

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for South Whidbey School District of Island County for the fiscal year ended August 31, 2022, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2021-August 31, 2022

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	21,913,021.28	104,484.39	87,268.86	2,519,894.71	149,909.12	0.00	24,774,578.36
Total Expenditures	21,813,837.21	82,653.95	87,000.00	2,216,108.40	309,677.26	0.00	24,509,276.82
Other Financing Uses	0.00	0.00	0.00	87,000.00	0.00	0.00	87,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	99,184.07	21,830.44	268.86	216,786.31	-159,768.14	0.00	178,301.54
Beginning Total Fund Balance	5,200,251.40	53,264.09	651.35	2,026,608.57	309,955.15	0.00	7,590,730.56
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	5,299,435.47	75,094.53	920.21	2,243,394.88	150,187.01	0.00	7,769,032.10

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	2,604,445.61	52,429.75	920.21	646,798.57	150,187.01	0.00	3,454,781.15
Minus Warrants Outstanding	-175,325.93	-4,171.10	0.00	-401,828.78	0.00	0.00	-581,325.81
Taxes Receivable	1,553,189.91		12,870.29	994,885.11	72.45		2,561,017.76
Due From Other Funds	526,747.81	0.00	0.00	0.00	0.00	0.00	526,747.81
Due From Other Governmental Units	276,451.82	0.00	0.00	218,587.51	0.00	0.00	495,039.33
Accounts Receivable	143,302.64	0.00	0.00	0.00	0.00	0.00	143,302.64
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00		0.00			0.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	2,150,000.00	35,000.00	0.00	2,400,000.00	0.00	0.00	4,585,000.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	7,078,811.86	83,258.65	13,790.50	3,858,442.41	150,259.46	0.00	11,184,562.88
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	7,078,811.86	83,258.65	13,790.50	3,858,442.41	150,259.46	0.00	11,184,562.88
LIABILITIES							
Accounts Payable	81,784.33	7,861.12	0.00	93,604.26	0.00	0.00	183,249.71
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	0.01	0.00		0.00			0.01
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	1,099.50	0.00		113.35			1,212.85
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	303.00	0.00	526,444.81	0.00	0.00	526,747.81
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	82,883.84	8,164.12	0.00	620,162.42	0.00	0.00	711,210.38
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	143,302.64	0.00	0.00	0.00	0.00	0.00	143,302.64
Unavailable Revenue - Taxes Receivable	1,553,189.91		12,870.29	994,885.11	72.45		2,561,017.76
TOTAL DEFERRED INFLOWS OF RESOURCES	1,696,492.55	0.00	12,870.29	994,885.11	72.45	0.00	2,704,320.40
FUND BALANCE:							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	20,835.67	75,094.53	920.21	0.00	150,187.01	0.00	247,037.42
Committed Fund Balance	0.00	0.00	0.00	2,243,394.88	0.00	0.00	2,243,394.88
Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

Balance Sheet - Governmental Funds

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

August 31, 2022

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	5,278,599.80	0.00	0.00	0.00	0.00	0.00	5,278,599.80
TOTAL FUND BALANCE	5,299,435.47	75,094.53	920.21	2,243,394.88	150,187.01	0.00	7,769,032.10
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	7,078,811.86	83,258.65	13,790.50	3,858,442.41	150,259.46	0.00	11,184,562.88

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	3,882,853.68	104,484.39	268.86	2,289,406.90	184.36		6,277,198.19
State	14,953,610.46		0.00	0.00	149,724.76		15,103,335.22
Federal	3,067,371.09		0.00	230,487.81	0.00		3,297,858.90
Other	0.00			0.00	0.00	0.00	0.00
TOTAL REVENUES	21,903,835.23	104,484.39	268.86	2,519,894.71	149,909.12	0.00	24,678,392.31
EXPENDITURES:							
CURRENT:							
Regular Instruction	10,884,288.47						10,884,288.47
Special Education	2,997,374.38						2,997,374.38
Vocational Education	645,450.05						645,450.05
Skill Center	0.00						0.00
Compensatory Programs	788,800.82						788,800.82
Other Instructional Programs	63,605.80						63,605.80
Federal Stimulus COVID-19	1,080,848.44						1,080,848.44
Community Services	249,922.83						249,922.83
Support Services	5,086,119.25						5,086,119.25
Student Activities/Other		82,653.95				0.00	82,653.95
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				848,360.05			848,360.05
Equipment				1,367,748.35			1,367,748.35
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					309,677.26		309,677.26
Sales and Lease				0.00			0.00
Other	9,186.05						9,186.05
DEBT SERVICE:							
Principal	8,173.86		75,000.00	0.00	0.00		83,173.86

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	67.26		12,000.00	0.00	0.00		12,067.26
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	21,813,837.21	82,653.95	87,000.00	2,216,108.40	309,677.26	0.00	24,509,276.82
REVENUES OVER (UNDER) EXPENDITURES	89,998.02	21,830.44	-86,731.14	303,786.31	-159,768.14	0.00	169,115.49
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	9,186.05			0.00	0.00		9,186.05
Transfers In	0.00		87,000.00	0.00	0.00		87,000.00
Transfers Out (GL 536)	0.00		0.00	-87,000.00	0.00	0.00	-87,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	9,186.05		87,000.00	-87,000.00	0.00	0.00	9,186.05
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	99,184.07	21,830.44	268.86	216,786.31	-159,768.14	0.00	178,301.54
BEGINNING TOTAL FUND BALANCE	5,200,251.40	53,264.09	651.35	2,026,608.57	309,955.15	0.00	7,590,730.56
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	5,299,435.47	75,094.53	920.21	2,243,394.88	150,187.01	0.00	7,769,032.10

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	12,536.85	3,870,316.83	3,882,853.68
State	14,953,610.46	0.00	14,953,610.46
Federal	3,067,371.09	0.00	3,067,371.09
Other	0.00	0.00	0.00
TOTAL REVENUES	18,033,518.40	3,870,316.83	21,903,835.23
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	8,368,161.68	2,516,126.79	10,884,288.47
Special Education	2,997,374.38	0.00	2,997,374.38
Vocational Education	645,450.05	0.00	645,450.05
Skills Center	0.00	0.00	0.00
Compensatory Programs	743,444.22	45,356.60	788,800.82
Other Instructional Programs	37,113.22	26,492.58	63,605.80
Federal Stimulus COVID-19	1,080,848.44	0.00	1,080,848.44
Community Services	0.00	249,922.83	249,922.83
Support Services	4,136,622.56	940,310.64	5,076,933.20
CAPITAL OUTLAY:			
Other	1,862.94	7,323.11	9,186.05
DEBT SERVICE:			
Principal	8,173.86	0.00	8,173.86
Interest and Other Charges	67.26	0.00	67.26
TOTAL EXPENDITURES	18,020,981.55	3,792,855.66	21,813,837.21
REVENUES OVER (UNDER) EXPENDITURES:	12,536.85	77,461.17	89,998.02
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		9,186.05	9,186.05
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

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	9,186.05	9,186.05
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	12,536.85	86,647.22	99,184.07
BEGINNING TOTAL FUND BALANCE	93,468.98	5,106,782.42	5,200,251.40
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	106,005.83	5,193,429.64	5,299,435.47

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,804,688.00	3,882,853.68	78,165.68
State	14,816,888.00	14,953,610.46	136,722.46
Federal	2,918,567.00	3,067,371.09	148,804.09
Other	0.00	0.00	0.00
TOTAL REVENUES	21,540,143.00	21,903,835.23	363,692.23
EXPENDITURES			
CURRENT:			
Regular Instruction	10,944,047.00	10,884,288.47	59,758.53
Special Education	3,038,732.00	2,997,374.38	41,357.62
Vocational Education	663,076.00	645,450.05	17,625.95
Skill Center	0.00	0.00	0.00
Compensatory Programs	690,587.00	788,800.82	-98,213.82
Other Instructional Programs	100,400.00	63,605.80	36,794.20
Federal Stimulus COVID-19	1,668,653.00	1,080,848.44	587,804.56
Community Services	197,344.00	249,922.83	-52,578.83
Support Services	5,030,953.00	5,086,119.25	-55,166.25
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	9,186.05	-9,186.05
DEBT SERVICE:			
Principal	0.00	8,173.86	-8,173.86
Interest and Other Charges	0.00	67.26	-67.26
TOTAL EXPENDITURES	22,333,792.00	21,813,837.21	519,954.79

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-793,649.00	89,998.02	883,647.02
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	9,186.05	9,186.05
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	9,186.05	9,186.05
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-793,648.00	99,184.07	892,832.07
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	4,150,000.00	5,200,251.40	1,050,251.40
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,356,351.00	5,299,435.47	1,943,084.47

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	159,500.00	104,484.39	-55,015.61
State			
Federal			
Other			
TOTAL REVENUES	159,500.00	104,484.39	-55,015.61
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	140,000.00	82,653.95	57,346.05
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	140,000.00	82,653.95	57,346.05
REVENUES OVER (UNDER) EXPENDITURES	19,500.00	21,830.44	2,330.44

	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)	19,500.00	21,830.44	2,330.44
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	36,169.00	53,264.09	17,095.09
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	55,669.00	75,094.53	19,425.53

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	25.00	268.86	243.86
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	25.00	268.86	243.86
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	75,000.00	75,000.00	0.00
Interest and Other Charges	12,250.00	12,000.00	250.00
TOTAL EXPENDITURES	87,250.00	87,000.00	250.00
REVENUES OVER (UNDER) EXPENDITURES	-87,225.00	-86,731.14	493.86

	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	87,000.00	87,000.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	87,000.00	87,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-225.00	268.86	493.86
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	650.00	651.35	1.35
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	425.00	920.21	495.21

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,254,999.00	2,289,406.90	34,407.90
State	0.00	0.00	0.00
Federal	800,000.00	230,487.81	-569,512.19
Other	0.00	0.00	0.00
TOTAL REVENUES	3,054,999.00	2,519,894.71	-535,104.29
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	0.00	0.00	0.00
Building	2,800,000.00	848,360.05	1,951,639.95
Equipment	852,000.00	1,367,748.35	-515,748.35
Instructional Technology	398,000.00	0.00	398,000.00
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	4,050,000.00	2,216,108.40	1,833,891.60
REVENUES OVER (UNDER) EXPENDITURES	-995,001.00	303,786.31	1,298,787.31
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)	-87,000.00	-87,000.00	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)	-87,000.00	-87,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,082,000.00	216,786.31	1,298,786.31
BEGINNING TOTAL FUND BALANCE	1,150,000.00	2,026,608.57	876,608.57
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	68,000.00	2,243,394.88	2,175,394.88

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	800.00	184.36	-615.64
State	117,016.00	149,724.76	32,708.76
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	117,816.00	149,909.12	32,093.12
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	425,000.00	309,677.26	115,322.74
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	425,000.00	309,677.26	115,322.74

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-307,184.00	-159,768.14	147,415.86
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)	-307,184.00	-159,768.14	147,415.86
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	308,600.00	309,955.15	1,355.15
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,416.00	150,187.01	148,771.01

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

Statement of Fiduciary Net Position

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

August 31, 2022

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	1,845.35	0.00
Cash On Deposit with Cty Treas	3,384.22	6,347.08
Minus Warrants Outstanding	-517.90	-900.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	780,000.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	4,711.67	785,447.08
LIABILITIES:		
Accounts Payable	0.00	200.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	200.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	765,000.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		20,247.08
Restricted For Other Purposes	4,711.67	0.00
TOTAL NET POSITION	4,711.67	785,247.08

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	1,000.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	1,000.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	29.10	5,855.17
Less Investment Expenses	0.00	0.00
Net Investment Income	29.10	5,855.17
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	1,029.10	5,855.17
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	1,686.24	
Other	0.00	1,600.00
TOTAL DEDUCTIONS	1,686.24	1,600.00
Net Increase (Decrease)	-657.14	4,255.17
Net Position - Beginning Balance	5,368.81	780,991.91
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	4,711.67	785,247.08

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	240,000.00	0.00	75,000.00	165,000.00	80,000.00
Leases	9,255.40	0.00	8,241.12	1,014.28	1,014.28
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	718,030.78	0.00	2,411.70	715,619.08	68,789.24
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	813,564.00	1,465,595.00	0.00	2,279,159.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	227,200.00	425,324.00	0.00	652,524.00	
Total Long-Term Liabilities	2,008,050.18	1,890,919.00	85,652.82	3,813,316.36	149,803.52

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	3,440,739.82	0.00	2,268,144.39	0.00
1300 Sale of Tax Title Property	65.77	0.00	33.80	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	2,829.36	0.00	1,828.11	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	4,501.62	0.00	2,954.16	0.00
1000 TOTAL LOCAL TAXES	3,448,136.57	0.00	2,272,960.46	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	0.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	750.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	35,818.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	12,536.85			
2300 Investment Earnings	24,081.60	268.86	16,446.44	184.36
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	1,054.20	0.00	0.00	0.00
2500 Gifts and Donations	85,435.90		0.00	0.00

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	180.65		0.00	0.00
2700 Rentals and Leases	271,612.15	0.00	0.00	0.00
2800 Insurance Recoveries	675.07		0.00	0.00
2900 Local Support Nontax, Unassigned	2,572.69	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	434,717.11	268.86	16,446.44	184.36
STATE, GENERAL PURPOSE				
3100 Apportionment	11,583,541.95			
3121 Special Education - General Apportionment	241,723.37			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	11,825,265.32	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	13,389.00		0.00	0.00
4121 Special Education	1,704,336.88			
4122 Special Education - Infants and Toddlers - State	0.00			
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	240,699.00			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	110,964.09			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	11,286.69			
4174 Highly Capable	40,629.80			
4188 Child Care	0.00			
4198 School Food Service	8,557.64			
4199 Transportation - Operations	897,956.90			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	100,525.14		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				149,724.76
4000 TOTAL STATE, SPECIAL PURPOSE	3,128,345.14		0.00	149,724.76
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	0.00	0.00	0.00	

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	0.00	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	664,321.81		0.00	
6112 Federal Special Purpose-ESSER II	286,924.85		0.00	
6113 Federal Special Purpose-ESSER III	631,989.85		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	157,785.90		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	157,326.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	327,055.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	223,119.74			
6152 Other Title, ESEA Fed	47,050.41			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	400,050.81			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
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			

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		230,487.81	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	13,730.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	132,433.90			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	25,582.82			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,067,371.09		230,487.81	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	9,186.05		0.00	0.00

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	87,000.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	9,186.05	87,000.00	0.00	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 21,913,021.28	 87,268.86	 2,519,894.71	 149,909.12

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	10,474,911.39	11 Bd of Dir	138,412.02	0 Debit Transfer	56,536.83
02 ALE	409,377.08	12 Supt Off	397,062.99	1 Credit Transfer	-56,536.83
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	441,439.59	2 Cert. Salaries	9,628,046.32
11 Stim, Title, GEER	0.00	14 HR	162,344.42	3 Class. Salaries	4,049,731.92
12 Stim, ESSER II	250,973.47	15 Pblc Rltn	619.10	4 Employee Benefits	5,188,265.94
13 Stim, ESSER III	527,516.73	21 Supv Inst	363,389.97	5 Supplies / Materials	783,226.13
14 Federal Stimulus, ESSER III (Learning Loss)	145,032.24	22 Lrn Resrc	57,539.09	7 Purchased Services	2,117,902.78
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	1,334,367.01	8 Travel	37,478.07
19 Federal Special Purpose - Other	157,326.00	24 Guid/Coun	923,792.75	9 Capital Outlay	9,186.05
21 Sp Ed, Sup, St	2,683,531.85	25 Pupil M/S	0.00	TOTAL ALL OBJECTS	21,813,837.21
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	951,128.55		
23 Sp Ed, Sup, IDEA, Fed	0.00	27 Teaching	12,151,913.84		
24 Sp Ed, Sup, Fed	313,842.53	28 Extracur	535,021.21		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	4,066.17		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	0.00		
31 Voc, Basic, St	645,450.05	33 Curriculum	5,594.58		
34 MidSchCar/Tec	0.00	34 Pro Learn	195,163.92		
38 Voc, Fed	0.00	41 Supervisn	273,287.46		
39 Voc, Other	0.00	42 Food	25,582.82		
45 Skil Cnt, Bas, St	0.00	44 Operation	286,728.30		
46 Skill Cntr, Fed	0.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	213,022.79		
51 ESEA Disadvantaged, Fed	214,105.88	52 Operation	714,522.49		
52 Other Title, ESEA, Fed	45,150.00	53 Maintnce	237,287.45		
53 ESEA Migrant, Federal	0.00	56 Insurance	37,507.34		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

Program/Activity/Object Report

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

For the Year Ended August 31, 2022

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	255,409.05	59 Transfers	-56,536.83		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	142,745.83		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	124,311.96		
58 Sp/Plt Pgm, St	135,589.27	63 Oper Bldg	593,271.69		
59 Inst. JAJ	0.00	64 Maintnce	453,889.10		
61 Head Start, Fed	0.00	65 Utilities	551,642.84		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	0.00		
64 LEP, Fed	0.00	68 Insurance	251,010.66		
65 Tran Biling, St	17,308.06	72 Info Sys	265,710.63		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	0.00	74 Warehouse	0.00		
69 Comp, Othr	121,238.56	75 Mtr Pool	425.14		
71 Traffic Safety	26,492.58	83 Interest	67.26		
73 Summer School	0.00	84 Principal	8,173.86		
74 Highly Capable	37,113.22	85 Debt Expn	9,186.05		
76 Target Asst, Fed	0.00	91 Publ Actv	20,145.16		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	21,813,837.21		
79 Inst Pgm, Othr	0.00				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	0.00				
89 Othr Comm Srv	249,922.83				
97 Distwide Suppt	3,372,144.60				
98 Schl Food Serv	585,598.58				
99 Pupil Transp	1,145,803.24				
TOTAL ALL PROGRAMS	21,813,837.21				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	8,502,888.42
2120	Salaries of Temporary EEs & Subs	159,945.29
2130	Non contracted Salaries	172,072.78
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	682,489.82
2160	Other Salaries	82,125.01
2170	Other Salaries NBCT	28,525.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	3,247,747.65
3120	Salaries of Temporary EEs & Subs	134,713.61
3130	Extra Time	217,763.75
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	305,555.99
3160	Other Salaries	143,950.92

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	705,570.83
4223	Federally Mandated Insurance-Classified	299,006.66
4232	Retirement Contribution - Certificated	1,338,945.86
4233	Retirement Contribution - Classified	410,189.13
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	51,924.12
4263	Unemployment Compensation - Classified	21,408.59

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	29,243.51
4273	Worker's Compensation - Classified	52,956.35
4282	Health Benefits - Certificated	1,049,439.68
4283	Health Benefits - Classified	984,935.09
4292	Other Employee Benefits - Certificated	149,835.78
4293	Other Employee Benefits - Classified	94,810.34

	Supplies, Non-Capital	Amount
5610	General Supplies	592,150.34
5626	Motor Vehicle Fuel	130,494.54
5630	Food	25,582.82
5640	Books and Periodicals	31,167.50
5650	Supplies - Technology Related	3,830.93

	Purchased Services	Amount
7310	Office and Administrative Services	196,694.03
7311	Election Fees	32,068.60
7320	Professional Educational Services	24,188.96
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	67,995.89
7340	Other Professional Purchased Services	154,415.72
7341	Legal Services for District support	40,093.00
7342	Audit Services	28,515.10
7343	Other Legal Services	0.00
7350	Technical Services	1,922.76
7351	Data Processing and Coding Services	125.24
7352	Other Technical Services	79,571.05
7410	Utility Services	25,321.75

	Purchased Services	Amount
7420	Cleaning Services	46,965.99
7431	Non-Technology-Related Repair and Maintenance	55,588.66
7432	Technology-Related Repair and Maintenance	24,773.21
7441	Rentals of Land and Buildings	21,231.01
7442	Rentals of Equipment and Vehicles	0.00
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	288,518.00
7530	Communications	38,019.05
7540	Advertising	0.00
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	206,430.36
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	193,728.41
7580	Travel - Registration and Entrance	1,570.00
7591	Services Purchased from another School District or ESD Within the State	125,120.71
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	0.00
7622	Electricity	441,336.05
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	15,468.11
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	8,173.86
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	67.26
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	37,478.07

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	9,186.05
9735	Technology-Related Software	0.00
9739	Other Equipment	0.00
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	21,813,837.21
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<u>Instructional Location</u>	<u>Amount</u>
South Whidbey Academy	177,445.98
South Whidbey Elementary	8,367,341.14
South Whidbey High School	6,234,671.46
South Whidbey Middle	2,090,281.97
South Whidbey Special Services	0.00
 TOTAL INSTRUCTIONAL LOCATIONS	 16,869,740.55
 TOTAL NON-INSTRUCTIONAL LOCATIONS	 4,944,096.66
 TOTAL DISTRICT EXPENDITURES	 21,813,837.21

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

Fiscal Year 2021-2022

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	57,539.09	0.00		0.00	26,857.76	15,566.61	15,114.72	0.00	0.00	0.00
23 Princ Off	1,313,410.72	0.00		635,318.57	304,479.67	332,468.49	26,911.35	13,264.93	967.71	0.00
24 Guid/Coun	469,038.13	0.00		319,489.70	27,422.50	122,125.93	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	150,468.64	0.00		54,626.24	33,259.01	36,326.24	12,855.92	13,401.23	0.00	0.00
27 Teaching	7,772,080.07	5,513.39		5,330,299.41	134,255.57	1,914,838.84	168,382.42	214,319.51	4,470.93	0.00
28 Extracur	528,144.40	50,829.32		42,176.01	309,260.96	57,268.44	0.00	51,809.22	16,800.45	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,066.17	0.00		0.00	0.00	0.00	0.00	4,066.17	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	5,594.58	0.00		0.00	0.00	0.00	5,594.58	0.00	0.00	0.00
34 Pro Learn	174,569.59	0.00		89,148.79		32,382.67	0.00	53,038.13	0.00	0.00
01 Total	10,474,911.39	56,342.71		6,471,058.72	835,535.47	2,510,977.22	228,858.99	349,899.19	22,239.09	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	20,956.29	0.00		0.00	10,503.06	10,453.23	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	388,420.79	0.00		158,286.77	5,604.35	57,737.90	97,265.75	69,526.02	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	409,377.08	0.00		158,286.77	16,107.41	68,191.13	97,265.75	69,526.02	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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	250,213.47	0.00		135,391.56	18,887.97	54,180.16	15,526.38	26,227.40	0.00	0.00
28 Extracur	760.00	0.00		0.00	0.00	0.00	0.00	760.00	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
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			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	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
65 Utilities	0.00	0.00	0.00		0.00	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	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	250,973.47	0.00	0.00	135,391.56	18,887.97	54,180.16	15,526.38	26,987.40	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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	2,139.19	0.00		0.00	1,962.01	177.18	0.00	0.00	0.00	0.00
27 Teaching	525,377.54	0.00		366,182.96	0.00	146,984.70	135.88	12,074.00	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
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			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	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
65 Utilities	0.00	0.00	0.00		0.00	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	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	527,516.73	0.00	0.00	366,182.96	1,962.01	147,161.88	135.88	12,074.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	131,302.24	0.00		95,844.71	0.00	35,457.53	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	13,730.00	0.00		0.00	0.00	0.00	0.00	13,730.00	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
14 Total	145,032.24	0.00		95,844.71	0.00	35,457.53	0.00	13,730.00	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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	157,326.00	0.00		37,605.57	79,360.81	40,359.62	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
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			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	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
65 Utilities	0.00	0.00	0.00		0.00	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	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 Total	157,326.00	0.00	0.00	37,605.57	79,360.81	40,359.62	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	207,666.59	0.00		73,589.32	77,787.20	51,829.95	540.82	3,919.30	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	327,352.19	0.00		232,208.60	0.00	92,493.32	2,650.27	0.00	0.00	0.00
27 Teaching	2,132,402.87	0.00		726,202.56	705,387.30	691,181.70	4,641.79	4,989.52	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	16,110.20	0.00		11,568.59		4,541.61	0.00	0.00	0.00	0.00
21 Total	2,683,531.85	0.00		1,043,569.07	783,174.50	840,046.58	7,832.88	8,908.82	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	313,842.53	0.00		235,496.70	0.00	78,345.83	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	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	313,842.53	0.00		235,496.70	0.00	78,345.83	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	73,917.99	0.00		41,533.75	13,595.70	18,788.54	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	33,303.38	0.00		0.00	22,631.09	10,672.29	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	529,993.04	0.00		364,013.27	0.00	129,463.92	10,046.03	26,469.82	0.00	0.00
28 Extracur	6,116.81	0.00		0.00	5,000.00	1,116.81	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	2,118.83	0.00		1,556.52		562.31	0.00	0.00	0.00	0.00
31 Total	645,450.05	0.00		407,103.54	41,226.79	160,603.87	10,046.03	26,469.82	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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	36,319.83	0.00		0.00	21,525.48	14,794.35	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	177,786.05	0.00		117,480.72	0.00	39,492.37	13,574.96	7,238.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	214,105.88	0.00		117,480.72	21,525.48	54,286.72	13,574.96	7,238.00	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
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	12,100.00	0.00		0.00	0.00	0.00	0.00	12,100.00	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	33,050.00	0.00		12,650.00	0.00	3,200.00	0.00	17,200.00	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
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	45,150.00	0.00	0.00	12,650.00	0.00	3,200.00	0.00	29,300.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	27,268.44	0.00		0.00	19,998.29	7,270.15	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	225,775.31	0.00		80,972.53	72,772.04	72,030.74	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	2,365.30	0.00		1,753.20		612.10	0.00	0.00	0.00	0.00
55 Total	255,409.05	0.00		82,725.73	92,770.33	79,912.99	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	93,222.17	0.00		0.00	47,206.14	31,016.03	0.00	15,000.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	42,367.10	0.00		28,525.00	5,080.00	8,552.95	209.15	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
58 Total	135,589.27	0.00		28,525.00	52,286.14	39,568.98	209.15	15,000.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		
27 Teaching	17,308.06	0.00		0.00	10,215.70	7,092.36	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
65 Total	17,308.06	0.00		0.00	10,215.70	7,092.36	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	121,238.56	0.00		0.00	60,094.40	25,149.13	26,775.03	9,220.00	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	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
69 Total	121,238.56	0.00		0.00	60,094.40	25,149.13	26,775.03	9,220.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	6,296.32	0.00		0.00	4,776.54	1,192.38	0.00	150.00	177.40	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	20,196.26	0.00						20,196.26		
71 Total	26,492.58	0.00		0.00	4,776.54	1,192.38	0.00	20,346.26	177.40	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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	37,113.22	194.12		18,224.22	7,675.43	5,254.16	5,506.88	0.00	258.41	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
74 Total	37,113.22	194.12		18,224.22	7,675.43	5,254.16	5,506.88	0.00	258.41	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	81,805.39	0.00		0.00	59,994.75	21,810.64	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	350.00	0.00			0.00	0.00	0.00	350.00	0.00	0.00
65 Utilities	147,622.28	0.00			0.00	0.00	0.00	147,622.28	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	20,145.16	0.00	0.00	0.00	0.00	0.00	2,706.18	17,438.98	0.00	0.00
89 Total	249,922.83	0.00	0.00	0.00	59,994.75	21,810.64	2,706.18	165,411.26	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	138,412.02	0.00			0.00	0.00	2,500.13	125,566.06	10,345.83	0.00
12 Supt Off	397,062.99	0.00		207,361.80	80,022.52	103,596.23	124.26	4,144.04	1,814.14	0.00
13 Busns Off	441,439.59	0.00		102,657.59	157,647.83	98,136.20	7,260.56	74,308.77	1,428.64	0.00
14 HR	162,344.42	0.00		49,037.20	68,577.60	41,423.60	260.90	2,206.96	838.16	0.00
15 Pblc Rltn	619.10	0.00		0.00	0.00	0.00	0.00	619.10	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	142,745.83	0.00		19,614.74	87,508.84	35,622.25	0.00	0.00	0.00	0.00
62 Grnd Mnt	124,311.96	0.00			79,705.59	33,496.85	11,109.52	0.00	0.00	0.00
63 Oper Bldg	592,921.69	0.00			409,224.20	179,318.43	587.03	3,792.03	0.00	0.00
64 Maintnce	453,889.10	0.00	0.00		173,022.99	64,115.38	143,565.04	73,185.69	0.00	0.00
65 Utilities	404,020.56	0.00	0.00		0.00	0.00	0.00	404,020.56	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	230,814.40	0.00					0.00	230,814.40		0.00
72 Info Sys	265,710.63	0.00	0.00	0.00	147,591.07	53,774.58	1,980.55	62,039.55	324.88	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	425.14	0.00	0.00	0.00	0.00	0.00	425.14	0.00	0.00	0.00
83 Interest	67.26							67.26		
84 Principal	8,173.86							8,173.86		
85 Debt Expn	9,186.05		0.00					0.00		9,186.05
97 Total	3,372,144.60	0.00	0.00	378,671.33	1,203,300.64	609,483.52	167,813.13	988,938.28	14,751.65	9,186.05

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

PROGRAM 98 - School Food Services

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

For the Year Ended August 31, 2022

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	273,287.46	0.00		0.00	0.00	0.00	0.00	273,287.46	0.00	0.00
42 Food	25,582.82	0.00					25,582.82	0.00		
44 Operation	286,728.30	0.00			185,925.82	100,361.17	441.31	0.00	0.00	0.00
49 Transfers	0.00		0.00							
98 Total	585,598.58	0.00	0.00	0.00	185,925.82	100,361.17	26,024.13	273,287.46	0.00	0.00

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

PROGRAM 99 - Pupil Transportation

RUN TIME: 5:48:22 PM

COUNTY: 15 Island

For the Year Ended August 31, 2022

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	213,022.79	0.00		39,229.72	104,683.14	58,224.52	332.58	10,501.31	51.52	0.00
52 Operation	714,522.49	0.00			378,003.43	210,990.17	124,436.78	1,092.11	0.00	0.00
53 Maintnce	237,287.45	0.00			92,225.16	36,415.38	56,181.40	52,465.51	0.00	0.00
56 Insurance	37,507.34							37,507.34		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-56,536.83		-56,536.83							
99 Total	1,145,803.24	0.00	-56,536.83	39,229.72	574,911.73	305,630.07	180,950.76	101,566.27	51.52	0.00

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 Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	239,701.05
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	15,708.00
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	255,409.05

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	1,408.48	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1829	
a) Total All Programs (SYSTEM CALCULATED)		21,813,837.21
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		3,372,144.60
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		18,441,692.61

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.

32,068.60

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

INDIRECT EXPENDITURES

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

28,515.10

18. 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

19. 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

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

619.10

21. 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

22. 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.

252,735.74

23. 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

24. 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

25. 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

26. 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

27. 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

28. 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

29. 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

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

COUNTY: 15 Island

Fiscal Year 2021-2022

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	18,441,692.61	0.00		25,582.82			18,416,109.79
PROGRAM 97 ACTIVITIES							
11 Board of Directors	138,412.02	0.00		32,068.60	77,828.32	28,515.10	
12 Superintendent's Office	397,062.99	0.00		0.00	397,062.99	0.00	
13 Business Office	441,439.59	0.00		0.00		441,439.59	
14 Human Resources	162,344.42	0.00		0.00		162,344.42	
15 Public Relations	619.10	0.00			0.00	619.10	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	142,745.83	0.00		0.00	142,745.83	0.00	
62 Grounds Maintenance	124,311.96	0.00		0.00	124,311.96	0.00	
63 Operation of Buildings	592,921.69	0.00		0.00	592,921.69	0.00	
64 Maintenance	453,889.10	0.00		0.00	453,889.10	0.00	
65 Utilities	404,020.56	0.00		0.00	404,020.56	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	230,814.40	0.00		0.00	230,814.40	0.00	
72 Information Systems	265,710.63	0.00		0.00	12,974.89	252,735.74	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	425.14	0.00		0.00		425.14	
83 Interest	67.26		67.26				
84 Principal	8,173.86		8,173.86				
85 Debt-Related Expenditures	9,186.05		0.00				
Total Program 97	3,372,144.60	9,186.05	8,241.12	32,068.60	2,436,569.74	886,079.09	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 15 Island

Fiscal Year 2021-2022

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	21,813,837.21	9,186.05	8,241.12	57,651.42		886,079.09	18,416,109.79
Unallowable Costs					-2,436,569.74		2,436,569.74
TOTALS	21,813,837.21	9,186.05	8,241.12	57,651.42		886,079.09	20,852,679.53

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	845,123.59
2. FY 19-20 DIRECT EXPENDITURES	19,019,720.50
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	-43,672.06
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	801,451.52
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0421

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	886,079.09
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	-43,672.06
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	842,407.02
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	20,852,679.53
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.0421
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	877,897.80
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-35,490.78
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	850,588.30
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0408

COUNTY: 15 Island

Fiscal Year 2021-2022

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	18,441,692.61	0.00		25,582.82			18,416,109.79
PROGRAM 97 ACTIVITIES							
11 Board of Directors	138,412.02	0.00		32,068.60	77,828.32	28,515.10	
12 Superintendents Office	397,062.99	0.00		0.00		397,062.99	
13 Business Office	441,439.59	0.00		0.00		441,439.59	
14 Human Resources	162,344.42	0.00		0.00		162,344.42	
15 Public Relations	619.10	0.00			0.00	619.10	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	142,745.83	0.00		0.00		142,745.83	
62 Grounds Maintenance	124,311.96	0.00		0.00		124,311.96	
63 Operation of Buildings	592,921.69	0.00		0.00		592,921.69	
64 Maintenance	453,889.10	0.00		0.00		453,889.10	
65 Utilities	404,020.56	0.00		0.00		404,020.56	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	230,814.40	0.00		0.00		230,814.40	
72 Information Systems	265,710.63	0.00		0.00		265,710.63	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	425.14	0.00		0.00		425.14	
83 Interest	67.26		67.26				
84 Principal	8,173.86		8,173.86				
85 Debt-Related Expenditures	9,186.05		0.00				
Total Program 97	3,372,144.60	9,186.05	8,241.12	32,068.60	77,828.32	3,244,820.51	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 15 Island

Fiscal Year 2021-2022

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	21,813,837.21	9,186.05	8,241.12	57,651.42		3,244,820.51	18,416,109.79
Unallowable Costs					-77,828.32		77,828.32
Totals	21,813,837.21	9,186.05	8,241.12	57,651.42		3,244,820.51	18,493,938.11

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	3,179,580.03
2. FY 19-20 DIRECT EXPENDITURES	16,685,264.06
3. FY 19-20 OVER (UNDER) RECOVERY	186,291.68
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	3,365,871.71
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.2017

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	3,244,820.51
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)	186,291.68
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	3,431,112.19
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	18,493,938.11
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2017
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,730,227.31
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-299,115.11
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	2,945,705.39
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.1593

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	10,474,911.39	7,102,336.61	202,230.24	2,506,022.73
02 Alternative Learning Experience (ALE)	409,377.08	409,377.08	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	645,450.05	645,450.05	0.00	0.00
34 Middle School Career and Tech. Ed., State	0.00	0.00	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	3,372,144.60	2,806,337.33	0.00	565,807.27
TOTAL BASIC EDUCATIONAL PROGRAMS	14,901,883.12	10,963,501.07	202,230.24	3,071,830.00
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	664,321.81	0.00
12 Federal Stimulus-ESSER II	250,973.47	0.00	250,973.47	0.00
13 Federal Stimulus-ESSER III	527,516.73	0.00	527,516.73	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	145,032.24	0.00	145,032.24	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	157,326.00	0.00	157,326.00	0.00
21 Special Education-Supplemental, State	2,683,531.85	2,683,531.85	0.00	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	313,842.53	0.00	313,842.53	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	0.00	0.00	0.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	214,105.88	0.00	214,105.88	0.00
52 Other Title Grants Under ESEA, Federal	45,150.00	0.00	45,150.00	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	255,409.05	240,699.00	0.00	14,710.05
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	135,589.27	110,964.09	0.00	24,625.18
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
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	17,308.06	11,286.69	0.00	6,021.37
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	121,238.56	0.00	121,238.56	0.00
71 Traffic Safety	26,492.58	0.00	0.00	26,492.58
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	37,113.22	37,113.22	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,930,629.44	3,083,594.85	2,439,507.22	71,849.18
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	0.00	0.00	0.00	0.00
89 Other Community Services	249,922.83	0.00	0.00	249,922.83
98 School Food Services	585,598.58	8,557.64	425,633.63	151,407.31
99 Pupil Transportation	1,145,803.24	897,956.90	0.00	247,846.34
TOTAL OTHER PROGRAMS	1,981,324.65	906,514.54	425,633.63	649,176.48
TOTALS	21,813,837.21	14,953,610.46	3,067,371.09	3,792,855.66

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 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
Preliminary FY 2021-2022 to FY 2020-2021 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.	2,403,087.79	2,683,531.85
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	2,403,087.79	2,683,531.85
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	280,444.06
Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	190.11	186.78
7. Expenditures per pupil (line 4/line 6).	12,640.51	14,367.34
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	1,726.83
Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 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. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in age 3-PreK, and K-21.

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

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

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

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

					<u>Food Services Deficit Calculation</u>			
Description	Operation		FY 2021 - 22	FY 2020 - 21			FY 2021 - 22	FY 2020 - 21
Total Expenditures	+	(plus)	21,813,837.21	18,769,475.95	Total Program 98	+	585,598.58	339,299.37
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	12,536.85	0.00
Community Schools	-	(minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Child Care	-	(minus)	0.00	0.00	Revenue 4198 (State)	-	8,557.64	4,993.19
Other Community Services	-	(minus)	249,922.83	217,406.06	Revenue 4398 (State)	-	0.00	0.00
School Food Services	-	(minus)	585,598.58	339,299.37	Revenue 6198 (Fed)	-	400,050.81	202,983.87
Debt Service, Interest	-	(minus)	67.26	0.00	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	-	(minus)	8,173.86	0.00	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00	Revenue 6998 (Fed)	-	25,582.82	23,478.69
Capital Outlay, All Object 9	-	(minus)	9,186.05	0.00	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	0.00	0.00	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	3,067,371.09	1,208,660.16	TOTAL FOOD SERVICES DEFICIT		138,870.46	107,843.62
Food Service Deficit	+	(plus)	138,870.46	107,843.62	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	400,050.81	202,983.87	a positive amount, it is added to			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+	(plus)	25,582.82	23,478.69	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER II	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00				

Description	Operation	FY 2021 - 22	FY 2020 - 21	
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00
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
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	0.00
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00

Description	Operation	FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	18,458,021.63	17,338,416.54

FY 2021 - 22/FY 2020 - 211.06

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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	645,450.05	644,528.01
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	10,699.13
Program 38, Vocational--Federal	+ (plus)	0.00	0.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	645,450.05	655,227.14
	FY 21-22 / 20-21		0.98

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.575	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 01, Basic Education.	10,474,911.39	9,810,589.58
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.	1,726.82	
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.	280,444.06	
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	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	18,458,021.63	0.00
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Leases at September 1 is not equal to the Ending Outstanding Leases at August 31 of the previous year.	9,255.40	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

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

REPORT F196

South Whidbey School District No. 206

RUN DATE: 12/2/2022

E.S.D. 189

Financial Edit Report Fiscal Year 2021-2022

RUN TIME: 5:48:23 PM

COUNTY: 15 Island

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