

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Freeman School District of Spokane County for the fiscal year ended August 31, 2023, were prepared on the cash basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2022-August 31, 2023

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REPORT F-196 SUMMARY							
Total Revenues and Other Financing Sources	13,775,111.28	350,932.61	1,705,217.50	3,133,646.21	211,034.79	0.00	19,175,942.39
Total Expenditures	13,997,554.10	345,132.41	1,658,550.00	3,966,225.48	120,321.02	0.00	20,087,783.01
Other Financing Uses	0.00	0.00	0.00	39,521.36	0.00	0.00	39,521.36
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-222,442.82	5,800.20	46,667.50	-872,100.63	90,713.77	0.00	-951,361.98
Beginning Total Fund Balance	1,094,177.28	281,799.18	1,064,876.68	1,110,930.46	174,164.98	0.00	3,725,948.58
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	871,734.46	287,599.38	1,111,544.18	238,829.83	264,878.75	0.00	2,774,586.60

Not Locked

Assets	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Cash and Cash Equivalents	1,283,064.73	292,850.29	1,111,544.18	1,358,000.33	264,878.75	0.00	4,310,338.28
Minus Warrants Outstanding	-426,231.82	-5,250.91	0.00	-1,119,170.50	0.00	0.00	-1,550,653.23
Taxes Receivable	642,919.25		769,472.78	496,788.15	0.00		1,909,180.18
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	14,901.55	0.00		0.00			14,901.55
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	1,514,653.71	287,599.38	1,881,016.96	735,617.98	264,878.75	0.00	4,683,766.78
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	1,514,653.71	287,599.38	1,881,016.96	735,617.98	264,878.75	0.00	4,683,766.78
LIABILITIES							
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
LIABILITIES:							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00		0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Unavailable Revenue - Taxes Receivable	642,919.25		769,472.78	496,788.15	0.00		1,909,180.18
TOTAL DEFERRED INFLOWS OF RESOURCES	642,919.25	0.00	769,472.78	496,788.15	0.00	0.00	1,909,180.18
FUND BALANCE:							
Nonspendable Fund Balance	14,901.55	0.00	0.00	0.00	0.00		14,901.55
Restricted Fund Balance	97,734.72	287,599.38	1,111,544.18	238,829.83	264,878.75		2,000,586.86
Committed Fund Balance	66,870.54	0.00	0.00	0.00	0.00		66,870.54
Assigned Fund Balance	250,000.00	0.00	0.00	0.00	0.00		250,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	442,227.65	0.00	0.00	0.00	0.00	0.00	442,227.65
TOTAL FUND BALANCE	871,734.46	287,599.38	1,111,544.18	238,829.83	264,878.75	0.00	2,774,586.60
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	1,514,653.71	287,599.38	1,881,016.96	735,617.98	264,878.75	0.00	4,683,766.78

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	1,654,998.78	350,932.61	1,705,217.50	1,097,396.21	1,883.92		4,810,429.02
State	10,817,451.35		0.00	0.00	209,150.87		11,026,602.22
Federal	1,078,125.15		0.00	0.00	0.00		1,078,125.15
Other	66,912.00		0.00	0.00	0.00	0.00	66,912.00
TOTAL REVENUES	13,617,487.28	350,932.61	1,705,217.50	1,097,396.21	211,034.79	0.00	16,982,068.39
EXPENDITURES:							
CURRENT:							
Regular Instruction	6,784,821.27						6,784,821.27
Special Education	1,302,503.16						1,302,503.16
Vocational Education	1,216,315.12						1,216,315.12
Skill Center	0.00						0.00
Compensatory Programs	297,730.48						297,730.48
Other Instructional Programs	6,486.00						6,486.00
Federal Stimulus COVID-19	510,403.75						510,403.75
Community Services	15,834.84						15,834.84
Support Services	3,661,830.99						3,661,830.99
Student Activities/Other		345,132.41				0.00	345,132.41
CAPITAL OUTLAY:							
Sites				3,837,843.17			3,837,843.17
Building				0.00			0.00
Equipment				8,183.05			8,183.05
Instructional Technology				82,482.59			82,482.59
Energy				0.00	0.00		0.00
Transportation Equipment					120,321.02		120,321.02
Sales and Lease						0.00	0.00
Other	201,628.49						201,628.49
DEBT SERVICE:							
Principal	0.00		1,250,000.00	0.00	0.00		1,250,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		408,550.00	1,466.67	0.00		410,016.67
Bond/Levy Issuance				36,250.00	0.00		36,250.00
TOTAL EXPENDITURES	13,997,554.10	345,132.41	1,658,550.00	3,966,225.48	120,321.02	0.00	20,087,783.01
REVENUES OVER (UNDER) EXPENDITURES	-380,066.82	5,800.20	46,667.50	-2,868,829.27	90,713.77	0.00	-3,105,714.62
OTHER FINANCING SOURCES (USES) :							
Bond Sales & Refunding Bond Sales	0.00		0.00	2,036,250.00	0.00		2,036,250.00
Long-Term Financing	157,624.00			0.00	0.00		157,624.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00		0.00
Other Financing Uses (GL 535)	0.00		0.00	-39,521.36	0.00		-39,521.36
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	157,624.00	5,800.20	46,667.50	-872,100.63	90,713.77	0.00	2,154,352.64
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-222,442.82	5,800.20	46,667.50	-872,100.63	90,713.77	0.00	-951,361.98
BEGINNING TOTAL FUND BALANCE	1,094,177.28	281,799.18	1,064,876.68	1,110,930.46	174,164.98	0.00	3,725,948.58
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	871,734.46	287,599.38	1,111,544.18	238,829.83	264,878.75	0.00	2,774,586.60

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	150,935.54	1,504,063.24	1,654,998.78
State	10,796,015.12	21,436.23	10,817,451.35
Federal	1,078,125.15	0.00	1,078,125.15
Other	66,912.00	0.00	66,912.00
TOTAL REVENUES	12,091,987.81	1,525,499.47	13,617,487.28
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	6,061,288.24	723,533.03	6,784,821.27
Special Education	1,294,968.50	7,534.66	1,302,503.16
Vocational Education	1,211,264.78	5,050.34	1,216,315.12
Skills Center	0.00	0.00	0.00
Compensatory Programs	297,192.18	538.30	297,730.48
Other Instructional Programs	6,486.00	0.00	6,486.00
Federal Stimulus COVID-19	510,403.75	0.00	510,403.75
Community Services	7,060.22	8,774.62	15,834.84
Support Services	2,857,592.96	804,238.03	3,661,830.99
CAPITAL OUTLAY:			
Other	44,004.49	157,624.00	201,628.49
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	12,290,261.12	1,707,292.98	13,997,554.10
REVENUES OVER (UNDER) EXPENDITURES:	-198,273.31	-181,793.51	-380,066.82
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	157,624.00	157,624.00
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

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES) :	0.00	157,624.00	157,624.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-198,273.31	-24,169.51	-222,442.82
BEGINNING TOTAL FUND BALANCE	-269,778.12	1,363,955.40	1,094,177.28
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	-468,051.43	1,339,785.89	871,734.46

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,717,929.00	1,654,998.78	-62,930.22
State	11,417,776.00	10,817,451.35	-600,324.65
Federal	784,051.00	1,078,125.15	294,074.15
Other	52,000.00	66,912.00	14,912.00
TOTAL REVENUES	13,971,756.00	13,617,487.28	-354,268.72
EXPENDITURES			
CURRENT:			
Regular Instruction	7,170,928.00	6,784,821.27	386,106.73
Special Education	1,517,091.00	1,302,503.16	214,587.84
Vocational Education	1,106,388.00	1,216,315.12	-109,927.12
Skill Center	0.00	0.00	0.00
Compensatory Programs	1,085,844.00	297,730.48	788,113.52
Other Instructional Programs	27,873.00	6,486.00	21,387.00
Federal Stimulus COVID-19	268,058.00	510,403.75	-242,345.75
Community Services	82,747.00	15,834.84	66,912.16
Support Services	3,052,281.00	3,661,830.99	-609,549.99
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	17,500.00	201,628.49	-184,128.49
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	14,328,710.00	13,997,554.10	331,155.90

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-356,954.00	-380,066.82	-23,112.82
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	157,624.00	157,624.00
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	157,624.00	157,624.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-356,953.00	-222,442.82	134,510.18
BEGINNING TOTAL FUND BALANCE	1,500,000.00	1,094,177.28	-405,822.72
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,143,046.00	871,734.46	-271,311.54

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	350,000.00	350,932.61	932.61
State			
Federal			
Other			
TOTAL REVENUES	350,000.00	350,932.61	932.61
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	350,000.00	345,132.41	4,867.59
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	350,000.00	345,132.41	4,867.59
REVENUES OVER (UNDER) EXPENDITURES	0.00	5,800.20	5,800.20

	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)	0.00	5,800.20	5,800.20
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	200,000.00	281,799.18	81,799.18
BEGINNING TOTAL FUND BALANCE			
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	200,000.00	287,599.38	87,599.38

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,682,540.00	1,705,217.50	22,677.50
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	1,682,540.00	1,705,217.50	22,677.50
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	1,250,000.00	1,250,000.00	0.00
Interest and Other Charges	408,750.00	408,550.00	200.00
TOTAL EXPENDITURES	1,658,750.00	1,658,550.00	200.00
REVENUES OVER (UNDER) EXPENDITURES	23,790.00	46,667.50	22,877.50

	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	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	23,790.00	46,667.50	22,877.50
BEGINNING TOTAL FUND BALANCE	1,023,364.00	1,064,876.68	41,512.68
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,047,154.00	1,111,544.18	64,390.18

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,082,346.00	1,097,396.21	15,050.21
State	0.00	0.00	0.00
Federal	345,000.00	0.00	-345,000.00
Other	0.00	0.00	0.00
TOTAL REVENUES	1,427,346.00	1,097,396.21	-329,949.79
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	3,159,173.00	3,837,843.17	-678,670.17
Building	1,000,000.00	0.00	1,000,000.00
Equipment	0.00	8,183.05	-8,183.05
Instructional Technology	0.00	82,482.59	-82,482.59
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	36,250.00	36,250.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	1,466.67	-1,466.67
TOTAL EXPENDITURES	4,159,173.00	3,966,225.48	192,947.52
REVENUES OVER (UNDER) EXPENDITURES	-2,731,827.00	-2,868,829.27	-137,002.27
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	2,000,000.00	2,036,250.00	36,250.00
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	-39,521.36	-39,521.36
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	2,000,000.00	1,996,728.64	-3,271.36
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-731,826.00	-872,100.63	-140,274.63
BEGINNING TOTAL FUND BALANCE	1,110,931.00	1,110,930.46	-0.54
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	379,104.00	238,829.83	-140,274.17

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	700.00	1,883.92	1,183.92
State	148,845.00	209,150.87	60,305.87
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	149,545.00	211,034.79	61,489.79
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	0.00	0.00	0.00
Transportation Equipment	310,000.00	120,321.02	189,678.98
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	310,000.00	120,321.02	189,678.98

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-160,455.00	90,713.77	251,168.77
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)	-160,455.00	90,713.77	251,168.77
BEGINNING TOTAL FUND BALANCE	170,530.00	174,164.98	3,634.98
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	10,075.00	264,878.75	254,803.75

	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 Governmental Units	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	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - PPT	0.00	0.00
Restricted 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 - Beginning Balance	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, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
Voted Debt					
Voted Bonds	11,055,000.00	0.00	1,250,000.00	9,805,000.00	1,345,000.00
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	0.00	2,000,000.00	0.00	2,000,000.00	554,537.50
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	10,460.97	165,840.00	18,676.97	157,624.00	22,416.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	445,906.37	178,250.09	19,461.05	604,695.41	90,642.12
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					
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	1,260,698.00	0.00	403,887.00	856,811.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	300,982.00	0.00	48,820.00	252,162.00	
Total Long-Term Liabilities	13,073,047.34	2,344,090.09	1,740,845.02	13,676,292.41	2,012,595.62

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	1,374,345.50	1,683,226.05	1,077,990.61	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	1,472.57	5,286.54	3,364.51	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	1,375,818.07	1,688,512.59	1,081,355.12	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	11,405.00			
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	6,776.34		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	1,569.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	22,850.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	150,935.54			
2300 Investment Earnings	15,433.41	16,704.91	16,041.09	1,883.92
2400 Interfund Loan Interest Earnings	1,466.67		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	21,374.59		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	28,971.73			0.00
2700 Rentals and Leases	150.00	0.00		0.00
2800 Insurance Recoveries	0.00			0.00
2900 Local Support Nontax, Unassigned	18,248.43	0.00		0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	279,180.71	16,704.91	16,041.09	1,883.92

STATE, GENERAL PURPOSE				
3100 Apportionment	8,312,183.03			
3121 Special Education - General Apportionment	180,509.86			
3300 Local Effort Assistance	21,436.23			
3600 State Forests	0.00	0.00		0.00
3900 Other State General Purpose, Unassigned	0.00	0.00		0.00
3000 TOTAL STATE, GENERAL PURPOSE	8,514,129.12	0.00	0.00	0.00

STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	11,129.00		0.00	0.00
4121 Special Education	1,139,388.60			
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	131,585.93			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	133,486.34			
4159 Juveniles in Adult Jails	0.00	0.00		0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	0.00			
4174 Highly Capable	27,195.14			
4188 Child Care	0.00			
4198 School Food Service	3,091.50			
4199 Transportation - Operations	826,164.12			
4230 State Funding Assistance-Paid Direct to Contractor				
4300 Other State Agencies, Unassigned	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				
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	31,281.60			
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				
4000 TOTAL STATE, SPECIAL PURPOSE	2,303,322.23			
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned		0.00		0.00
5300 Impact Aid, Maintenance and Operation		0.00		0.00
5329 Impact Aid, Special Education Funding		0.00		
5400 Federal in Lieu of Taxes		0.00		0.00
5500 Federal Forests		0.00		0.00
			0.00	209,150.87
			0.00	209,150.87

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	0.00	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	80,247.53			0.00
6112 Federal Special Purpose-ESSER II	343,526.12			0.00
6113 Federal Special Purpose-ESSER III	0.00			0.00
6114 Federal Special Purpose-ESSER III (Learning Loss)	102,409.00			0.00
6118 Federal Special Purpose-Reserved	0.00			0.00
6119 Special Purpose - CARES Act - Other	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			0.00
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			0.00
6123 Special Education - ARP, IDEA, Federal	39,612.00			0.00
6124 Special Education, Supplemental	204,755.98			0.00
6125 Special Education - Infants and Toddlers - Federal	0.00			0.00
6138 Secondary Vocational Education	0.00			0.00
6140 Impact Aid-Construction				0.00
6146 Skill Center				0.00
6151 ESEA Disadvantaged, Fed	93,941.50			0.00
6152 Other Title, ESEA Fed	31,401.84			0.00
6153 ESEA Migrant, Federal	0.00			0.00
6154 Reading First, Federal	0.00			0.00
6157 Institutions, Neglected and Delinquent	0.00			0.00
6161 Head Start	0.00			0.00
6162 Math and Science - Professional Development	0.00			0.00
6164 Limited English Proficiency	0.00			0.00

FEDERAL, SPECIAL PURPOSE	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	169,173.01			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	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	0.00			0.00
6219 Special Purpose - CARES Act - Other	0.00			0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid				0.00
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

FEDERAL, SPECIAL PURPOSE	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00			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	0.00			0.00
6319 Special Purpose - CARES Act - Other	0.00			0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	1,020.47			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction				0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
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FEDERAL, SPECIAL PURPOSE

6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	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	12,037.70			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,078,125.15			0.00

REVENUES FROM OTHER SCHOOL DISTRICTS

7100 Program Participation, Unassigned	48,800.00			0.00
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	16,347.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	157,624.00	0.00	2,036,250.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,775,111.28	1,705,217.50	3,133,646.21	211,034.79

PROGRAM EXPENDITURE SUMMARY			ACTIVITY EXPENDITURE SUMMARY			OBJECT EXPENDITURE SUMMARY		
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT			
01 Basic Education	6,743,850.91	11 Bd of Dir	55,388.38	0 Debit Transfer	115,622.00			
02 ALE	41,153.87	12 Supt Off	350,970.88	1 Credit Transfer	-115,622.00			
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	330,644.34	2 Cert. Salaries	5,896,014.50			
11 Stim, Title, GEER	80,991.70	14 HR	63,650.88	3 Class. Salaries	2,167,098.53			
12 Stim, ESSER II	324,682.35	15 Pb1c Rltn	396.08	4 Employee Benefits	3,297,089.46			
13 Stim, ESSER III	0.00	21 Supv Inst	274,768.99	5 Supplies / Materials	823,673.33			
14 Federal Stimulus, ESSER III (Learning Loss)	104,729.70	22 Lrn Resrc	103,867.83	7 Purchased Services	1,534,551.77			
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	848,933.34	8 Travel	77,498.02			
19 Federal Special Purpose - Other	0.00	24 Guid/Coun	333,431.94	9 Capital Outlay	201,628.49			
21 Sp Ed, Sup, St	1,080,552.75	25 Pupil M/S	89,631.80	TOTAL ALL OBJECTS	13,997,554.10			
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	273,293.15					
23 Sp Ed, Sup, IDEA, Fed	0.00	27 Teaching	7,526,688.35					
24 Sp Ed, Sup, Fed	221,950.41	28 Extracur	439,790.87					
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00					
26 Sp Ed, Inst, St	0.00	31 InstProDev	3,495.00					
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	206,551.38					
31 Voc, Basic, St	930,522.17	33 Curriculum	19,676.76					
34 MidSchCar/Tec	285,792.95	34 Pro Learn	98,601.72					
38 Voc, Fed	0.00	41 Supervisn	79,902.81					
39 Voc, Other	0.00	42 Food	152,197.96					
45 Skil Cnt, Bas, St	0.00	44 Operation	179,955.33					
46 Skill Cntr, Fed	0.00	49 Transfers	0.00					
47 Skill Cnt, Fac Upgrade	0.00	51 Supervisn	132,987.68					
51 ESEA Disadvantaged, Fed	136,040.34	52 Operation	681,488.68					
52 Other Title, ESEA, Fed	10,739.34	53 Maintnce	164,327.98					
53 ESEA Migrant, Federal	0.00	56 Insurance	44,645.38					
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00					

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	133,366.77	59 Transfers	-115,622.00		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	0.00		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	96,394.62		
58 Sp/Plt Pgm, St	17,584.03	63 Oper Bldg	418,181.62		
59 Inst. JAJ	0.00	64 Maintnce	436,240.38		
61 Head Start, Fed	0.00	65 Utilities	295,114.16		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	1,307.36		
64 LEP, Fed	0.00	68 Insurance	193,894.23		
65 Tran Billing, St	0.00	72 Info Sys	189,439.55		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	0.00	74 Warehouse	0.00		
69 Comp, Othr	0.00	75 Mtr Pool	27,316.67		
71 Traffic Safety	0.00	83 Interest	0.00		
73 Summer School	0.00	84 Principal	0.00		
74 Highly Capable	6,486.00	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	0.00		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	13,997,554.10		
79 Inst Pgm, Othr	0.00				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	15,834.84				
89 Othr Comm Srv	0.00				
97 Distwide Suppt	2,543,392.15				
98 Schl Food Serv	412,056.10				
99 Pupil Transp	907,827.72				
TOTAL ALL PROGRAMS	13,997,554.10				

	Amount
Certificated Salaries	
2110 Salaries of Regular Employee	5,697,704.75
2120 Salaries of Temporary EEs & Subs	94,049.69
2130 Non contracted Salaries	4,530.46
2140 Sabbatical Leave	0.00
2150 Supplemental Contracts	47,493.88
2160 Other Salaries	28,159.72
2170 Other Salaries NBCT	24,076.00

	Amount
Classified Salaries	
3110 Salaries of Regular Employee	2,119,736.40
3120 Salaries of Temporary EEs & Subs	41,004.30
3130 Extra Time	61.83
3140 Sabbatical Leave	0.00
3150 Supplemental Contracts	6,296.00
3160 Other Salaries	0.00

	Amount
Employee Bene & P/R Taxes	
4212 Group Insurance-Certificate	0.00
4213 Group Insurance-Classified	0.00
4222 Federally Mandated Insurance-Certificate	440,875.00
4223 Federally Mandated Insurance-Classified	159,475.65
4232 Retirement Contribution - Certificated	849,273.95
4233 Retirement Contribution - Classified	232,508.27
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	4,802.85
4263 Unemployment Compensation - Classified	2,218.64

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	24,555.76
4273	Worker's Compensation - Classified	40,327.34
4282	Health Benefits - Certificated	839,216.00
4283	Health Benefits - Classified	703,836.00
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

Supplies, Non-Capital		Amount
5610	General Supplies	469,896.72
5626	Motor Vehicle Fuel	105,395.55
5630	Food	152,197.96
5640	Books and Periodicals	42.46
5650	Supplies - Technology Related	96,140.64

Purchased Services		Amount
7310	Office and Administrative Services	77,625.98
7311	Election Fees	0.00
7320	Professional Educational Services	25,369.32
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	48,755.99
7340	Other Professional Purchased Services	381,960.53
7341	Legal Services for District support	0.00
7342	Audit Services	38,971.27
7343	Other Legal Services	0.00
7350	Technical Services	16,559.17
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	691.20

	Amount
7420 Purchased Services	
Cleaning Services	741.78
7431 Non-Technology-Related Repair and Maintenance	169,675.32
7432 Technology-Related Repair and Maintenance	12,750.16
7441 Rentals of Land and Buildings	0.00
7442 Rentals of Equipment and Vehicles	1,293.62
7443 Rentals of Computers and Related Equipment	1,504.14
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.)	238,539.61
7530 Communications	87,093.39
7540 Advertising	3,457.09
7550 Printing and Binding	1,372.20
7565 Tuition Paid to Postsecondary Schools (Dual Credit)	155,815.81
7569 Tuition - Other	887.48
7570 Food Service Management (FSMC)	0.00
7580 Travel - Registration and Entrance	32,227.70
7591 Services Purchased from another School District or ESD Within the State	458.04
7592 Services Purchased from another School District or ESD Outside the State	0.00
7621 Natural Gas	60,149.50
7622 Electricity	161,675.74
7623 Bottled Gas	0.00
7624 Oil	0.00
7625 Coal	0.00
7629 Other Energy	0.00
7810 Dues and Fees	16,976.73
7820 Settlements and Judgements Against the School District	0.00

	Amount
Purchased Services	
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	
8580 Travel, Meals and Lodging	77,498.02
Capital Outlay	
9710 Land and Improvements	0.00
9720 Buildings	0.00
9731 Machinery	0.00
9732 Vehicles	37,816.00
9733 Furniture and Fixtures	183.51
9734 Technology-Related Hardware	82,360.00
9735 Technology-Related Software	0.00
9739 Other Equipment	81,268.98
9950 Special Items - Capital Outlay	0.00
9960 Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE 13,997,554.10

<u>Instructional Location</u>	<u>Amount</u>
Freeman Elementary School	3,531,917.95
Freeman High School	3,002,919.08
Freeman Middle School	1,879,029.34
TOTAL INSTRUCTIONAL LOCATIONS	8,413,866.37
TOTAL NON-INSTRUCTIONAL LOCATIONS	5,583,687.73
TOTAL DISTRICT EXPENDITURES	13,997,554.10

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	(0) Total	(1) Debit Transfer	(2) Credit Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	362.37	0.00	0.00	0.00	0.00	362.37	0.00	0.00	0.00
22 Lrn Resrc	51,439.34	0.00	0.00	26,365.34	17,709.61	6,533.48	83.34	747.57	0.00
23 Princ Off	801,987.77	0.00	397,615.87	176,117.82	223,286.19	560.08	3,643.71	764.10	0.00
24 Guild/Coun	199,967.66	0.00	135,160.11	0.00	62,250.42	1,590.18	966.95	0.00	0.00
25 Pupil M/S	5,178.80	0.00	0.00	0.00	0.00	0.00	5,178.80	0.00	0.00
26 Health	94,630.58	0.00	53,178.40	16,335.43	24,230.62	278.09	608.04	0.00	0.00
27 Teaching	4,935,568.49	0.00	3,290,353.08	51,345.94	1,257,005.33	95,250.59	238,935.66	2,494.38	183.51
28 Extracur	439,790.87	36,980.48	190,059.58	108,586.47	75,698.30	4,666.81	7,219.20	16,580.03	0.00
29 Pmt to SD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	97,850.72	0.00	0.00	6,021.74	1,891.33	76,555.58	13,382.07	0.00	0.00
33 Curriculum	18,472.59	0.00	0.00	0.00	0.00	16,822.59	1,650.00	0.00	0.00
34 Pro Learn	98,601.72	0.00	75,076.92	23,524.80	0.00	0.00	0.00	0.00	0.00
01 Total	6,743,850.91	36,980.48	4,141,443.96	384,772.74	1,685,596.60	202,619.77	271,667.77	20,586.08	183.51

Activity	(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
22 Lrn Resrc	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
24 Guid/Coun	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
26 Health	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	41,153.87		17,219.47	11,253.98	12,570.88	109.54	0.00	0.00	0.00
28 Extracur	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
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
34 Pro Learn	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 Total	41,153.87		17,219.47	11,253.98	12,570.88	109.54	0.00	0.00	0.00

Activity	(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
12 Supt Off	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
14 HR	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
21 Supv Inst	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
23 Princ Off	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
25 Pupil M/S	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
27 Teaching	80,991.70	78,641.52	0.00	2,149.66	200.52	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
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
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
41 Supervisn	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	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
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	0.00	0.00
61 Supy Bldg	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	(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	0.00
68 Insurance	0.00	0.00	0.00	0.00	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
73 Printing	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
75 Mtr Pool	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
11 Total	80,991.70	78,641.52	0.00	2,149.66	200.52	0.00	0.00	0.00	0.00

Activity	(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
12 Supt Off	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
14 HR	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
21 Supv Inst	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	52,428.49		0.00	0.00	0.00	601.18	25,000.00	26,827.31	0.00
23 Princ Off	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
25 Pupil M/S	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
27 Teaching	164,379.74		11,436.34	74,833.32	51,331.79	24,701.23	0.00	2,077.06	0.00
28 Extracur	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
32 Inst Tech	107,196.52			47,600.00	20,813.74	38,782.78	0.00	0.00	0.00
33 Curriculum	677.60		0.00	0.00	0.00	677.60	0.00	0.00	0.00
41 Supervisn	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	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
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		
61 Supy Bldg	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

Activity	(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	0.00
68 Insurance	0.00	0.00	0.00	0.00	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
73 Printing	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
75 Mtr Pool	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
12 Total	324,682.35	0.00	11,436.34	122,433.32	72,145.53	64,762.79	25,000.00	28,904.37	0.00

Activity	(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	104,729.70	0.00	77,631.70	0.00	27,098.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
33 Curriculum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	104,729.70	0.00	77,631.70	0.00	27,098.00	0.00	0.00	0.00	0.00

Activity	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,300.44	0.00	923.36	0.00	377.08	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	46,350.57	0.00	0.00	29,227.30	17,123.27	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	178,662.57	0.00	82,887.97	0.00	31,373.06	0.00	64,401.54	0.00	0.00
27 Teaching	852,735.03	0.00	361,071.23	206,079.99	283,673.38	1,820.43	90.00	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	0.00	0.00	0.00	0.00	0.00	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	1,504.14	0.00	0.00	0.00	0.00	1,504.14	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	0.00
21 Total	1,080,552.75	0.00	444,882.56	235,307.29	332,546.79	1,820.43	65,995.68	0.00	0.00

Activity	(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	141,365.56	0.00	105,342.64	0.00	36,022.92	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	80,584.85	0.00	46,623.99	9,718.31	24,242.55	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
33 Curriculum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	221,950.41	0.00	151,966.63	9,718.31	60,265.47	0.00	0.00	0.00	0.00

Activity	(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	92,657.48	0.00	46,098.93	25,061.12	21,497.43	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	133,464.28	0.00	98,850.98	0.00	34,613.30	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	704,400.41	0.00	387,091.31	0.00	148,545.72	121,174.88	35,760.70	11,827.80	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	0.00	0.00	0.00	0.00	0.00	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	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	0.00
31 Total	930,522.17	0.00	532,041.22	25,061.12	204,656.45	121,174.88	35,760.70	11,827.80	0.00

Activity	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	39,083.14	0.00	19,620.25	10,024.43	9,438.46	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	246,709.81	0.00	144,125.29	20,434.71	72,533.53	5,334.06	4,282.22	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	0.00	0.00	0.00	0.00	0.00	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	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	0.00
34 Total	285,792.95	0.00	163,745.54	30,459.14	81,971.99	5,334.06	4,282.22	0.00	0.00

Activity	(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
21 Supv Inst	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
24 Guild/Coun	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
26 Health	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	135,513.77		50,170.98	36,871.26	48,371.92	99.61	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
32 Inst Tech	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	526.57		0.00	0.00	0.00	526.57	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	0.00
51 Total	136,040.34		50,170.98	36,871.26	48,371.92	626.18	0.00	0.00	0.00

Activity	(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
21 Supv Inst	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
23 Princ Off	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
25 Pupil M/S	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
27 Teaching	10,739.34		2,741.65	0.00	867.59	0.00	7,130.10	0.00	0.00
28 Extracur	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
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
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	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
52 Total	10,739.34	0.00	2,741.65	0.00	867.59	0.00	7,130.10	0.00	0.00

Activity	(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	133,366.77	0.00	67,486.92	21,375.73	44,345.50	158.62	0.00	0.00	0.00
29 Pmt to SD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00
55 Total	133,366.77	0.00	67,486.92	21,375.73	44,345.50	158.62	0.00	0.00	0.00

Activity	(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	595.00	0.00	0.00	0.00	0.00	595.00	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	13,494.03	0.00	9,925.42	0.00	3,455.60	113.01	0.00	0.00	0.00
29 Pmt to SD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 InstProDev	3,495.00	0.00	0.00	0.00	0.00	3,495.00	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	0.00
33 Curriculum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	17,584.03	0.00	9,925.42	0.00	3,455.60	113.01	4,090.00	0.00	0.00

Activity	(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	6,486.00	0.00	0.00	0.00	0.00	6,486.00	0.00	0.00	0.00
29 Pmt to SD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00
74 Total	6,486.00	0.00	0.00	0.00	0.00	6,486.00	0.00	0.00	0.00

For the Year Ended August 31, 2023

Activity	(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
25 Pupil M/S	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
27 Teaching	15,834.84		0.00	11,065.38	2,986.66	974.80	808.00	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
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
42 Food	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
44 Operation	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00		0.00	0.00	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
88 Total	15,834.84	0.00	0.00	11,065.38	2,986.66	974.80	808.00	0.00	0.00

Activity	(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	239.04	53,379.35	1,769.99	0.00
12 Supt Off	0.00		225,322.11	31,880.11	72,455.57	1,324.97	12,001.07	7,987.05	0.00
13 Busns Off	0.00		0.00	155,078.31	55,441.68	10,758.80	33,163.66	937.89	75,264.00
14 HR	0.00		0.00	37,654.03	14,791.31	800.00	10,331.26	74.28	0.00
15 Pblc Rltn	0.00		0.00	0.00	0.00	107.50	288.58	0.00	0.00
25 Pupil M/S	0.00		0.00	0.00	0.00	0.00	84,453.00	0.00	0.00
61 Supv Bldg	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00		0.00	13,499.42	2,369.22	21,067.30	59,458.68	0.00	0.00
63 Oper Bldg	0.00		0.00	236,161.06	125,202.77	46,101.30	10,716.49	0.00	0.00
64 Maintnce	0.00		0.00	125,584.60	51,896.11	37,855.47	220,904.20	0.00	0.00
65 Utilities	0.00		0.00	0.00	0.00	0.00	295,114.16	0.00	0.00
67 Bldg Secu	0.00		0.00	0.00	0.00	0.00	1,307.36	0.00	0.00
68 Insurance	0.00		0.00	0.00	0.00	0.00	193,894.23	0.00	0.00
72 Info Sys	0.00		0.00	65,158.71	20,532.63	0.00	21,388.21	0.00	82,360.00
73 Printing	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
75 Mtr Pool	0.00		0.00	0.00	0.00	22,218.78	5,097.89	0.00	0.00
83 Interest	0.00						0.00		
84 Principal	0.00						0.00		
85 Debt Expn	0.00						0.00		0.00
97 Total	2,543,392.15	0.00	225,322.11	665,016.24	342,689.29	140,473.16	1,001,498.14	10,769.21	157,624.00

Activity	(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
29 Pmt to SD	0.00					0.00			
41 Supervision	79,902.81		0.00	55,037.90	23,368.82	24.59	1,270.50	201.00	0.00
42 Food	152,197.96				152,197.96				
44 Operation	179,955.33		0.00	103,027.34	69,483.97	4,392.40	780.00	2,271.62	0.00
49 Transfers	0.00	0.00							
98 Total	412,056.10	0.00	0.00	158,065.24	92,852.79	156,614.95	2,050.50	2,472.62	0.00

Activity	(0) Total	(1) Debit 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								
51 Supervision	132,987.68	0.00	0.00	90,045.20	28,366.54	2,176.04	8,915.92	2,618.94	865.04
52 Operation	681,488.68	0.00	0.00	316,267.42	237,996.49	96,514.22	30,391.55	319.00	0.00
53 Maintnce	164,327.98	0.00	0.00	47,236.50	18,104.85	30,200.88	25,829.81	0.00	42,955.94
56 Insurance	44,645.38						44,645.38		
58 Rem. Learn OP.	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
59 Transfers	-115,622.00								
		115,622.00							
99 Total	907,827.72	0.00	0.00	453,549.12	284,467.88	128,891.14	109,782.66	2,937.94	43,820.98
		115,622.00							

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	0.00
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	133,366.77
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	133,366.77

1. Fire District Payment RCW 52.30.020	983.41	
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.		
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.2220	
a) Total All Programs (SYSTEM CALCULATED)		13,997,554.10
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		2,543,392.15
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		11,454,161.95

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99
358,349.47
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

INDIRECT EXPENDITURES

17. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.
38,921.27
18. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.
0.00
19. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
0.00
20. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.
288.58
21. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, and added to the federal unrestricted indirect expenditure pool.
0.00
22. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.
21,182.42
23. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
0.00
24. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
0.00
25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
0.00

INDIRECT EXPENDITURES

- 0.00 26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
- 0.00 27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
- 0.00 28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
- 0.00 29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
- 0.00 30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
----- EXCLUDED -----							
PROGRAM AND ACTIVITY TITLES	11,454,161.95	44,004.49		510,547.43			10,899,610.03
TOTAL PROGRAMS 01-89, 98, 99							
PROGRAM 97 ACTIVITIES							
11 Board of Directors	55,388.38	0.00		0.00	16,467.11	38,921.27	
12 Superintendent's Office	350,970.88	0.00		0.00	350,970.88	0.00	
13 Business Office	330,644.34	75,264.00		0.00		255,380.34	
14 Human Resources	63,650.88	0.00		0.00		63,650.88	
15 Public Relations	396.08	0.00			107.50	288.58	
25 Pupil Management and Safety	84,453.00	0.00		0.00	84,453.00	0.00	
61 Supervision	0.00	0.00		0.00	0.00	0.00	
62 Grounds Maintenance	96,394.62	0.00		0.00	96,394.62	0.00	
63 Operation of Buildings	418,181.62	0.00		0.00	418,181.62	0.00	
64 Maintenance	436,240.38	0.00		0.00	436,240.38	0.00	
65 Utilities	295,114.16	0.00		0.00	295,114.16	0.00	
67 Building and Property Security	1,307.36	0.00		0.00	1,307.36	0.00	
68 Insurance	193,894.23	0.00		0.00	193,894.23	0.00	
72 Information Systems	189,439.55	82,360.00		0.00	85,897.13	21,182.42	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	27,316.67	0.00		0.00		27,316.67	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	2,543,392.15	157,624.00	0.00	0.00	1,979,027.99	406,740.16	

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	13,997,554.10	201,628.49	0.00	510,547.43		406,740.16	10,899,610.03
Unallowable Costs					-1,979,027.99		1,979,027.99
TOTALS	13,997,554.10	201,628.49	0.00	510,547.43		406,740.16	12,878,638.02

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES 341,912.41
2. FY 20-21 DIRECT EXPENDITURES 11,334,863.35
3. FY 20-21 OVER/UNDER RECOVERY (CALCULATED) 10,969.14
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3) 352,881.55
5. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 0.0311

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6 406,740.16
7. FY 20-21 OVER/UNDER RECOVERY (LINE 3) 10,969.14
8. FY 22-23 ADJUSTED IND POOL (LINE 6 + LINE 7) 417,709.30
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7 12,878,638.02
10. FY 22-23 RESTRICTED INDIRECT RATE (LINE 5) 0.0311
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10) 400,525.64
12. FY 22-23 OVER/UNDER RECOVER (LINE 8 - LINE 11) 17,183.66
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12) 423,923.82
14. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9) 0.0329

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
----- EXCLUDED -----							
PROGRAM AND ACTIVITY TITLES							
Total Programs 01-89, 98, 99	11,454,161.95	44,004.49		510,547.43			10,899,610.03
PROGRAM 97 ACTIVITIES							
11 Board of Directors	55,388.38	0.00		0.00	16,467.11	38,921.27	
12 Superintendents Office	350,970.88	0.00		0.00		350,970.88	
13 Business Office	330,644.34	75,264.00		0.00		255,380.34	
14 Human Resources	63,650.88	0.00		0.00		63,650.88	
15 Public Relations	396.08	0.00			107.50	288.58	
25 Pupil Management and Safety	84,453.00	0.00		0.00		84,453.00	
61 Supervision	0.00	0.00		0.00		0.00	
62 Grounds Maintenance	96,394.62	0.00		0.00		96,394.62	
63 Operation of Buildings	418,181.62	0.00		0.00		418,181.62	
64 Maintenance	436,240.38	0.00		0.00		436,240.38	
65 Utilities	295,114.16	0.00		0.00		295,114.16	
67 Building and Property Security	1,307.36	0.00		0.00		1,307.36	
68 Insurance	193,894.23	0.00		0.00		193,894.23	
72 Information Systems	189,439.55	82,360.00		0.00		107,079.55	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	27,316.67	0.00		0.00		27,316.67	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	2,543,392.15	157,624.00	0.00	0.00	16,574.61	2,369,193.54	

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	13,997,554.10	201,628.49	0.00	510,547.43		2,369,193.54	10,899,610.03
Unallowable Costs					-16,574.61		16,574.61
Totals	13,997,554.10	201,628.49	0.00	510,547.43		2,369,193.54	10,916,184.64

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES 1,916,284.28
2. FY 20-21 DIRECT EXPENDITURES 9,760,491.48
3. FY 20-21 OVER (UNDER) RECOVERY 195,841.19
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3) 2,112,125.47
5. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 0.2164

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6 2,369,193.54
7. FY 20-21 OVER (UNDER) RECOVERY (LINE 3) 195,841.19
8. FY 22-23 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7) 2,565,034.73
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7 10,916,184.64
10. FY 22-23 UNRESTRICTED INDIRECT RATE (LINE 5) 0.2164
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10) 2,362,262.35
12. FY 22-23 OVER (UNDER) RECOVER (LINE 8 - LINE 11) 202,772.37
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12) 2,571,965.91
14. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9) 0.2356

BASIC EDUCATION PROGRAMS

	Program Expenditures	State Resources	Federal Resources	Other Resources
01 Basic Education	6,743,850.91	5,172,601.37	0.00	1,571,249.54
02 Alternative Learning Experience (ALE)	41,153.87	35,499.37	0.00	5,654.50
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	930,522.17	930,522.17	0.00	0.00
34 Middle School Career and Tech. Ed., State	285,792.95	285,792.95	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	2,543,392.15	2,259,675.64	283,716.51	0.00

TOTAL BASIC EDUCATIONAL PROGRAMS

10,544,712.05 8,684,091.50 283,716.51 1,576,904.04

OTHER INSTRUCTIONAL PROGRAMS

11 Federal Stimulus-GEER	80,991.70	0.00	80,247.53	744.17
12 Federal Stimulus-ESSER II	324,682.35	0.00	324,682.35	0.00
13 Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	104,729.70	0.00	102,409.00	2,320.70
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	1,080,552.75	1,073,018.09	0.00	7,534.66
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	221,950.41	0.00	221,950.41	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	0.00	0.00	0.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	136,040.34	0.00	93,941.50	42,098.84
52 Other Title Grants Under ESEA, Federal	10,739.34	0.00	10,739.34	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	133,366.77	131,585.93	0.00	1,780.84
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	17,584.03	17,584.03	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	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	0.00	0.00	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	6,486.00	6,486.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,117,123.39	1,228,674.05	833,970.13	54,479.21
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	15,834.84	0.00	0.00	15,834.84
89 Other Community Services	0.00	0.00	0.00	0.00
98 School Food Services	412,056.10	3,091.50	169,173.01	239,791.59
99 Pupil Transportation	907,827.72	826,164.12	0.00	81,663.60
TOTAL OTHER PROGRAMS	1,335,718.66	829,255.62	169,173.01	337,290.03
TOTALS	13,997,554.10	10,742,021.17	1,286,859.65	1,968,673.28

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 21 - 22 Actual (A)	FY 22 - 23 Actual (B)
--	--------------------------	--------------------------

Preliminary FY 2022-2023 to FY 2021-2022 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. | 1,166,295.91 | 1,080,552.75 |
| 2. Minus Revenue 7121 Payments From Other Districts. | 0.00 | 0.00 |
| 3. Minus Revenue 6321 Special Education-Medicaid Reimbursements. | 0.00 | 1,020.47 |
| 4. Equals aggregate special education expenditures for resident special education students. | 1,166,295.91 | 1,079,532.28 |
| 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.) | -86,763.63 | |

Preliminary FY 2022-2023 to FY 2021-2022 Per Pupil Maintenance of Effort Test

- | | | |
|--|-----------|----------|
| 6. Resident special education students (updated by OSPI). | 116.23 | 119.89 |
| 7. Expenditures per pupil (line 4/line 6). | 10,034.37 | 9,004.36 |
| 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.) | -1,030.01 | |

Preliminary Year-End Special Education Maintenance of Effort Test FY 2022-2023 to FY 2021-2022 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 | 7,534.66 |
| 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.) | | 7,534.66 |
| 11. Expenditures per pupil (line 9/line 6). | 0.00 | 62.85 |
| 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.) | | 62.85 |

Notes:

- A. Actual revenue and expenditure data are obtained from F-196 data.
- B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in agest 3-PreK, and K-21.
- C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.
- D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.
 If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

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

Description	Operation	Food Services Deficit Calculation		
		FY 2022 - 23	FY 2021 - 22	FY 2022 - 23
Total Expenditures	+	(plus) 13,997,554.10	12,840,101.54	Total Program 98 + 412,056.10
Public Radio/Television	-	(minus) 0.00	0.00	Revenue 2298 (Local) - 150,935.54
Community Schools	-	(minus) 0.00	0.00	Revenue 2998 (Local) - 0.00
Child Care	-	(minus) 15,834.84	72,229.16	Revenue 4198 (State) - 3,091.50
Other Community Services	-	(minus) 0.00	0.00	Revenue 4398 (State) - 0.00
School Food Services	-	(minus) 412,056.10	408,484.97	Revenue 6198 (Fed) - 169,173.01
Debt Service, Interest	-	(minus) 0.00	0.00	Revenue 6298 (Fed) - 0.00
Debt Service, Principal	-	(minus) 0.00	0.00	Revenue 6398 (Fed) - 0.00
Debt Service, Debt Related Expenditures	-	(minus) 0.00	0.00	Revenue 6998 (Fed) - 12,037.70
Capital Outlay, All Object 9	-	(minus) 201,628.49	88,943.71	Revenue 7198 (Other) - 0.00
Federal, General Purpose Revenue	-	(minus) 0.00	0.00	Revenue 8198 (Other) - 0.00
Federal, Special Purpose Revenue	-	(minus) 1,078,125.15	1,168,741.44	TOTAL FOOD SERVICES DEFICIT 76,818.35
Food Service Deficit	+	(plus) 76,818.35	0.00	If Total Food Service Deficit is
Food Services Revenue, Federal	+	(plus) 169,173.01	434,744.22	a positive amount, it is added to
Food Services Revenue, Federal	+	(plus) 0.00	0.00	the total aggregate expenditures.
Food Services Revenue, Federal	+	(plus) 0.00	0.00	If Total Food Service Deficit is
Food Services Revenue, USDA Commodities	+	(plus) 12,037.70	30,231.02	a negative amount, zero dollars
Capital Outlay, Stim, Title, SLRF	+	(plus) 0.00	0.00	are displayed.
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 22-	+	(plus) 0.00	0.00	
				30,231.02
				408,484.97
				9,701.07
				0.00
				10,261.71
				0.00
				434,744.22
				0.00
				0.00
				30,231.02
				0.00
				0.00
				-76,453.05

Fiscal Year 2022-2023

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Stim, CARES Act - Other	+	(plus) 0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+	(plus) 0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	(plus) 0.00	0.00
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

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Public Radio/TV	(plus)	0.00	0.00
Capital Outlay, Comm Schools	(plus)	0.00	0.00
Capital Outlay, Child Care	(plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	(plus)	0.00	0.00
Capital Outlay, Food Services	(plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	12,547,938.58	11,566,677.50

FY 2022 - 23/FY 2021 - 22 1.08
 The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

Description	Operation	FY 2022 - 23	FY 2021 - 22
Program 31, Vocational--Basic State	+ (plus)	930,522.17	725,020.92
Program 34, Middle School Career and Technical Education-State	+ (plus)	285,792.95	331,014.33
Program 38, Vocational--Federal	+ (plus)	0.00	0.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,216,315.12	1,056,035.25
	FY 22-23 / 21-22		1.15

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.516	GF revenue account 2400 is not equal to County Treasurer Cash File F-197 item 41.	1,466.67	4,400.00
Informational	1.519	On the Balance Sheet GF G.L. 601, Accounts Payable, plus G.L. 602, Contracts Payable, Current, should be greater than zero if the district is on an accrual basis of accounting.	0.00	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*	12,547,938.58	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	0.00
Informational	1.615	There are no expenditures in Program 03. Your district has been approved by OSPI to operate an Open Doors [1418] program pursuant to WAC Chapter 392-700.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 2400 is not equal to County Treasurer Cash File F-197 account 41.	0.00	2,000,000.00
Informational	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	2,036,250.00	0.00

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