

**ANNUAL FINANCIAL STATEMENTS**

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	2,684,187.95	48,031.48	560.28	387,199.88	150,158.99	0.00	3,270,138.58
Minus Warrants Outstanding	-697,076.68	-2,842.04	0.00	-42,432.53	0.00	0.00	-742,351.25
Taxes Receivable	1,511,917.53		12,870.29	1,008,569.38	72.45		2,533,429.65
Due From Other Funds	427,568.19	495.00	0.00	0.00	0.00	0.00	428,063.19
Due From Other Governmental Units	129,468.82	0.00	0.00	25,925.96	0.00	0.00	155,394.78
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00		0.00			0.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	1,250,000.00	0.00	1,000.00	1,130,000.00	61,500.00	0.00	2,442,500.00
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
<b>TOTAL ASSETS</b>	<b>5,306,065.81</b>	<b>45,684.44</b>	<b>14,430.57</b>	<b>2,509,262.69</b>	<b>211,731.44</b>	<b>0.00</b>	<b>8,087,174.95</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>5,306,065.81</b>	<b>45,684.44</b>	<b>14,430.57</b>	<b>2,509,262.69</b>	<b>211,731.44</b>	<b>0.00</b>	<b>8,087,174.95</b>
<b>LIABILITIES</b>							
Accounts Payable	110,913.88	15.41	0.00	49,802.29	0.00	0.00	160,731.58
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	0.01	0.00		0.00			0.01
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	730.04	0.00		113.33			843.37
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	495.00	0.00	0.00	426,958.19	0.00	0.00	427,453.19
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	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
<b>TOTAL LIABILITIES</b>	<b>112,138.93</b>	<b>15.41</b>	<b>0.00</b>	<b>476,873.81</b>	<b>0.00</b>	<b>0.00</b>	<b>589,028.15</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	1,511,917.53		12,870.29	1,008,569.38	72.45		2,533,429.65
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,511,917.53</b>	<b>0.00</b>	<b>12,870.29</b>	<b>1,008,569.38</b>	<b>72.45</b>	<b>0.00</b>	<b>2,533,429.65</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	31,849.39	45,669.03	1,560.28	0.00	211,658.99	0.00	290,737.69
Committed Fund Balance	0.00	0.00	0.00	1,023,819.50	0.00	0.00	1,023,819.50
Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	3,650,159.96	0.00	0.00	0.00	0.00	0.00	3,650,159.96
<b>TOTAL FUND BALANCE</b>	<b>3,682,009.35</b>	<b>45,669.03</b>	<b>1,560.28</b>	<b>1,023,819.50</b>	<b>211,658.99</b>	<b>0.00</b>	<b>4,964,717.15</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>5,306,065.81</b>	<b>45,684.44</b>	<b>14,430.57</b>	<b>2,509,262.69</b>	<b>211,731.44</b>	<b>0.00</b>	<b>8,087,174.95</b>

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							0.00
Local	3,988,238.90	93,069.22	27.35	2,164,746.48	2,631.59		6,248,713.54
State	16,369,154.02		0.00	0.00	147,304.57		16,516,458.59
Federal	960,401.67		0.00	87,035.15	0.00		1,047,436.82
Other	0.00			0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>21,317,794.59</b>	<b>93,069.22</b>	<b>27.35</b>	<b>2,251,781.63</b>	<b>149,936.16</b>	<b>0.00</b>	<b>23,812,608.95</b>
<b>EXPENDITURES:</b>							0.00
<b>CURRENT:</b>							0.00
Regular Instruction	10,583,064.60						10,583,064.60
Special Education	2,933,117.74						2,933,117.74
Vocational Education	610,678.38						610,678.38
Skill Center	0.00						0.00
Compensatory Programs	773,128.94						773,128.94
Other Instructional Programs	87,050.61						87,050.61
Community Services	253,739.67						253,739.67
<b>Support Services</b>	<b>4,690,266.70</b>						<b>4,690,266.70</b>
<b>Student Activities/Other</b>		<b>145,220.08</b>				<b>0.00</b>	<b>145,220.08</b>
<b>CAPITAL OUTLAY:</b>							0.00
Sites				0.00			0.00
Building				548,442.01			548,442.01
Equipment				1,088,405.24			1,088,405.24
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					150,351.28		150,351.28
Sales and Lease				0.00			0.00
Other	0.00						0.00
<b>DEBT SERVICE:</b>							0.00
Principal	0.00		70,000.00	0.00	0.00		70,000.00
Interest and Other Charges	0.00		19,000.00	0.00	0.00		19,000.00

	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
<b>TOTAL EXPENDITURES</b>	<b>19,931,046.64</b>	<b>145,220.08</b>	<b>89,000.00</b>	<b>1,636,847.25</b>	<b>150,351.28</b>	<b>0.00</b>	<b>21,952,465.25</b>
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	1,386,747.95	-52,150.86	-88,972.65	614,934.38	-415.12	0.00	1,860,143.70
<b>OTHER FINANCING SOURCES (USES):</b>							<b>0.00</b>
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		88,000.00	0.00	0.00		88,000.00
Transfers Out (GL 536)	0.00		0.00	-88,000.00	0.00	0.00	-88,000.00
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>		<b>88,000.00</b>	<b>-88,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,386,747.95</b>	<b>-52,150.86</b>	<b>-972.65</b>	<b>526,934.38</b>	<b>-415.12</b>	<b>0.00</b>	<b>1,860,143.70</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,295,261.40</b>	<b>97,819.89</b>	<b>2,532.93</b>	<b>496,885.12</b>	<b>212,074.11</b>	<b>0.00</b>	<b>3,104,573.45</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>3,682,009.35</b>	<b>45,669.03</b>	<b>1,560.28</b>	<b>1,023,819.50</b>	<b>211,658.99</b>	<b>0.00</b>	<b>4,964,717.15</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	93,510.17	3,894,728.73	3,988,238.90
State	16,369,154.02	0.00	16,369,154.02
Federal	882,042.04	78,359.63	960,401.67
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>17,344,706.23</b>	<b>3,973,088.36</b>	<b>21,317,794.59</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	8,948,042.98	1,635,021.62	10,583,064.60
Special Education	2,780,885.75	152,231.99	2,933,117.74
Vocational Education	610,678.38	0.00	610,678.38
Skills Center	0.00	0.00	0.00
Compensatory Programs	773,128.94	0.00	773,128.94
Other Instructional Programs	52,479.82	34,570.79	87,050.61
Community Services	0.00	253,739.67	253,739.67
Support Services	4,086,021.38	604,245.32	4,690,266.70
<b>CAPITAL OUTLAY:</b>			
Other	0.00	0.00	0.00
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>17,251,237.25</b>	<b>2,679,809.39</b>	<b>19,931,046.64</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>93,468.98</b>	<b>1,293,278.97</b>	<b>1,386,747.95</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		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
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	93,468.98	1,293,278.97	1,386,747.95
BEGINNING TOTAL FUND BALANCE	0.00	2,295,261.40	2,295,261.40
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	93,468.98	3,588,540.37	3,682,009.35



	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	3,947,254.00	3,988,238.90	40,984.90
State	16,202,934.00	16,369,154.02	166,220.02
Federal	838,344.00	960,401.67	122,057.67
Other	20,000.00	0.00	-20,000.00
<b>TOTAL REVENUES</b>	<b>21,008,532.00</b>	<b>21,317,794.59</b>	<b>309,262.59</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	11,361,273.00	10,583,064.60	778,208.40
Special Education	3,065,936.00	2,933,117.74	132,818.26
Vocational Education	557,502.00	610,678.38	-53,176.38
Skill Center	0.00	0.00	0.00
Compensatory Programs	759,376.00	773,128.94	-13,752.94
Other Instructional Programs	93,199.00	87,050.61	6,148.39
Community Services	333,899.00	253,739.67	80,159.33
Support Services	5,315,191.00	4,690,266.70	624,924.30
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	0.00	0.00
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>21,486,376.00</b>	<b>19,931,046.64</b>	<b>1,555,329.36</b>
REVENUES OVER (UNDER) EXPENDITURES	-477,844.00	1,386,747.95	1,864,591.95

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES (USES):</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-477,844.00</b>	<b>1,386,747.95</b>	<b>1,864,591.95</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,910,775.00</b>	<b>2,295,261.40</b>	<b>384,486.40</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,432,931.00</b>	<b>3,682,009.35</b>	<b>2,249,078.35</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	212,325.00	93,069.22	-119,255.78
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>212,325.00</b>	<b>93,069.22</b>	<b>-119,255.78</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	220,450.00	145,220.08	75,229.92
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>220,450.00</b>	<b>145,220.08</b>	<b>75,229.92</b>
REVENUES OVER (UNDER) EXPENDITURES	-8,125.00	-52,150.86	-44,025.86

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	-8,125.00	-52,150.86	-44,025.86
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	92,980.00	97,819.89	4,839.89
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	84,855.00	45,669.03	-39,185.97

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	350.00	27.35	-322.65
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>350.00</b>	<b>27.35</b>	<b>-322.65</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	70,000.00	70,000.00	0.00
Interest and Other Charges	19,250.00	19,000.00	250.00
<b>TOTAL EXPENDITURES</b>	<b>89,250.00</b>	<b>89,000.00</b>	<b>250.00</b>
REVENUES OVER (UNDER) EXPENDITURES	-88,900.00	-88,972.65	-72.65

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	88,000.00	88,000.00	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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>88,000.00</b>	<b>88,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-900.00</b>	<b>-972.65</b>	<b>-72.65</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,525.00</b>	<b>2,532.93</b>	<b>7.93</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,625.00</b>	<b>1,560.28</b>	<b>-64.72</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	2,146,958.00	2,164,746.48	17,788.48
State	0.00	0.00	0.00
Federal	0.00	87,035.15	87,035.15
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,146,958.00</b>	<b>2,251,781.63</b>	<b>104,823.63</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	0.00	0.00	0.00
Building	1,100,000.00	548,442.01	551,557.99
Equipment	0.00	1,088,405.24	-1,088,405.24
Instructional Technology	1,019,000.00	0.00	1,019,000.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
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	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,119,000.00</b>	<b>1,636,847.25</b>	<b>482,152.75</b>
REVENUES OVER (UNDER) EXPENDITURES	27,958.00	614,934.38	586,976.38
<b>OTHER FINANCING SOURCES(USES):</b>			
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)	-88,000.00	-88,000.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-88,000.00</b>	<b>-88,000.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-60,042.00</b>	<b>526,934.38</b>	<b>586,976.38</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>72,000.00</b>	<b>496,885.12</b>	<b>424,885.12</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>11,958.00</b>	<b>1,023,819.50</b>	<b>1,011,861.50</b>



	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	300.00	2,631.59	2,331.59
State	148,441.00	147,304.57	-1,136.43
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>148,741.00</b>	<b>149,936.16</b>	<b>1,195.16</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	360,000.00	150,351.28	209,648.72
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>360,000.00</b>	<b>150,351.28</b>	<b>209,648.72</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-211,259.00	-415.12	210,843.88
<b>OTHER FINANCING SOURCES (USES)</b>	-415.12	-415.12	-415.12
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-211,259.00	-415.12	210,843.88
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>211,595.00</b>	<b>212,074.11</b>	<b>479.11</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>336.00</b>	<b>211,658.99</b>	<b>211,322.99</b>

August 31, 2020

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	1,728.01	0.00
Cash On Deposit with Cty Treas	21,397.03	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	765,000.00	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
<b>TOTAL ASSETS</b>	<b>788,125.04</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	610.00	0.00
<b>TOTAL LIABILITIES</b>	<b>610.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	765,000.00	0.00
Held In Trust For Private Purposes	22,515.04	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>787,515.04</b>	<b>0.00</b>

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	2,560.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>2,560.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	11,435.76	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	11,435.76	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>13,995.76</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	5.00	0.00
Scholarships	3,172.11	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>3,177.11</b>	<b>0.00</b>
Net Increase (Decrease)	10,818.65	0.00
Net Position--Prior Year August Beginning	776,696.39	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	776,696.39	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>787,515.04</b>	<b>0.00</b>

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	380,000.00	0.00	70,000.00	310,000.00	70,000.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	27,949.84	0.00	10,453.32	17,496.52	8,241.12
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	598,958.74	39,867.80	0.00	638,826.54	57,918.20
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
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
<b>Net Pension Liabilities:</b>					
Net Pension Liabilities TRS 1	3,292,427.00	0.00	300,737.00	2,991,690.00	
Net Pension Liabilities TRS 2/3	776,202.00	1,095,829.00	0.00	1,872,031.00	
Net Pension Liabilities SERS 2/3	264,823.00	385,133.00	0.00	649,956.00	
Net Pension Liabilities PERS 1	823,534.00	4,473.00	0.00	828,007.00	
<b>Total Long-Term Liabilities</b>	<b>6,163,894.58</b>	<b>1,525,302.80</b>	<b>381,190.32</b>	<b>7,308,007.06</b>	<b>136,159.32</b>

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	3,333,038.33	0.00	2,143,876.24	0.00
1300 Sale of Tax Title Property	5.14	0.00	2.62	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	5,874.78	0.00	3,806.71	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	13,461.74	0.00	7,122.86	0.00
<b>1000 TOTAL LOCAL TAXES</b>	<b>3,352,379.99</b>	<b>0.00</b>	<b>2,154,808.43</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	0.00			
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	21,301.83			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	26,346.76		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	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	93,510.17			
2300 Investment Earnings	23,133.50	27.35	9,938.05	2,631.59
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	97,963.36		0.00	0.00
2600 Fines and Damages	1,090.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2700 Rentals and Leases	291,242.23	0.00	0.00	0.00
2800 Insurance Recoveries	79,556.00		0.00	0.00
2900 Local Support Nontax, Unassigned	1,715.06	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>635,858.91</b>	<b>27.35</b>	<b>9,938.05</b>	<b>2,631.59</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	12,203,227.79			
3121 Special Education - General Apportionment	512,056.99			
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	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>12,715,284.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	1,970,061.79			
4122 Special Education - Infants and Toddlers - State	80,757.08			
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	288,623.84			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	151,850.11			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	18,621.94			
4174 Highly Capable	43,792.02			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4188 Child Care	0.00			
4198 School Food Service	3,693.29			
4199 Transportation - Operations	1,063,046.63			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	29,422.54		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
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	4,000.00			
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				147,304.57
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>3,653,869.24</b>		0.00	147,304.57
<b>FEDERAL, GENERAL PURPOSE</b>				
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	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	354,444.00			
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	207,100.51			
6152 Other Title, ESEA Fed	38,207.49			
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	42,687.92			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	78,359.63			
6198 School Food Services	95,259.05			
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
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	1,530.00		87,035.15	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
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
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	117,252.44			
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	25,560.63			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>960,401.67</b>		<b>87,035.15</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0.00</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
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			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0.00</b>		0.00	0.00
<b>OTHER FINANCING SOURCES</b>				
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
<b>OTHER FINANCING SOURCES</b>				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	88,000.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>88,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>21,317,794.59</b>	<b>88,027.35</b>	<b>2,251,781.63</b>	<b>149,936.16</b>

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	10,557,064.60	11 Bd of Dir	47,465.46	0 Debit Transfer	133,042.62
02 ALE	26,000.00	12 Supt Off	438,275.00	1 Credit Transfer	-133,042.62
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	424,360.03	2 Cert. Salaries	8,836,050.43
21 Sp Ed, Sup, St	2,517,423.82	14 HR	163,182.80	3 Class. Salaries	3,684,000.72
22 Sp Ed, Infants and Toddlers, State	76,719.23	15 Pblc Rltn	9,157.49	4 Employee Benefits	4,837,962.67
24 Sp Ed, Sup, Fed	338,974.69	21 Supv Inst	369,445.32	5 Supplies / Materials	780,552.14
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	72,844.94	7 Purchased Services	1,766,963.49
26 Sp Ed, Inst, St	0.00	23 Princ Off	1,251,733.74	8 Travel	25,517.19
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	834,477.17	9 Capital Outlay	0.00
31 Voc, Basic, St	610,678.38	25 Pupil M/S	2,212.00	<b>TOTAL ALL OBJECTS</b>	<b>19,931,046.64</b>
34 MidSchCar/Tec	0.00	26 Health	860,851.84		
38 Voc, Fed	0.00	27 Teaching	11,099,316.56		
39 Voc, Other	0.00	28 Extracur	417,481.65		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	0.00		
46 Skill Cntr, Fed	0.00	31 InstProDev	52,718.44		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	0.00		
51 ESEA Disadvantaged, Fed	198,192.78	33 Curriculum	0.00		
52 Other Title, ESEA, Fed	36,751.22	34 Pro Learn	88,822.92		
53 ESEA Migrant, Federal	0.00	41 Supervisn	179,525.85		
54 Read First, Fed	0.00	42 Food	25,560.63		
55 LAP	278,720.07	44 Operation	370,397.44		
56 St In, Ctr/Hm, D	0.00	49 Transfers	-78,359.63		
57 St In, N/D, Fed	0.00	51 Supervisn	195,029.85		
58 Sp/Plt Pgm, St	115,372.61	52 Operation	627,593.65		
59 Inst. JAJ	0.00	53 Maintnce	230,215.12		
61 Head Start, Fed	0.00	56 Insurance	27,811.82		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-54,682.99		
64 LEP, Fed	0.00	61 Supv Bldg	120,995.78		

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	21,497.56	62	Grnd Mnt	80,754.92			
67	Ind Ed, Fd, JOM	0.00	63	Oper Bldg	679,516.04			
68	Ind Ed, Fd, ED	0.00	64	Maintnce	510,968.12			
69	Comp, Othr	122,594.70	65	Utilities	442,304.57			
71	Traffic Safety	34,570.79	67	Bldg Secu	0.00			
73	Summer School	0.00	68	Insurance	180,102.18			
74	Highly Capable	52,479.82	72	Info Sys	244,693.65			
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	112.69			
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	0.00	91	Publ Actv	16,161.59			
89	Othr Comm Srv	253,739.67	<b>TOTAL ALL ACTIVITIES</b>		19,931,046.64			
97	Distwide Suppt	3,245,534.59						
98	Schl Food Serv	418,764.66						
99	Pupil Transp	1,025,967.45						
<b>TOTAL ALL PROGRAMS</b>		19,931,046.64						

<b>Certificated Salaries</b>		<b>Amount</b>
2110	Salaries of Regular Employee	7,873,348.40
2120	Salaries of Temporary EEs & Subs	137,792.95
2130	Non contracted Salaries	3,000.00
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	721,151.27
2160	Other Salaries	56,717.81
2170	Other Salaries NBCT	44,040.00

<b>Classified Salaries</b>		<b>Amount</b>
3110	Salaries of Regular Employee	3,052,506.44
3120	Salaries of Temporary EEs & Subs	148,212.42
3130	Extra Time	149,572.02
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	219,362.64
3160	Other Salaries	114,347.20

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	653,206.43
4223	Federally Mandated Insurance-Classified	273,179.46
4232	Retirement Contribution - Certificated	1,329,880.92
4233	Retirement Contribution - Classified	432,694.74
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	21,048.31
4263	Unemployment Compensation - Classified	8,348.83



<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4272	Worker's Compensation - Certificated	32,492.09
4273	Worker's Compensation - Classified	67,745.80
4282	Health Benefits - Certificated	973,354.08
4283	Health Benefits - Classified	904,758.93
4292	Other Employee Benefits - Certificated	100,405.45
4293	Other Employee Benefits - Classified	40,847.63

<b>Supplies, Non-Capital</b>		<b>Amount</b>
5610	General Supplies	651,937.51
5626	Motor Vehicle Fuel	97,702.07
5630	Food	25,560.63
5640	Books and Periodicals	1,066.98
5650	Supplies - Technology Related	4,284.95

<b>Purchased Services</b>		<b>Amount</b>
7310	Office and Administrative Services	396,687.19
7311	Election Fees	4,569.57
7320	Professional Educational Services	14,782.11
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	46,628.86
7340	Other Professional Purchased Services	18,788.58
7341	Legal Services for District support	0.00
7342	Audit Services	17,583.25
7343	Other Legal Services	1,637.00
7350	Technical Services	44,449.64
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	687.50
7410	Utility Services	67,506.26

	Purchased Services	Amount
7420	Cleaning Services	0.00
7431	Non-Technology-Related Repair and Maintenance	27,604.75
7432	Technology-Related Repair and Maintenance	32,184.25
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	14,499.80
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.)	207,914.00
7530	Communications	2,337.99
7540	Advertising	0.00
7550	Printing and Binding	770.39
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	232,387.58
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	179,525.85
7580	Travel - Registration and Entrance	0.00
7591	Services Purchased from another School District or ESD Within the State	83,532.50
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	0.00
7622	Electricity	363,812.85
7623	Bottled Gas	9,073.57
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	0.00
7820	Settlements and Judgements Against the School District	0.00

<b>Purchased Services</b>		<b>Amount</b>
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

<b>Travel</b>		<b>Amount</b>
8580	Travel, Meals and Lodging	25,517.19

<b>Capital Outlay</b>		<b>Amount</b>
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
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

<b>TOTAL ALL NCES OBJECT OF EXPENDITURE</b>	<b>19,931,046.64</b>
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<u>Instructional Location</u>	<u>Amount</u>
South Whidbey Academy	227,987.88
South Whidbey Elementary	7,086,176.58
South Whidbey High School	5,694,144.01
South Whidbey Middle	1,823,482.19
South Whidbey Special Services	0.00
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>14,831,790.66</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>5,099,255.98</b>
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>19,931,046.64</b>

**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	130.11	0.00		0.00	0.00	0.00	0.00	12.25	117.86	0.00
22 Lrn Resrc	72,844.94	0.00		0.00	33,890.79	18,609.20	16,571.71	3,773.24	0.00	0.00
23 Princ Off	1,251,733.74	0.00		602,959.10	293,502.64	330,595.55	11,671.81	13,004.64	0.00	0.00
24 Guid/Coun	554,199.13	0.00		382,714.33	26,875.73	143,016.21	1,592.86	0.00	0.00	0.00
25 Pupil M/S	2,212.00	0.00		0.00	0.00	2,212.00	0.00	0.00	0.00	0.00
26 Health	249,088.86	0.00		127,231.07	56,328.48	61,190.00	3,897.67	441.64	0.00	0.00
27 Teaching	7,923,398.68	9,831.10		5,347,569.28	89,602.49	1,974,861.42	171,008.37	326,700.14	3,825.88	0.00
28 Extracur	409,407.50	44,851.89		29,210.03	234,893.27	43,791.35	29,160.00	17,602.36	9,898.60	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	21,886.48	0.00		0.00	0.00	0.00	461.48	21,425.00	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	72,163.16	0.00		58,593.01		13,570.15	0.00	0.00	0.00	0.00
<b>01 Total</b>	<b>10,557,064.60</b>	<b>54,682.99</b>		<b>6,548,276.82</b>	<b>735,093.40</b>	<b>2,587,845.88</b>	<b>234,363.90</b>	<b>382,959.27</b>	<b>13,842.34</b>	<b>0.00</b>

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	26,000.00	0.00		0.00	0.00	0.00	0.00	26,000.00	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
<b>02 Total</b>	<b>26,000.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,000.00</b>	<b>0.00</b>	<b>0.00</b>

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	195,585.17	0.00		70,263.82	64,716.96	49,225.88	2,472.43	8,182.57	723.51	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	359,327.45	0.00		255,382.09	0.00	95,847.62	3,726.54	4,371.20	0.00	0.00
27 Teaching	1,950,281.79	0.00		641,800.38	650,337.32	624,368.67	18,404.80	14,479.22	891.40	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	12,229.41	0.00		9,929.69		2,299.72	0.00	0.00	0.00	0.00
<b>21 Total</b>	<b>2,517,423.82</b>	<b>0.00</b>		<b>977,375.98</b>	<b>715,054.28</b>	<b>771,741.89</b>	<b>24,603.77</b>	<b>27,032.99</b>	<b>1,614.91</b>	<b>0.00</b>



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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	76,719.23	0.00		0.00	0.00	0.00	0.00	76,719.23	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
<b>22 Total</b>	<b>76,719.23</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>76,719.23</b>	<b>0.00</b>	<b>0.00</b>

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	252,435.53	0.00		187,334.25	0.00	65,101.28	0.00	0.00	0.00	0.00
27 Teaching	86,539.16	0.00		58,503.00	0.00	28,036.16	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
<b>24 Total</b>	<b>338,974.69</b>	<b>0.00</b>		<b>245,837.25</b>	<b>0.00</b>	<b>93,137.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	95,024.66	0.00		39,614.20	21,553.52	22,567.77	7,084.77	4,204.40	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	504,402.98	0.00		337,011.98	0.00	120,320.41	9,864.01	37,027.18	179.40	0.00
28 Extracur	8,074.15	0.00		1,550.00	5,000.00	1,524.15	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	3,176.59	0.00		2,579.24		597.35	0.00	0.00	0.00	0.00
<b>31 Total</b>	<b>610,678.38</b>	<b>0.00</b>		<b>380,755.42</b>	<b>26,553.52</b>	<b>145,009.68</b>	<b>16,948.78</b>	<b>41,231.58</b>	<b>179.40</b>	<b>0.00</b>

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	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	35,654.37	0.00		0.00	21,990.79	13,663.58	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	162,538.41	0.00		113,545.26	0.00	38,561.90	0.00	10,431.25	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
<b>51 Total</b>	<b>198,192.78</b>	<b>0.00</b>		<b>113,545.26</b>	<b>21,990.79</b>	<b>52,225.48</b>	<b>0.00</b>	<b>10,431.25</b>	<b>0.00</b>	<b>0.00</b>

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	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	10,961.00	0.00		0.00	0.00	0.00	0.00	10,961.00	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	2,958.26	0.00		2,700.00	0.00	258.26	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	22,831.96	0.00		0.00	0.00	0.00	0.00	22,831.96	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
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>52 Total</b>	<b>36,751.22</b>	<b>0.00</b>	<b>0.00</b>	<b>2,700.00</b>	<b>0.00</b>	<b>258.26</b>	<b>0.00</b>	<b>33,792.96</b>	<b>0.00</b>	<b>0.00</b>

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	25,785.28	0.00		0.00	18,815.44	6,969.84	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	251,681.03	0.00		100,395.37	71,101.79	79,594.87	150.00	439.00	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	1,253.76	0.00		1,018.00		235.76	0.00	0.00	0.00	0.00
<b>55 Total</b>	<b>278,720.07</b>	<b>0.00</b>		<b>101,413.37</b>	<b>89,917.23</b>	<b>86,800.47</b>	<b>150.00</b>	<b>439.00</b>	<b>0.00</b>	<b>0.00</b>

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	85,282.69	0.00		0.00	50,868.18	34,414.51	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	22,089.92	0.00		17,595.00	0.00	4,302.92	192.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	8,000.00	0.00		0.00	0.00	0.00	0.00	8,000.00	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
<b>58 Total</b>	<b>115,372.61</b>	<b>0.00</b>		<b>17,595.00</b>	<b>50,868.18</b>	<b>38,717.43</b>	<b>192.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>

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
27 Teaching	21,497.56	0.00		1,000.00	12,175.18	8,322.38	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
<b>65 Total</b>	<b>21,497.56</b>	<b>0.00</b>		<b>1,000.00</b>	<b>12,175.18</b>	<b>8,322.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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	122,594.70	0.00		0.00	55,354.00	24,639.86	1,392.42	37,544.38	3,664.04	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	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
<b>69 Total</b>	<b>122,594.70</b>	<b>0.00</b>		<b>0.00</b>	<b>55,354.00</b>	<b>24,639.86</b>	<b>1,392.42</b>	<b>37,544.38</b>	<b>3,664.04</b>	<b>0.00</b>

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
27 Teaching	20,079.81	0.00		0.00	15,084.50	3,296.36	477.06	465.00	756.89	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
68 Insurance	14,490.98	0.00						14,490.98		
<b>71 Total</b>	<b>34,570.79</b>	<b>0.00</b>		<b>0.00</b>	<b>15,084.50</b>	<b>3,296.36</b>	<b>477.06</b>	<b>14,955.98</b>	<b>756.89</b>	<b>0.00</b>

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	1,350.09	0.00		811.00	0.00	189.09	0.00	350.00	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	51,129.73	0.00		42,004.46	5,392.41	2,133.02	1,474.84	125.00	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
<b>74 Total</b>	<b>52,479.82</b>	<b>0.00</b>		<b>42,815.46</b>	<b>5,392.41</b>	<b>2,322.11</b>	<b>1,474.84</b>	<b>475.00</b>	<b>0.00</b>	<b>0.00</b>

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	77,355.29	0.00		0.00	56,446.08	20,909.21	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	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
42 Food	0.00	0.00					0.00	0.00		
44 Operation	78,359.63	78,359.63			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	64,758.35	0.00			42,406.00	22,352.35	0.00	0.00	0.00	0.00
65 Utilities	17,104.81	0.00			0.00	0.00	0.00	17,104.81	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	16,161.59	0.00	0.00	0.00	0.00	0.00	2,935.52	13,226.07	0.00	0.00
<b>89 Total</b>	<b>253,739.67</b>	<b>78,359.63</b>	<b>0.00</b>	<b>0.00</b>	<b>98,852.08</b>	<b>43,261.56</b>	<b>2,935.52</b>	<b>30,330.88</b>	<b>0.00</b>	<b>0.00</b>

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	47,465.46	0.00			0.00	0.00	477.79	43,955.03	3,032.64	0.00
12 Supt Off	438,275.00	0.00		206,157.36	75,261.52	103,217.79	33,131.17	19,942.20	564.96	0.00
13 Busns Off	424,360.03	0.00		112,316.91	143,441.83	97,311.11	16,056.05	53,913.49	1,320.64	0.00
14 HR	163,182.80	0.00		46,177.40	64,255.44	40,973.12	0.00	11,748.64	28.20	0.00
15 Pblc Rltn	9,157.49	0.00		0.00	0.00	0.00	0.00	9,157.49	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	120,995.78	0.00		3,142.36	82,332.80	34,740.62	0.00	687.50	92.50	0.00
62 Grnd Mnt	80,754.92	0.00			50,100.01	23,036.94	7,237.52	380.45	0.00	0.00
63 Oper Bldg	614,757.69	0.00			394,096.91	180,410.89	40,249.89	0.00	0.00	0.00
64 Maintnce	510,968.12	0.00	0.00		182,718.33	66,961.61	194,792.89	66,470.79	24.50	0.00
65 Utilities	425,199.76	0.00	0.00		0.00	0.00	0.00	425,199.76	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	165,611.20	0.00					0.00	165,611.20		0.00
72 Info Sys	244,693.65	0.00	0.00	0.00	130,555.00	53,189.47	3,020.51	57,532.50	396.17	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	112.69	0.00	0.00	0.00	0.00	0.00	112.69	0.00	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
<b>97 Total</b>	<b>3,245,534.59</b>	<b>0.00</b>	<b>0.00</b>	<b>367,794.03</b>	<b>1,122,761.84</b>	<b>599,841.55</b>	<b>295,078.51</b>	<b>854,599.05</b>	<b>5,459.61</b>	<b>0.00</b>

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	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		
41 Supervisn	179,525.85	0.00		0.00	0.00	0.00	0.00	179,525.85	0.00	0.00
42 Food	25,560.63	0.00					25,560.63	0.00		
44 Operation	292,037.81	0.00			192,405.39	99,591.48	30.94	10.00	0.00	0.00
49 Transfers	-78,359.63		-78,359.63							
<b>98 Total</b>	<b>418,764.66</b>	<b>0.00</b>	<b>-78,359.63</b>	<b>0.00</b>	<b>192,405.39</b>	<b>99,591.48</b>	<b>25,591.57</b>	<b>179,535.85</b>	<b>0.00</b>	<b>0.00</b>

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	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		
51 Supervisn	195,029.85	0.00		36,941.84	90,302.26	54,403.21	1,049.18	12,333.36	0.00	0.00
52 Operation	627,593.65	0.00			366,576.25	193,479.21	67,343.20	194.99	0.00	0.00
53 Maintnce	230,215.12	0.00			85,619.41	33,068.42	108,951.39	2,575.90	0.00	0.00
56 Insurance	27,811.82							27,811.82		
59 Transfers	-54,682.99		-54,682.99							
<b>99 Total</b>	<b>1,025,967.45</b>	<b>0.00</b>	<b>-54,682.99</b>	<b>36,941.84</b>	<b>542,497.92</b>	<b>280,950.84</b>	<b>177,343.77</b>	<b>42,916.07</b>	<b>0.00</b>	<b>0.00</b>

## 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.	0.00
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.	0.00
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	278,720.07
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	278,720.07



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.

1,490.97

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.1945

a) Total All Programs (SYSTEM CALCULATED) 19,931,046.64

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 3,245,534.59

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 16,685,512.05

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.  
4,569.57
- 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.  
36,072.35
- 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.

17,583.25

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.

9,157.49

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.

230,727.33

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

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 15 Island

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			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>16,685,512.05</b>	<b>0.00</b>		<b>25,560.63</b>			<b>16,659,951.42</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	47,465.46	0.00		4,569.57	25,312.64	17,583.25	
12 Superintendent's Office	438,275.00	0.00		0.00	438,275.00	0.00	
13 Business Office	424,360.03	0.00		0.00		424,360.03	
14 Human Resources	163,182.80	0.00		0.00		163,182.80	
15 Public Relations	9,157.49	0.00			0.00	9,157.49	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	120,995.78	0.00		0.00	120,995.78	0.00	
62 Grounds Maintenance	80,754.92	0.00		0.00	80,754.92	0.00	
63 Operation of Buildings	614,757.69	0.00		36,072.35	578,685.34	0.00	
64 Maintenance	510,968.12	0.00		0.00	510,968.12	0.00	
65 Utilities	425,199.76	0.00		0.00	425,199.76	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	165,611.20	0.00		0.00	165,611.20	0.00	
72 Information Systems	244,693.65	0.00		0.00	13,966.32	230,727.33	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	112.69	0.00		0.00		112.69	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>3,245,534.59</b>	<b>0.00</b>	<b>0.00</b>	<b>40,641.92</b>	<b>2,359,769.08</b>	<b>845,123.59</b>	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 15 Island

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	19,931,046.64	0.00	0.00	66,202.55		16,659,951.42	
Unallowable Costs				-2,359,769.08		2,359,769.08	
<b>TOTALS</b>	<b>19,931,046.64</b>	<b>0.00</b>	<b>0.00</b>	<b>66,202.55</b>		<b>19,019,720.50</b>	

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	809,622.43
2. FY 17-18 DIRECT EXPENDITURES	17,330,881.39
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	-574.71
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	809,047.71
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0467

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	845,123.59
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	-574.71
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	844,548.87
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	19,019,720.50
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0467
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	888,220.94
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-43,672.06
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	801,451.52
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0421

COUNTY: 15 Island

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			
<b>Total Programs 01-89, 98, 99</b>	<b>16,685,512.05</b>	<b>0.00</b>		<b>25,560.63</b>			<b>16,659,951.42</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	47,465.46	0.00		4,569.57	25,312.64	17,583.25	
12 Superintendents Office	438,275.00	0.00		0.00		438,275.00	
13 Business Office	424,360.03	0.00		0.00		424,360.03	
14 Human Resources	163,182.80	0.00		0.00		163,182.80	
15 Public Relations	9,157.49	0.00			0.00	9,157.49	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	120,995.78	0.00		0.00		120,995.78	
62 Grounds Maintenance	80,754.92	0.00		0.00		80,754.92	
63 Operation of Buildings	614,757.69	0.00		36,072.35		578,685.34	
64 Maintenance	510,968.12	0.00		0.00		510,968.12	
65 Utilities	425,199.76	0.00		0.00		425,199.76	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	165,611.20	0.00		0.00		165,611.20	
72 Information Systems	244,693.65	0.00		0.00		244,693.65	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	112.69	0.00		0.00		112.69	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>3,245,534.59</b>	<b>0.00</b>	<b>0.00</b>	<b>40,641.92</b>	<b>25,312.64</b>	<b>3,179,580.03</b>	



Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 15 Island

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	19,931,046.64	0.00	0.00	66,202.55		16,659,951.42	
Unallowable Costs				-25,312.64		25,312.64	
Totals	19,931,046.64	0.00	0.00	66,202.55	3,179,580.03	16,685,264.06	

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	2,780,166.63
2. FY 17-18 DIRECT EXPENDITURES	15,360,337.19
3. FY 17-18 OVER (UNDER) RECOVERY	-301,955.25
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	2,478,211.37
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.1613

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	3,179,580.03
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	-301,955.25
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	2,877,624.77
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	16,685,264.06
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1613
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,691,333.09
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	186,291.68
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	3,365,871.71
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	10,557,064.60	8,746,211.84	5,499.20	1,805,353.56
02 Alternative Learning Experience (ALE)	26,000.00	26,000.00	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	610,678.38	610,678.38	0.00	0.00
34 Middle School Career and Tech. Ed., State	0.00	0.00	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	3,245,534.59	2,906,538.57	62,436.83	276,559.19
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>14,439,277.57</b>	<b>12,289,428.79</b>	<b>67,936.03</b>	<b>2,081,912.75</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
21 Special Education-Supplemental, State	2,517,423.82	2,516,838.62	585.20	0.00
22 Special Education - Infants and Toddlers - State	76,719.23	76,719.23	0.00	0.00
24 Special Education-Supplemental, Federal	338,974.69	0.00	338,974.69	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	198,192.78	0.00	198,192.78	0.00
52 Other Title Grants Under ESEA, Federal	36,751.22	0.00	36,751.22	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	278,720.07	278,720.07	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	115,372.61	115,372.61	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	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	21,497.56	18,621.94	0.00	2,875.62
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	122,594.70	0.00	118,782.44	3,812.26
71 Traffic Safety	34,570.79	0.00	0.00	34,570.79
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	52,479.82	43,792.02	0.00	8,687.80
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
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>3,793,297.29</b>	<b>3,050,064.49</b>	<b>693,286.33</b>	<b>49,946.47</b>
<b>OTHER PROGRAMS</b>				
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	0.00	0.00	0.00	0.00
89 Other Community Services	253,739.67	0.00	78,359.63	175,380.04
98 School Food Services	418,764.66	3,693.29	120,819.68	294,251.69
99 Pupil Transportation	1,025,967.45	1,025,967.45	0.00	0.00
<b>TOTAL OTHER PROGRAMS</b>	<b>1,698,471.78</b>	<b>1,029,660.74</b>	<b>199,179.31</b>	<b>469,631.73</b>
<b>TOTALS</b>	<b>19,931,046.64</b>	<b>16,369,154.02</b>	<b>960,401.67</b>	<b>2,601,490.95</b>

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)
<b>Preliminary FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test</b>		
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.	2,474,720.44	2,517,423.82
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	2,474,720.44	2,517,423.82
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	42,703.38
<b>Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	208.55	207.33
7. Expenditures per pupil (line 4/line 6).	11,866.31	12,142.11
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	275.80
<b>Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test</b>		
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.	0.00	0.00
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	0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
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	0.00

**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)	19,931,046.64	20,235,376.78	Total Program 98	+	418,764.66	481,330.87
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	93,510.17	128,332.34
Community Schools	-	(minus)	0.00	0.00	Revenue 4198 (State)	-	3,693.29	4,133.06
Child Care	-	(minus)	0.00	0.00	Revenue 4398 (State)	-	0.00	0.00
Other Community Services	-	(minus)	253,739.67	267,929.80	Revenue 6198 (Fed)	-	95,259.05	152,162.19
School Food Services	-	(minus)	418,764.66	481,330.87	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)	-	25,560.63	26,335.27
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00	Revenue 7198 (Other)	-	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	0.00	36,000.00	Revenue 8198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	0.00	0.00	TOTAL FOOD SERVICES DEFICIT		200,741.52	170,368.01
Federal, Special Purpose Revenue	-	(minus)	960,401.67	821,816.44	<b>Note:</b>			
Food Service Deficit	+	(plus)	200,741.52	170,368.01	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	95,259.05	152,162.19	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)	25,560.63	26,335.27	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)	18,619,701.84	18,977,165.14

FY 2019 - 20/FY 2018 - 19 0.98

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)	610,678.38	566,808.31
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
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	610,678.38	566,808.31
	FY 19-20 / 18-19		1.07

**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.	275.79	
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.	0.00	
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.	42,703.38	
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" 991.	0.00	
Informational	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	0.00
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



REPORT F196

South Whidbey School District No. 206

RUN DATE: 10/27/2020

E.S.D. 189

Financial Edit Report Fiscal Year 2019-2020

RUN TIME: 11:25:53 AM

COUNTY: 15 Island

**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