
54 Read First, Fed	0.00	42 Food	121,577.96		
55 LAP	137,054.46	44 Operation	264,182.79		
56 St In, Ctr/Hm, D	0.00	49 Transfers	-106,722.35		
57 St In, N/D, Fed	0.00	51 Supervisn	182,639.87		
58 Sp/Plt Pgm, St	161,392.17	52 Operation	826,135.31		
59 Inst. JAJ	0.00	53 Maintnce	310,189.87		
61 Head Start, Fed	0.00	56 Insurance	39,661.00		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-42,006.45		
64 LEP, Fed	3,296.99	61 Supv Bldg	25,830.37		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
65 Tran Biling, St	143,618.94	62 Grnd Mnt	164,107.38		
67 Ind Ed, Fd, JOM	0.00	63 Oper Bldg	494,163.42		
68 Ind Ed, Fd, ED	0.00	64 Maintnce	262,928.62		
69 Comp, Othr	0.00	65 Utilities	584,260.40		
71 Traffic Safety	0.00	67 Bldg Secu	41,661.30		
73 Summer School	0.00	68 Insurance	175,426.72		
74 Highly Capable	47,713.63	72 Info Sys	656,931.73		
75 Prof Dev, State	0.00	73 Printing	0.00		
76 Target Asst, Fed	0.00	74 Warehouse	0.00		
78 Yth Trg Pm, Fed	0.00	75 Mtr Pool	3,904.58		
79 Inst Pgm, Othr	0.00	83 Interest	0.00		
81 Public Radio/TV	0.00	84 Principal	0.00		
86 Comm Schools	0.00	85 Debt Expn	0.00		
88 Child Care	191,447.96	91 Publ Actv	0.00		
89 Othr Comm Srv	157,013.27	TOTAL ALL ACTIVITIES	24,739,021.01		
97 Distwide Suppt	3,538,422.67				
98 Schl Food Serv	241,318.92				
99 Pupil Transp	1,333,522.07				
TOTAL ALL PROGRAMS	24,739,021.01				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	8,384,896.00
2120	Salaries of Temporary EEs & Subs	182,349.54
2130	Non contracted Salaries	1,614,340.16
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	6,291.68
2160	Other Salaries	231,705.49
2170	Other Salaries NBCT	0.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	3,951,590.67
3120	Salaries of Temporary EEs & Subs	116,199.13
3130	Extra Time	234,341.00
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	2,386.43
3160	Other Salaries	224,094.25

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	1,196,140.59
4213	Group Insurance-Classified	8,403.19
4222	Federally Mandated Insurance-Certificate	776,790.86
4223	Federally Mandated Insurance-Classified	338,255.77
4232	Retirement Contribution - Certificated	1,566,044.27
4233	Retirement Contribution - Classified	545,431.59
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	589.38
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	22,530.55
4263	Unemployment Compensation - Classified	649.84

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	45,969.42
4273	Worker's Compensation - Classified	84,585.62
4282	Health Benefits - Certificated	0.00
4283	Health Benefits - Classified	1,200,587.10
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	344.41

Supplies, Non-Capital		Amount
5610	General Supplies	482,198.08
5626	Motor Vehicle Fuel	0.00
5630	Food	121,577.96
5640	Books and Periodicals	82,337.91
5650	Supplies - Technology Related	37,684.67

Purchased Services		Amount
7310	Office and Administrative Services	421,780.96
7311	Election Fees	16,211.00
7320	Professional Educational Services	635,605.80
7321	Contracted Teachers	19,858.32
7322	Contracted Educational Staff Associates	496,876.03
7330	Employee Training and Development Services	9,155.43
7340	Other Professional Purchased Services	120,009.30
7341	Legal Services for District support	10,609.50
7342	Audit Services	10,688.78
7343	Other Legal Services	0.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	127,404.08

	Purchased Services	Amount
7420	Cleaning Services	41,403.34
7431	Non-Technology-Related Repair and Maintenance	230,675.76
7432	Technology-Related Repair and Maintenance	130.07
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	2,767.46
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	215,087.72
7530	Communications	452,788.61
7540	Advertising	125.12
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	78,018.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	0.00
7591	Services Purchased from another School District or ESD Within the State	61,755.97
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	45,959.67
7622	Electricity	201,247.20
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	21,570.02
7820	Settlements and Judgements Against the School District	0.00

