ANNUAL FINANCIAL STATEMENTS

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COUNTY: 01 Adams

The Annual Financial Statements (Report F-196) for Ritzville School District of Adams County for the fiscal year ended August 31, 2022, 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: 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, 2021-August 31, 2022

Approved:

School District Superintendent or Authorized Official _____ Date _____

Reviewed:

ESD Superintendent or Authorized Official _____ Date _____

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	6,293,437.52	171,113.02	973,108.19	50,661.14	0.00	0.00	7,488,319.87
Total Expenditures	6,176,731.18	158,282.83	930,000.00	48,457.25	0.00	0.00	7,313,471.26
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	116,706.34	12,830.19	43,108.19	2,203.89	0.00	0.00	174,848.61
Beginning Total Fund Balance	699,092.49	44,209.26	400,368.54	145,019.72	0.00	0.00	1,288,690.01
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	815,798.83	57,039.45	443,476.73	147,223.61	0.00	0.00	1,463,538.62

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	307,697.28	10,749.90	568.26	83.68	0.00	0.00	319,099.12
Minus Warrants Outstanding	-302,003.94	-4,920.00	0.00	0.00	0.00	0.00	-306,923.94
Taxes Receivable	321,140.68		383,732.00	18,015.88	0.00		722,888.56
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	150,000.00			0.00			150,000.00
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	660,105.49	51,209.55	592,908.47	147,139.93	0.00	0.00	1,451,363.44
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	**1,136,939.51**	**57,039.45**	**977,208.73**	**165,239.49**	**0.00**	**0.00**	**2,336,427.18**
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	**1,136,939.51**	**57,039.45**	**977,208.73**	**165,239.49**	**0.00**	**0.00**	**2,336,427.18**
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		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	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		150,000.00	0.00	0.00		150,000.00
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**	**150,000.00**	**0.00**	**0.00**	**0.00**	**150,000.00**
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	321,140.68		383,732.00	18,015.88	0.00		722,888.56
TOTAL DEFERRED INFLOWS OF RESOURCES	**321,140.68**	**0.00**	**383,732.00**	**18,015.88**	**0.00**	**0.00**	**722,888.56**
FUND BALANCE:							
Nonspendable Fund Balance	0.01	0.00	0.00	0.00	0.00	0.00	0.01
Restricted Fund Balance	13,740.61	57,039.45	443,476.73	0.00	0.00	0.00	514,256.79
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	147,223.61	0.00	0.00	147,223.61

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	802,058.21	0.00	0.00	0.00	0.00	0.00	802,058.21
TOTAL FUND BALANCE	**815,798.83**	**57,039.45**	**443,476.73**	**147,223.61**	**0.00**	**0.00**	**1,463,538.62**
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	**1,136,939.51**	**57,039.45**	**977,208.73**	**165,239.49**	**0.00**	**0.00**	**2,336,427.18**

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	1,068,141.30	171,113.02	973,108.19	50,661.14	0.00		2,263,023.65
State	4,344,816.08		0.00	0.00	0.00		4,344,816.08
Federal	494,452.62		0.00	0.00	0.00		494,452.62
Other	386,027.52			0.00	0.00	0.00	386,027.52
TOTAL REVENUES	**6,293,437.52**	**171,113.02**	**973,108.19**	**50,661.14**	**0.00**	**0.00**	**7,488,319.87**
EXPENDITURES:							
CURRENT:							
Regular Instruction	3,129,836.34						3,129,836.34
Special Education	413,999.88						413,999.88
Vocational Education	444,175.68						444,175.68
Skill Center	0.00						0.00
Compensatory Programs	289,155.93						289,155.93
Other Instructional Programs	54,558.69						54,558.69
Federal Stimulus COVID-19	250,715.86						250,715.86
Community Services	0.00						0.00
Support Services	1,551,096.56						1,551,096.56
Student Activities/Other		158,282.83				0.00	158,282.83
CAPITAL OUTLAY:							
Sites				11,628.83			11,628.83
Building				36,828.42			36,828.42
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	43,192.24						43,192.24
DEBT SERVICE:							
Principal	0.00		595,000.00	0.00	0.00		595,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		335,000.00	0.00	0.00		335,000.00
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	**6,176,731.18**	**158,282.83**	**930,000.00**	**48,457.25**	**0.00**	**0.00**	**7,313,471.26**
REVENUES OVER (UNDER) EXPENDITURES	116,706.34	12,830.19	43,108.19	2,203.89	0.00	0.00	174,848.61
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		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
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)	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**116,706.34**	**12,830.19**	**43,108.19**	**2,203.89**	**0.00**	**0.00**	**174,848.61**
BEGINNING TOTAL FUND BALANCE	**699,092.49**	**44,209.26**	**400,368.54**	**145,019.72**	**0.00**	**0.00**	**1,288,690.01**
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	**815,798.83**	**57,039.45**	**443,476.73**	**147,223.61**	**0.00**	**0.00**	**1,463,538.62**

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	2,380.89	1,065,760.41	1,068,141.30
State	4,344,816.08	0.00	4,344,816.08
Federal	494,452.62	0.00	494,452.62
Other	386,027.52	0.00	386,027.52
TOTAL REVENUES	5,227,677.11	1,065,760.41	6,293,437.52
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	3,108,673.26	21,163.08	3,129,836.34
Special Education	413,999.88	0.00	413,999.88
Vocational Education	444,175.68	0.00	444,175.68
Skills Center	0.00	0.00	0.00
Compensatory Programs	289,155.93	0.00	289,155.93
Other Instructional Programs	54,558.69	0.00	54,558.69
Federal Stimulus COVID-19	250,715.86	0.00	250,715.86
Community Services	0.00	0.00	0.00
Support Services	1,118,535.05	432,561.51	1,551,096.56
CAPITAL OUTLAY:			
Other	26,775.38	16,416.86	43,192.24
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	5,706,589.73	470,141.45	6,176,731.18
REVENUES OVER (UNDER) EXPENDITURES:	-478,912.62	595,618.96	116,706.34
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	0.00	0.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-478,912.62	595,618.96	116,706.34
BEGINNING TOTAL FUND BALANCE	695,746.57	3,345.92	699,092.49
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	216,833.95	598,964.88	815,798.83

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	949,282.00	1,068,141.30	118,859.30
State	3,927,267.00	4,344,816.08	417,549.08
Federal	1,104,715.00	494,452.62	-610,262.38
Other	0.00	386,027.52	386,027.52
TOTAL REVENUES	**5,981,264.00**	**6,293,437.52**	**312,173.52**
EXPENDITURES			
CURRENT:			
Regular Instruction	2,567,756.00	3,129,836.34	-562,080.34
Special Education	426,918.00	413,999.88	12,918.12
Vocational Education	437,159.00	444,175.68	-7,016.68
Skill Center	0.00	0.00	0.00
Compensatory Programs	678,148.00	289,155.93	388,992.07
Other Instructional Programs	62,150.00	54,558.69	7,591.31
Federal Stimulus COVID-19	320,093.00	250,715.86	69,377.14
Community Services	0.00	0.00	0.00
Support Services	1,363,408.00	1,551,096.56	-187,688.56
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,500.00	43,192.24	-41,692.24
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**5,857,132.00**	**6,176,731.18**	**-319,599.18**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	124,132.00	116,706.34	-7,425.66
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	124,132.00	116,706.34	-7,425.66
BEGINNING TOTAL FUND BALANCE	**324,167.00**	**699,092.49**	**374,925.49**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**448,299.00**	**815,798.83**	**367,499.83**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	156,750.00	171,113.02	14,363.02
State			
Federal			
Other			
TOTAL REVENUES	**156,750.00**	**171,113.02**	**14,363.02**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	181,770.00	158,282.83	23,487.17
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	**181,770.00**	**158,282.83**	**23,487.17**
REVENUES OVER (UNDER) EXPENDITURES	-25,020.00	12,830.19	37,850.19

	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	-25,020.00	12,830.19	37,850.19
BEGINNING TOTAL FUND BALANCE	**40,198.00**	**44,209.26**	**4,011.26**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**15,178.00**	**57,039.45**	**41,861.45**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,053,745.00	973,108.19	-80,636.81
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	**1,053,745.00**	**973,108.19**	**-80,636.81**
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	595,000.00	595,000.00	0.00
Interest and Other Charges	335,200.00	335,000.00	200.00
TOTAL EXPENDITURES	**930,200.00**	**930,000.00**	**200.00**
REVENUES OVER (UNDER) EXPENDITURES	123,545.00	43,108.19	-80,436.81

	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	123,545.00	43,108.19	-80,436.81
BEGINNING TOTAL FUND BALANCE	**567,004.00**	**400,368.54**	**-166,635.46**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**690,549.00**	**443,476.73**	**-247,072.27**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	50,405.00	50,661.14	256.14
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**50,405.00**	**50,661.14**	**256.14**
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	20,000.00	11,628.83	8,371.17
Building	52,946.00	36,828.42	16,117.58
Equipment	81,678.00	0.00	81,678.00
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	**154,624.00**	**48,457.25**	**106,166.75**
REVENUES OVER (UNDER) EXPENDITURES	-104,219.00	2,203.89	106,422.89
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	-104,219.00	2,203.89	106,422.89
BEGINNING TOTAL FUND BALANCE	**104,219.00**	**145,019.72**	**40,800.72**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**0.00**	**147,223.61**	**147,223.61**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	0.00	0.00	0.00
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**0.00**	**0.00**	**0.00**
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	0.00	0.00	0.00
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	**0.00**	**0.00**	**0.00**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
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	0.00	0.00	0.00
BEGINNING TOTAL FUND BALANCE	**0.00**	**0.00**	**0.00**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**0.00**	**0.00**	**0.00**

	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	10,710.84	86,010.64
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	**10,710.84**	**86,010.64**
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	10,710.84	0.00
Restricted for Individuals, Organizations, and Other Governments – CF	0.00	
Restricted for Individuals, Organizations, and Other Governments – PPT		86,010.64
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	**10,710.84**	**86,010.64**

	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	10,710.84	86,010.64
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	**10,710.84**	**86,010.64**

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	8,665,000.00	0.00	595,000.00	8,070,000.00	630,000.00
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	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	35,006.40	10,939.50	24,066.90	8,751.60
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	129,103.75	40,000.00	20,000.00	149,103.75	20,500.00
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	204,539.00	367,637.00	0.00	572,176.00	
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	60,109.00	66,804.00	0.00	126,913.00	
Total Long-Term Liabilities	**9,058,751.75**	**509,447.40**	**625,939.50**	**8,942,259.65**	**659,251.60**

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	879,247.59	970,715.55	49,849.20	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	830.54	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	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	**880,078.13**	**970,715.55**	**49,849.20**	**0.00**
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	40,510.29			
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	105.98		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	1,550.35			
2300 Investment Earnings	3,574.85	2,392.64	804.98	0.00
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	5,000.00		6.96	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	3,408.00		0.00	0.00
2700 Rentals and Leases	514.45	0.00	0.00	0.00
2800 Insurance Recoveries	2,474.72		0.00	0.00
2900 Local Support Nontax, Unassigned	130,824.53	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	100.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	**188,063.17**	**2,392.64**	**811.94**	**0.00**
STATE, GENERAL PURPOSE				
3100 Apportionment	3,796,608.37			
3121 Special Education - General Apportionment	35,868.80			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	**3,832,477.17**	**0.00**	**0.00**	**0.00**
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	5,260.00		0.00	0.00
4121 Special Education	253,874.92			
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	146,012.51			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	58,109.74			
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	0.00			
4174 Highly Capable	0.00			
4188 Child Care	0.00			
4198 School Food Service	30,935.74			
4199 Transportation - Operations	0.00			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	18,146.00		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				0.00
4000 TOTAL STATE, SPECIAL PURPOSE	**512,338.91**		0.00	0.00
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	

	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	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	127,201.07		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	77,095.47		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	31,895.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	73,096.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	4,765.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	68,231.16			
6152 Other Title, ESEA Fed	0.00			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	110,239.16			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	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	1,929.76			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**494,452.62**		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	358,975.52		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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**358,975.52**		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	27,052.00		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	**27,052.00**		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

	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	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**6,293,437.52**	**973,108.19**	**50,661.14**	**0.00**

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	2,915,533.55
02	ALE	214,302.79
03	Basic Education - Dropout Reengagement	0.00
11	Stim, Title, GEER	0.00
12	Stim, ESSER II	0.00
13	Stim, ESSER III	149,245.18
14	Federal Stimulus, ESSER III (Learning Loss)	90,156.16
18	Stim, RSVD N/A 20-21	0.00
19	Federal Special Purpose - Other	11,314.52
21	Sp Ed, Sup, St	340,456.36
22	Sp Ed, Infants and Toddlers, State	0.00
23	Sp Ed, Sup, IDEA, Fed	0.00
24	Sp Ed, Sup, Fed	73,543.52
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	361,732.24
34	MidSchCar/Tec	78,049.65
38	Voc, Fed	8,836.07
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	70,080.59
52	Other Title, ESEA, Fed	46,479.63
53	ESEA Migrant, Federal	0.00
54	Read First, Fed	0.00

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	51,012.86
12	Supt Off	205,046.54
13	Busns Off	185,888.92
14	HR	0.00
15	Pblc Rltn	0.00
21	Supv Inst	0.00
22	Lrn Resrc	956.23
23	Princ Off	437,987.58
24	Guid/Coun	113,673.71
25	Pupil M/S	20,964.61
26	Health	172,526.02
27	Teaching	3,289,214.16
28	Extracur	271,740.53
29	Pmt to SD	214,298.29
31	InstProDev	1,564.21
32	Inst Tech	35,642.52
33	Curriculum	9,983.50
34	Pro Learn	40,666.40
41	Supervisn	0.00
42	Food	106,885.23
44	Operation	109,022.85
49	Transfers	0.00
51	Supervisn	0.00
52	Operation	114,037.25
53	Maintnce	0.00
56	Insurance	0.00
58	Rem. Learn OP.	0.00

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	0.00
1	Credit Transfer	0.00
2	Cert. Salaries	2,509,978.30
3	Class. Salaries	879,200.47
4	Employee Benefits	1,303,315.30
5	Supplies / Materials	327,341.24
7	Purchased Services	1,096,199.09
8	Travel	17,504.54
9	Capital Outlay	43,192.24
	TOTAL ALL OBJECTS	6,176,731.18

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
55	LAP	119,263.71
56	St In, Ctr/Hm, D	0.00
57	St In, N/D, Fed	0.00
58	Sp/Plt Pgm, St	75,665.10
59	Inst. JAJ	0.00
61	Head Start, Fed	0.00
62	MS, Pro Dv, Fed	0.00
64	LEP, Fed	0.00
65	Tran Biling, St	0.00
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	0.00
76	Target Asst, Fed	0.00
78	Yth Trg Pm, Fed	0.00
79	Inst Pgm, Othr	54,558.69
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	1,237,568.09
98	Schl Food Serv	215,908.08
99	Pupil Transp	114,037.25
	TOTAL ALL PROGRAMS	6,176,731.18

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
59	Transfers	0.00
61	Supv Bldg	89,518.95
62	Grnd Mnt	92,856.80
63	Oper Bldg	310,414.95
64	Maintnce	1,651.85
65	Utilities	178,941.86
67	Bldg Secu	0.00
68	Insurance	73,993.34
72	Info Sys	11,792.04
73	Printing	0.00
74	Warehouse	0.00
75	Mtr Pool	36,449.98
83	Interest	0.00
84	Principal	0.00
85	Debt Expn	0.00
91	Publ Actv	0.00
	TOTAL ALL ACTIVITIES	6,176,731.18

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	2,143,031.29
2120	Salaries of Temporary EEs & Subs	86,802.01
2130	Non contracted Salaries	23,670.24
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	196,929.24
2160	Other Salaries	44,885.52
2170	Other Salaries NBCT	14,660.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	768,441.99
3120	Salaries of Temporary EEs & Subs	13,766.81
3130	Extra Time	5,508.21
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	84,880.83
3160	Other Salaries	6,602.63

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance–Certificate	0.00
4213	Group Insurance–Classified	0.00
4222	Federally Mandated Insurance–Certificate	186,966.61
4223	Federally Mandated Insurance–Classified	64,923.00
4232	Retirement Contribution – Certificated	344,251.76
4233	Retirement Contribution – Classified	84,486.02
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	6,030.04
4263	Unemployment Compensation – Classified	2,642.14

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation – Certificated	12,820.36
4273	Worker's Compensation – Classified	14,872.13
4282	Health Benefits – Certificated	330,289.97
4283	Health Benefits – Classified	244,552.59
4292	Other Employee Benefits – Certificated	10,407.11
4293	Other Employee Benefits – Classified	1,073.57

	Supplies, Non-Capital	Amount
5610	General Supplies	171,496.80
5626	Motor Vehicle Fuel	4,691.81
5630	Food	106,885.23
5640	Books and Periodicals	20,065.29
5650	Supplies – Technology Related	24,202.11

	Purchased Services	Amount
7310	Office and Administrative Services	972.00
7311	Election Fees	11,932.88
7320	Professional Educational Services	0.00
7321	Contracted Teachers	18,682.60
7322	Contracted Educational Staff Associates	20,086.50
7330	Employee Training and Development Services	14,842.19
7340	Other Professional Purchased Services	308,494.49
7341	Legal Services for District support	15,459.79
7342	Audit Services	17,339.93
7343	Other Legal Services	560.00
7350	Technical Services	4,068.00
7351	Data Processing and Coding Services	406.44
7352	Other Technical Services	2,575.12
7410	Utility Services	28,869.36

	Purchased Services	Amount
7420	Cleaning Services	0.00
7431	Non-Technology-Related Repair and Maintenance	58,956.45
7432	Technology-Related Repair and Maintenance	25,131.01
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	9,497.40
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	132,745.22
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	2,687.65
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	73,993.34
7530	Communications	16,918.68
7540	Advertising	184.00
7550	Printing and Binding	224.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	45,764.05
7569	Tuition – Other	1,104.00
7570	Food Service Management (FSMC)	0.00
7580	Travel – Registration and Entrance	6,925.33
7591	Services Purchased from another School District or ESD Within the State	153,901.72
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	41,058.75
7622	Electricity	82,638.19
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	180.00
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	17,504.54

	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	19,952.46
9735	Technology-Related Software	2,380.64
9739	Other Equipment	20,859.14
9950	Special Items – Capital Outlay	0.00
9960	Extraordinary Items – Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE **6,176,731.18**

Instructional Location	Amount
Lind Ritzville Middle School	315,168.34
Ritzville Grade School	1,919,088.03
Ritzville High School	1,755,830.88
TOTAL INSTRUCTIONAL LOCATIONS	3,990,087.25
TOTAL NON-INSTRUCTIONAL LOCATIONS	2,186,643.93
TOTAL DISTRICT EXPENDITURES	**6,176,731.18**

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	956.23	0.00		0.00	0.00	0.00	956.23	0.00	0.00	0.00
23 Princ Off	437,987.58	0.00		225,879.18	79,714.42	116,038.09	7,905.21	7,254.08	1,196.60	0.00
24 Guid/Coun	93,524.71	0.00		66,562.44	0.00	26,622.58	145.69	194.00	0.00	0.00
25 Pupil M/S	20,964.61	0.00		0.00	13,179.51	7,785.10	0.00	0.00	0.00	0.00
26 Health	52,782.50	0.00		0.00	35,580.16	14,364.39	1,180.76	1,657.19	0.00	0.00
27 Teaching	1,996,418.25	0.00		1,257,085.73	45,911.92	485,273.96	30,253.10	174,297.22	3,596.32	0.00
28 Extracur	257,633.81	0.00		126,085.81	66,096.26	48,236.97	0.00	17,214.77	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	496.25	0.00		0.00	0.00	0.00	163.92	332.33	0.00	0.00
32 Inst Tech	13,309.42	0.00			0.00	0.00	13,309.42	0.00	0.00	0.00
33 Curriculum	793.79	0.00		0.00	0.00	0.00	793.79	0.00	0.00	0.00
34 Pro Learn	40,666.40	0.00		29,909.63		10,756.77	0.00	0.00	0.00	0.00
01 Total	**2,915,533.55**	**0.00**		**1,705,522.79**	**240,482.27**	**709,077.86**	**54,708.12**	**200,949.59**	**4,792.92**	**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	4.50	0.00		0.00	0.00	0.00	4.50	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	214,298.29							214,298.29		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
02 Total	**214,302.79**	**0.00**		**0.00**	**0.00**	**0.00**	**4.50**	**214,298.29**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	10,105.75	0.00		0.00	0.00	0.00	0.00	10,105.75	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	139,139.43	0.00		92,618.71	7,876.80	38,643.92	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
13 Total	**149,245.18**	**0.00**	**0.00**	**92,618.71**	**7,876.80**	**38,643.92**	**0.00**	**10,105.75**	**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	10,043.25	0.00		0.00	0.00	0.00	0.00	10,043.25	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	80,112.91	0.00		59,926.29	0.00	20,186.62	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
14 Total	**90,156.16**	**0.00**		**59,926.29**	**0.00**	**20,186.62**	**0.00**	**10,043.25**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	11,314.52	0.00		0.00	9,400.03	1,914.49	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 Total	**11,314.52**	**0.00**	**0.00**	**0.00**	**9,400.03**	**1,914.49**	**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	46,200.00	0.00		0.00	0.00	0.00	0.00	46,200.00	0.00	0.00
27 Teaching	294,256.36	0.00		92,945.49	102,558.43	98,506.38	246.06	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
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
21 Total	**340,456.36**	**0.00**		**92,945.49**	**102,558.43**	**98,506.38**	**246.06**	**46,200.00**	**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	73,543.52	0.00		0.00	0.00	0.00	0.00	73,543.52	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	**73,543.52**	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	**73,543.52**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	347,625.52	0.00		232,050.73	0.00	79,014.09	19,415.14	1,647.89	11,055.39	4,442.28
28 Extracur	14,106.72	0.00		10,466.00	0.00	3,640.72	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
31 Total	**361,732.24**	**0.00**		**242,516.73**	**0.00**	**82,654.81**	**19,415.14**	**1,647.89**	**11,055.39**	**4,442.28**

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	78,049.65	0.00		58,050.82	0.00	19,998.83	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
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
34 Total	**78,049.65**	**0.00**		**58,050.82**	**0.00**	**19,998.83**	**0.00**	**0.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	8,445.20	0.00		0.00	0.00	0.00	8,445.20	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	390.87	0.00		0.00	0.00	0.00	390.87	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	**8,836.07**	**0.00**		**0.00**	**0.00**	**0.00**	**8,836.07**	**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	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	70,080.59	0.00		13,780.43	26,678.71	24,317.54	3,644.73	1,659.18	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	**70,080.59**	**0.00**		**13,780.43**	**26,678.71**	**24,317.54**	**3,644.73**	**1,659.18**	**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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	46,479.63	0.00		5,010.00	1,890.00	1,423.36	270.33	37,885.94	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	**46,479.63**	**0.00**	**0.00**	**5,010.00**	**1,890.00**	**1,423.36**	**270.33**	**37,885.94**	**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		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	119,263.71	0.00		74,789.82	6,722.52	37,418.18	333.19	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
55 Total	**119,263.71**	**0.00**		**74,789.82**	**6,722.52**	**37,418.18**	**333.19**	**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	43,465.20	0.00		15,290.00	0.00	3,337.41	24,837.79	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	677.09	0.00		0.00	0.00	0.00	0.00	0.00	677.09	0.00
32 Inst Tech	22,333.10	0.00			0.00	0.00	0.00	0.00	0.00	22,333.10
33 Curriculum	9,189.71	0.00		0.00	0.00	0.00	9,189.71	0.00	0.00	0.00
58 Total	**75,665.10**	**0.00**		**15,290.00**	**0.00**	**3,337.41**	**34,027.50**	**0.00**	**677.09**	**22,333.10**

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	54,558.69	0.00		0.00	36,301.60	18,257.09	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
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	**54,558.69**	**0.00**		**0.00**	**36,301.60**	**18,257.09**	**0.00**	**0.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	51,012.86	0.00			0.00	0.00	845.30	50,167.56	0.00	0.00
12 Supt Off	205,046.54	0.00		149,527.22	0.00	44,879.69	5,272.71	5,112.22	254.70	0.00
13 Busns Off	185,888.92	0.00		0.00	129,041.67	45,351.94	1,140.00	9,630.87	724.44	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
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	89,518.95	0.00		0.00	63,907.70	25,611.25	0.00	0.00	0.00	0.00
62 Grnd Mnt	92,856.80	0.00			50,896.59	23,114.83	17,456.90	1,388.48	0.00	0.00
63 Oper Bldg	310,414.95	0.00			145,335.09	71,115.84	59,348.98	18,198.18	0.00	16,416.86
64 Maintnce	1,651.85	0.00	0.00		0.00	0.00	1,332.56	319.29	0.00	0.00
65 Utilities	178,941.86	0.00	0.00		0.00	0.00	0.00	178,941.86	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	73,993.34	0.00					0.00	73,993.34		0.00
72 Info Sys	11,792.04	0.00	0.00	0.00	0.00	0.00	0.00	11,792.04	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	36,449.98	0.00	0.00	0.00	0.00	0.00	0.00	36,449.98	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		0.00
97 Total	**1,237,568.09**	**0.00**	**0.00**	**149,527.22**	**389,181.05**	**210,073.55**	**85,396.45**	**385,993.82**	**979.14**	**16,416.86**

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	106,885.23	0.00					106,885.23	0.00		
44 Operation	109,022.85	0.00			58,109.06	37,505.26	13,110.53	298.00	0.00	0.00
49 Transfers	0.00		0.00							
98 Total	**215,908.08**	**0.00**	**0.00**	**0.00**	**58,109.06**	**37,505.26**	**119,995.76**	**298.00**	**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	114,037.25	0.00			0.00	0.00	463.39	113,573.86	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		
59 Transfers	0.00		0.00							
99 Total	**114,037.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**463.39**	**113,573.86**	**0.00**	**0.00**

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	0.00
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	80,995.85
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	38,267.86
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	119,263.71

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.	0.00	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.2506	
a) Total All Programs (SYSTEM CALCULATED)		6,176,731.18
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		1,237,568.09
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		4,939,163.09

DISTORTING ITEMS

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

219,162.86

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

11,932.88

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

17,339.93

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.

6,791.74

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.

0.00

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.

35,645.94

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 101 Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2023-2024 RUN TIME: 5:23:00 PM

COUNTY: 01 Adams

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	**4,939,163.09**	**26,775.38**		**326,048.09**			**4,586,339.62**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	51,012.86	0.00		11,932.88	14,948.31	24,131.67	
12 Superintendent's Office	205,046.54	0.00		0.00	205,046.54	0.00	
13 Business Office	185,888.92	0.00		0.00		185,888.92	
14 Human Resources	0.00	0.00		0.00		0.00	
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	89,518.95	0.00		0.00	89,518.95	0.00	
62 Grounds Maintenance	92,856.80	0.00		0.00	92,856.80	0.00	
63 Operation of Buildings	310,414.95	16,416.86		0.00	293,998.09	0.00	
64 Maintenance	1,651.85	0.00		0.00	1,651.85	0.00	
65 Utilities	178,941.86	0.00		0.00	178,941.86	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	73,993.34	0.00		0.00	73,993.34	0.00	
72 Information Systems	11,792.04	0.00		0.00	-23,853.90	35,645.94	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	36,449.98	0.00		0.00		36,449.98	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	**1,237,568.09**	**16,416.86**	**0.00**	**11,932.88**	**927,101.84**	**282,116.51**	

COUNTY: 01 Adams

Fiscal Year 2021-2022

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	6,176,731.18	43,192.24	0.00	337,980.97		282,116.51	4,586,339.62
Unallowable Costs					-927,101.84		927,101.84
TOTALS	**6,176,731.18**	**43,192.24**	**0.00**	**337,980.97**		**282,116.51**	**5,513,441.46**

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	220,627.32
2. FY 19-20 DIRECT EXPENDITURES	4,926,224.07
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	28,203.74
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	248,831.06
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0505

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	282,116.51
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	28,203.74
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	310,320.25
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	5,513,441.46
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.0505
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	278,428.79
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	31,891.45
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	314,007.96
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0570

E.S.D. 101 Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2023-2024 RUN TIME: 5:23:00 PM

COUNTY: 01 Adams

Fiscal Year 2021-2022

	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	**4,939,163.09**	**26,775.38**		**326,048.09**			**4,586,339.62**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	51,012.86	0.00		11,932.88	14,948.31	24,131.67	
12 Superintendents Office	205,046.54	0.00		0.00		205,046.54	
13 Business Office	185,888.92	0.00		0.00		185,888.92	
14 Human Resources	0.00	0.00		0.00		0.00	
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	89,518.95	0.00		0.00		89,518.95	
62 Grounds Maintenance	92,856.80	0.00		0.00		92,856.80	
63 Operation of Buildings	310,414.95	16,416.86		0.00		293,998.09	
64 Maintenance	1,651.85	0.00		0.00		1,651.85	
65 Utilities	178,941.86	0.00		0.00		178,941.86	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	73,993.34	0.00		0.00		73,993.34	
72 Information Systems	11,792.04	0.00		0.00		11,792.04	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	36,449.98	0.00		0.00		36,449.98	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	**1,237,568.09**	**16,416.86**	**0.00**	**11,932.88**	**14,948.31**	**1,194,270.04**	

COUNTY: 01 Adams

Fiscal Year 2021-2022

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	6,176,731.18	43,192.24	0.00	337,980.97		1,194,270.04	4,586,339.62
Unallowable Costs					-14,948.31		14,948.31
Totals	6,176,731.18	43,192.24	0.00	337,980.97		1,194,270.04	4,601,287.93

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	1,008,589.17
2. FY 19-20 DIRECT EXPENDITURES	4,138,262.22
3. FY 19-20 OVER (UNDER) RECOVERY	-132,980.26
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	875,608.90
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.2116

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	1,194,270.04
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)	-132,980.26
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	1,061,289.77
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	4,601,287.93
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2116
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	973,632.52
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	87,657.24
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	1,281,927.28
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.2786

		Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS					
01	Basic Education	2,915,533.55	2,186,860.54	0.00	728,673.01
02	Alternative Learning Experience (ALE)	214,302.79	214,302.79	0.00	0.00
03	Dropout Reengagement	0.00	0.00	0.00	0.00
31	Vocational-Basic, State	361,732.24	200,888.08	0.00	160,844.16
34	Middle School Career and Tech. Ed., State	78,049.65	78,049.65	0.00	0.00
45	Skill Center-Basic, State	0.00	0.00	0.00	0.00
97	Districtwide Support	1,237,568.09	728,953.51	0.00	508,614.58
TOTAL BASIC EDUCATIONAL PROGRAMS		**4,807,186.32**	**3,409,054.57**	**0.00**	**1,398,131.75**
OTHER INSTRUCTIONAL PROGRAMS					
11	Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12	Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13	Federal Stimulus-ESSER III	149,245.18	0.00	149,245.18	0.00
14	Federal Stimulus-ESSER III (Learning Loss)	90,156.16	0.00	77,095.47	13,060.69
18	Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19	Federal Stimulus-Reserved	11,314.52	0.00	11,314.52	0.00
21	Special Education-Supplemental, State	340,456.36	279,262.41	0.00	61,193.95
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	73,543.52	0.00	73,096.00	447.52
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	8,836.07	0.00	4,765.00	4,071.07
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	70,080.59	0.00	68,231.16	1,849.43
52	Other Title Grants Under ESEA, Federal	46,479.63	0.00	0.00	46,479.63
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	119,263.71	119,263.71	0.00	0.00
56	State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57	State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58	Special and Pilot Programs, State	75,665.10	58,109.74	0.00	17,555.36
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	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	54,558.69	13,639.67	0.00	40,919.02
TOTAL OTHER INSTRUCTIONAL PROGRAMS		**1,039,599.53**	**470,275.53**	**383,747.33**	**185,576.67**
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	215,908.08	2,605.64	138,569.26	74,733.18
99	Pupil Transportation	114,037.25	0.00	0.00	114,037.25
TOTAL OTHER PROGRAMS		**329,945.33**	**2,605.64**	**138,569.26**	**188,770.43**
TOTALS		**6,176,731.18**	**3,881,935.74**	**522,316.59**	**1,772,478.85**

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
Preliminary FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	361,955.72	340,456.36
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.	361,955.72	340,456.36
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	-21,499.36
Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	28.44	28.56
7. Expenditures per pupil (line 4/line 6).	12,726.99	11,920.74
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	-806.25
Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	61,193.95
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	61,193.95
11. Expenditures per pupil (line 9/line 6).	0.00	2,142.65
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	2,142.65

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 2021 - 22	FY 2020 - 21
Total Expenditures	+	(plus)	6,176,731.18	5,148,972.66
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)	215,908.08	172,271.04
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)	43,192.24	0.00
Federal, General Purpose Revenue	-	(minus)	0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	494,452.62	567,495.79
Food Service Deficit	+	(plus)	71,253.07	21,353.25
Food Services Revenue, Federal	+	(plus)	110,239.16	147,790.54
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, USDA Commodities	+	(plus)	1,929.76	1,005.07
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 2021 - 22	FY 2020 - 21
Total Program 98	+	215,908.08	172,271.04
Revenue 2298 (Local)	-	1,550.35	203.23
Revenue 2998 (Local)	-	0.00	0.00
Revenue 4198 (State)	-	30,935.74	1,918.95
Revenue 4398 (State)	-	0.00	0.00
Revenue 6198 (Fed)	-	110,239.16	147,790.54
Revenue 6298 (Fed)	-	0.00	0.00
Revenue 6398 (Fed)	-	0.00	0.00
Revenue 6998 (Fed)	-	1,929.76	1,005.07
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		71,253.07	21,353.25

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

Description	Operation		FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child Care	+	(plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+	(plus)	0.00	0.00
Capital Outlay, Food Services	+	(plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	=	(equals)	5,606,600.23	4,579,354.69
FY 2021 - 22/FY 2020 - 21				1.22

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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	361,732.24	337,269.36
Program 34, Middle School Career and Technical Education-State	+ (plus)	78,049.65	106,020.43
Program 38, Vocational--Federal	+ (plus)	8,836.07	13,750.68
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)	4,765.00	13,750.68
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	443,852.96	443,289.79
	FY 21-22 / 20-21		1.00

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.	879,247.59	879,249.59
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	1.528	**Warning** F-196 GF total expenditures are greater than authorized GF budgeted appropriations. ***Attach letter of explanation***.	6,176,731.18	5,857,132.00
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	302,637.28	302,356.78
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.	2,142.64	
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.	61,193.95	
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*	5,606,600.23	0.00
Informational	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?	0.00	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

Debt Service Fund: Cleared all edits

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

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