ANNUAL FINANCIAL STATEMENTS

Certification Page
Balance Sheet as of August 31, 2021-All Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2021-All Funds
Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2021-All Funds
Budgetary Comparison Schedules-All Funds
Statement of Fiduciary Net Position
Statement of Changes in Fiduciary Net Position
Schedule of Long-Term Liabilities
Report of Revenues and Other Financing Sources-All Funds
Program/Activity/Object Report
NCES Object Expenditure Summary
District Expenditure Summary by Location

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

COUNTY: 39 Yakima

The Annual Financial Statements (Report F-196) for Highland School District of Yakima County for the fiscal year ended August 31, 2021, 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: SubpartE.

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, 2020-August 31, 2021

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	16,428,438.38	30,820.42	1,082,615.79	35,593.55	65,601.75	0.00	17,643,069.89
Total Expenditures	16,511,909.11	43,241.95	972,019.73	34,365.60	0.00	0.00	17,561,536.39
Other Financing Uses	55,320.00	0.00	0.00	0.00	0.00	0.00	55,320.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-138,790.73	-12,421.53	110,596.06	1,227.95	65,601.75	0.00	26,213.50
Beginning Total Fund Balance	2,410,673.57	164,730.22	1,534,416.22	572,489.66	88,430.63	0.00	4,770,740.30
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	2,271,882.84	152,308.69	1,645,012.28	573,717.61	154,032.38	0.00	4,796,953.80

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	416,157.08	10,558.07	4,922.28	1.61	1.38	0.00	431,640.42
Minus Warrants Outstanding	-406,478.10	-6,156.89	0.00	0.00	0.00	0.00	-412,634.99
Taxes Receivable	535,856.56		456,387.11	0.00	0.00		992,243.67
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	93,518.33	0.00	0.00	0.00	0.00	0.00	93,518.33
Accounts Receivable	15,300.19	0.00	0.00	0.00	0.00	0.00	15,300.19
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	2,222,196.00	151,551.00	1,640,090.00	573,716.00	154,031.00	0.00	4,741,584.00
Investments/Cash With Trustee	64,835.18		0.00	0.00	0.00	0.00	64,835.18
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	**2,941,385.24**	**155,952.18**	**2,101,399.39**	**573,717.61**	**154,032.38**	**0.00**	**5,926,486.80**
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	**2,941,385.24**	**155,952.18**	**2,101,399.39**	**573,717.61**	**154,032.38**	**0.00**	**5,926,486.80**
LIABILITIES							
Accounts Payable	125,994.34	3,643.49	0.00	0.00	0.00	0.00	129,637.83
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	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	5,603.38	0.00		0.00			5,603.38
Due To Other Governmental Units	2,048.12	0.00		0.00	0.00	0.00	2,048.12
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	**133,645.84**	**3,643.49**	**0.00**	**0.00**	**0.00**	**0.00**	**137,289.33**
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	535,856.56		456,387.11	0.00	0.00		992,243.67
TOTAL DEFERRED INFLOWS OF RESOURCES	**535,856.56**	**0.00**	**456,387.11**	**0.00**	**0.00**	**0.00**	**992,243.67**
FUND BALANCE:							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	18,111.14	152,308.69	1,645,012.28	314,896.71	154,032.38	0.00	2,284,361.20
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	0.00	0.00	0.00	258,820.90	0.00	0.00	258,820.90

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	2,253,771.70	0.00	0.00	0.00	0.00	0.00	2,253,771.70
TOTAL FUND BALANCE	**2,271,882.84**	**152,308.69**	**1,645,012.28**	**573,717.61**	**154,032.38**	**0.00**	**4,796,953.80**
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	**2,941,385.24**	**155,952.18**	**2,101,399.39**	**573,717.61**	**154,032.38**	**0.00**	**5,926,486.80**

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	1,297,820.02	30,820.42	1,057,295.79	5,593.55	829.50		2,392,359.28
State	13,174,479.42		0.00	0.00	64,772.25		13,239,251.67
Federal	1,956,138.94		0.00	0.00	0.00		1,956,138.94
Other	0.00			0.00	0.00	0.00	0.00
TOTAL REVENUES	**16,428,438.38**	**30,820.42**	**1,057,295.79**	**5,593.55**	**65,601.75**	**0.00**	**17,587,749.89**
EXPENDITURES:							
CURRENT:							
Regular Instruction	8,253,571.70						8,253,571.70
Special Education	1,579,229.24						1,579,229.24
Vocational Education	406,891.77						406,891.77
Skill Center	0.00						0.00
Compensatory Programs	1,989,627.65						1,989,627.65
Other Instructional Programs	40,468.39						40,468.39
Federal Stimulus COVID-19	113,739.46						113,739.46
Community Services	0.00						0.00
Support Services	4,128,380.90						4,128,380.90
Student Activities/Other		43,241.95				0.00	43,241.95
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				34,365.60			34,365.60
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	0.00						0.00
DEBT SERVICE:							
Principal	0.00		885,031.86	0.00	0.00		885,031.86

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		86,987.87	0.00	0.00		86,987.87
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	**16,511,909.11**	**43,241.95**	**972,019.73**	**34,365.60**	**0.00**	**0.00**	**17,561,536.39**
REVENUES OVER (UNDER) EXPENDITURES	-83,470.73	-12,421.53	85,276.06	-28,772.05	65,601.75	0.00	26,213.50
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		25,320.00	30,000.00	0.00		55,320.00
Transfers Out (GL 536)	-55,320.00		0.00	0.00	0.00	0.00	-55,320.00
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)	**-55,320.00**		**25,320.00**	**30,000.00**	**0.00**	**0.00**	**0.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**-138,790.73**	**-12,421.53**	**110,596.06**	**1,227.95**	**65,601.75**	**0.00**	**26,213.50**
BEGINNING TOTAL FUND BALANCE	**2,410,673.57**	**164,730.22**	**1,534,416.22**	**572,489.66**	**88,430.63**	**0.00**	**4,770,740.30**
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	**2,271,882.84**	**152,308.69**	**1,645,012.28**	**573,717.61**	**154,032.38**	**0.00**	**4,796,953.80**

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	14,713.98	1,283,106.04	1,297,820.02
State	12,356,160.45	818,318.97	13,174,479.42
Federal	1,947,113.22	9,025.72	1,956,138.94
Other	0.00	0.00	0.00
TOTAL REVENUES	14,317,987.65	2,110,450.73	16,428,438.38
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	6,795,350.33	1,458,221.37	8,253,571.70
Special Education	1,579,229.24	0.00	1,579,229.24
Vocational Education	377,175.71	29,716.06	406,891.77
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,989,627.65	0.00	1,989,627.65
Other Instructional Programs	40,468.39	0.00	40,468.39
Federal Stimulus COVID-19	113,739.46	0.00	113,739.46
Community Services	0.00	0.00	0.00
Support Services	3,423,560.73	704,820.17	4,128,380.90
CAPITAL OUTLAY:			
Other	0.00	0.00	0.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	14,319,151.51	2,192,757.60	16,511,909.11
REVENUES OVER (UNDER) EXPENDITURES:	-1,163.86	-82,306.87	-83,470.73
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	55,320.00	0.00	55,320.00
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):	-55,320.00	0.00	-55,320.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-56,483.86	-82,306.87	-138,790.73
BEGINNING TOTAL FUND BALANCE	2,395,018.54	15,655.03	2,410,673.57
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,338,534.68	-66,651.84	2,271,882.84

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,288,359.00	1,297,820.02	9,461.02
State	14,192,353.00	13,174,479.42	-1,017,873.58
Federal	1,457,822.00	1,956,138.94	498,316.94
Other	0.00	0.00	0.00
TOTAL REVENUES	**16,938,534.00**	**16,428,438.38**	**-510,095.62**
EXPENDITURES			
CURRENT:			
Regular Instruction	8,204,097.00	8,253,571.70	-49,474.70
Special Education	1,664,110.00	1,579,229.24	84,880.76
Vocational Education	373,369.00	406,891.77	-33,522.77
Skill Center	0.00	0.00	0.00
Compensatory Programs	1,971,052.00	1,989,627.65	-18,575.65
Other Instructional Programs	60,161.00	40,468.39	19,692.61
Federal Stimulus COVID-19	0.00	113,739.46	-113,739.46
Community Services	700,000.00	0.00	700,000.00
Support Services	4,251,546.00	4,128,380.90	123,165.10
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	0.00	0.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**17,224,335.00**	**16,511,909.11**	**712,425.89**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-285,801.00	-83,470.73	202,330.27
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)	-55,032.00	-55,320.00	288.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	**-55,032.00**	**-55,320.00**	**-288.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-340,833.00	-138,790.73	202,042.27
BEGINNING TOTAL FUND BALANCE	**1,850,000.00**	**2,410,673.57**	**560,673.57**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**1,509,167.00**	**2,271,882.84**	**762,715.84**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	179,750.00	30,820.42	-148,929.58
State			
Federal			
Other			
TOTAL REVENUES	**179,750.00**	**30,820.42**	**-148,929.58**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	195,495.00	43,241.95	152,253.05
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	**195,495.00**	**43,241.95**	**152,253.05**
REVENUES OVER (UNDER) EXPENDITURES	-15,745.00	-12,421.53	3,323.47

	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) EXPENDITURES AND OTHER FINANCING USES	-15,745.00	-12,421.53	3,323.47
BEGINNING TOTAL FUND BALANCE	**167,000.00**	**164,730.22**	**-2,269.78**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**151,255.00**	**152,308.69**	**1,053.69**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,023,705.00	1,057,295.79	33,590.79
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	**1,023,705.00**	**1,057,295.79**	**33,590.79**
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	915,000.00	885,031.86	29,968.14
Interest and Other Charges	107,000.00	86,987.87	20,012.13
TOTAL EXPENDITURES	**1,022,000.00**	**972,019.73**	**49,980.27**
REVENUES OVER (UNDER) EXPENDITURES	1,705.00	85,276.06	83,571.06

	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	25,032.00	25,320.00	288.00
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**	**25,320.00**	**25,320.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	26,737.00	110,596.06	83,859.06
BEGINNING TOTAL FUND BALANCE	**1,522,000.00**	**1,534,416.22**	**12,416.22**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**1,548,737.00**	**1,645,012.28**	**96,275.28**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	9,200.00	5,593.55	-3,606.45
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**9,200.00**	**5,593.55**	**-3,606.45**
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	25,000.00	0.00	25,000.00
Building	170,000.00	34,365.60	135,634.40
Equipment	85,000.00	0.00	85,000.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**280,000.00**	**34,365.60**	**245,634.40**
REVENUES OVER (UNDER) EXPENDITURES	-270,800.00	-28,772.05	242,027.95
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	30,000.00	30,000.00	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**	**30,000.00**	**30,000.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-240,800.00	1,227.95	242,027.95
BEGINNING TOTAL FUND BALANCE	**573,000.00**	**572,489.66**	**-510.34**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**332,200.00**	**573,717.61**	**241,517.61**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	400.00	829.50	429.50
State	60,000.00	64,772.25	4,772.25
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**60,400.00**	**65,601.75**	**5,201.75**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	80,000.00	0.00	80,000.00
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	**80,000.00**	**0.00**	**80,000.00**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-19,600.00	65,601.75	85,201.75
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	**0.00**	**0.00**	**0.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-19,600.00	65,601.75	85,201.75
BEGINNING TOTAL FUND BALANCE	**88,350.00**	**88,430.63**	**80.63**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**68,750.00**	**154,032.38**	**85,282.38**

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

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

Description	Beginning Outstanding Debt September 1, 2020	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2021	Amount Due Within One Year
Voted Debt					
Voted Bonds	2,705,000.00	0.00	860,000.00	1,845,000.00	895,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	825,031.86	0.00	25,031.86	800,000.00	800,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	410,747.20	8,533.84	6,598.40	412,682.64	85,616.47
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	2,154,728.00	0.00	1,582,954.00	571,774.00	
Net Pension Liabilities TRS 2/3	1,387,385.00	0.00	1,387,385.00	0.00	
Net Pension Liabilities SERS 2/3	508,746.00	0.00	508,746.00	0.00	
Net Pension Liabilities PERS 1	609,349.00	0.00	413,454.00	195,895.00	
Total Long-Term Liabilities	**8,600,987.06**	**8,533.84**	**4,784,169.26**	**3,825,351.64**	**1,780,616.47**

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	1,215,072.12	1,031,014.99	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	14,489.22	12,329.85	0.00	0.00
1500 Timber Excise Tax	89.16	151.74	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	**1,229,650.50**	**1,043,496.58**	**0.00**	**0.00**
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	1,476.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	310.00		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	224.76			
2300 Investment Earnings	20,971.40	13,799.21	5,593.55	829.50
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	745.01		0.00	0.00
2700 Rentals and Leases	240.00	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	30,218.51	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	13,983.84		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	**68,169.52**	**13,799.21**	**5,593.55**	**829.50**
STATE, GENERAL PURPOSE				
3100 Apportionment	8,623,081.43			
3121 Special Education - General Apportionment	299,726.04			
3300 Local Effort Assistance	818,318.97			
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	**9,741,126.44**	**0.00**	**0.00**	**0.00**
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	1,191,816.44			
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	867,024.69			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	190,542.02			
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	489,639.73			
4174 Highly Capable	27,378.89			
4188 Child Care	0.00			
4198 School Food Service	16,286.10			
4199 Transportation - Operations	650,665.11			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		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				64,772.25
4000 TOTAL STATE, SPECIAL PURPOSE	**3,433,352.98**		0.00	64,772.25
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	9,025.72	0.00	0.00	

	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	**9,025.72**	**0.00**	**0.00**	**0.00**
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	0.00		0.00	
6112 Federal Special Purpose-ESSER II	134,644.77		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6119 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	234,063.09			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	318.35			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	300,950.46			
6152 Other Title, ESEA Fed	64,550.09			
6153 ESEA Migrant, Federal	105,685.91			
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	45,879.46			
6167 Indian Education, JOM	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	220,386.21			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	801,032.54			
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 (N/A 20-21)	0.00		0.00	
6219 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	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			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	18,343.51		0.00	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)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6319 Federal Special Purpose-Reserved (N/A 20-21)	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			
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	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance – ESSER 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	21,258.83			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**1,947,113.22**		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
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	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	25,320.00	30,000.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	**0.00**	**25,320.00**	**30,000.00**	**0.00**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**16,428,438.38**	**1,082,615.79**	**35,593.55**	**65,601.75**

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	8,253,571.70
02	ALE	0.00
03	Basic Education - Dropout Reengagement	0.00
11	Stim, Title, GEER	0.00
12	Stim, ESSER II	113,739.46
13	Stim, ESSER III	0.00
14	Federal Stimulus, ESSER III (Learning Loss)	0.00
18	Stim, RSVD N/A 20-21	0.00
19	Stim, RSVD N/A 20-21	0.00
21	Sp Ed, Sup, St	1,356,056.94
22	Sp Ed, Infants and Toddlers, State	0.00
24	Sp Ed, Sup, Fed	223,172.30
25	Sp Ed, Infants and Toddlers, Federal	0.00
26	Sp Ed, Inst, St	0.00
29	Sp Ed, Oth, Fed	0.00
31	Voc, Basic, St	406,588.23
34	MidSchCar/Tec	0.00
38	Voc, Fed	303.54
39	Voc, Other	0.00
45	Skil Cnt, Bas, St	0.00
46	Skill Cntr, Fed	0.00
47	Skil Cnt, Fac Upgrade	0.00
51	ESEA Disadvantaged, Fed	286,956.28
52	Other Title, ESEA, Fed	63,587.92
53	ESEA Migrant, Federal	107,516.86
54	Read First, Fed	0.00
55	LAP	869,787.59
56	St In, Ctr/Hm, D	0.00

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	30,172.72
12	Supt Off	348,124.01
13	Busns Off	372,124.07
14	HR	6,154.04
15	Pblc Rltn	0.00
21	Supv Inst	521,137.38
22	Lrn Resrc	82,259.92
23	Princ Off	1,091,550.86
24	Guid/Coun	427,928.55
25	Pupil M/S	0.00
26	Health	460,493.51
27	Teaching	8,620,371.42
28	Extracur	305,193.92
29	Pmt to SD	0.00
31	InstProDev	189,014.58
32	Inst Tech	47,746.65
33	Curriculum	511,441.19
34	Pro Learn	126,390.23
41	Supervisn	86,380.45
42	Food	320,156.86
44	Operation	300,070.56
49	Transfers	0.00
51	Supervisn	0.00
52	Operation	576,422.23
53	Maintnce	72,022.96
56	Insurance	21,769.89
58	Rem. Learn OP.	34,902.07
59	Transfers	-20,872.98

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	21,663.70
1	Credit Transfer	-21,663.70
2	Cert. Salaries	6,802,678.09
3	Class. Salaries	2,642,099.81
4	Employee Benefits	4,024,992.31
5	Supplies / Materials	1,571,477.72
7	Purchased Services	1,464,367.77
8	Travel	6,293.41
9	Capital Outlay	0.00
	TOTAL ALL OBJECTS	16,511,909.11

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
57	St In, N/D, Fed	0.00
58	Sp/Plt Pgm, St	164,597.61
59	Inst. JAJ	0.00
61	Head Start, Fed	0.00
62	MS, Pro Dv, Fed	0.00
64	LEP, Fed	43,744.72
65	Tran Biling, St	453,436.67
67	Ind Ed, Fd, JOM	0.00
68	Ind Ed, Fd, ED	0.00
69	Comp, Othr	0.00
71	Traffic Safety	0.00
73	Summer School	0.00
74	Highly Capable	22,823.35
75	Prof Dev, State	0.00
76	Target Asst, Fed	0.00
78	Yth Trg Pm, Fed	0.00
79	Inst Pgm, Othr	17,645.04
81	Public Radio/TV	0.00
86	Comm Schools	0.00
88	Child Care	0.00
89	Othr Comm Srv	0.00
97	Distwide Suppt	2,737,528.86
98	Schl Food Serv	706,607.87
99	Pupil Transp	684,244.17
	TOTAL ALL PROGRAMS	16,511,909.11

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
61	Supv Bldg	42.00
62	Grnd Mnt	155,689.64
63	Oper Bldg	398,381.93
64	Maintnce	383,866.79
65	Utilities	362,837.12
67	Bldg Secu	14,524.13
68	Insurance	190,381.40
72	Info Sys	461,013.58
73	Printing	0.00
74	Warehouse	0.00
75	Mtr Pool	14,217.43
83	Interest	0.00
84	Principal	0.00
85	Debt Expn	0.00
91	Publ Actv	0.00
	TOTAL ALL ACTIVITIES	16,511,909.11

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	6,030,106.72
2120	Salaries of Temporary EEs & Subs	63,579.20
2130	Non contracted Salaries	253,733.25
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	228,766.38
2160	Other Salaries	107,113.74
2170	Other Salaries NBCT	119,378.80

	Classified Salaries	Amount
3110	Salaries of Regular Employee	2,428,381.55
3120	Salaries of Temporary EEs & Subs	77,370.89
3130	Extra Time	87,998.51
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	33,671.90
3160	Other Salaries	14,676.96

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance–Certificate	0.00
4213	Group Insurance–Classified	0.00
4222	Federally Mandated Insurance–Certificate	503,927.42
4223	Federally Mandated Insurance–Classified	196,601.29
4232	Retirement Contribution – Certificated	1,019,568.80
4233	Retirement Contribution – Classified	322,042.85
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	51,428.58
4263	Unemployment Compensation – Classified	2,964.28

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation – Certificated	32,417.10
4273	Worker's Compensation – Classified	29,066.98
4282	Health Benefits – Certificated	975,307.06
4283	Health Benefits – Classified	852,740.26
4292	Other Employee Benefits – Certificated	29,110.05
4293	Other Employee Benefits – Classified	9,817.64

	Supplies, Non-Capital	Amount
5610	General Supplies	447,650.25
5626	Motor Vehicle Fuel	54,631.62
5630	Food	320,156.86
5640	Books and Periodicals	248,878.08
5650	Supplies – Technology Related	500,160.91

	Purchased Services	Amount
7310	Office and Administrative Services	213.41
7311	Election Fees	0.00
7320	Professional Educational Services	4,675.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	79,714.86
7340	Other Professional Purchased Services	97,071.91
7341	Legal Services for District support	6,154.90
7342	Audit Services	14,204.00
7343	Other Legal Services	0.00
7350	Technical Services	56,601.42
7351	Data Processing and Coding Services	1,699.30
7352	Other Technical Services	4,000.00
7410	Utility Services	43,391.04

	Purchased Services	Amount
7420	Cleaning Services	19,395.92
7431	Non-Technology-Related Repair and Maintenance	88,925.16
7432	Technology-Related Repair and Maintenance	610.42
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	64,108.92
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.)	212,151.29
7530	Communications	143,445.70
7540	Advertising	7,258.73
7550	Printing and Binding	9,261.56
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	111,623.31
7569	Tuition – Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel – Registration and Entrance	15,099.88
7591	Services Purchased from another School District or ESD Within the State	204,661.23
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	0.00
7622	Electricity	193,508.92
7623	Bottled Gas	65,515.62
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	21,075.27
7820	Settlements and Judgements Against the School District	0.00

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

	Travel	Amount
8580	Travel, Meals and Lodging	6,293.41

	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	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	0.00
9950	Special Items – Capital Outlay	0.00
9960	Extraordinary Items – Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE **16,511,909.11**

Instructional Location	Amount
Highland ESD 105 Open Doors	0.00
Highland High School	4,244,347.08
Highland Junior High School	1,673,835.13
Marcus Whitman-Cowiche Elementary	3,994,002.48
Tieton Intermediate School	2,529,889.34
TOTAL INSTRUCTIONAL LOCATIONS	12,442,074.03
TOTAL NON-INSTRUCTIONAL LOCATIONS	4,069,835.08
TOTAL DISTRICT EXPENDITURES	**16,511,909.11**

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	5,929.58	0.00		4,318.00	0.00	1,611.58	0.00	0.00	0.00	0.00
22 Lrn Resrc	82,259.92	0.00		0.00	47,002.66	31,349.68	3,907.58	0.00	0.00	0.00
23 Princ Off	1,091,550.86	0.00		577,202.82	193,886.38	315,300.76	400.00	4,145.00	615.90	0.00
24 Guid/Coun	394,735.29	0.00		233,522.86	34,717.12	113,176.60	1,048.71	12,270.00	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	69,088.10	0.00		0.00	42,999.66	21,901.39	2,724.94	778.83	683.28	0.00
27 Teaching	5,632,028.10	0.00		3,711,045.89	45,387.77	1,553,631.52	101,437.25	220,525.67	0.00	0.00
28 Extracur	305,193.92	9,153.66		158,774.04	33,671.90	37,626.58	38,578.47	26,502.65	886.62	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	60,802.10	0.00		42,867.75	1,166.36	10,266.47	56.28	6,445.24	0.00	0.00
32 Inst Tech	1,507.38	0.00			0.00	0.00	1,507.38	0.00	0.00	0.00
33 Curriculum	509,100.82	0.00		0.00	0.00	0.00	448,393.46	60,707.36	0.00	0.00
34 Pro Learn	101,375.63	0.00		82,207.77		19,167.86	0.00	0.00	0.00	0.00
01 Total	**8,253,571.70**	**9,153.66**		**4,809,939.13**	**398,831.85**	**2,104,032.44**	**598,054.07**	**331,374.75**	**2,185.80**	**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	113,739.46	0.00		0.00	96,872.80	16,866.66	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
12 Total	**113,739.46**	**0.00**	**0.00**	**0.00**	**96,872.80**	**16,866.66**	**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	116,710.93	0.00		55,398.10	23,051.53	34,961.62	2,699.99	539.81	59.88	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	1,486.25	0.00		1,200.00	0.00	286.25	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	380,892.89	0.00		149,047.38	7,775.87	55,759.23	16,813.49	151,139.56	357.36	0.00
27 Teaching	807,972.05	0.00		400,429.35	123,183.50	259,784.22	24,529.01	0.00	45.97	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	19,595.85	0.00		9,701.32	0.00	2,209.31	929.22	6,756.00	0.00	0.00
32 Inst Tech	16,614.59	0.00			0.00	0.00	16,614.59	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	12,784.38	0.00		10,316.60		2,467.78	0.00	0.00	0.00	0.00
21 Total	**1,356,056.94**	**0.00**		**626,092.75**	**154,010.90**	**355,468.41**	**61,586.30**	**158,435.37**	**463.21**	**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	205,921.71	0.00		8,783.52	108,143.73	88,373.42	621.04	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	11,064.82	0.00		3,747.03	1,082.85	1,124.32	1,513.62	3,597.00	0.00	0.00
32 Inst Tech	6,185.77	0.00			0.00	0.00	6,185.77	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	**223,172.30**	**0.00**		**12,530.55**	**109,226.58**	**89,497.74**	**8,320.43**	**3,597.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	6,641.80	0.00		4,951.44	0.00	1,665.36	0.00	25.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	389,965.42	0.00		268,545.29	0.00	101,708.23	18,777.31	450.00	484.59	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	3,346.14	0.00		2,705.85	0.00	640.29	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	6,634.87	0.00		5,361.87		1,273.00	0.00	0.00	0.00	0.00
31 Total	**406,588.23**	**0.00**		**281,564.45**	**0.00**	**105,286.88**	**18,777.31**	**475.00**	**484.59**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	303.54	0.00		0.00	0.00	0.00	303.54	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	**303.54**	**0.00**		**0.00**	**0.00**	**0.00**	**303.54**	**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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	12,776.76	0.00		9,683.32	8.85	3,084.59	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	6,740.94	0.00		0.00	4,056.84	2,684.10	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	264,306.62	0.00		109,766.57	60,702.99	88,909.95	4,927.11	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	791.59	0.00		542.85	0.00	130.74	0.00	118.00	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	2,340.37	0.00		0.00	0.00	0.00	2,340.37	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	**286,956.28**	**0.00**		**119,992.74**	**64,768.68**	**94,809.38**	**7,267.48**	**118.00**	**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	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	10,401.44	0.00		8,393.00	0.00	2,008.44	0.00	0.00	0.00	0.00
27 Teaching	9,748.37	0.00		5,990.56	1,565.86	1,769.08	422.87	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	43,438.11	0.00		27,278.10	0.00	15,667.29	492.72	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	**63,587.92**	**0.00**	**0.00**	**41,661.66**	**1,565.86**	**19,444.81**	**915.59**	**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	41,845.72	0.00		16,587.28	10,086.81	12,557.93	2,613.70	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	24,966.07	0.00		0.00	13,529.06	8,723.25	2,360.92	333.87	18.97	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	111.08	0.00		0.00	91.44	19.64	0.00	0.00	0.00	0.00
27 Teaching	26,369.89	0.00		3,833.32	7,566.49	6,778.53	8,191.55	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,682.99	0.00		1,800.00	766.74	604.71	461.54	1,050.00	0.00	0.00
32 Inst Tech	9,541.11	0.00			0.00	0.00	9,541.11	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
53 Total	**107,516.86**	**0.00**		**22,220.60**	**32,040.54**	**28,684.06**	**23,168.82**	**1,383.87**	**18.97**	**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	307,145.39	0.00		213,026.05	4,918.40	83,392.26	5,808.68	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	535,734.58	12,510.04		132,826.21	148,557.99	153,812.50	83,352.84	4,675.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	12,345.17	0.00		2,645.32	0.00	548.32	1,038.77	8,112.76	0.00	0.00
32 Inst Tech	13,897.80	0.00			0.00	0.00	13,897.80	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	664.65	0.00		535.53		129.12	0.00	0.00	0.00	0.00
55 Total	**869,787.59**	**12,510.04**		**349,033.11**	**153,476.39**	**237,882.20**	**104,098.09**	**12,787.76**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	146,910.74	0.00		119,494.51	60.60	27,248.71	106.92	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	17,686.87	0.00		6,194.09	0.00	1,487.96	6,328.82	3,676.00	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	**164,597.61**	**0.00**		**125,688.60**	**60.60**	**28,736.67**	**6,435.74**	**3,676.00**	**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	34,344.02	0.00		0.00	19,247.85	14,783.06	313.11	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	9,400.70	0.00		1,202.15	0.00	286.55	0.00	7,912.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	**43,744.72**	**0.00**		**1,202.15**	**19,247.85**	**15,069.61**	**313.11**	**7,912.00**	**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	30,087.20	0.00		16,587.28	3,772.23	8,018.08	1,700.65	0.00	8.96	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	415,111.81	0.00		184,593.18	82,467.68	132,136.65	15,912.23	0.00	2.07	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,306.96	0.00		1,993.80	58.31	482.88	417.97	354.00	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	4,930.70	0.00		3,987.60		943.10	0.00	0.00	0.00	0.00
65 Total	**453,436.67**	**0.00**		**207,161.86**	**86,298.22**	**141,580.71**	**18,030.85**	**354.00**	**11.03**	**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	22,823.35	0.00		16,383.60	0.00	6,439.75	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
74 Total	**22,823.35**	**0.00**		**16,383.60**	**0.00**	**6,439.75**	**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	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	15,091.76	0.00		0.00	0.00	0.00	10,666.76	4,425.00	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	2,553.28	0.00		0.00	0.00	0.00	0.00	680.00	1,873.28	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
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	**17,645.04**	**0.00**		**0.00**	**0.00**	**0.00**	**10,666.76**	**5,105.00**	**1,873.28**	**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	30,172.72	0.00			0.00	0.00	2,891.72	27,281.00	0.00	0.00
12 Supt Off	348,124.01	0.00		189,206.89	54,105.86	81,656.23	514.52	22,640.51	0.00	0.00
13 Busns Off	372,124.07	0.00		0.00	256,254.58	89,843.86	8,485.61	16,384.69	1,155.33	0.00
14 HR	6,154.04	0.00		0.00	0.00	0.00	0.00	6,154.04	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
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	42.00	0.00		0.00	0.00	0.00	0.00	42.00	0.00	0.00
62 Grnd Mnt	155,689.64	0.00			73,633.42	33,694.72	42,810.41	5,551.09	0.00	0.00
63 Oper Bldg	398,381.93	0.00			212,432.22	105,462.20	68,037.46	12,450.05	0.00	0.00
64 Maintnce	383,866.79	0.00	0.00		175,580.05	80,572.22	51,760.88	75,953.64	0.00	0.00
65 Utilities	362,837.12	0.00	0.00		0.00	0.00	0.00	362,837.12	0.00	0.00
67 Bldg Secu	14,524.13	0.00			0.00	0.00	0.00	14,524.13	0.00	0.00
68 Insurance	190,381.40	0.00					0.00	190,381.40		0.00
72 Info Sys	461,013.58	0.00	0.00	0.00	154,182.58	61,427.64	83,353.99	162,049.37	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	14,217.43	0.00	-790.72	0.00	0.00	0.00	14,942.27	65.88	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	**2,737,528.86**	**0.00**	**-790.72**	**189,206.89**	**926,188.71**	**452,656.87**	**272,796.86**	**896,314.92**	**1,155.33**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	86,380.45	0.00		0.00	59,002.49	27,154.32	223.64	0.00	0.00	0.00
42 Food	320,156.86	0.00					320,156.86	0.00		
44 Operation	300,070.56	0.00			163,263.09	124,295.92	11,860.55	651.00	0.00	0.00
49 Transfers	0.00		0.00							
98 Total	**706,607.87**	**0.00**	**0.00**	**0.00**	**222,265.58**	**151,450.24**	**332,241.05**	**651.00**	**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
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	576,422.23	0.00			356,056.50	163,372.56	51,819.92	5,072.05	101.20	0.00
53 Maintnce	72,022.96	0.00			0.00	0.00	56,681.80	15,341.16	0.00	0.00
56 Insurance	21,769.89							21,769.89		
58 Rem. Learn OP.	34,902.07	0.00			21,188.75	13,713.32	0.00	0.00		
59 Transfers	-20,872.98		-20,872.98							
99 Total	**684,244.17**	**0.00**	**-20,872.98**	**0.00**	**377,245.25**	**177,085.88**	**108,501.72**	**42,183.10**	**101.20**	**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.	13,983.84
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	550,564.45
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	319,223.14
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	869,787.59

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.	1,283.84	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1987	
a) Total All Programs (SYSTEM CALCULATED)		16,511,909.11
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		2,737,528.86
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		13,774,380.25

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

DISTORTING ITEMS

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

14,204.00

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

5,119.90

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

0.00

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

0.00

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

0.00

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

440,936.64

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

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

0.00

E.S.D. 105 | Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2022-2023 | RUN TIME: 10:01:10 AM

COUNTY: 39 Yakima

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	--- EXCLUDED --- DEBT SERVICE	--- EXCLUDED --- DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	**13,774,380.25**	**0.00**		**320,156.86**			**13,454,223.39**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	30,172.72	0.00		0.00	10,848.82	19,323.90	
12 Superintendent's Office	348,124.01	0.00		0.00	348,124.01	0.00	
13 Business Office	372,124.07	0.00		0.00		372,124.07	
14 Human Resources	6,154.04	0.00		0.00		6,154.04	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	42.00	0.00		0.00	42.00	0.00	
62 Grounds Maintenance	155,689.64	0.00		0.00	155,689.64	0.00	
63 Operation of Buildings	398,381.93	0.00		0.00	398,381.93	0.00	
64 Maintenance	383,866.79	0.00		0.00	383,866.79	0.00	
65 Utilities	362,837.12	0.00		0.00	362,837.12	0.00	
67 Building and Property Security	14,524.13	0.00		0.00	14,524.13	0.00	
68 Insurance	190,381.40	0.00		0.00	190,381.40	0.00	
72 Information Systems	461,013.58	0.00		0.00	20,076.94	440,936.64	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	14,217.43	0.00		0.00		14,217.43	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	**2,737,528.86**	**0.00**	**0.00**	**0.00**	**1,884,772.78**	**852,756.08**	

E.S.D. 105 | Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2022-2023 | RUN TIME: 10:01:10 AM

COUNTY: 39 Yakima

Fiscal Year 2020-2021

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	16,511,909.11	0.00	0.00	320,156.86		852,756.08	13,454,223.39
Unallowable Costs					-1,884,772.78		1,884,772.78
TOTALS	**16,511,909.11**	**0.00**	**0.00**	**320,156.86**		**852,756.08**	**15,338,996.17**

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	853,203.81
2. FY 18-19 DIRECT EXPENDITURES	14,907,472.91
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	-125,353.56
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	727,850.24
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.0488

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	852,756.08
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	-125,353.56
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	727,402.51
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	15,338,996.17
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	0.0488
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	748,543.01
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-21,140.49
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	831,615.58
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.0542

E.S.D. 105 | Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2022-2023 | RUN TIME: 10:01:10 AM

COUNTY: 39 Yakima

Fiscal Year 2020-2021

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
PROGRAM AND ACTIVITY TITLES							
Total Programs 01-89, 98, 99	**13,774,380.25**	**0.00**		**320,156.86**			**13,454,223.39**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	30,172.72	0.00		0.00	10,848.82	19,323.90	
12 Superintendents Office	348,124.01	0.00		0.00		348,124.01	
13 Business Office	372,124.07	0.00		0.00		372,124.07	
14 Human Resources	6,154.04	0.00		0.00		6,154.04	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	42.00	0.00		0.00		42.00	
62 Grounds Maintenance	155,689.64	0.00		0.00		155,689.64	
63 Operation of Buildings	398,381.93	0.00		0.00		398,381.93	
64 Maintenance	383,866.79	0.00		0.00		383,866.79	
65 Utilities	362,837.12	0.00		0.00		362,837.12	
67 Building and Property Security	14,524.13	0.00		0.00		14,524.13	
68 Insurance	190,381.40	0.00		0.00		190,381.40	
72 Information Systems	461,013.58	0.00		0.00		461,013.58	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	14,217.43	0.00		0.00		14,217.43	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	**2,737,528.86**	**0.00**	**0.00**	**0.00**	**10,848.82**	**2,726,680.04**	

E.S.D. 105 | Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2022-2023 | RUN TIME: 10:01:10 AM

COUNTY: 39 Yakima

Fiscal Year 2020-2021

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	16,511,909.11	0.00	0.00	320,156.86		2,726,680.04	13,454,223.39
Unallowable Costs					-10,848.82		10,848.82
Totals	16,511,909.11	0.00	0.00	320,156.86		2,726,680.04	13,465,072.21

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	2,670,969.82
2. FY 18-19 DIRECT EXPENDITURES	13,089,706.90
3. FY 18-19 OVER (UNDER) RECOVERY	-264,910.76
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	2,406,059.05
5. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.1838

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	2,726,680.04
7. FY 18-19 OVER (UNDER) RECOVERY (LINE 3)	-264,910.76
8. FY 20-21 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	2,461,769.27
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	13,465,072.21
10. FY 20-21 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1838
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,474,880.27
12. FY 20-21 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-13,110.99
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	2,713,569.04
14. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.2015

		Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS					
01	Basic Education	8,253,571.70	6,375,543.36	0.00	1,878,028.34
02	Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
03	Dropout Reengagement	0.00	0.00	0.00	0.00
31	Vocational-Basic, State	406,588.23	312,192.85	0.00	94,395.38
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	2,737,528.86	2,114,628.02	0.00	622,900.84
TOTAL BASIC EDUCATIONAL PROGRAMS		**11,397,688.79**	**8,802,364.23**	**0.00**	**2,595,324.56**
OTHER INSTRUCTIONAL PROGRAMS					
11	Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12	Federal Stimulus-ESSER II	113,739.46	0.00	113,739.46	0.00
13	Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14	Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	0.00
18	Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
19	Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
21	Special Education-Supplemental, State	1,356,056.94	1,356,056.94	0.00	0.00
22	Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24	Special Education-Supplemental, Federal	223,172.30	0.00	223,172.30	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	303.54	0.00	303.54	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	286,956.28	0.00	286,956.28	0.00
52	Other Title Grants Under ESEA, Federal	63,587.92	0.00	63,587.92	0.00
53	ESEA Migrant, Federal	107,516.86	0.00	107,516.86	0.00
54	Reading First, Federal	0.00	0.00	0.00	0.00
55	Learning Assistance, State	869,787.59	869,787.59	0.00	0.00

		Program Expenditures	State Resources	Federal Resources	Other Resources
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	164,597.61	164,597.61	0.00	0.00
59	Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61	Head Start, Federal	0.00	0.00	0.00	0.00
62	Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64	Limited English Proficiency, Federal	43,744.72	0.00	43,744.72	0.00
65	Transitional Bilingual, State	453,436.67	453,436.67	0.00	0.00
67	Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68	Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69	Compensatory, Other	0.00	0.00	0.00	0.00
71	Traffic Safety	0.00	0.00	0.00	0.00
73	Summer School	0.00	0.00	0.00	0.00
74	Highly Capable	22,823.35	22,823.35	0.00	0.00
75	Professional Development, State	0.00	0.00	0.00	0.00
76	Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78	Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79	Instructional Programs, Other	17,645.04	0.00	17,645.04	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS		**3,723,368.28**	**2,866,702.16**	**856,666.12**	**0.00**
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	0.00	0.00	0.00	0.00
98	School Food Services	706,607.87	0.00	706,607.87	0.00
99	Pupil Transportation	684,244.17	684,244.17	0.00	0.00
TOTAL OTHER PROGRAMS		**1,390,852.04**	**684,244.17**	**706,607.87**	**0.00**
TOTALS		**16,511,909.11**	**12,353,310.56**	**1,563,273.99**	**2,595,324.56**

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 19 - 20 Actual (A)	FY 20 - 21 Actual (B)
Preliminary FY 2020-2021 to FY 2019-2020 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.	1,327,237.92	1,356,056.94
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.	1,327,237.92	1,356,056.94
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	28,819.02
Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	145.00	137.89
7. Expenditures per pupil (line 4/line 6).	9,153.36	9,834.34
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	680.98
Preliminary Year-End Special Education Maintenance of Effort Test FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	0.00

Notes:

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

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

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

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.
If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

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

Description	Operation		FY 2020 - 21	FY 2019 - 20
Total Expenditures	+	(plus)	16,511,909.11	16,147,798.54
Public Radio/Television	-	(minus)	0.00	0.00
Community Schools	-	(minus)	0.00	0.00
Child Care	-	(minus)	0.00	0.00
Other Community Services	-	(minus)	0.00	0.00
School Food Services	-	(minus)	706,607.87	812,633.73
Debt Service, Interest	-	(minus)	0.00	0.00
Debt Service, Principal	-	(minus)	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	9,025.72	10,735.49
Federal, Special Purpose Revenue	-	(minus)	1,947,113.22	1,745,030.64
Food Service Deficit	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	801,032.54	891,369.51
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, USDA Commodities	+	(plus)	21,258.83	43,514.57
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

Food Services Deficit Calculation

		FY 2020 - 21	FY 2019 - 20
Total Program 98	+	706,607.87	812,633.73
Revenue 2298 (Local)	-	224.76	45,479.99
Revenue 2998 (Local)	-	0.00	0.00
Revenue 4198 (State)	-	16,286.10	20,125.82
Revenue 4398 (State)	-	0.00	0.00
Revenue 6198 (Fed)	-	801,032.54	891,369.51
Revenue 6298 (Fed)	-	0.00	0.00
Revenue 6398 (Fed)	-	0.00	0.00
Revenue 6998 (Fed)	-	21,258.83	43,514.57
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		-132,194.36	-187,856.16

If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures.

If Total Food Service Deficit is a negative amount, zero dollars

Description	Operation		FY 2020 - 21	FY 2019 - 20	
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 2020 - 21	FY 2019 - 20
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)	14,671,453.67	14,514,282.76
FY 2020 - 21/FY 2019 - 20				1.01

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

Description	Operation	FY 2020 - 21	FY 2019 - 20
Program 31, Vocational--Basic State	+ (plus)	406,588.23	401,156.04
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	303.54	6,139.87
Program 39, Vocational--Other Categorical	+ (plus)	0.00	10,100.00
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)	318.35	6,383.62
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	406,573.42	411,012.29
	FY 20-21 / 19-20		0.98

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	1,215,072.12	1,215,112.97
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	680.97	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 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.	28,819.02	
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*	14,539,259.31	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	1,031,014.99	1,031,054.76

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

Apportionment Report copyright Office of Superintendent of Public Instruction (http://www.k12.wa.us/) is licensed under a Creative Commons Attribution 4.0 International License (http://creativecommons.org/licenses/by/4.0/).