Purchased Services		Amount
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	7,606.84

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	53,370.47
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	0.00
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	24,739,021.01
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<u>Instructional Location</u>	<u>Amount</u>
Dieringer Heights Elementary	6,269,574.40
Lake Tapps Elementary	6,090,169.20
North Tapps Middle School	5,915,709.19
TOTAL INSTRUCTIONAL LOCATIONS	18,275,452.79
TOTAL NON-INSTRUCTIONAL LOCATIONS	6,463,568.22
TOTAL DISTRICT EXPENDITURES	24,739,021.01

REPORT F196

Dieringer School District No. 343

RUN DATE: 11/24/2020

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 3:21:16 PM

COUNTY: 27 Pierce

Fiscal Year 2019-2020

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

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	105,170.72	0.00		6,000.00	71,165.62	27,285.10	0.00	680.00	40.00	0.00
22 Lrn Resrc	154,386.23	0.00		0.00	93,209.01	45,759.26	13,749.20	1,668.76	0.00	0.00
23 Princ Off	1,168,997.22	0.00		615,763.96	253,960.23	297,225.69	140.84	1,882.50	24.00	0.00
24 Guid/Coun	353,389.19	0.00		254,737.12	0.00	96,959.99	1,517.08	175.00	0.00	0.00
25 Pupil M/S	133,237.85	0.00		0.00	81,338.98	51,898.87	0.00	0.00	0.00	0.00
26 Health	371,485.03	0.00		196,889.95	77,765.46	95,355.08	1,310.91	54.80	108.83	0.00
27 Teaching	10,142,566.42	17,064.36		6,990,699.68	267,304.13	2,620,139.87	159,310.92	87,784.29	263.17	0.00
28 Extracur	195,432.72	14,079.62		95,539.00	50,753.50	34,241.01	819.59	0.00	0.00	0.00
29 Pmt to SD	965,134.13							965,134.13		
31 InstProDev	488,682.91	0.00		295,093.98	56,156.45	113,581.37	1,860.72	21,847.27	143.12	0.00
32 Inst Tech	243,518.04	0.00			125,740.15	63,195.64	5,725.05	48,857.20	0.00	0.00
33 Curriculum	140,544.95	0.00		0.00	0.00	0.00	78,433.04	62,111.91	0.00	0.00
34 Pro Learn	99,123.83	0.00		80,506.62		18,617.21	0.00	0.00	0.00	0.00
01 Total	14,561,669.24	31,143.98		8,535,230.31	1,077,393.53	3,464,259.09	262,867.35	1,190,195.86	579.12	0.00

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	149,752.38	0.00		0.00	406.29	82.42	0.00	149,263.67	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	1,900.14	0.00		1,376.97	0.00	523.17	0.00	0.00	0.00	0.00
25 Pupil M/S	129,285.41	0.00		0.00	81,334.17	47,951.24	0.00	0.00	0.00	0.00
26 Health	916,652.03	0.00		479,388.16	66,057.25	214,334.29	6,389.41	149,817.98	664.94	0.00
27 Teaching	2,262,027.38	0.00		571,386.18	839,075.45	716,191.53	1,468.35	133,905.87	0.00	0.00
28 Extracur	158.88	0.00		0.00	130.00	28.88	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	15,543.88	0.00		2,900.00	8,067.65	2,546.02	1,831.21	199.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	16,276.51	0.00		0.00	0.00	0.00	16,167.22	109.29	0.00	0.00
34 Pro Learn	8,924.27	0.00		7,257.94		1,666.33	0.00	0.00	0.00	0.00
21 Total	3,500,520.88	0.00		1,062,309.25	995,070.81	983,323.88	25,856.19	433,295.81	664.94	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	130,152.47	0.00		0.00	0.00	0.00	0.00	130,152.47	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
22 Total	130,152.47	0.00		0.00	0.00	0.00	0.00	130,152.47	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	39,916.71	0.00		0.00	25,729.11	14,187.60	0.00	0.00	0.00	0.00
27 Teaching	180,408.29	0.00		0.00	102,814.26	66,927.37	3,186.73	7,479.93	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	220,325.00	0.00		0.00	128,543.37	81,114.97	3,186.73	7,479.93	0.00	0.00

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	3,714.90	0.00		3,000.00	0.00	714.90	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	229,854.95	0.00		135,480.63	0.00	45,168.35	24,644.04	760.00	0.00	23,801.93
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,015.85	0.00		0.00	0.00	0.00	0.00	715.13	300.72	0.00
32 Inst Tech	9,930.33	0.00			0.00	0.00	9,337.96	592.37	0.00	0.00
33 Curriculum	9,182.30	0.00		0.00	0.00	0.00	0.00	9,182.30	0.00	0.00
34 Pro Learn	300.01	0.00		243.30		56.71	0.00	0.00	0.00	0.00
34 Total	253,998.34	0.00		138,723.93	0.00	45,939.96	33,982.00	11,249.80	300.72	23,801.93

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	1,868.60	0.00		1,500.00	0.00	368.60	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	115,685.40	0.00		58,508.81	18,302.05	38,874.54	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	117,554.00	0.00		60,008.81	18,302.05	39,243.14	0.00	0.00	0.00	0.00

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	4,524.73	0.00		1,500.00	0.00	357.93	0.00	2,666.80	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	24,595.88	0.00		17,973.44	0.00	6,622.44	0.00	0.00	0.00	0.00
27 Teaching	107,629.56	0.00		78,951.69	558.82	28,119.05	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	304.29	0.00		303.84		0.45	0.00	0.00	0.00	0.00
55 Total	137,054.46	0.00		98,728.97	558.82	35,099.87	0.00	2,666.80	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	3,921.00	0.00		3,319.48	0.00	446.02	0.00	155.50	0.00	0.00
27 Teaching	139,667.17	0.00		113,403.00	0.00	26,264.17	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	13,304.00	0.00		10,900.00	0.00	2,149.57	0.00	254.43	0.00	0.00
32 Inst Tech	4,500.00	0.00			0.00	0.00	4,075.00	425.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	161,392.17	0.00		127,622.48	0.00	28,859.76	4,075.00	834.93	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,475.98	0.00		1,183.88	0.00	292.10	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,821.01	0.00		1,480.00	0.00	341.01	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	3,296.99	0.00		2,663.88	0.00	633.11	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	10,477.42	0.00		6,316.12	0.00	1,494.50	0.00	2,666.80	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	118,095.93	0.00		36,660.39	40,523.91	40,746.72	0.00	164.91	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	86.21	0.00		0.00	70.49	15.72	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	14,647.50	0.00		0.00	0.00	0.00	0.00	14,647.50	0.00	0.00
34 Pro Learn	311.88	0.00		252.93		58.95	0.00	0.00	0.00	0.00
65 Total	143,618.94	0.00		43,229.44	40,594.40	42,315.89	0.00	17,479.21	0.00	0.00

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	4,525.04	0.00		1,500.00	0.00	358.24	0.00	2,666.80	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	42,838.59	0.00		30,750.17	0.00	11,612.06	476.36	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	350.00	0.00		0.00	0.00	0.00	0.00	350.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
74 Total	47,713.63	0.00		32,250.17	0.00	11,970.30	476.36	3,016.80	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	15,164.50	0.00		10,000.00	1,780.02	3,384.48	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	176,283.46	0.00		103,900.01	21,753.73	49,522.24	1,107.48	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	191,447.96	0.00		113,900.01	23,533.75	52,906.72	1,107.48	0.00	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	50,290.92	10,862.47		11,000.00	2,273.53	2,948.70	1,953.64	20,965.02	287.56	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	106,722.35	106,722.35			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	157,013.27	117,584.82	0.00	11,000.00	2,273.53	2,948.70	1,953.64	20,965.02	287.56	0.00

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	68,875.29	0.00			0.00	0.00	333.80	67,325.68	1,215.81	0.00
12 Supt Off	262,387.54	0.00		189,915.62	4,406.60	61,555.92	623.79	4,226.55	1,659.06	0.00
13 Busns Off	542,784.31	0.00		0.00	362,669.96	120,414.28	10,344.78	47,968.54	1,386.75	0.00
14 HR	246,839.91	0.00		4,000.00	163,152.99	48,934.17	756.45	29,703.34	292.96	0.00
15 Pblc Rltn	8,321.10	0.00		0.00	0.00	0.00	3,425.94	4,895.16	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	25,830.37	0.00		0.00	20,545.24	5,285.13	0.00	0.00	0.00	0.00
62 Grnd Mnt	164,107.38	0.00			98,919.81	42,722.98	9,240.64	3,955.40	0.00	9,268.55
63 Oper Bldg	494,163.42	0.00			301,662.74	149,393.19	32,429.77	2,644.17	0.00	8,033.55
64 Maintnce	262,928.62	0.00	0.00		37,775.04	14,813.34	20,343.40	189,996.84	0.00	0.00
65 Utilities	584,260.40	0.00	0.00		0.00	0.00	2,069.14	582,191.26	0.00	0.00
67 Bldg Secu	41,661.30	0.00			0.00	0.00	90.17	41,571.13	0.00	0.00
68 Insurance	175,426.72	0.00					0.00	175,426.72		0.00
72 Info Sys	656,931.73	0.00	0.00	0.00	365,655.23	117,439.75	9,334.58	163,628.02	874.15	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	3,904.58	0.00	0.00	0.00	0.00	0.00	3,871.61	32.97	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	3,538,422.67	0.00	0.00	193,915.62	1,354,787.61	560,558.76	92,864.07	1,313,565.78	5,428.73	17,302.10

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	6,376.64	0.00		0.00	3,860.45	2,516.19	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	62,626.23	0.00		0.00	48,873.08	13,436.65	0.00	0.00	316.50	0.00
42 Food	121,577.96	0.00					121,577.96	0.00		
44 Operation	157,460.44	0.00			92,042.98	50,173.13	9,859.45	5,355.61	29.27	0.00
49 Transfers	-106,722.35		-							
			106,722.35							
98 Total	241,318.92	0.00	-	0.00	144,776.51	66,125.97	131,437.41	5,355.61	345.77	0.00
			106,722.35							

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	16,902.47	0.00		0.00	1,090.00	932.57	3,336.41	0.00	0.00	11,543.49
29 Pmt to SD	0.00							0.00		
51 Supervisn	182,639.87	0.00		0.00	130,607.37	45,162.86	1,245.00	5,447.65	0.00	176.99
52 Operation	826,135.31	0.00			494,932.79	278,603.90	48,316.50	4,282.12	0.00	0.00
53 Maintnce	310,189.87	0.00			116,146.94	46,323.14	113,094.48	34,079.35	0.00	545.96
56 Insurance	39,661.00							39,661.00		
59 Transfers	-42,006.45		-42,006.45							
99 Total	1,333,522.07	0.00	-42,006.45	0.00	742,777.10	371,022.47	165,992.39	83,470.12	0.00	12,266.44

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.	32,341.78
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	52,534.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	137,054.46
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	137,054.46

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.

1,725.72

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

0.1669

a) Total All Programs (SYSTEM CALCULATED)

24,739,021.01

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

3,538,422.67

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

21,200,598.34

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.
16,211.00
- 3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.
0.00
- 4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
0.00
- 5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
0.00
- 6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.
0.00
- 7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
0.00
- 8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.
0.00
- 9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.
0.00
- 10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
0.00
- 11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
0.00
- 12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.
0.00

DISTORTING ITEMS

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

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

10,688.78

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 SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

6,656.88

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, and added to the federal unrestricted indirect expenditure pool.

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.

361,038.36

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

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

COUNTY: 27 Pierce

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	21,200,598.34	36,068.37		121,577.96			21,042,952.01
PROGRAM 97 ACTIVITIES							
11 Board of Directors	68,875.29	0.00		16,211.00	41,975.51	10,688.78	
12 Superintendent's Office	262,387.54	0.00		0.00	262,387.54	0.00	
13 Business Office	542,784.31	0.00		0.00		542,784.31	
14 Human Resources	246,839.91	0.00		0.00		246,839.91	
15 Public Relations	8,321.10	0.00			1,664.22	6,656.88	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	25,830.37	0.00		0.00	25,830.37	0.00	
62 Grounds Maintenance	164,107.38	9,268.55		0.00	154,838.83	0.00	
63 Operation of Buildings	494,163.42	8,033.55		0.00	486,129.87	0.00	
64 Maintenance	262,928.62	0.00		0.00	262,928.62	0.00	
65 Utilities	584,260.40	0.00		0.00	584,260.40	0.00	
67 Building and Property Security	41,661.30	0.00		0.00	41,661.30	0.00	
68 Insurance	175,426.72	0.00		0.00	175,426.72	0.00	
72 Information Systems	656,931.73	0.00		0.00	295,893.37	361,038.36	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	3,904.58	0.00		0.00		3,904.58	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	3,538,422.67	17,302.10	0.00	16,211.00	2,332,996.75	1,171,912.82	

COUNTY: 27 Pierce

Fiscal Year 2019-2020

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	24,739,021.01	53,370.47	0.00	137,788.96		1,171,912.82	21,042,952.01
Unallowable Costs					-2,332,996.75		2,332,996.75
TOTALS	24,739,021.01	53,370.47	0.00	137,788.96		1,171,912.82	23,375,948.76

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	1,526,278.00
2. FY 17-18 DIRECT EXPENDITURES	19,893,829.61
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	135,274.41
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	1,661,552.41
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0835

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	1,171,912.82
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	135,274.41
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,307,187.23
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	23,375,948.76
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0835
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,951,891.72
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-644,704.49
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	527,208.32
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0226

COUNTY: 27 Pierce

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	21,200,598.34	36,068.37		121,577.96			21,042,952.01
PROGRAM 97 ACTIVITIES							
11 Board of Directors	68,875.29	0.00		16,211.00	41,975.51	10,688.78	
12 Superintendents Office	262,387.54	0.00		0.00		262,387.54	
13 Business Office	542,784.31	0.00		0.00		542,784.31	
14 Human Resources	246,839.91	0.00		0.00		246,839.91	
15 Public Relations	8,321.10	0.00			1,664.22	6,656.88	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	25,830.37	0.00		0.00		25,830.37	
62 Grounds Maintenance	164,107.38	9,268.55		0.00		154,838.83	
63 Operation of Buildings	494,163.42	8,033.55		0.00		486,129.87	
64 Maintenance	262,928.62	0.00		0.00		262,928.62	
65 Utilities	584,260.40	0.00		0.00		584,260.40	
67 Building and Property Security	41,661.30	0.00		0.00		41,661.30	
68 Insurance	175,426.72	0.00		0.00		175,426.72	
72 Information Systems	656,931.73	0.00		0.00		656,931.73	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	3,904.58	0.00		0.00		3,904.58	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	3,538,422.67	17,302.10	0.00	16,211.00	43,639.73	3,461,269.84	

COUNTY: 27 Pierce

Fiscal Year 2019-2020

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	24,739,021.01	53,370.47	0.00	137,788.96		21,042,952.01	
Unallowable Costs				-43,639.73		43,639.73	
Totals	24,739,021.01	53,370.47	0.00	137,788.96	3,461,269.84	21,086,591.74	

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	3,591,110.74
2. FY 17-18 DIRECT EXPENDITURES	17,828,996.87
3. FY 17-18 OVER (UNDER) RECOVERY	132,328.43
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	3,723,439.17
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.2088

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	3,461,269.84
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	132,328.43
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	3,593,598.27
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	21,086,591.74
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2088
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,402,880.35
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-809,282.08
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	2,651,987.75
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.1258

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	14,561,669.24	11,179,911.30	0.00	3,381,757.94
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	0.00	0.00	0.00	0.00
34 Middle School Career and Tech. Ed., State	253,998.34	253,998.34	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	3,538,422.67	2,702,707.50	0.00	835,715.17
TOTAL BASIC EDUCATIONAL PROGRAMS	18,354,090.25	14,136,617.14	0.00	4,217,473.11
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	3,500,520.88	2,647,154.56	3,360.35	850,005.97
22 Special Education - Infants and Toddlers - State	130,152.47	130,152.47	0.00	0.00
24 Special Education-Supplemental, Federal	220,325.00	0.00	220,325.00	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	0.00	0.00	0.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	117,554.00	0.00	117,554.00	0.00
52 Other Title Grants Under ESEA, Federal	0.00	0.00	0.00	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	137,054.46	137,054.46	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	161,392.17	161,392.17	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

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	3,296.99	0.00	3,296.99	0.00
65 Transitional Bilingual, State	143,618.94	143,618.94	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	47,713.63	47,713.63	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,461,628.54	3,267,086.23	344,536.34	850,005.97
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 Child Care	191,447.96	0.00	0.00	191,447.96
89 Other Community Services	157,013.27	0.00	106,722.35	50,290.92
98 School Food Services	241,318.92	87,449.29	96,059.17	57,810.46
99 Pupil Transportation	1,333,522.07	1,314,836.90	0.00	18,685.17
TOTAL OTHER PROGRAMS	1,923,302.22	1,402,286.19	202,781.52	318,234.51
TOTALS	24,739,021.01	18,805,989.56	547,317.86	5,385,713.59

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 18 - 19 Actual (A)	FY 19 - 20 Actual (B)
Preliminary FY 2019-2020 to FY 2018-2019 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.	3,466,659.20	3,500,520.88
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	1,892.17	2,377.63
4. Equals aggregate special education expenditures for resident special education students.	3,464,767.03	3,498,143.25
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.)	0.00	33,376.22
Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	208.11	201.44
7. Expenditures per pupil (line 4/line 6).	16,648.72	17,365.68
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.)	0.00	716.96
Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 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.	1,281,750.02	850,005.97
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.)	0.00	-431,744.05
11. Expenditures per pupil (line 9/line 6).	6,159.00	4,219.65
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.)	0.00	-1,939.35

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 age 3-PreK, and K-21.

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

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

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

Description	Operation	FY 2019 - 20		FY 2018 - 19		<u>Food Services Deficit Calculation</u>		
		FY 2019 - 20	FY 2018 - 19	FY 2019 - 20	FY 2018 - 19			
Total Expenditures	+	(plus)	24,739,021.01	22,376,038.50	Total Program 98	+	241,318.92	306,542.33
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	130,109.60	186,275.27
Community Schools	-	(minus)	0.00	0.00	Revenue 4198 (State)	-	4,125.33	2,058.24
Child Care	-	(minus)	191,447.96	0.00	Revenue 4398 (State)	-	0.00	0.00
Other Community Services	-	(minus)	157,013.27	323,781.05	Revenue 6198 (Fed)	-	71,486.99	93,481.25
School Food Services	-	(minus)	241,318.92	306,542.33	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Interest	-	(minus)	0.00	0.00	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Principal	-	(minus)	0.00	0.00	Revenue 6998 (Fed)	-	24,572.18	25,134.62
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00	Revenue 7198 (Other)	-	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	53,370.47	64,173.20	Revenue 8198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	982.72	1,038.77	TOTAL FOOD SERVICES DEFICIT		11,024.82	-407.05
Federal, Special Purpose Revenue	-	(minus)	546,335.14	470,907.54	Note:			
Food Service Deficit	+	(plus)	11,024.82	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	71,486.99	93,481.25	a positive amount, it is added to			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+	(plus)	24,572.18	25,134.62	a negative amount, zero dollars			
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00	are displayed.			
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				

Description	Operation	FY 2019 - 20	FY 2018 - 19
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	23,655,636.52	21,328,211.48

FY 2019 - 20/FY 2018 - 19 1.11

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

Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	0.00	0.00
Program 34, Middle School Career and Technical Education-State	+ (plus)	253,998.34	244,146.28
Program 38, Vocational--Federal	+ (plus)	0.00	0.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	253,998.34	244,146.28
	FY 19-20 / 18-19		1.04

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	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" 985.	716.95	
Informational	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" 987.	4,219.64	
Informational	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" 990.	33,376.22	
Informational	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*	23,655,636.52	21,327,804.43
Informational	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	0.00
Informational	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

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

REPORT F196

Dieringer School District No. 343

RUN DATE: 11/24/2020

E.S.D. 121

Financial Edit Report Fiscal Year 2019-2020

RUN TIME: 3:21:16 PM

COUNTY: 27 Pierce

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits