

ANNUAL FINANCIAL STATEMENTS

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	4,675,586.37	8,321.20	39,701.35	2,591.92	165,675.12	0.00	4,891,875.96
Minus Warrants Outstanding	-4,223,269.86	-400.00	0.00	0.00	0.00	0.00	-4,223,669.86
Taxes Receivable	1,672,405.59		1,245,417.88	0.00	0.00		2,917,823.47
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	931,639.28	0.00	0.00	0.00	0.00	0.00	931,639.28
Accounts Receivable	7,989.73	205.00	0.00	0.00	0.00	0.00	8,194.73
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	586,580.40	0.00		0.00			586,580.40
Prepaid Items	0.00	8,123.98			0.00	0.00	8,123.98
Investments	1,957,305.70	292,265.78	2,353,418.75	314,203.66	133,418.30	0.00	5,050,612.19
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	5,608,237.21	308,515.96	3,638,537.98	316,795.58	299,093.42	0.00	10,171,180.15
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	5,608,237.21	308,515.96	3,638,537.98	316,795.58	299,093.42	0.00	10,171,180.15
LIABILITIES							
Accounts Payable	1,158,149.36	32,326.98	0.00	0.00	0.00	0.00	1,190,476.34
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	1,350.00	0.00		0.00			1,350.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	2,295.03	0.00		0.00			2,295.03
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	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
TOTAL LIABILITIES	1,161,794.39	32,326.98	0.00	0.00	0.00	0.00	1,194,121.37
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	1,672,405.59		1,245,417.88	0.00	0.00		2,917,823.47
TOTAL DEFERRED INFLOWS OF RESOURCES	1,672,405.59	0.00	1,245,417.88	0.00	0.00	0.00	2,917,823.47
FUND BALANCE:							
Nonspendable Fund Balance	586,580.40	0.00	0.00	0.00	0.00	0.00	586,580.40
Restricted Fund Balance	998,988.66	276,188.98	2,393,120.10	124,465.64	299,093.42	0.00	4,091,856.80
Committed Fund Balance	14,070.00	0.00	0.00	0.00	0.00	0.00	14,070.00
Assigned Fund Balance	0.00	0.00	0.00	192,329.94	0.00	0.00	192,329.94

August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	1,174,398.17	0.00	0.00	0.00	0.00	0.00	1,174,398.17
TOTAL FUND BALANCE	2,774,037.23	276,188.98	2,393,120.10	316,795.58	299,093.42	0.00	6,059,235.31
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	5,608,237.21	308,515.96	3,638,537.98	316,795.58	299,093.42	0.00	10,171,180.15

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							0.00
Local	3,344,513.93	320,154.37	2,692,061.75	44,109.05	3,762.70		6,404,601.80
State	43,462,971.09		0.00	0.00	165,675.12		43,628,646.21
Federal	5,729,959.18		0.00	0.00	0.00		5,729,959.18
Other	150,471.33			0.00	0.00	0.00	150,471.33
TOTAL REVENUES	52,687,915.53	320,154.37	2,692,061.75	44,109.05	169,437.82	0.00	55,913,678.52
EXPENDITURES:							0.00
CURRENT:							0.00
Regular Instruction	22,498,437.00						22,498,437.00
Special Education	7,536,485.23						7,536,485.23
Vocational Education	2,471,990.67						2,471,990.67
Skill Center	319,915.12						319,915.12
Compensatory Programs	5,782,727.97						5,782,727.97
Other Instructional Programs	628,871.24						628,871.24
Community Services	2,484,922.32						2,484,922.32
Support Services	9,791,401.52						9,791,401.52
Student Activities/Other		272,222.36				0.00	272,222.36
CAPITAL OUTLAY:							0.00
Sites				770,052.18			770,052.18
Building				99,315.05			99,315.05
Equipment				80,069.30			80,069.30
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					217,111.97		217,111.97
Sales and Lease				0.00			0.00
Other	551,496.54						551,496.54
DEBT SERVICE:							0.00
Principal	0.00		2,585,000.00	0.00	0.00		2,585,000.00
Interest and Other Charges	0.00		418,261.74	0.00	0.00		418,261.74

	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	52,066,247.61	272,222.36	3,003,261.74	949,436.53	217,111.97	0.00	56,508,280.21
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	621,667.92	47,932.01	-311,199.99	-905,327.48	-47,674.15	0.00	-594,601.69
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	0.00		316,346.42	0.00	0.00		316,346.42
Transfers Out (GL 536)	-316,346.42		0.00	0.00	0.00	0.00	-316,346.42
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)	-316,346.42		316,346.42	0.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	305,321.50	47,932.01	5,146.43	-905,327.48	-47,674.15	0.00	-594,601.69
BEGINNING TOTAL FUND BALANCE	2,468,715.73	228,256.97	2,387,973.67	1,222,123.06	346,767.57	0.00	6,653,837.00
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,774,037.23	276,188.98	2,393,120.10	316,795.58	299,093.42	0.00	6,059,235.31

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	8,244.89	3,336,269.04	3,344,513.93
State	38,490,148.44	4,972,822.65	43,462,971.09
Federal	5,091,106.59	638,852.59	5,729,959.18
Other	20,749.36	129,721.97	150,471.33
TOTAL REVENUES	43,610,249.28	9,077,666.25	52,687,915.53
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	20,354,691.88	2,143,745.12	22,498,437.00
Special Education	7,483,758.30	52,726.93	7,536,485.23
Vocational Education	2,471,990.67	0.00	2,471,990.67
Skills Center	319,915.12	0.00	319,915.12
Compensatory Programs	5,781,582.89	1,145.08	5,782,727.97
Other Instructional Programs	481,074.83	147,796.41	628,871.24
Community Services	2,483,349.61	1,572.71	2,484,922.32
Support Services	9,791,401.52	0.00	9,791,401.52
CAPITAL OUTLAY:			
Other	551,496.54	0.00	551,496.54
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	49,719,261.36	2,346,986.25	52,066,247.61
REVENUES OVER (UNDER) EXPENDITURES:	-6,109,012.08	6,730,680.00	621,667.92
OTHER FINANCING SOURCES (USES):			
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	316,346.42	316,346.42
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-316,346.42	-316,346.42

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-6,109,012.08	6,414,333.58	305,321.50
BEGINNING TOTAL FUND BALANCE	1,988,051.17	480,664.56	2,468,715.73
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	-4,120,960.91	6,894,998.14	2,774,037.23

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,288,689.00	3,344,513.93	55,824.93
State	43,189,690.00	43,462,971.09	273,281.09
Federal	6,122,608.00	5,729,959.18	-392,648.82
Other	155,492.00	150,471.33	-5,020.67
TOTAL REVENUES	52,756,479.00	52,687,915.53	-68,563.47
EXPENDITURES			
CURRENT:			
Regular Instruction	22,935,364.00	22,498,437.00	436,927.00
Special Education	7,484,672.00	7,536,485.23	-51,813.23
Vocational Education	2,481,922.00	2,471,990.67	9,931.33
Skill Center	366,112.00	319,915.12	46,196.88
Compensatory Programs	6,154,093.00	5,782,727.97	371,365.03
Other Instructional Programs	740,802.00	628,871.24	111,930.76
Community Services	1,848,535.00	2,484,922.32	-636,387.32
Support Services	10,814,630.00	9,791,401.52	1,023,228.48
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	324,750.00	551,496.54	-226,746.54
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	53,150,880.00	52,066,247.61	1,084,632.39
REVENUES OVER (UNDER) EXPENDITURES	-394,401.00	621,667.92	1,016,068.92

	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	0.00	0.00	0.00
Transfers Out (GL 536)	-300,000.00	-316,346.42	16,346.42
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-300,000.00	-316,346.42	-16,346.42
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-694,401.00	305,321.50	999,722.50
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,368,014.00	2,468,715.73	-899,298.27
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,673,613.00	2,774,037.23	100,424.23

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	459,090.00	320,154.37	-138,935.63
State			
Federal			
Other			
TOTAL REVENUES	459,090.00	320,154.37	-138,935.63
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	458,485.00	272,222.36	186,262.64
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	458,485.00	272,222.36	186,262.64
REVENUES OVER (UNDER) EXPENDITURES	605.00	47,932.01	47,327.01

	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)	605.00	47,932.01	47,327.01
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	172,604.00	228,256.97	55,652.97
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	173,209.00	276,188.98	102,979.98

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,649,022.00	2,692,061.75	43,039.75
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	2,649,022.00	2,692,061.75	43,039.75
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	2,527,000.00	2,585,000.00	-58,000.00
Interest and Other Charges	421,583.00	418,261.74	3,321.26
TOTAL EXPENDITURES	2,948,583.00	3,003,261.74	-54,678.74
REVENUES OVER (UNDER) EXPENDITURES	-299,561.00	-311,199.99	-11,638.99

	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	300,000.00	316,346.42	16,346.42
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)	300,000.00	316,346.42	16,346.42
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	439.00	5,146.43	4,707.43
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,328,739.00	2,387,973.67	59,234.67
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,329,178.00	2,393,120.10	63,942.10

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	38,500.00	44,109.05	5,609.05
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	38,500.00	44,109.05	5,609.05
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	1,015,087.00	770,052.18	245,034.82
Building	0.00	99,315.05	-99,315.05
Equipment	0.00	80,069.30	-80,069.30
Instructional Technology	0.00	0.00	0.00
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	0.00	0.00	0.00
TOTAL EXPENDITURES	1,015,087.00	949,436.53	65,650.47
REVENUES OVER (UNDER) EXPENDITURES	-976,587.00	-905,327.48	71,259.52
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)	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	-976,587.00	-905,327.48	71,259.52
BEGINNING TOTAL FUND BALANCE	1,133,136.00	1,222,123.06	88,987.06
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	156,549.00	316,795.58	160,246.58

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,800.00	3,762.70	-37.30
State	155,027.00	165,675.12	10,648.12
Federal	0.00	0.00	0.00
Other	20,000.00	0.00	-20,000.00
TOTAL REVENUES	178,827.00	169,437.82	-9,389.18
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	300,000.00	217,111.97	82,888.03
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	300,000.00	217,111.97	82,888.03

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-121,173.00	-47,674.15	73,498.85
OTHER FINANCING SOURCES (USES)	-47,674.15	-47,674.15	-47,674.15
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)	-121,173.00	-47,674.15	73,498.85
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	346,449.00	346,767.57	318.57
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	225,276.00	299,093.42	73,817.42

	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	3,859.29	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	116,099.94	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	119,959.23	0.00
LIABILITIES:		
Accounts Payable	4,603.57	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	4,603.57	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	5,000.00	0.00
Held In Trust For Private Purposes	110,355.66	
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	115,355.66	0.00

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	21,180.80	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	21,180.80	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	21,180.80	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	21,912.17	
Other	0.00	0.00
TOTAL DEDUCTIONS	21,912.17	0.00
Net Increase (Decrease)	-731.37	0.00
Net Position--Prior Year August Beginning	116,087.03	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	116,087.03	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	115,355.66	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	13,255,000.00	0.00	2,350,000.00	10,905,000.00	2,520,000.00
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	2,500,000.00	0.00	235,000.00	2,265,000.00	225,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	7,032.00	0.00	7,032.00	0.00	0.00
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	1,512,314.04	161,235.30	347,275.01	1,326,274.33	231,537.66
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	7,544,003.00	0.00	1,318,902.00	6,225,101.00	
Net Pension Liabilities TRS 2/3	1,838,616.00	2,154,820.00	0.00	3,993,436.00	
Net Pension Liabilities SERS 2/3	770,102.00	800,642.00	0.00	1,570,744.00	
Net Pension Liabilities PERS 1	2,221,920.00	0.00	361,298.00	1,860,622.00	
Total Long-Term Liabilities	29,648,987.04	3,116,697.30	4,619,507.01	28,146,177.33	2,976,537.66

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	2,854,493.77	2,623,731.81	0.00	0.00
1300 Sale of Tax Title Property	3,337.74	4,753.17	0.00	0.00
1400 Local in Lieu of Taxes	1,898.94	2,280.07	0.00	0.00
1500 Timber Excise Tax	23,668.24	35,080.82	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	2,883,398.69	2,665,845.87	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	3,054.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	368.95			
2145 Skill Center Tuitions and Fees	1,447.00			
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	13,737.01			
2200 Sales of Goods, Supplies and Services, Unassigned	10,916.62		5,100.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	72,414.74			
2245 Skill Center, Sales of Goods, Supplies and Services	2,944.00			
2288 Child Care Sales of Goods, Supplies, and Services	4,004.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	6,478.18			
2298 School Food Services--Sales of Goods, Supplies, and Services	6,345.95			
2300 Investment Earnings	5,039.10	26,215.88	10,011.12	3,762.70
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	224,222.36		0.00	0.00
2600 Fines and Damages	4,540.66		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2700 Rentals and Leases	0.00	0.00	28,997.93	0.00
2800 Insurance Recoveries	28,811.63		0.00	0.00
2900 Local Support Nontax, Unassigned	60,915.80	0.00	0.00	0.00
2910 E-Rate	15,875.24		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	461,115.24	26,215.88	44,109.05	3,762.70
STATE, GENERAL PURPOSE				
3100 Apportionment	27,930,992.88			
3121 Special Education - General Apportionment	1,031,993.12			
3300 Local Effort Assistance	3,023,836.85			
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	31,986,822.85	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	4,311,786.53			
4122 Special Education - Infants and Toddlers - State	202,401.28			
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	2,249,041.03			
4156 State Institutions, Centers and Homes, Delinquent	414,135.42			
4158 Special and Pilot Programs	423,717.75			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	604,470.53			
4174 Highly Capable	99,606.21			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4188 Child Care	0.00			
4198 School Food Service	26,998.79			
4199 Transportation - Operations	1,173,628.98			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	7,500.00		0.00	0.00
4321 Special Education - Other State Agencies	6,886.90			
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	6,989.02			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	1,948,985.80			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				165,675.12
4000 TOTAL STATE, SPECIAL PURPOSE	11,476,148.24		0.00	165,675.12
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	40,268.74	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	40,268.74	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	18,109.44			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	802,834.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	38,034.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,662,405.20			
6152 Other Title, ESEA Fed	643,050.01			
6153 ESEA Migrant, Federal	55,539.50			
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	50,652.62			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	297,051.58			
6178 Youth Training Programs	0.00			
6188 Child Care	44,287.97			
6189 Other Community Services	554,295.88			
6198 School Food Services	1,151,480.11			
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	44,514.42			
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	139,290.33		0.00	0.00
6310 Medicaid Administrative Match	27,068.37			
6321 Special Education - Medicaid Reimbursement	19,242.06			
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	0.00			
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	141,834.95			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,689,690.44		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	9,541.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/8/2020

E.S.D. 113

Report of Revenues and Other Financing Sources

RUN TIME: 8:12:32 PM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2020

	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	750.00			
7198 School Food Services	1,088.50			
7199 Transportation	4,492.42			
7301 Nonhigh Participation	94,726.90			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	110,598.82		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	4,877.44		0.00	0.00
8188 Child Care	34,995.07			
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	39,872.51		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

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/8/2020

E.S.D. 113

Report of Revenues and Other Financing Sources

RUN TIME: 8:12:32 PM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2020

	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	316,346.42	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	316,346.42	0.00	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 52,687,915.53	 3,008,408.17	 44,109.05	 169,437.82

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	22,353,542.17	11 Bd of Dir	110,313.95	0 Debit Transfer	766,045.91
02 ALE	54,450.39	12 Supt Off	347,313.62	1 Credit Transfer	-766,045.91
03 Basic Education - Dropout Reengagement	193,467.89	13 Busns Off	460,722.16	2 Cert. Salaries	20,489,904.10
21 Sp Ed, Sup, St	6,530,149.44	14 HR	413,099.97	3 Class. Salaries	9,591,266.83
22 Sp Ed, Infants and Toddlers, State	223,235.79	15 Pblc Rltn	65,696.52	4 Employee Benefits	12,252,677.44
24 Sp Ed, Sup, Fed	783,100.00	21 Supv Inst	957,410.06	5 Supplies / Materials	2,864,739.86
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	323,870.04	7 Purchased Services	6,263,121.68
26 Sp Ed, Inst, St	0.00	23 Princ Off	2,423,735.24	8 Travel	53,041.16
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	1,041,685.14	9 Capital Outlay	551,496.54
31 Voc, Basic, St	1,978,582.82	25 Pupil M/S	190,044.35	TOTAL ALL OBJECTS	52,066,247.61
34 MidSchCar/Tec	544,481.25	26 Health	2,069,381.47		
38 Voc, Fed	37,100.00	27 Teaching	31,873,090.63		
39 Voc, Other	0.00	28 Extracur	854,686.34		
45 Skil Cnt, Bas, St	319,915.12	29 Pmt to SD	0.00		
46 Skill Cntr, Fed	0.00	31 InstProDev	394,042.84		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	406,378.23		
51 ESEA Disadvantaged, Fed	1,630,997.81	33 Curriculum	792,440.56		
52 Other Title, ESEA, Fed	626,248.05	34 Pro Learn	205,945.92		
53 ESEA Migrant, Federal	54,174.31	41 Supervisn	187,486.25		
54 Read First, Fed	0.00	42 Food	1,078,234.26		
55 LAP	2,093,307.73	44 Operation	1,576,654.93		
56 St In, Ctr/Hm, D	323,109.53	49 Transfers	-561,305.40		
57 St In, N/D, Fed	0.00	51 Supervisn	0.00		
58 Sp/Plt Pgm, St	448,233.34	52 Operation	1,436,917.44		
59 Inst. JAJ	0.00	53 Maintnce	0.00		
61 Head Start, Fed	0.00	56 Insurance	51,811.00		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-158,388.30		
64 LEP, Fed	49,407.55	61 Supv Bldg	117,872.10		

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/8/2020

E.S.D. 113

Program/Activity/Object Report

RUN TIME: 8:12:32 PM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2020

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	531,251.30	62 Grnd Mnt	87,991.80		
67 Ind Ed, Fd, JOM	0.00	63 Oper Bldg	1,613,925.17		
68 Ind Ed, Fd, ED	43,834.98	64 Maintnce	1,128,692.44		
69 Comp, Othr	0.00	65 Utilities	961,143.52		
71 Traffic Safety	0.00	67 Bldg Secu	296,972.38		
73 Summer School	0.00	68 Insurance	377,634.48		
74 Highly Capable	84,493.23	72 Info Sys	706,483.48		
75 Prof Dev, State	0.00	73 Printing	16,769.33		
76 Target Asst, Fed	390,412.00	74 Warehouse	148,694.87		
78 Yth Trg Pm, Fed	0.00	75 Mtr Pool	-7,679.38		
79 Inst Pgm, Othr	352,844.50	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	1,930,626.44	91 Publ Actv	76,480.20		
89 Othr Comm Srv	554,295.88	TOTAL ALL ACTIVITIES	52,066,247.61		
97 Distwide Suppt	6,845,679.56				
98 Schl Food Serv	1,758,966.39				
99 Pupil Transp	1,330,340.14				
TOTAL ALL PROGRAMS	52,066,247.61				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	18,893,887.11
2120	Salaries of Temporary EEs & Subs	399,948.33
2130	Non contracted Salaries	145,149.39
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	572,829.34
2160	Other Salaries	195,123.93
2170	Other Salaries NBCT	282,966.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	8,360,676.59
3120	Salaries of Temporary EEs & Subs	350,462.86
3130	Extra Time	281,929.37
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	476,352.42
3160	Other Salaries	121,845.59

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	8,910.44
4213	Group Insurance-Classified	9,192.15
4222	Federally Mandated Insurance-Certificate	1,537,128.52
4223	Federally Mandated Insurance-Classified	711,651.65
4232	Retirement Contribution - Certificated	3,085,163.48
4233	Retirement Contribution - Classified	1,175,239.78
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	63,714.74
4263	Unemployment Compensation - Classified	29,730.94

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	87,716.20
4273	Worker's Compensation - Classified	201,448.43
4282	Health Benefits - Certificated	2,577,438.73
4283	Health Benefits - Classified	2,673,700.93
4292	Other Employee Benefits - Certificated	49,193.24
4293	Other Employee Benefits - Classified	42,448.21

	Supplies, Non-Capital	Amount
5610	General Supplies	1,101,141.80
5626	Motor Vehicle Fuel	91,956.08
5630	Food	917,067.03
5640	Books and Periodicals	404,630.74
5650	Supplies - Technology Related	349,944.21

	Purchased Services	Amount
7310	Office and Administrative Services	78,414.60
7311	Election Fees	28,710.50
7320	Professional Educational Services	202,178.31
7321	Contracted Teachers	15,940.98
7322	Contracted Educational Staff Associates	991,153.96
7330	Employee Training and Development Services	58,792.67
7340	Other Professional Purchased Services	320,270.24
7341	Legal Services for District support	4,478.75
7342	Audit Services	36,541.38
7343	Other Legal Services	0.00
7350	Technical Services	456,905.15
7351	Data Processing and Coding Services	16,726.33
7352	Other Technical Services	40,324.11
7410	Utility Services	77,747.87

	Purchased Services	Amount
7420	Cleaning Services	84,503.20
7431	Non-Technology-Related Repair and Maintenance	43,297.71
7432	Technology-Related Repair and Maintenance	254,475.08
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	0.00
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	242,474.49
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	478,807.51
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	2,177.45
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	429,445.48
7530	Communications	113,329.60
7540	Advertising	5,135.67
7550	Printing and Binding	54,311.11
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	805,358.40
7569	Tuition - Other	99,350.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	61,491.60
7591	Services Purchased from another School District or ESD Within the State	364,567.76
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	148,418.80
7622	Electricity	550,059.17
7623	Bottled Gas	15,015.48
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	179,777.21
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	2,941.11
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	53,041.16

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	6,000.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	323,086.32
9734	Technology-Related Hardware	166,846.04
9735	Technology-Related Software	32,169.05
9739	Other Equipment	23,395.13
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	52,066,247.61
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REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/8/2020

E.S.D. 113

District Expenditure Summary by Location

RUN TIME: 8:12:32 PM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2020

<u>Instructional Location</u>	<u>Amount</u>
A J West Elementary	4,718,826.02
Central Park Elementary	1,956,075.58
Grays Harbor Academy	16,050.39
Grays Harbor Juvenile Detention	351,866.87
Harbor High School	1,293,351.71
Hopkins Elementary	1,421,351.95
J M Weatherwax High School	11,112,781.79
McDermoth Elementary	3,170,595.53
Miller Junior High	8,275,153.48
Robert Gray Elementary	3,703,493.02
Stevens Elementary School	4,213,012.34
Twin Harbors - A Branch of New Market Skills Center	319,915.12
TOTAL INSTRUCTIONAL LOCATIONS	40,552,473.80
TOTAL NON-INSTRUCTIONAL LOCATIONS	11,513,773.81
TOTAL DISTRICT EXPENDITURES	52,066,247.61

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/8/2020

E.S.D. 113

F-196 Annual Financial Statements

RUN TIME: 8:12:32 PM

COUNTY: 14 Grays Harbor

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	17,523.65	0.00		251.43	10,919.51	6,152.11	93.90	106.70	0.00	0.00
22 Lrn Resrc	323,293.80	150.00		0.00	199,929.13	114,714.53	2,446.64	6,053.50	0.00	0.00
23 Princ Off	2,392,577.38	7,373.67		1,123,276.14	567,066.24	631,498.17	12,485.80	50,169.14	708.22	0.00
24 Guid/Coun	847,092.17	209.80		578,682.72	33,470.98	233,044.48	569.22	631.31	483.66	0.00
25 Pupil M/S	308.00	308.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	356,766.09	15.27		110,888.96	124,440.29	102,677.79	1,732.74	16,700.00	311.04	0.00
27 Teaching	16,475,581.81	26,000.90		10,824,443.49	485,161.29	4,305,573.16	87,907.04	681,432.92	3,737.33	61,325.68
28 Extracur	854,686.34	92,960.90		43,871.47	514,861.04	140,977.68	5,355.90	55,122.86	1,536.49	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	85,306.34	473.00		31,673.38	28,690.33	24,404.63	0.00	65.00	0.00	0.00
32 Inst Tech	284,943.07	0.00			0.00	0.00	243,084.33	160.97	0.00	41,697.77
33 Curriculum	558,765.59	320.00		58,918.54	49,057.36	41,332.65	407,121.15	1,745.40	270.49	0.00
34 Pro Learn	156,697.93	0.00		124,966.69		31,731.24	0.00	0.00	0.00	0.00
01 Total	22,353,542.17	127,811.54		12,896,972.82	2,013,596.17	5,632,106.44	760,796.72	812,187.80	7,047.23	103,023.45

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	16,050.39	0.00		0.00	10,169.74	5,825.67	0.00	54.98	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	38,400.00	0.00		0.00	0.00	0.00	0.00	38,400.00	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
02 Total	54,450.39	0.00		0.00	10,169.74	5,825.67	0.00	38,454.98	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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	193,467.89	0.00		0.00	0.00	0.00	0.00	193,467.89	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
03 Total	193,467.89	0.00		0.00	0.00	0.00	0.00	193,467.89	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	337,546.14	0.00		123,714.86	84,827.58	80,094.48	1,858.57	47,033.97	16.68	0.00
22 Lrn Resrc	576.24	0.00		0.00	0.00	0.00	576.24	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	800,282.47	0.00		101,684.92	91,208.76	82,822.15	6,374.26	517,833.18	359.20	0.00
27 Teaching	5,330,754.29	2,303.54		2,045,948.05	1,520,330.03	1,669,109.57	13,719.95	78,944.32	398.83	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	28,824.18	0.00		8,125.00	12,378.88	4,628.31	1,244.40	2,400.00	47.59	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	3,698.07	0.00		0.00	0.00	0.00	3,698.07	0.00	0.00	0.00
34 Pro Learn	28,468.05	0.00		22,787.40		5,680.65	0.00	0.00	0.00	0.00
21 Total	6,530,149.44	2,303.54		2,302,260.23	1,708,745.25	1,842,335.16	27,471.49	646,211.47	822.30	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	219,263.72	0.00		0.00	0.00	0.00	0.00	219,263.72	0.00	0.00
27 Teaching	3,972.07	0.00		2,518.92	0.00	628.15	0.00	825.00	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	223,235.79	0.00		2,518.92	0.00	628.15	0.00	220,088.72	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	656,862.30	0.00		265,998.13	14,627.55	115,381.08	0.00	260,855.54	0.00	0.00
27 Teaching	126,237.70	0.00		93,342.53	0.00	32,895.17	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
24 Total	783,100.00	0.00		359,340.66	14,627.55	148,276.25	0.00	260,855.54	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	189,464.03	138.36		79,829.44	56,588.98	50,834.36	0.00	1,683.49	389.40	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	24,833.60	0.00		20,045.19	0.00	4,788.41	0.00	0.00	0.00	0.00
25 Pupil M/S	2,941.11	0.00		0.00	0.00	0.00	0.00	2,941.11	0.00	0.00
27 Teaching	1,690,676.55	12,857.98		1,056,006.94	10,405.33	399,094.41	190,182.81	14,752.08	1,643.60	5,733.40
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	158.35	0.00		145.00	0.00	13.35	0.00	0.00	0.00	0.00
32 Inst Tech	58,490.63	0.00			0.00	0.00	790.63	0.00	0.00	57,700.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	12,018.55	0.00		9,597.88		2,420.67	0.00	0.00	0.00	0.00
31 Total	1,978,582.82	12,996.34		1,165,624.45	66,994.31	457,151.20	190,973.44	19,376.68	2,033.00	63,433.40

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	37,674.39	0.00		27,989.26	0.00	9,685.13	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	476,515.90	2,715.04		297,215.68	573.57	100,077.15	64,881.57	11,052.89	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	475.09	0.00		435.00	0.00	40.09	0.00	0.00	0.00	0.00
32 Inst Tech	25,080.66	0.00			0.00	0.00	0.00	340.66	0.00	24,740.00
33 Curriculum	1,305.83	0.00		0.00	0.00	0.00	1,305.83	0.00	0.00	0.00
34 Pro Learn	3,429.38	0.00		2,742.82		686.56	0.00	0.00	0.00	0.00
34 Total	544,481.25	2,715.04		328,382.76	573.57	110,488.93	66,187.40	11,393.55	0.00	24,740.00

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/8/2020

E.S.D. 113

PROGRAM 38 - Vocational, Federal

RUN TIME: 8:12:32 PM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2020

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	37,100.00	0.00		0.00	0.00	0.00	37,100.00	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
38 Total	37,100.00	0.00		0.00	0.00	0.00	37,100.00	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	6,830.41	0.00		4,138.22	0.00	1,314.54	0.00	1,377.65	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	311,758.20	1,710.99	0.00	156,758.92	1,206.26	59,055.81	15,476.13	77,454.09	96.00	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	1,326.51	0.00		1,055.42		271.09	0.00	0.00	0.00	0.00
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	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
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
45 Total	319,915.12	1,710.99	0.00	161,952.56	1,206.26	60,641.44	15,476.13	78,831.74	96.00	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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	56,828.29	0.00		0.00	35,226.10	21,567.08	35.11	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	33,802.32	234.30		12,407.48	10,386.82	10,189.32	0.00	11.95	572.45	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	1,506,161.61	175.00		725,108.14	310,068.08	453,497.53	16,997.86	315.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	205.59	0.00		70.00	0.00	19.13	0.00	0.00	116.46	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	34,000.00	0.00		0.00	0.00	0.00	0.00	34,000.00	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	1,630,997.81	409.30		737,585.62	355,681.00	485,273.06	17,032.97	34,326.95	688.91	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
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	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	37.51	0.00		0.00	0.00	0.00	37.51	0.00	0.00	0.00
27 Teaching	334,509.66	18,916.00		16,948.40	95,842.29	27,511.14	26,336.92	146,092.65	2,862.26	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	182,145.38	96.29		137,457.71	508.54	34,408.82	374.42	7,783.64	1,515.96	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	109,555.50	0.00		0.00	0.00	0.00	0.00	109,555.50	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
52 Total	626,248.05	19,012.29	0.00	154,406.11	96,350.83	61,919.96	26,748.85	263,431.79	4,378.22	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	54,059.01	30.00		0.00	34,010.37	19,389.10	247.82	5.15	376.57	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
29 Pmt to SD	0.00							0.00		
31 InstProDev	115.30	0.00		0.00	0.00	0.00	0.00	0.00	115.30	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
68 Insurance	0.00	0.00						0.00		
53 Total	54,174.31	30.00		0.00	34,010.37	19,389.10	247.82	5.15	491.87	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	78,648.52	0.00		58,900.96	0.00	19,747.56	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	68,835.97	36.75		49,339.27	0.00	19,081.53	53.27	0.00	325.15	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	1,925,561.39	0.00		793,783.55	439,975.03	571,722.90	3,278.92	116,666.48	134.51	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	12,260.25	0.00			0.00	0.00	0.00	0.00	0.00	12,260.25
33 Curriculum	7,838.23	0.00		0.00	0.00	0.00	646.63	0.00	0.00	7,191.60
34 Pro Learn	163.37	0.00		131.20		32.17	0.00	0.00	0.00	0.00
55 Total	2,093,307.73	36.75		902,154.98	439,975.03	610,584.16	3,978.82	116,666.48	459.66	19,451.85

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	14,317.74	0.00		10,928.63	0.00	3,389.11	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	306,355.46	24.50		212,160.50	14,378.55	78,450.64	1,341.27	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	304.72	0.00		0.00	0.00	0.00	0.00	0.00	304.72	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	166.62	0.00		0.00	0.00	0.00	166.62	0.00	0.00	0.00
34 Pro Learn	1,964.99	0.00		1,574.36		390.63	0.00	0.00	0.00	0.00
56 Total	323,109.53	24.50		224,663.49	14,378.55	82,230.38	1,507.89	0.00	304.72	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	13,042.47	0.00		0.00	11,958.89	1,083.58	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	358,153.50	0.00		289,292.52	18.29	68,842.69	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	42,775.34	0.00		2,212.50	17,429.83	4,205.65	6,989.02	11,938.34	0.00	0.00
32 Inst Tech	20,427.83	0.00			0.00	0.00	20,427.83	0.00	0.00	0.00
33 Curriculum	13,834.20	0.00		0.00	0.00	0.00	13,834.20	0.00	0.00	0.00
58 Total	448,233.34	0.00		291,505.02	29,407.01	74,131.92	41,251.05	11,938.34	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
27 Teaching	29,893.25	0.00		17,188.79	3,719.23	8,985.23	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	12,514.30	0.00		290.00	0.00	26.78	0.00	12,143.00	54.52	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	7,000.00	0.00		0.00	0.00	0.00	0.00	7,000.00	0.00	0.00
64 Total	49,407.55	0.00		17,478.79	3,719.23	9,012.01	0.00	19,143.00	54.52	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	40,503.00	0.00		12,893.65	14,810.97	12,647.47	0.00	91.75	59.16	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	482,443.20	0.00		119,431.04	190,650.81	172,361.35	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,561.77	293.60		0.00	0.00	0.00	0.00	500.00	1,768.17	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	4,107.13	0.00		0.00	0.00	0.00	4,107.13	0.00	0.00	0.00
34 Pro Learn	1,636.20	0.00		1,312.34		323.86	0.00	0.00	0.00	0.00
65 Total	531,251.30	293.60		133,637.03	205,461.78	185,332.68	4,107.13	591.75	1,827.33	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
24 Guid/Coun	19.60	0.00		0.00	0.00	0.00	0.00	0.00	19.60	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	42,872.66	90.00		0.00	19,485.37	13,196.22	9,998.38	0.00	102.69	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	942.72	0.00		0.00	0.00	0.00	0.00	150.00	792.72	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 Total	43,834.98	90.00		0.00	19,485.37	13,196.22	9,998.38	150.00	915.01	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	39,017.89	0.00		29,164.02	0.00	9,853.87	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	34,926.61	1,717.63		17,713.45	0.00	8,652.34	3,443.19	3,400.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,836.37	0.00		1,378.28	0.00	145.99	0.00	1,608.00	1,704.10	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	5,471.42	0.00		0.00	0.00	0.00	5,471.42	0.00	0.00	0.00
34 Pro Learn	240.94	0.00		187.89		53.05	0.00	0.00	0.00	0.00
74 Total	84,493.23	1,717.63		48,443.64	0.00	18,705.25	8,914.61	5,008.00	1,704.10	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	166,119.02	8,601.09		992.50	17,775.61	4,022.37	38,050.64	78,786.04	0.00	17,890.77
26 Health	36,169.38	0.00		0.00	0.00	0.00	32,144.33	4,025.05	0.00	0.00
27 Teaching	184,040.98	0.00		0.00	0.00	0.00	3,053.26	0.00	0.00	180,987.72
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,082.62	0.00		0.00	0.00	0.00	0.00	4,082.62	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
76 Total	390,412.00	8,601.09		992.50	17,775.61	4,022.37	73,248.23	86,893.71	0.00	198,878.49

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	212.19	0.00		0.00	60.38	13.03	0.00	0.00	138.78	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	789.73	0.00		0.00	645.72	144.01	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	20,643.07	0.00		0.00	0.00	0.00	20,608.07	35.00	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	252,146.20	20,023.36		44,930.70	71,944.10	50,203.57	41,865.23	14,137.70	9,041.54	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	27,179.55	0.00		14,115.23	257.06	1,658.68	605.48	7,500.00	3,043.10	0.00
32 Inst Tech	5,175.79	0.00			0.00	0.00	5,175.79	0.00	0.00	0.00
33 Curriculum	46,697.97	36.75		0.00	0.00	0.00	39,231.64	7,429.58	0.00	0.00
62 Grnd Mnt	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
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
79 Total	352,844.50	20,060.11		59,045.93	72,907.26	52,019.29	107,486.21	29,102.28	12,223.42	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	153,161.55	0.00		82,590.32	25,452.88	42,067.39	0.00	2,941.11	109.85	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	1,733,176.92	10,501.66		442,695.77	469,513.11	422,323.82	5,675.78	376,387.24	6,079.54	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	44,287.97	0.00					44,287.97	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	1,930,626.44	10,501.66		525,286.09	494,965.99	464,391.21	49,963.75	379,328.35	6,189.39	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	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	161,167.23	161,167.23					0.00	0.00		
44 Operation	316,648.45	316,648.45			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	76,480.20	76,480.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	554,295.88	554,295.88	0.00	0.00	0.00	0.00	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
11 Bd of Dir	110,313.95	0.00			0.00	0.00	71.69	107,148.73	3,093.53	0.00
12 Supt Off	347,313.62	918.25		177,652.50	80,750.23	76,718.55	769.07	9,242.02	1,263.00	0.00
13 Busns Off	460,722.16	0.00		0.00	323,541.30	120,534.91	229.16	19,648.51	293.54	-3,525.26
14 HR	413,099.97	597.00		0.00	246,111.82	96,394.87	3,045.80	63,991.67	2,958.81	0.00
15 Pblc Rltn	65,696.52	0.00		0.00	0.00	0.00	0.00	65,696.52	0.00	0.00
25 Pupil M/S	33.15	0.00		0.00	0.00	0.00	33.15	0.00	0.00	0.00
61 Supv Bldg	117,872.10	0.00		0.00	82,472.91	29,828.25	366.98	5,003.57	200.39	0.00
62 Grnd Mnt	87,991.80	0.00			58,740.44	24,439.92	4,811.44	0.00	0.00	0.00
63 Oper Bldg	1,613,925.17	0.00			1,016,808.46	477,170.18	118,428.27	0.00	1,518.26	0.00
64 Maintnce	1,128,692.44	0.00	0.00		435,361.48	191,637.18	132,236.28	363,041.13	416.37	6,000.00
65 Utilities	961,143.52	0.00	0.00		0.00	0.00	0.00	961,143.52	0.00	0.00
67 Bldg Secu	296,972.38	0.00			0.00	0.00	5,888.43	212,591.19	0.00	78,492.76
68 Insurance	377,634.48	0.00					0.00	377,634.48		0.00
72 Info Sys	706,483.48	0.00	0.00	0.00	297,766.09	116,674.50	11,718.45	216,136.30	1,571.07	62,617.07
73 Printing	16,769.33	0.00	-36,132.09	0.00	19,580.94	12,844.66	15,355.23	5,120.59	0.00	0.00
74 Warehouse	148,694.87	0.00	0.00	0.00	22,688.26	10,392.85	114,797.51	632.84	183.41	0.00
75 Mtr Pool	-7,679.38	0.00	-10,220.12	0.00	0.00	0.00	2,540.74	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		
97 Total	6,845,679.56	1,515.25	-46,352.21	177,652.50	2,583,821.93	1,156,635.87	410,292.20	2,407,031.07	11,498.38	143,584.57

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/8/2020

E.S.D. 113

PROGRAM 98 - School Food Services

RUN TIME: 8:12:33 PM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2020

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	187,486.25	0.00		0.00	132,385.43	51,243.29	3,351.21	46.69	459.63	0.00
42 Food	872,779.06	0.00					872,779.06	0.00		
44 Operation	1,260,006.48	38.40			738,878.99	433,589.35	63,289.82	23,427.67	782.25	0.00
49 Transfers	-561,305.40		-							
			561,305.40							
98 Total	1,758,966.39	38.40	-	0.00	871,264.42	484,832.64	939,420.09	23,474.36	1,241.88	0.00
			561,305.40							

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/8/2020

E.S.D. 113

PROGRAM 99 - Pupil Transportation

RUN TIME: 8:12:33 PM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2020

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	1,436,917.44	1,332.00			536,149.60	273,548.08	72,536.68	553,351.08	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	51,811.00							51,811.00		
59 Transfers	-158,388.30		-							
			158,388.30							
99 Total	1,330,340.14	1,332.00	-	0.00	536,149.60	273,548.08	72,536.68	605,162.08	0.00	0.00
			158,388.30							

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	1,337,176.09
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	756,131.64
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	2,093,307.73

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.	180.04	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1514	
a) Total All Programs (SYSTEM CALCULATED)		52,066,247.61
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		6,845,679.56
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		45,220,568.05

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.

28,710.50

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.

36,541.38

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

30,178.00

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, 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.

108,904.12

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: 14 Grays Harbor

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	45,220,568.05	407,911.97		872,779.06			43,939,877.02
PROGRAM 97 ACTIVITIES							
11 Board of Directors	110,313.95	0.00		28,710.50	45,062.07	36,541.38	
12 Superintendent's Office	347,313.62	0.00		0.00	347,313.62	0.00	
13 Business Office	460,722.16	-3,525.26		0.00		464,247.42	
14 Human Resources	413,099.97	0.00		0.00		413,099.97	
15 Public Relations	65,696.52	0.00			35,518.52	30,178.00	
25 Pupil Management and Safety	33.15	0.00		0.00	33.15	0.00	
61 Supervision	117,872.10	0.00		0.00	117,872.10	0.00	
62 Grounds Maintenance	87,991.80	0.00		0.00	87,991.80	0.00	
63 Operation of Buildings	1,613,925.17	0.00		0.00	1,613,925.17	0.00	
64 Maintenance	1,128,692.44	6,000.00		0.00	1,122,692.44	0.00	
65 Utilities	961,143.52	0.00		0.00	961,143.52	0.00	
67 Building and Property Security	296,972.38	78,492.76		0.00	218,479.62	0.00	
68 Insurance	377,634.48	0.00		0.00	377,634.48	0.00	
72 Information Systems	706,483.48	62,617.07		0.00	534,962.29	108,904.12	
73 Printing	16,769.33	0.00		0.00		16,769.33	
74 Warehousing	148,694.87	0.00		0.00		148,694.87	
75 Motor Pool	-7,679.38	0.00		0.00		-7,679.38	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	6,845,679.56	143,584.57	0.00	28,710.50	5,462,628.78	1,210,755.71	

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

COUNTY: 14 Grays Harbor

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	52,066,247.61	551,496.54	0.00	901,489.56		1,210,755.71	43,939,877.02
Unallowable Costs					-5,462,628.78		5,462,628.78
TOTALS	52,066,247.61	551,496.54	0.00	901,489.56		1,210,755.71	49,402,505.80

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	1,018,755.85
2. FY 17-18 DIRECT EXPENDITURES	44,067,380.50
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	92,959.83
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	1,111,715.68
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0252

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	1,210,755.71
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	92,959.83
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,303,715.54
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	49,402,505.80
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0252
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,244,943.14
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	58,772.40
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	1,269,528.11
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0257

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

COUNTY: 14 Grays Harbor

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	45,220,568.05	407,911.97		872,779.06			43,939,877.02
PROGRAM 97 ACTIVITIES							
11 Board of Directors	110,313.95	0.00		28,710.50	45,062.07	36,541.38	
12 Superintendents Office	347,313.62	0.00		0.00		347,313.62	
13 Business Office	460,722.16	-3,525.26		0.00		464,247.42	
14 Human Resources	413,099.97	0.00		0.00		413,099.97	
15 Public Relations	65,696.52	0.00			35,518.52	30,178.00	
25 Pupil Management and Safety	33.15	0.00		0.00		33.15	
61 Supervision	117,872.10	0.00		0.00		117,872.10	
62 Grounds Maintenance	87,991.80	0.00		0.00		87,991.80	
63 Operation of Buildings	1,613,925.17	0.00		0.00		1,613,925.17	
64 Maintenance	1,128,692.44	6,000.00		0.00		1,122,692.44	
65 Utilities	961,143.52	0.00		0.00		961,143.52	
67 Building and Property Security	296,972.38	78,492.76		0.00		218,479.62	
68 Insurance	377,634.48	0.00		0.00		377,634.48	
72 Information Systems	706,483.48	62,617.07		0.00		643,866.41	
73 Printing	16,769.33	0.00		0.00		16,769.33	
74 Warehousing	148,694.87	0.00		0.00		148,694.87	
75 Motor Pool	-7,679.38	0.00		0.00		-7,679.38	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	6,845,679.56	143,584.57	0.00	28,710.50	80,580.59	6,592,803.90	

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

COUNTY: 14 Grays Harbor

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	52,066,247.61	551,496.54	0.00	901,489.56		6,592,803.90	43,939,877.02
Unallowable Costs					-80,580.59		80,580.59
Totals	52,066,247.61	551,496.54	0.00	901,489.56		6,592,803.90	44,020,457.61

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	5,793,182.60
2. FY 17-18 DIRECT EXPENDITURES	39,292,953.75
3. FY 17-18 OVER (UNDER) RECOVERY	-428,748.08
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	5,364,434.52
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.1365

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	6,592,803.90
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	-428,748.08
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	6,164,055.82
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	44,020,457.61
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1365
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	6,008,792.46
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	155,263.35
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	6,748,067.25
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.1533

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	22,353,542.17	21,385,009.23	54.49	968,478.45
02 Alternative Learning Experience (ALE)	54,450.39	54,450.39	0.00	0.00
03 Dropout Reengagement	193,467.89	193,467.89	0.00	0.00
31 Vocational-Basic, State	1,978,582.82	1,978,582.82	0.00	0.00
34 Middle School Career and Tech. Ed., State	544,481.25	544,481.25	0.00	0.00
45 Skill Center-Basic, State	319,915.12	314,624.12	0.00	5,291.00
97 Districtwide Support	6,845,679.56	4,266,779.20	1,248,313.42	1,330,586.94
TOTAL BASIC EDUCATIONAL PROGRAMS	32,290,119.20	28,737,394.90	1,248,367.91	2,304,356.39
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	6,530,149.44	6,530,149.44	0.00	0.00
22 Special Education - Infants and Toddlers - State	223,235.79	223,235.79	0.00	0.00
24 Special Education-Supplemental, Federal	783,100.00	0.00	783,100.00	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	37,100.00	0.00	37,100.00	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	1,630,997.81	0.00	1,630,997.81	0.00
52 Other Title Grants Under ESEA, Federal	626,248.05	0.00	626,248.05	0.00
53 ESEA Migrant, Federal	54,174.31	0.00	54,174.31	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	2,093,307.73	2,093,307.73	0.00	0.00
56 State Inst, Centers and Homes	323,109.53	323,109.53	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	448,233.34	424,943.89	0.00	23,289.45
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	49,407.55	0.00	49,407.55	0.00
65 Transitional Bilingual, State	531,251.30	531,251.30	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	43,834.98	0.00	41,587.96	2,247.02
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	84,493.23	84,493.23	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	390,412.00	0.00	297,051.58	93,360.42
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	352,844.50	7,500.00	157,345.28	187,999.22
TOTAL OTHER INSTRUCTIONAL PROGRAMS	14,201,899.56	10,217,990.91	3,677,012.54	306,896.11
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	1,930,626.44	1,770,955.00	44,287.97	115,383.47
89 Other Community Services	554,295.88	0.00	554,295.88	0.00
98 School Food Services	1,758,966.39	26,998.79	1,589,259.86	142,707.74
99 Pupil Transportation	1,330,340.14	1,319,496.85	0.00	10,843.29
TOTAL OTHER PROGRAMS	5,574,228.85	3,117,450.64	2,187,843.71	268,934.50
TOTALS	52,066,247.61	42,072,836.45	7,113,224.16	2,880,187.00

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.	6,277,125.01	6,530,149.44
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	15,732.60	19,242.06
4. Equals aggregate special education expenditures for resident special education students.	6,261,392.41	6,510,907.38
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	249,514.97
Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	606.33	592.89
7. Expenditures per pupil (line 4/line 6).	10,326.70	10,981.64
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	654.94
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.	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. Redident 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

				<u>Food Services Deficit Calculation</u>			
Description	Operation	FY 2019 - 20	FY 2018 - 19		FY 2019 - 20	FY 2018 - 19	
Total Expenditures	+ (plus)	52,066,247.61	51,545,992.50	Total Program 98	+ 1,758,966.39	2,277,247.01	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 6,345.95	20,167.49	
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 26,998.79	40,880.48	
Child Care	- (minus)	1,930,626.44	130,601.08	Revenue 4398 (State)	- 0.00	0.00	
Other Community Services	- (minus)	554,295.88	164,201.22	Revenue 6198 (Fed)	- 1,151,480.11	1,620,771.33	
School Food Services	- (minus)	1,758,966.39	2,277,247.01	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)	- 141,834.95	131,582.59	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 1,088.50	1,081.25	
Capital Outlay, All Object 9	- (minus)	551,496.54	358,043.03	Revenue 8198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	40,268.74	43,863.52	TOTAL FOOD SERVICES DEFICIT	431,218.09	462,763.87	
Federal, Special Purpose Revenue	- (minus)	5,689,690.44	4,543,122.81	Note:			
Food Service Deficit	+ (plus)	431,218.09	462,763.87	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	1,151,480.11	1,620,771.33	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)	141,834.95	131,582.59	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)	-1,615.22	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	198,878.49	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	7,000.00
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	11,123.63
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	43,462,699.60	46,262,155.25

FY 2019 - 20/FY 2018 - 19 0.94

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)	1,978,582.82	1,911,714.25
Program 34, Middle School Career and Technical Education-State	+ (plus)	544,481.25	512,459.45
Program 38, Vocational--Federal	+ (plus)	37,100.00	42,281.85
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	319,915.12	343,506.93
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	38,034.00	32,212.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	9,971.76
Total Expenditures for Preliminary Maintenance of Effort	= equals	2,842,045.19	2,767,778.72
	FY 19-20 / 18-19		1.02

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.553	On the Balance Sheet General Ledger GL 890 is negative.	-1,428,914.21	0.00
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 69-27-9.	-1,615.22	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-13-9.	-3,525.26	
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.	654.93	
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.	249,514.97	
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	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6146 is zero.	0.00	0.00
Informational	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	0.00
Informational	1.605	**Warning** There are no expenditures in Program 46, but district has Skill Center.	0.00	0.00
Informational	1.630	**WARNING** Your district has entries in columns 1, 2, 3 or 4 for Capital Leases on the Schedule of Long Term Liabilites, but there are no entries under column 5 on the Amount Due Within One Year column.	0.00	0.00

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/8/2020

E.S.D. 113

Financial Edit Report Fiscal Year 2019-2020

RUN TIME: 8:12:33 PM

COUNTY: 14 Grays Harbor

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.501	**Warning** F-196 DSF total expenditures are greater than authorized DSF budgeted appropriations. ***Attach letter of explanation***	3,003,261.74	2,948,583.00

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits