

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Lopez School District of San Juan County for the fiscal year ended August 31, 2020, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 176 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, 2019-August 31, 2020

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	5,085,222.86	55,342.85	884,959.68	752,920.13	34,694.57	0.00	6,813,140.09
Total Expenditures	5,347,028.96	27,233.99	870,050.00	679,280.75	129,505.18	0.00	7,053,098.88
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	-261,806.10	28,108.86	14,909.68	73,639.38	-94,810.61	0.00	-239,958.79
Beginning Total Fund Balance	761,271.29	46,993.96	463,380.72	-46,699.49	248,844.44	0.00	1,473,790.92
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	499,465.19	75,102.82	478,290.40	26,939.89	154,033.83	0.00	1,233,832.13

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	138,146.27	14,235.92	3,485.65	8,370.13	551.83	0.00	164,789.80
Minus Warrants Outstanding	-102,850.05	-590.49	0.00	-286.97	0.00	0.00	-103,727.51
Taxes Receivable	236,366.64		348,180.81	62,335.36	0.00		646,882.81
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	44,369.49	0.00	0.00	58,378.49	0.00	0.00	102,747.98
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	0.00	0.00		0.00			0.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	529,755.32	61,308.35	474,804.75	19,000.00	153,482.00	0.00	1,238,350.42
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	845,787.67	74,953.78	826,471.21	147,797.01	154,033.83	0.00	2,049,043.50
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	845,787.67	74,953.78	826,471.21	147,797.01	154,033.83	0.00	2,049,043.50
LIABILITIES							
Accounts Payable	74,143.38	-149.04	0.00	58,521.76	0.00	0.00	132,516.10
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	2,065.54	0.00		0.00			2,065.54
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	972.51	0.00		0.00			972.51
Due To Other Governmental Units	3,759.41	0.00		0.00	0.00	0.00	3,759.41
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	80,940.84	-149.04	0.00	58,521.76	0.00	0.00	139,313.56
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	29,015.00	0.00	0.00	0.00	0.00	0.00	29,015.00
Unavailable Revenue - Taxes Receivable	236,366.64		348,180.81	62,335.36	0.00		646,882.81
TOTAL DEFERRED INFLOWS OF RESOURCES	265,381.64	0.00	348,180.81	62,335.36	0.00	0.00	675,897.81
FUND BALANCE:							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	16,023.00	75,102.82	478,290.40	0.00	154,033.83	0.00	723,450.05
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	950.00	0.00	0.00	26,939.89	0.00	0.00	27,889.89

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	482,492.19	0.00	0.00	0.00	0.00	0.00	482,492.19
TOTAL FUND BALANCE	499,465.19	75,102.82	478,290.40	26,939.89	154,033.83	0.00	1,233,832.13
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	845,787.67	74,953.78	826,471.21	147,797.01	154,033.83	0.00	2,049,043.50

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							0.00
Local	696,526.86	55,342.85	884,959.68	156,749.33	2,660.30		1,796,239.02
State	4,145,792.34		0.00	596,170.80	32,034.27		4,773,997.41
Federal	216,959.88		0.00	0.00	0.00		216,959.88
Other	25,943.78			0.00	0.00	0.00	25,943.78
TOTAL REVENUES	5,085,222.86	55,342.85	884,959.68	752,920.13	34,694.57	0.00	6,813,140.09
EXPENDITURES:							0.00
CURRENT:							0.00
Regular Instruction	2,948,138.85						2,948,138.85
Special Education	844,592.54						844,592.54
Vocational Education	7,249.04						7,249.04
Skill Center	0.00						0.00
Compensatory Programs	195,963.80						195,963.80
Other Instructional Programs	40,008.32						40,008.32
Community Services	3,916.52						3,916.52
Support Services	1,307,159.89						1,307,159.89
Student Activities/Other		27,233.99				0.00	27,233.99
CAPITAL OUTLAY:							0.00
Sites				0.00			0.00
Building				593,404.12			593,404.12
Equipment				0.00			0.00
Instructional Technology				85,876.63			85,876.63
Energy				0.00			0.00
Transportation Equipment					129,505.18		129,505.18
Sales and Lease				0.00			0.00
Other	0.00						0.00
DEBT SERVICE:							0.00
Principal	0.00		555,000.00	0.00	0.00		555,000.00
Interest and Other Charges	0.00		315,050.00	0.00	0.00		315,050.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	5,347,028.96	27,233.99	870,050.00	679,280.75	129,505.18	0.00	7,053,098.88
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	-261,806.10	28,108.86	14,909.68	73,639.38	-94,810.61	0.00	-239,958.79
OTHER FINANCING SOURCES (USES):							0.00
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		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	-261,806.10	28,108.86	14,909.68	73,639.38	-94,810.61	0.00	-239,958.79
BEGINNING TOTAL FUND BALANCE	761,271.29	46,993.96	463,380.72	-46,699.49	248,844.44	0.00	1,473,790.92
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	499,465.19	75,102.82	478,290.40	26,939.89	154,033.83	0.00	1,233,832.13

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	29,251.58	667,275.28	696,526.86
State	4,145,792.34	0.00	4,145,792.34
Federal	213,043.36	3,916.52	216,959.88
Other	25,943.78	0.00	25,943.78
TOTAL REVENUES	4,414,031.06	671,191.80	5,085,222.86
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	2,661,913.22	286,225.63	2,948,138.85
Special Education	844,592.54	0.00	844,592.54
Vocational Education	7,249.04	0.00	7,249.04
Skills Center	0.00	0.00	0.00
Compensatory Programs	195,963.80	0.00	195,963.80
Other Instructional Programs	39,799.00	209.32	40,008.32
Community Services	3,916.52	0.00	3,916.52
Support Services	985,127.02	322,032.87	1,307,159.89
CAPITAL OUTLAY:			
Other	0.00	0.00	0.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	4,738,561.14	608,467.82	5,347,028.96
REVENUES OVER (UNDER) EXPENDITURES:	-324,530.08	62,723.98	-261,806.10
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
TOTAL OTHER FINANCING SOURCES (USES):	0.00	0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-324,530.08	62,723.98	-261,806.10
BEGINNING TOTAL FUND BALANCE	761,271.29	0.00	761,271.29
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	436,741.21	62,723.98	499,465.19

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,171,588.00	696,526.86	-475,061.14
State	3,962,677.00	4,145,792.34	183,115.34
Federal	235,655.00	216,959.88	-18,695.12
Other	37,888.00	25,943.78	-11,944.22
TOTAL REVENUES	5,407,808.00	5,085,222.86	-322,585.14
EXPENDITURES			
CURRENT:			
Regular Instruction	3,016,592.00	2,948,138.85	68,453.15
Special Education	690,471.00	844,592.54	-154,121.54
Vocational Education	13,675.00	7,249.04	6,425.96
Skill Center	0.00	0.00	0.00
Compensatory Programs	199,116.00	195,963.80	3,152.20
Other Instructional Programs	384,689.00	40,008.32	344,680.68
Community Services	0.00	3,916.52	-3,916.52
Support Services	1,399,639.00	1,307,159.89	92,479.11
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	0.00	0.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	5,704,182.00	5,347,028.96	357,153.04
REVENUES OVER (UNDER) EXPENDITURES	-296,374.00	-261,806.10	34,567.90

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	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	-296,374.00	-261,806.10	34,567.90
BEGINNING TOTAL FUND BALANCE	710,000.00	761,271.29	51,271.29
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	413,626.00	499,465.19	85,839.19

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	102,600.00	55,342.85	-47,257.15
State			
Federal			
Other			
TOTAL REVENUES	102,600.00	55,342.85	-47,257.15
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	117,366.00	27,233.99	90,132.01
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	117,366.00	27,233.99	90,132.01
REVENUES OVER (UNDER) EXPENDITURES	-14,766.00	28,108.86	42,874.86

	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)	-14,766.00	28,108.86	42,874.86
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	45,000.00	46,993.96	1,993.96
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	30,234.00	75,102.82	44,868.82

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	850,300.00	884,959.68	34,659.68
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	850,300.00	884,959.68	34,659.68
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	555,000.00	555,000.00	0.00
Interest and Other Charges	316,450.00	315,050.00	1,400.00
TOTAL EXPENDITURES	871,450.00	870,050.00	1,400.00
REVENUES OVER (UNDER) EXPENDITURES	-21,150.00	14,909.68	36,059.68

	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	-21,150.00	14,909.68	36,059.68
BEGINNING TOTAL FUND BALANCE	450,000.00	463,380.72	13,380.72
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	428,850.00	478,290.40	49,440.40

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	149,500.00	156,749.33	7,249.33
State	1,850,000.00	596,170.80	-1,253,829.20
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	1,999,500.00	752,920.13	-1,246,579.87
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	0.00	0.00
Building	1,850,000.00	593,404.12	1,256,595.88
Equipment	0.00	0.00	0.00
Instructional Technology	150,000.00	85,876.63	64,123.37
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	2,000,000.00	679,280.75	1,320,719.25
REVENUES OVER (UNDER) EXPENDITURES	-500.00	73,639.38	74,139.38
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	-500.00	73,639.38	74,139.38
BEGINNING TOTAL FUND BALANCE	50,000.00	-46,699.49	-96,699.49
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	49,500.00	26,939.89	-22,560.11

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,000.00	2,660.30	1,660.30
State	24,419.00	32,034.27	7,615.27
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	25,419.00	34,694.57	9,275.57
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	142,000.00	129,505.18	12,494.82
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	142,000.00	129,505.18	12,494.82

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-116,581.00	-94,810.61	21,770.39
OTHER FINANCING SOURCES (USES)	-94,810.61	-94,810.61	-94,810.61
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	-116,581.00	-94,810.61	21,770.39
BEGINNING TOTAL FUND BALANCE	117,632.00	248,844.44	131,212.44
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,051.00	154,033.83	152,982.83

August 31, 2020

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	2,147.92	0.00
Minus Warrants Outstanding	-1,500.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	81,300.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	81,947.92	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	81,947.92	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	81,947.92	0.00

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	966.71	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	966.71	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	966.71	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	3,000.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	3,000.00	0.00
Net Increase (Decrease)	-2,033.29	0.00
Net Position--Prior Year August Beginning	83,981.21	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	83,981.21	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	81,947.92	0.00

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
Voted Debt					
Voted Bonds	8,285,000.00	0.00	555,000.00	7,730,000.00	570,000.00
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
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	161,441.33	73,629.07	0.00	235,070.40	156,925.46
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	638,161.00	97,107.00	0.00	735,268.00	
Net Pension Liabilities TRS 2/3	139,981.00	283,572.00	0.00	423,553.00	
Net Pension Liabilities SERS 2/3	90,963.00	111,213.00	0.00	202,176.00	
Net Pension Liabilities PERS 1	273,599.00	0.00	33,553.00	240,046.00	
Total Long-Term Liabilities	9,589,145.33	565,521.07	588,553.00	9,566,113.40	726,925.46

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	602,803.27	884,928.97	155,014.60	-24.74
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	41.82	30.71	5.52	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	602,845.09	884,959.68	155,020.12	-24.74
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	40.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	155.00			
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	0.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	29,251.58			
2300 Investment Earnings	9,321.42	0.00	280.04	2,685.04
2400 Interfund Loan Interest Earnings	1,913.52		0.00	
2500 Gifts and Donations	33,638.77		0.00	0.00
2600 Fines and Damages	0.00		1,449.17	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2700 Rentals and Leases	1,940.00	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	17,421.48	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	93,681.77	0.00	1,729.21	2,685.04
STATE, GENERAL PURPOSE				
3100 Apportionment	3,431,498.26			
3121 Special Education - General Apportionment	33,694.65			
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	3,465,192.91	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	373,780.11			
4122 Special Education - Infants and Toddlers - State	13,946.91			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			596,170.80	
4139 Career Launch	0.00			
4155 Learning Assistance	62,381.21			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	16,411.92			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	38,442.46			
4174 Highly Capable	7,270.80			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4188 Child Care	0.00			
4198 School Food Service	1,633.12			
4199 Transportation - Operations	166,732.90			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				32,034.27
4000 TOTAL STATE, SPECIAL PURPOSE	680,599.43		596,170.80	32,034.27
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	
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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	60,966.05			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	85,726.55			
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			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	6,758.89			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	3,916.52			
6198 School Food Services	46,178.25			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	10,789.36		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance-ESSER	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	2,624.26			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance-ESSER	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	0.00			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	216,959.88		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	24,143.78		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	1,800.00		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	25,943.78		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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	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	5,085,222.86	884,959.68	752,920.13	34,694.57

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	2,845,637.44	11 Bd of Dir	61,941.31	0 Debit Transfer	30,444.16
02 ALE	102,501.41	12 Supt Off	92,193.97	1 Credit Transfer	-30,444.16
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	164,115.66	2 Cert. Salaries	2,151,097.00
21 Sp Ed, Sup, St	777,754.42	14 HR	57,673.27	3 Class. Salaries	1,035,319.13
22 Sp Ed, Infants and Toddlers, State	10,581.77	15 Pblc Rltn	0.00	4 Employee Benefits	1,274,095.06
24 Sp Ed, Sup, Fed	56,256.35	21 Supv Inst	65,502.74	5 Supplies / Materials	181,132.96
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	29,821.60	7 Purchased Services	683,573.60
26 Sp Ed, Inst, St	0.00	23 Princ Off	364,069.00	8 Travel	21,811.21
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	144,383.91	9 Capital Outlay	0.00
31 Voc, Basic, St	7,249.04	25 Pupil M/S	0.00	TOTAL ALL OBJECTS	5,347,028.96
34 MidSchCar/Tec	0.00	26 Health	197,833.35		
38 Voc, Fed	0.00	27 Teaching	3,060,307.36		
39 Voc, Other	0.00	28 Extracur	115,850.15		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	0.00		
46 Skill Cntr, Fed	0.00	31 InstProDev	19,894.59		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	11,741.13		
51 ESEA Disadvantaged, Fed	77,967.14	33 Curriculum	3,006.65		
52 Other Title, ESEA, Fed	9,413.31	34 Pro Learn	23,542.07		
53 ESEA Migrant, Federal	0.00	41 Supervisn	0.00		
54 Read First, Fed	0.00	42 Food	48,982.89		
55 LAP	56,026.49	44 Operation	130,763.25		
56 St In, Ctr/Hm, D	0.00	49 Transfers	-3,916.52		
57 St In, N/D, Fed	0.00	51 Supervisn	0.00		
58 Sp/Plt Pgm, St	20,004.85	52 Operation	185,691.87		
59 Inst. JAJ	0.00	53 Maintnce	2,381.70		
61 Head Start, Fed	0.00	56 Insurance	6,437.00		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-26,527.64		
64 LEP, Fed	0.00	61 Supv Bldg	0.00		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
65 Tran Biling, St	32,552.01	62 Grnd Mnt	76,953.37		
67 Ind Ed, Fd, JOM	0.00	63 Oper Bldg	136,615.41		
68 Ind Ed, Fd, ED	0.00	64 Maintnce	105,010.35		
69 Comp, Othr	0.00	65 Utilities	165,163.95		
71 Traffic Safety	0.00	67 Bldg Secu	0.00		
73 Summer School	0.00	68 Insurance	35,580.00		
74 Highly Capable	5,248.86	72 Info Sys	71,422.60		
75 Prof Dev, State	0.00	73 Printing	0.00		
76 Target Asst, Fed	0.00	74 Warehouse	0.00		
78 Yth Trg Pm, Fed	0.00	75 Mtr Pool	593.97		
79 Inst Pgm, Othr	34,759.46	83 Interest	0.00		
81 Public Radio/TV	0.00	84 Principal	0.00		
86 Comm Schools	0.00	85 Debt Expn	0.00		
88 Child Care	0.00	91 Publ Actv	0.00		
89 Othr Comm Srv	3,916.52	TOTAL ALL ACTIVITIES	5,347,028.96		
97 Distwide Suppt	967,263.86				
98 Schl Food Serv	171,913.10				
99 Pupil Transp	167,982.93				
TOTAL ALL PROGRAMS	5,347,028.96				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	2,029,296.58
2120	Salaries of Temporary EEs & Subs	36,344.07
2130	Non contracted Salaries	7,326.34
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	43,176.89
2160	Other Salaries	23,943.12
2170	Other Salaries NBCT	11,010.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	860,805.97
3120	Salaries of Temporary EEs & Subs	46,566.00
3130	Extra Time	25,010.70
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	64,179.82
3160	Other Salaries	38,756.64

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	160,543.45
4223	Federally Mandated Insurance-Classified	75,340.46
4232	Retirement Contribution - Certificated	303,191.13
4233	Retirement Contribution - Classified	118,253.59
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	3,292.63
4263	Unemployment Compensation - Classified	1,619.50

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	5,951.89
4273	Worker's Compensation - Classified	12,595.25
4282	Health Benefits - Certificated	271,439.96
4283	Health Benefits - Classified	322,094.33
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	-227.13

Supplies, Non-Capital		Amount
5610	General Supplies	109,280.30
5626	Motor Vehicle Fuel	10,529.91
5630	Food	48,982.89
5640	Books and Periodicals	6,286.30
5650	Supplies - Technology Related	6,053.56

Purchased Services		Amount
7310	Office and Administrative Services	3,134.70
7311	Election Fees	2,980.28
7320	Professional Educational Services	0.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	101,055.12
7330	Employee Training and Development Services	6,455.37
7340	Other Professional Purchased Services	104,340.16
7341	Legal Services for District support	31,825.72
7342	Audit Services	22,418.25
7343	Other Legal Services	0.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	19,745.19
7410	Utility Services	31,286.64

	Purchased Services	Amount
7420	Cleaning Services	14,272.57
7431	Non-Technology-Related Repair and Maintenance	30,277.16
7432	Technology-Related Repair and Maintenance	0.00
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	0.00
7443	Rentals of Computers and Related Equipment	8,762.16
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	7,142.35
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	42,017.00
7530	Communications	36,552.33
7540	Advertising	1,064.07
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	6,141.84
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	6,058.85
7591	Services Purchased from another School District or ESD Within the State	100,360.79
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	0.00
7622	Electricity	102,372.64
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	5,310.41
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	21,811.21

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

TOTAL ALL NCES OBJECT OF EXPENDITURE	5,347,028.96
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<u>Instructional Location</u>	<u>Amount</u>
Decatur Elementary	162,763.05
Lopez Elementary School	1,626,576.96
Lopez Middle High School	1,606,925.62
TOTAL INSTRUCTIONAL LOCATIONS	3,396,265.63
TOTAL NON-INSTRUCTIONAL LOCATIONS	1,950,763.33
TOTAL DISTRICT EXPENDITURES	5,347,028.96

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	29,821.60	0.00		0.00	13,757.12	8,581.33	6,835.63	647.52	0.00	0.00
23 Princ Off	364,069.00	0.00		170,841.07	87,037.11	95,917.07	4,843.25	1,149.00	4,281.50	0.00
24 Guid/Coun	112,711.66	0.00		82,636.87	0.00	28,387.54	864.82	0.00	822.43	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	22,392.38	0.00		0.00	6,401.97	1,384.23	2,040.10	11,989.00	577.08	0.00
27 Teaching	2,155,358.71	4,220.73		1,456,678.42	90,628.74	554,930.75	26,812.85	21,465.76	621.46	0.00
28 Extracur	115,850.15	22,306.91		0.00	62,231.14	11,528.48	5,693.72	11,361.02	2,728.88	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	12,531.92	0.00		0.00	2,001.58	359.09	0.00	3,733.81	6,437.44	0.00
32 Inst Tech	11,741.13	0.00			0.00	0.00	5,078.99	6,300.87	361.27	0.00
33 Curriculum	3,006.65	0.00		0.00	0.00	0.00	3,006.65	0.00	0.00	0.00
34 Pro Learn	18,154.24	0.00		14,726.71		3,427.53	0.00	0.00	0.00	0.00
01 Total	2,845,637.44	26,527.64		1,724,883.07	262,057.66	704,516.02	55,176.01	56,646.98	15,830.06	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	101,309.96	0.00		70,053.34	0.00	25,216.35	6,040.27	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	1,191.45	0.00		969.75		221.70	0.00	0.00	0.00	0.00
02 Total	102,501.41	0.00		71,023.09	0.00	25,438.05	6,040.27	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	55,917.91	0.00		22,348.56	17,143.84	12,594.19	1,598.54	2,232.78	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	129,533.05	0.00		47,378.97	0.00	16,685.44	786.54	64,682.10	0.00	0.00
27 Teaching	588,974.87	0.00		144,574.91	210,086.11	175,259.90	7,800.23	51,122.92	130.80	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		
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	3,328.59	0.00		2,652.44		676.15	0.00	0.00	0.00	0.00
21 Total	777,754.42	0.00		216,954.88	227,229.95	205,215.68	10,185.31	118,037.80	130.80	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	10,581.77	0.00		0.00	0.00	0.00	0.00	10,581.77	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
22 Total	10,581.77	0.00		0.00	0.00	0.00	0.00	10,581.77	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	29,010.01	0.00		21,454.41	0.00	7,555.60	0.00	0.00	0.00	0.00
27 Teaching	27,246.34	0.00		0.00	17,299.66	9,946.68	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	56,256.35	0.00		21,454.41	17,299.66	17,502.28	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	6,444.13	0.00		4,854.32	0.00	1,589.81	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	804.91	0.00		0.00	0.00	0.00	804.91	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
31 Total	7,249.04	0.00		4,854.32	0.00	1,589.81	804.91	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	77,967.14	0.00		3,682.19	40,812.88	27,094.17	0.00	6,377.90	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	77,967.14	0.00		3,682.19	40,812.88	27,094.17	0.00	6,377.90	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	6,316.14	0.00		0.00	669.86	196.28	0.00	5,450.00	0.00	0.00
27 Teaching	3,097.17	0.00		0.00	2,316.39	780.78	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
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	9,413.31	0.00	0.00	0.00	2,986.25	977.06	0.00	5,450.00	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	3,140.70	0.00		2,297.64	0.00	843.06	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	52,425.29	0.00		6,803.56	26,122.93	19,498.80	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	460.50	0.00		344.56		115.94	0.00	0.00	0.00	0.00
55 Total	56,026.49	0.00		9,445.76	26,122.93	20,457.80	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	14,563.85	0.00		11,010.00	0.00	2,553.23	317.51	683.11	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,441.00	0.00		300.00	2,264.00	1,475.00	0.00	700.00	702.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	20,004.85	0.00		11,310.00	2,264.00	4,028.23	317.51	1,383.11	702.00	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	32,144.72	0.00		21,243.44	0.00	9,319.72	1,581.56	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	407.29	0.00		332.37		74.92	0.00	0.00	0.00	0.00
65 Total	32,552.01	0.00		21,575.81	0.00	9,394.64	1,581.56	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
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,201.71	0.00		0.00	2,457.83	597.08	146.80	2,000.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	47.15	0.00		0.00	0.00	0.00	0.00	0.00	47.15	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
74 Total	5,248.86	0.00		0.00	2,457.83	597.08	146.80	2,000.00	47.15	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	31,672.25	0.00		0.00	0.00	0.00	0.00	31,672.25	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	1,212.69	0.00		0.00	0.00	0.00	647.84	0.00	564.85	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	1,874.52	0.00		500.00	0.00	116.02	0.00	995.00	263.50	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	34,759.46	0.00		500.00	0.00	116.02	647.84	32,667.25	828.35	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	3,916.52	3,916.52			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	3,916.52	3,916.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	61,941.31	0.00			0.00	0.00	1,712.69	59,126.27	1,102.35	0.00
12 Supt Off	92,193.97	0.00		55,142.41	8,689.22	24,734.46	88.75	3,539.13	0.00	0.00
13 Busns Off	164,115.66	0.00		0.00	40,363.11	22,982.52	3,871.38	95,434.02	1,464.63	0.00
14 HR	57,673.27	0.00		0.00	30,894.51	17,130.48	611.45	8,590.99	445.84	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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	76,953.37	0.00			41,681.84	20,472.25	14,720.54	0.00	78.74	0.00
63 Oper Bldg	136,615.41	0.00			86,675.96	41,710.27	7,398.44	830.74	0.00	0.00
64 Maintnce	105,010.35	0.00	0.00		41,447.61	20,417.14	11,199.18	31,946.42	0.00	0.00
65 Utilities	165,163.95	0.00	0.00		0.00	0.00	0.00	165,163.95	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	35,580.00	0.00					0.00	35,580.00		0.00
72 Info Sys	71,422.60	0.00	0.00	10,271.06	15,005.21	10,580.83	974.57	34,590.93	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	593.97	0.00	0.00	0.00	0.00	0.00	593.97	0.00	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	967,263.86	0.00	0.00	65,413.47	264,757.46	158,027.95	41,170.97	434,802.45	3,091.56	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	48,982.89	0.00					48,982.89	0.00		
44 Operation	126,846.73	0.00			84,143.31	39,602.59	2,750.83	350.00	0.00	0.00
49 Transfers	-3,916.52		-3,916.52							
98 Total	171,913.10	0.00	-3,916.52	0.00	84,143.31	39,602.59	51,733.72	350.00	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	185,691.87	0.00			105,187.20	59,537.68	10,946.36	8,839.34	1,181.29	0.00
53 Maintnce	2,381.70	0.00			0.00	0.00	2,381.70	0.00	0.00	0.00
56 Insurance	6,437.00							6,437.00		
59 Transfers	-26,527.64		-26,527.64							
99 Total	167,982.93	0.00	-26,527.64	0.00	105,187.20	59,537.68	13,328.06	15,276.34	1,181.29	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 cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	56,026.49
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	56,026.49

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)

0.2208

a) Total All Programs (SYSTEM CALCULATED)

5,347,028.96

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

967,263.86

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)

4,379,765.10

DISTORTING ITEMS

- 1. Flow-through funds for program 01-89, 98, and 99
0.00
- 2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.
1,700.94
- 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.
272.87
- 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.
1,015.73
- 10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
385.35
- 11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
0.00
- 12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.
0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

22,418.25

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

0.00

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

0.00

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

0.00

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

0.00

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

71,422.60

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

COUNTY: 28 San Juan

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	4,379,765.10	0.00		48,982.89			4,330,782.21
PROGRAM 97 ACTIVITIES							
11 Board of Directors	61,941.31	0.00		1,700.94	37,822.12	22,418.25	
12 Superintendent's Office	92,193.97	0.00		0.00	92,193.97	0.00	
13 Business Office	164,115.66	0.00		272.87		163,842.79	
14 Human Resources	57,673.27	0.00		0.00		57,673.27	
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	0.00	0.00		0.00	0.00	0.00	
62 Grounds Maintenance	76,953.37	0.00		0.00	76,953.37	0.00	
63 Operation of Buildings	136,615.41	0.00		1,015.73	135,599.68	0.00	
64 Maintenance	105,010.35	0.00		385.35	104,625.00	0.00	
65 Utilities	165,163.95	0.00		0.00	165,163.95	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	35,580.00	0.00		0.00	35,580.00	0.00	
72 Information Systems	71,422.60	0.00		0.00	0.00	71,422.60	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	593.97	0.00		0.00		593.97	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	967,263.86	0.00	0.00	3,374.89	647,938.09	315,950.88	

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

COUNTY: 28 San Juan

Fiscal Year 2019-2020

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	5,347,028.96	0.00	0.00	52,357.78		4,330,782.21	
Unallowable Costs				-647,938.09		647,938.09	
TOTALS	5,347,028.96	0.00	0.00	52,357.78		4,978,720.30	

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	351,280.74
2. FY 17-18 DIRECT EXPENDITURES	4,134,256.66
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	63,120.84
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	414,401.58
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.1002

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	315,950.88
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	63,120.84
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	379,071.72
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	4,978,720.30
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.1002
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	498,867.77
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-119,796.05
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	196,154.82
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0394

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

COUNTY: 28 San Juan

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	4,379,765.10	0.00		48,982.89			4,330,782.21
PROGRAM 97 ACTIVITIES							
11 Board of Directors	61,941.31	0.00		1,700.94	37,822.12	22,418.25	
12 Superintendents Office	92,193.97	0.00		0.00		92,193.97	
13 Business Office	164,115.66	0.00		272.87		163,842.79	
14 Human Resources	57,673.27	0.00		0.00		57,673.27	
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	0.00	0.00		0.00		0.00	
62 Grounds Maintenance	76,953.37	0.00		0.00		76,953.37	
63 Operation of Buildings	136,615.41	0.00		1,015.73		135,599.68	
64 Maintenance	105,010.35	0.00		385.35		104,625.00	
65 Utilities	165,163.95	0.00		0.00		165,163.95	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	35,580.00	0.00		0.00		35,580.00	
72 Information Systems	71,422.60	0.00		0.00		71,422.60	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	593.97	0.00		0.00		593.97	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	967,263.86	0.00	0.00	3,374.89	37,822.12	926,066.85	

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

COUNTY: 28 San Juan

Fiscal Year 2019-2020

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	5,347,028.96	0.00	0.00	52,357.78	926,066.85	4,330,782.21	
Unallowable Costs				-37,822.12		37,822.12	
Totals	5,347,028.96	0.00	0.00	52,357.78	926,066.85	4,368,604.33	

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	959,557.64
2. FY 17-18 DIRECT EXPENDITURES	3,525,979.76
3. FY 17-18 OVER (UNDER) RECOVERY	68,378.18
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	1,027,935.82
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.2915

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	926,066.85
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	68,378.18
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	994,445.03
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	4,368,604.33
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2915
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,273,448.16
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-279,003.12
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	647,063.72
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.1481

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	2,845,637.44	2,234,062.29	7,324.88	604,250.27
02 Alternative Learning Experience (ALE)	102,501.41	82,001.12	0.00	20,500.29
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	7,249.04	6,029.04	0.00	1,220.00
34 Middle School Career and Tech. Ed., State	0.00	0.00	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	967,263.86	759,382.66	2,489.81	205,391.39
TOTAL BASIC EDUCATIONAL PROGRAMS	3,922,651.75	3,081,475.11	9,814.69	831,361.95
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	777,754.42	775,130.16	2,624.26	0.00
22 Special Education - Infants and Toddlers - State	10,581.77	10,581.77	0.00	0.00
24 Special Education-Supplemental, Federal	56,256.35	0.00	56,256.35	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	77,967.14	0.00	77,967.14	0.00
52 Other Title Grants Under ESEA, Federal	9,413.31	0.00	9,413.31	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
55 Learning Assistance, State	56,026.49	56,026.49	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	20,004.85	16,411.92	0.00	3,592.93
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	32,552.01	32,552.01	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	5,248.86	5,248.86	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	34,759.46	0.00	10,789.36	23,970.10
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,080,564.66	895,951.21	157,050.42	27,563.03
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	3,916.52	0.00	3,916.52	0.00
98 School Food Services	171,913.10	1,633.12	46,178.25	124,101.73
99 Pupil Transportation	167,982.93	166,732.90	0.00	1,250.03
TOTAL OTHER PROGRAMS	343,812.55	168,366.02	50,094.77	125,351.76
TOTALS	5,347,028.96	4,145,792.34	216,959.88	984,276.74

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

	FY 18 - 19 Actual (A)	FY 19 - 20 Actual (B)
Preliminary FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	533,676.49	777,754.42
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	2,727.57	2,624.26
4. Equals aggregate special education expenditures for resident special education students.	530,948.92	775,130.16
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	244,181.24
Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	45.11	46.56
7. Expenditures per pupil (line 4/line 6).	11,770.09	16,647.98
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	4,877.89
Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	150,422.23	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-150,422.23
11. Expenditures per pupil (line 9/line 6).	3,334.57	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-3,334.57

Notes:

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

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

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

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

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

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

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

Description	Operation	FY 2019 - 20	FY 2018 - 19	Food Services Deficit Calculation		
				FY 2019 - 20	FY 2018 - 19	
Total Expenditures	+ (plus)	5,347,028.96	5,019,257.81	Total Program 98	+ 171,913.10	173,729.01
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 29,251.58	43,744.06
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 1,633.12	829.46
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	3,916.52	0.00	Revenue 6198 (Fed)	- 46,178.25	41,535.14
School Food Services	- (minus)	171,913.10	173,729.01	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	0.00	32,323.80	Revenue 8198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	0.00	0.00	TOTAL FOOD SERVICES DEFICIT	94,850.15	87,620.35
Federal, Special Purpose Revenue	- (minus)	216,959.88	209,143.05	Note:		
Food Service Deficit	+ (plus)	94,850.15	87,620.35	If Total Food Service Deficit is		
Food Services Revenue, Federal	+ (plus)	46,178.25	41,535.14	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)	0.00	0.00	a negative amount, zero dollars		
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00	are displayed.		
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			

Description	Operation	FY 2019 - 20	FY 2018 - 19
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	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
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)	5,095,267.86	4,733,217.44

FY 2019 - 20/FY 2018 - 19 1.08

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

Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	7,249.04	12,508.16
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	0.00	563.36
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	563.36
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	7,249.04	12,508.16
	FY 19-20 / 18-19		0.57

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	176.00	180.00
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	4,877.89	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	0.00	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	244,181.24	
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*	5,095,267.86	4,733,217.44
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
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

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.507	On the Balance Sheet General Ledger GL 601 is negative.	-149.04	0.00
Informational	4.507	On the Balance Sheet General Ledger GL 230 is negative.	-26.00	0.00

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.510	Your district has a negative TVF revenue account 1100.	-24.74	

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits