

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Adna School District of Lewis 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 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 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	9,085,647.76	95,837.36	744,080.11	7,018.97	14,205.97	0.00	9,946,790.17
Total Expenditures	8,604,187.62	70,624.93	533,600.00	18,800.19	0.00	0.00	9,227,212.74
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	481,460.14	25,212.43	210,480.11	-11,781.22	14,205.97	0.00	719,577.43
Beginning Total Fund Balance	2,025,782.10	154,029.82	1,330,188.67	490,967.26	53,156.12	0.00	4,054,123.97
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	2,507,242.24	179,242.25	1,540,668.78	479,186.04	67,362.09	0.00	4,773,701.40

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	194,350.37	5,075.00	0.00	0.00	0.00	0.00	199,425.37
Minus Warrants Outstanding	-193,860.99	-75.00	0.00	0.00	0.00	0.00	-193,935.99
Taxes Receivable	5,413.53		4,119.38	44.03	0.00		9,576.94
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	11,033.92	0.00	0.00	0.00	0.00	0.00	11,033.92
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00		0.00			0.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	2,558,546.72	174,242.25	1,540,668.78	479,186.04	67,362.09	0.00	4,820,005.88
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	2,575,483.55	179,242.25	1,544,788.16	479,230.07	67,362.09	0.00	4,846,106.12
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	2,575,483.55	179,242.25	1,544,788.16	479,230.07	67,362.09	0.00	4,846,106.12
LIABILITIES							
Accounts Payable	25,617.48	0.00	0.00	0.00	0.00	0.00	25,617.48
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	37,210.30	0.00		0.00	0.00	0.00	37,210.30
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	62,827.78	0.00	0.00	0.00	0.00	0.00	62,827.78
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	5,413.53		4,119.38	44.03	0.00		9,576.94
TOTAL DEFERRED INFLOWS OF RESOURCES	5,413.53	0.00	4,119.38	44.03	0.00	0.00	9,576.94
FUND BALANCE:							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	66,967.91	179,242.25	584,318.44	0.00	67,362.09	0.00	897,890.69
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	129,857.69	0.00	956,350.34	479,186.04	0.00	0.00	1,565,394.07

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	2,310,416.64	0.00	0.00	0.00	0.00	0.00	2,310,416.64
TOTAL FUND BALANCE	2,507,242.24	179,242.25	1,540,668.78	479,186.04	67,362.09	0.00	4,773,701.40
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	2,575,483.55	179,242.25	1,544,788.16	479,230.07	67,362.09	0.00	4,846,106.12

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							0.00
Local	846,759.66	95,837.36	570,627.12	7,018.97	739.76		1,520,982.87
State	7,619,478.25		173,452.99	0.00	13,466.21		7,806,397.45
Federal	605,422.85		0.00	0.00	0.00		605,422.85
Other	13,987.00			0.00	0.00	0.00	13,987.00
TOTAL REVENUES	9,085,647.76	95,837.36	744,080.11	7,018.97	14,205.97	0.00	9,946,790.17
EXPENDITURES:							0.00
CURRENT:							0.00
Regular Instruction	4,677,114.99						4,677,114.99
Special Education	1,021,661.77						1,021,661.77
Vocational Education	466,872.56						466,872.56
Skill Center	0.00						0.00
Compensatory Programs	314,862.75						314,862.75
Other Instructional Programs	34,860.07						34,860.07
Community Services	104,028.79						104,028.79
Support Services	1,982,802.10						1,982,802.10
Student Activities/Other		70,624.93				0.00	70,624.93
CAPITAL OUTLAY:							0.00
Sites				0.00			0.00
Building				18,800.19			18,800.19
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	1,984.59						1,984.59
DEBT SERVICE:							0.00
Principal	0.00		290,000.00	0.00	0.00		290,000.00
Interest and Other Charges	0.00		243,600.00	0.00	0.00		243,600.00

	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	8,604,187.62	70,624.93	533,600.00	18,800.19	0.00	0.00	9,227,212.74
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	481,460.14	25,212.43	210,480.11	-11,781.22	14,205.97	0.00	719,577.43
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	481,460.14	25,212.43	210,480.11	-11,781.22	14,205.97	0.00	719,577.43
BEGINNING TOTAL FUND BALANCE	2,025,782.10	154,029.82	1,330,188.67	490,967.26	53,156.12	0.00	4,054,123.97
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,507,242.24	179,242.25	1,540,668.78	479,186.04	67,362.09	0.00	4,773,701.40

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	85,250.67	761,508.99	846,759.66
State	7,136,364.50	483,113.75	7,619,478.25
Federal	465,947.09	139,475.76	605,422.85
Other	1,414.00	12,573.00	13,987.00
TOTAL REVENUES	7,688,976.26	1,396,671.50	9,085,647.76
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	4,177,279.31	499,835.68	4,677,114.99
Special Education	1,021,661.77	0.00	1,021,661.77
Vocational Education	466,872.56	0.00	466,872.56
Skills Center	0.00	0.00	0.00
Compensatory Programs	305,507.68	9,355.07	314,862.75
Other Instructional Programs	19,487.78	15,372.29	34,860.07
Community Services	0.00	104,028.79	104,028.79
Support Services	1,488,290.25	494,511.85	1,982,802.10
CAPITAL OUTLAY:			
Other	1,984.59	0.00	1,984.59
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	7,481,083.94	1,123,103.68	8,604,187.62
REVENUES OVER (UNDER) EXPENDITURES:	207,892.32	273,567.82	481,460.14
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	207,892.32	273,567.82	481,460.14
BEGINNING TOTAL FUND BALANCE	1,527,618.94	498,163.16	2,025,782.10
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,735,511.26	771,730.98	2,507,242.24

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	841,715.00	846,759.66	5,044.66
State	7,199,835.00	7,619,478.25	419,643.25
Federal	430,937.00	605,422.85	174,485.85
Other	255,000.00	13,987.00	-241,013.00
TOTAL REVENUES	8,727,487.00	9,085,647.76	358,160.76
EXPENDITURES			
CURRENT:			
Regular Instruction	4,968,447.00	4,677,114.99	291,332.01
Special Education	984,310.00	1,021,661.77	-37,351.77
Vocational Education	478,473.00	466,872.56	11,600.44
Skill Center	0.00	0.00	0.00
Compensatory Programs	322,138.00	314,862.75	7,275.25
Other Instructional Programs	217,075.00	34,860.07	182,214.93
Community Services	0.00	104,028.79	-104,028.79
Support Services	1,925,110.00	1,982,802.10	-57,692.10
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	5,000.00	1,984.59	3,015.41
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	8,900,553.00	8,604,187.62	296,365.38
REVENUES OVER (UNDER) EXPENDITURES	-173,066.00	481,460.14	654,526.14

	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	-173,066.00	481,460.14	654,526.14
BEGINNING TOTAL FUND BALANCE	2,025,782.00	2,025,782.10	0.10
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,852,716.00	2,507,242.24	654,526.24

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	221,900.00	95,837.36	-126,062.64
State			
Federal			
Other			
TOTAL REVENUES	221,900.00	95,837.36	-126,062.64
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	227,090.00	70,624.93	156,465.07
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	227,090.00	70,624.93	156,465.07
REVENUES OVER (UNDER) EXPENDITURES	-5,190.00	25,212.43	30,402.43

	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)	-5,190.00	25,212.43	30,402.43
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	140,994.00	154,029.82	13,035.82
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	135,804.00	179,242.25	43,438.25

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	557,021.00	570,627.12	13,606.12
State	0.00	173,452.99	173,452.99
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	557,021.00	744,080.11	187,059.11
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	290,000.00	290,000.00	0.00
Interest and Other Charges	245,300.00	243,600.00	1,700.00
TOTAL EXPENDITURES	535,300.00	533,600.00	1,700.00
REVENUES OVER (UNDER) EXPENDITURES	21,721.00	210,480.11	188,759.11

	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)	-884,937.00	0.00	-884,937.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-884,937.00	0.00	884,937.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-863,216.00	210,480.11	1,073,696.11
BEGINNING TOTAL FUND BALANCE	1,653,358.00	1,330,188.67	-323,169.33
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	790,142.00	1,540,668.78	750,526.78

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	510,000.00	7,018.97	-502,981.03
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	510,000.00	7,018.97	-502,981.03
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	500,000.00	0.00	500,000.00
Building	1,350,000.00	18,800.19	1,331,199.81
Equipment	0.00	0.00	0.00
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	1,850,000.00	18,800.19	1,831,199.81
REVENUES OVER (UNDER) EXPENDITURES	-1,340,000.00	-11,781.22	1,328,218.78
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	884,937.00	0.00	-884,937.00
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	-455,063.00	-11,781.22	443,281.78
BEGINNING TOTAL FUND BALANCE	500,000.00	490,967.26	-9,032.74
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	44,937.00	479,186.04	434,249.04

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	400.00	739.76	339.76
State	14,155.00	13,466.21	-688.79
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	14,555.00	14,205.97	-349.03
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	14,555.00	14,205.97	-349.03
OTHER FINANCING SOURCES (USES)	14,205.97	14,205.97	14,205.97
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	14,555.00	14,205.97	-349.03
BEGINNING TOTAL FUND BALANCE	53,150.00	53,156.12	6.12
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	67,705.00	67,362.09	-342.91

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

	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	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	0.00	0.00
Net Position--Prior Year August Beginning	0.00	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	0.00

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
Voted Debt					
Voted Bonds	6,575,000.00	0.00	290,000.00	6,285,000.00	300,000.00
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	98,554.07	51,315.80	5,797.87	144,072.00	144,072.00
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	1,072,705.00	14,488.00	0.00	1,087,193.00	
Net Pension Liabilities TRS 2/3	264,340.00	434,183.00	0.00	698,523.00	
Net Pension Liabilities SERS 2/3	87,913.00	124,788.00	0.00	212,701.00	
Net Pension Liabilities PERS 1	271,178.00	0.00	323.00	270,855.00	
Total Long-Term Liabilities	8,369,690.07	624,774.80	296,120.87	8,698,344.00	444,072.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	674,809.14	511,926.19	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	27,011.75	39,156.04	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	701,820.89	551,082.23	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	0.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	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	3,200.50		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	85,250.67			
2300 Investment Earnings	25,986.85	19,544.89	7,018.97	739.76
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	0.00		0.00	0.00
2600 Fines and Damages	1,748.45		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2700 Rentals and Leases	28,531.80	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	220.50	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	144,938.77	19,544.89	7,018.97	739.76
STATE, GENERAL PURPOSE				
3100 Apportionment	5,736,591.88			
3121 Special Education - General Apportionment	116,284.31			
3300 Local Effort Assistance	324,926.34			
3600 State Forests	158,187.41	173,452.99	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	6,335,989.94	173,452.99	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	613,709.37			
4122 Special Education - Infants and Toddlers - State	95,625.52			
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	106,155.37			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	30,828.84			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	0.00			
4174 Highly Capable	18,149.98			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4188 Child Care	0.00			
4198 School Food Service	5,013.80			
4199 Transportation - Operations	414,005.43			
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				13,466.21
4000 TOTAL STATE, SPECIAL PURPOSE	1,283,488.31		0.00	13,466.21
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	35,446.97	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	35,446.97	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	124,803.98			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	4,940.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	142,015.00			
6152 Other Title, ESEA Fed	31,640.00			
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	75,050.01			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	104,028.79			
6198 School Food Services	71,521.54			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		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	646.18			
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	15,330.38			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	569,975.88		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	12,573.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	12,573.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	1,414.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	1,414.00		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

	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	9,085,647.76	744,080.11	7,018.97	14,205.97

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	4,659,007.04	11 Bd of Dir	11,764.93	0 Debit Transfer	35,371.64
02 ALE	0.00	12 Supt Off	112,520.32	1 Credit Transfer	-35,371.64
03 Basic Education - Dropout Reengagement	20,092.54	13 Busns Off	227,498.40	2 Cert. Salaries	3,108,780.44
21 Sp Ed, Sup, St	813,426.63	14 HR	7,100.97	3 Class. Salaries	1,239,494.70
22 Sp Ed, Infants and Toddlers, State	83,591.10	15 Pblc Rltn	4,283.69	4 Employee Benefits	1,907,133.29
24 Sp Ed, Sup, Fed	124,644.04	21 Supv Inst	15,557.66	5 Supplies / Materials	605,666.95
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	47,513.47	7 Purchased Services	1,739,384.10
26 Sp Ed, Inst, St	0.00	23 Princ Off	489,372.00	8 Travel	1,743.55
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	130,307.39	9 Capital Outlay	1,984.59
31 Voc, Basic, St	346,911.03	25 Pupil M/S	0.00	TOTAL ALL OBJECTS	8,604,187.62
34 MidSchCar/Tec	115,167.34	26 Health	70,572.52		
38 Voc, Fed	4,794.19	27 Teaching	5,200,227.78		
39 Voc, Other	0.00	28 Extracur	295,527.11		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	18,481.70		
46 Skill Cntr, Fed	0.00	31 InstProDev	10,994.07		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	132,016.37		
51 ESEA Disadvantaged, Fed	139,982.15	33 Curriculum	67,733.35		
52 Other Title, ESEA, Fed	31,353.44	34 Pro Learn	35,521.78		
53 ESEA Migrant, Federal	0.00	41 Supervisn	27,082.62		
54 Read First, Fed	0.00	42 Food	80,883.20		
55 LAP	103,343.25	44 Operation	185,148.93		
56 St In, Ctr/Hm, D	0.00	49 Transfers	0.00		
57 St In, N/D, Fed	0.00	51 Supervisn	0.00		
58 Sp/Plt Pgm, St	40,183.91	52 Operation	417,601.47		
59 Inst. JAJ	0.00	53 Maintnce	0.00		
61 Head Start, Fed	0.00	56 Insurance	0.00		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-35,371.64		
64 LEP, Fed	0.00	61 Supv Bldg	195.50		

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	0.00	62 Grnd Mnt	6,595.05		
67 Ind Ed, Fd, JOM	0.00	63 Oper Bldg	435,612.01		
68 Ind Ed, Fd, ED	0.00	64 Maintnce	281,370.17		
69 Comp, Othr	0.00	65 Utilities	168,876.09		
71 Traffic Safety	0.00	67 Bldg Secu	0.00		
73 Summer School	0.00	68 Insurance	119,854.47		
74 Highly Capable	21,717.32	72 Info Sys	29,347.46		
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	9,998.78		
79 Inst Pgm, Othr	13,142.75	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	104,028.79	TOTAL ALL ACTIVITIES	8,604,187.62		
97 Distwide Suppt	1,411,486.31				
98 Schl Food Serv	189,085.96				
99 Pupil Transp	382,229.83				
TOTAL ALL PROGRAMS	8,604,187.62				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	2,915,520.46
2120	Salaries of Temporary EEs & Subs	44,452.40
2130	Non contracted Salaries	17,454.00
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	87,876.62
2160	Other Salaries	19,856.96
2170	Other Salaries NBCT	23,620.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	1,006,217.50
3120	Salaries of Temporary EEs & Subs	75,058.70
3130	Extra Time	13,579.71
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	129,062.00
3160	Other Salaries	15,576.79

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	232,548.23
4223	Federally Mandated Insurance-Classified	92,509.97
4232	Retirement Contribution - Certificated	457,901.84
4233	Retirement Contribution - Classified	145,336.89
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	1,319.00
4263	Unemployment Compensation - Classified	679.52

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	15,387.66
4273	Worker's Compensation - Classified	28,933.31
4282	Health Benefits - Certificated	505,858.63
4283	Health Benefits - Classified	420,128.76
4292	Other Employee Benefits - Certificated	4,707.65
4293	Other Employee Benefits - Classified	1,821.83

Supplies, Non-Capital		Amount
5610	General Supplies	361,811.93
5626	Motor Vehicle Fuel	7,994.80
5630	Food	80,883.20
5640	Books and Periodicals	67,459.45
5650	Supplies - Technology Related	87,517.57

Purchased Services		Amount
7310	Office and Administrative Services	4,456.40
7311	Election Fees	5,074.30
7320	Professional Educational Services	22,296.74
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	14,346.80
7340	Other Professional Purchased Services	219,345.88
7341	Legal Services for District support	0.00
7342	Audit Services	0.00
7343	Other Legal Services	462.00
7350	Technical Services	8,415.07
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	3,124.04
7410	Utility Services	21,790.84

	Purchased Services	Amount
7420	Cleaning Services	0.00
7431	Non-Technology-Related Repair and Maintenance	7,875.76
7432	Technology-Related Repair and Maintenance	72,537.95
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	0.00
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	417,601.47
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	119,854.47
7530	Communications	37,447.05
7540	Advertising	836.99
7550	Printing and Binding	19,172.37
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	182,425.45
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	1,538.16
7591	Services Purchased from another School District or ESD Within the State	450,810.97
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	45,610.13
7622	Electricity	57,996.34
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	26,364.92
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	1,743.55

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	1,984.59
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	8,604,187.62
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REPORT F196

Adna School District No. 226

RUN DATE: 2/23/2021

E.S.D. 113

District Expenditure Summary by Location

RUN TIME: 8:50:46 AM

COUNTY: 21 Lewis

For the Year Ended August 31, 2020

<u>Instructional Location</u>	<u>Amount</u>
Adna Elementary School	2,489,517.17
Adna Middle/High School	4,194,482.48
TOTAL INSTRUCTIONAL LOCATIONS	6,683,999.65
TOTAL NON-INSTRUCTIONAL LOCATIONS	1,920,187.97
TOTAL DISTRICT EXPENDITURES	8,604,187.62

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	7,480.60	0.00		6,266.68	0.00	1,213.92	0.00	0.00	0.00	0.00
22 Lrn Resrc	47,513.47	0.00		0.00	25,854.00	17,293.04	1,234.04	3,132.39	0.00	0.00
23 Princ Off	489,372.00	0.00		221,109.85	117,165.53	147,062.40	2,082.22	1,952.00	0.00	0.00
24 Guid/Coun	130,307.39	0.00		81,618.33	0.00	30,823.78	191.73	17,673.55	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	49,358.97	0.00		0.00	20,811.51	11,315.55	15,821.89	1,410.02	0.00	0.00
27 Teaching	3,405,227.74	6,036.77		2,085,523.07	76,372.58	895,308.02	94,596.47	244,875.24	531.00	1,984.59
28 Extracur	295,527.11	28,851.64		49,198.98	143,512.00	45,339.85	0.00	28,553.91	70.73	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,915.13	0.00		665.00	0.00	60.21	1,974.16	2,913.76	302.00	0.00
32 Inst Tech	127,979.93	0.00			0.00	0.00	124,650.41	3,329.52	0.00	0.00
33 Curriculum	64,802.92	0.00		0.00	0.00	0.00	64,802.92	0.00	0.00	0.00
34 Pro Learn	35,521.78	0.00		28,730.39		6,791.39	0.00	0.00	0.00	0.00
01 Total	4,659,007.04	34,888.41		2,473,112.30	383,715.62	1,155,208.16	305,353.84	303,840.39	903.73	1,984.59

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	20,092.54	0.00		0.00	0.00	0.00	0.00	20,092.54	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
03 Total	20,092.54	0.00		0.00	0.00	0.00	0.00	20,092.54	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	794,548.44	0.00		171,987.07	205,594.84	231,974.50	219.53	184,772.50	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	18,481.70							18,481.70		
31 InstProDev	180.94	0.00		0.00	0.00	0.00	180.94	0.00	0.00	0.00
32 Inst Tech	215.55	0.00			0.00	0.00	215.55	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	813,426.63	0.00		171,987.07	205,594.84	231,974.50	616.02	203,254.20	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	83,591.10	0.00		0.00	0.00	0.00	0.00	83,591.10	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	83,591.10	0.00		0.00	0.00	0.00	0.00	83,591.10	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	124,644.04	0.00		0.00	0.00	0.00	0.00	124,644.04	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	124,644.04	0.00		0.00	0.00	0.00	0.00	124,644.04	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	8,077.06	0.00		6,440.00	0.00	1,637.06	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
27 Teaching	337,268.77	367.98		209,643.39	0.00	82,074.40	31,305.53	13,877.47	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	1,435.21	0.00			0.00	0.00	1,435.21	0.00	0.00	0.00
33 Curriculum	129.99	0.00		0.00	0.00	0.00	129.99	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	346,911.03	367.98		216,083.39	0.00	83,711.46	32,870.73	13,877.47	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	115,167.34	0.00		83,660.79	0.00	31,506.55	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	115,167.34	0.00		83,660.79	0.00	31,506.55	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	1,993.75	0.00		0.00	0.00	0.00	1,993.75	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	2,800.44	0.00		0.00	0.00	0.00	2,800.44	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	4,794.19	0.00		0.00	0.00	0.00	4,794.19	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
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	54.24	0.00		0.00	0.00	0.00	0.00	0.00	54.24	0.00
27 Teaching	139,497.90	115.25		17,375.04	57,692.09	48,449.77	2,000.22	13,822.90	42.63	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	430.01	0.00			0.00	0.00	430.01	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	139,982.15	115.25		17,375.04	57,692.09	48,449.77	2,430.23	13,822.90	96.87	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	21,159.31	0.00		0.00	13,870.95	7,288.36	0.00	0.00	0.00	0.00
27 Teaching	10,194.13	0.00		7,866.72	0.00	2,327.41	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	31,353.44	0.00	0.00	7,866.72	13,870.95	9,615.77	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
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	103,343.25	0.00		21,268.43	41,196.81	40,878.01	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
55 Total	103,343.25	0.00		21,268.43	41,196.81	40,878.01	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	34,151.92	0.00		24,826.00	0.00	5,764.43	3,362.49	199.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,500.00	0.00		0.00	0.00	0.00	0.00	4,500.00	0.00	0.00
32 Inst Tech	1,531.99	0.00			0.00	0.00	1,531.99	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	40,183.91	0.00		24,826.00	0.00	5,764.43	4,894.48	4,699.00	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	21,293.64	0.00		3,752.54	0.00	1,332.52	13,899.09	2,309.49	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	423.68	0.00			0.00	0.00	423.68	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	21,717.32	0.00		3,752.54	0.00	1,332.52	14,322.77	2,309.49	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	9,213.22	0.00		30.66	2,173.86	1,410.29	2,738.53	2,859.88	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	398.00	0.00		73.00	290.92	34.08	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	3,531.53	0.00			0.00	0.00	3,531.53	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	13,142.75	0.00		103.66	2,464.78	1,444.37	6,270.06	2,859.88	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
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	104,028.79	0.00			42,790.46	32,560.83	28,677.50	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	104,028.79	0.00	0.00	0.00	42,790.46	32,560.83	28,677.50	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	11,764.93	0.00			500.00	41.55	2,441.74	8,781.64	0.00	0.00
12 Supt Off	112,520.32	0.00		88,744.50	0.00	21,534.87	210.08	2,030.87	0.00	0.00
13 Busns Off	227,498.40	0.00		0.00	151,282.46	61,842.80	5,736.48	8,636.66	0.00	0.00
14 HR	7,100.97	0.00		0.00	0.00	0.00	0.00	7,100.97	0.00	0.00
15 Pblc Rltn	4,283.69	0.00		0.00	0.00	0.00	0.00	4,283.69	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	195.50	0.00		0.00	180.00	15.50	0.00	0.00	0.00	0.00
62 Grnd Mnt	6,595.05	0.00			0.00	0.00	6,595.05	0.00	0.00	0.00
63 Oper Bldg	435,612.01	0.00			282,492.46	134,195.26	18,924.29	0.00	0.00	0.00
64 Maintnce	277,838.64	0.00	0.00		0.00	0.00	83,847.36	193,248.33	742.95	0.00
65 Utilities	168,876.09	0.00	0.00		0.00	0.00	0.00	168,876.09	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	119,854.47	0.00					0.00	119,854.47		0.00
72 Info Sys	29,347.46	0.00	0.00	0.00	0.00	0.00	0.00	29,347.46	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	9,998.78	0.00	0.00	0.00	0.00	0.00	6,798.93	3,199.85	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	1,411,486.31	0.00	0.00	88,744.50	434,454.92	217,629.98	124,553.93	545,360.03	742.95	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	27,082.62	0.00		0.00	14,965.58	12,117.04	0.00	0.00	0.00	0.00
42 Food	80,883.20	0.00					80,883.20	0.00		
44 Operation	81,120.14	0.00			42,748.65	34,939.90	0.00	3,431.59	0.00	0.00
49 Transfers	0.00		0.00							
98 Total	189,085.96	0.00	0.00	0.00	57,714.23	47,056.94	80,883.20	3,431.59	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	417,601.47	0.00			0.00	0.00	0.00	417,601.47	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		
59 Transfers	-35,371.64		-35,371.64							
99 Total	382,229.83	0.00	-35,371.64	0.00	0.00	0.00	0.00	417,601.47	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.	2,079.51
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	103,343.25
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	103,343.25

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.

705.88

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.1962

- a) Total All Programs (SYSTEM CALCULATED) 8,604,187.62
- b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 1,411,486.31
- c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 7,192,701.31

DISTORTING ITEMS

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

54,903.42

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

5,259.14

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.

1,536.25

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.

8,172.26

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

7,213.36

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

3,039.88

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.

0.00

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

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.

4,283.69

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.

21,370.87

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: 21 Lewis

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	7,192,701.31	1,984.59		135,786.62			7,054,930.10
PROGRAM 97 ACTIVITIES							
11 Board of Directors	11,764.93	0.00		5,259.14	6,505.79	0.00	
12 Superintendent's Office	112,520.32	0.00		0.00	112,520.32	0.00	
13 Business Office	227,498.40	0.00		1,536.25		225,962.15	
14 Human Resources	7,100.97	0.00		0.00		7,100.97	
15 Public Relations	4,283.69	0.00			0.00	4,283.69	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	195.50	0.00		0.00	195.50	0.00	
62 Grounds Maintenance	6,595.05	0.00		0.00	6,595.05	0.00	
63 Operation of Buildings	435,612.01	0.00		8,172.26	427,439.75	0.00	
64 Maintenance	277,838.64	0.00		7,213.36	270,625.28	0.00	
65 Utilities	168,876.09	0.00		3,039.88	165,836.21	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	119,854.47	0.00		0.00	119,854.47	0.00	
72 Information Systems	29,347.46	0.00		0.00	7,976.59	21,370.87	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	9,998.78	0.00		0.00		9,998.78	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	1,411,486.31	0.00	0.00	25,220.89	1,117,548.96	268,716.46	

COUNTY: 21 Lewis

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	8,604,187.62	1,984.59	0.00	161,007.51		7,054,930.10	
Unallowable Costs				-1,117,548.96		1,117,548.96	
TOTALS	8,604,187.62	1,984.59	0.00	161,007.51		8,172,479.06	

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	265,646.52
2. FY 17-18 DIRECT EXPENDITURES	7,031,306.93
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	43,659.47
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	309,305.99
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0440

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	268,716.46
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	43,659.47
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	312,375.93
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	8,172,479.06
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0440
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	359,589.07
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-47,213.14
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	221,503.31
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0271

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

COUNTY: 21 Lewis

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	7,192,701.31	1,984.59		135,786.62			7,054,930.10
PROGRAM 97 ACTIVITIES							
11 Board of Directors	11,764.93	0.00		5,259.14	6,505.79	0.00	
12 Superintendents Office	112,520.32	0.00		0.00		112,520.32	
13 Business Office	227,498.40	0.00		1,536.25		225,962.15	
14 Human Resources	7,100.97	0.00		0.00		7,100.97	
15 Public Relations	4,283.69	0.00			0.00	4,283.69	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	195.50	0.00		0.00		195.50	
62 Grounds Maintenance	6,595.05	0.00		0.00		6,595.05	
63 Operation of Buildings	435,612.01	0.00		8,172.26		427,439.75	
64 Maintenance	277,838.64	0.00		7,213.36		270,625.28	
65 Utilities	168,876.09	0.00		3,039.88		165,836.21	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	119,854.47	0.00		0.00		119,854.47	
72 Information Systems	29,347.46	0.00		0.00		29,347.46	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	9,998.78	0.00		0.00		9,998.78	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	1,411,486.31	0.00	0.00	25,220.89	6,505.79	1,379,759.63	

COUNTY: 21 Lewis

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	8,604,187.62	1,984.59	0.00	161,007.51		1,379,759.63	7,054,930.10
Unallowable Costs					-6,505.79		6,505.79
Totals	8,604,187.62	1,984.59	0.00	161,007.51		1,379,759.63	7,061,435.89

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	1,236,701.67
2. FY 17-18 DIRECT EXPENDITURES	6,060,251.78
3. FY 17-18 OVER (UNDER) RECOVERY	76,656.49
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	1,313,358.16
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.2167

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	1,379,759.63
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	76,656.49
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	1,456,416.12
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	7,061,435.89
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2167
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,530,213.15
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-73,797.02
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	1,305,962.60
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.1849

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	4,659,007.04	4,606,876.63	52,130.41	0.00
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
03 Dropout Reengagement	20,092.54	20,092.54	0.00	0.00
31 Vocational-Basic, State	346,911.03	345,475.82	1,435.21	0.00
34 Middle School Career and Tech. Ed., State	115,167.34	115,167.34	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	1,411,486.31	441,669.59	58,218.72	911,598.00
TOTAL BASIC EDUCATIONAL PROGRAMS	6,552,664.26	5,529,281.92	111,784.34	911,598.00
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	813,426.63	812,780.45	646.18	0.00
22 Special Education - Infants and Toddlers - State	83,591.10	83,591.10	0.00	0.00
24 Special Education-Supplemental, Federal	124,644.04	0.00	124,644.04	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	4,794.19	0.00	4,794.19	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	139,982.15	0.00	139,982.15	0.00
52 Other Title Grants Under ESEA, Federal	31,353.44	0.00	31,353.44	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	103,343.25	103,343.25	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	40,183.91	30,828.84	0.00	9,355.07
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	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	21,717.32	18,149.98	1,337.80	2,229.54
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	13,142.75	0.00	0.00	13,142.75
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,376,178.78	1,048,693.62	302,757.80	24,727.36
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	104,028.79	0.00	104,028.79	0.00
98 School Food Services	189,085.96	5,013.80	86,851.92	97,220.24
99 Pupil Transportation	382,229.83	382,229.83	0.00	0.00
TOTAL OTHER PROGRAMS	675,344.58	387,243.63	190,880.71	97,220.24
TOTALS	8,604,187.62	6,965,219.17	605,422.85	1,033,545.60

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.	796,957.35	813,426.63
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	646.18
4. Equals aggregate special education expenditures for resident special education students.	796,957.35	812,780.45
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	15,823.10
Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	66.34	66.56
7. Expenditures per pupil (line 4/line 6).	12,013.22	12,211.24
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	198.02
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.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	0.00

Notes:

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

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

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

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

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

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

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

Description	Operation	FY 2019 - 20	FY 2018 - 19	<u>Food Services Deficit Calculation</u>			
						FY 2019 - 20	FY 2018 - 19
Total Expenditures	+ (plus)	8,604,187.62	8,251,590.19	Total Program 98	+	189,085.96	298,586.37
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	85,250.67	123,291.88
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	-	5,013.80	3,172.02
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	-	0.00	0.00
Other Community Services	- (minus)	104,028.79	0.00	Revenue 6198 (Fed)	-	71,521.54	99,278.38
School Food Services	- (minus)	189,085.96	298,586.37	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)	-	15,330.38	19,293.61
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 7198 (Other)	-	0.00	0.00
Capital Outlay, All Object 9	- (minus)	1,984.59	9,744.39	Revenue 8198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	- (minus)	35,446.97	39,100.45	TOTAL FOOD SERVICES DEFICIT		11,969.57	53,550.48
Federal, Special Purpose Revenue	- (minus)	569,975.88	455,696.99	Note:			
Food Service Deficit	+ (plus)	11,969.57	53,550.48	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	71,521.54	99,278.38	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)	15,330.38	19,293.61	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)	7,802,486.92	7,620,584.46

FY 2019 - 20/FY 2018 - 19 1.02

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)	346,911.03	362,573.78
Program 34, Middle School Career and Technical Education-State	+ (plus)	115,167.34	62,622.19
Program 38, Vocational--Federal	+ (plus)	4,794.19	4,383.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	4,940.00	4,383.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	461,932.56	425,195.97
	FY 19-20 / 18-19		1.08

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
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.	193,850.37	193,860.99
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.	198.01	
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.	15,823.10	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	0.00	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	7,802,486.92	7,620,584.46
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

REPORT F196

Adna School District No. 226

RUN DATE: 2/23/2021

E.S.D. 113

Financial Edit Report Fiscal Year 2019-2020

RUN TIME: 8:50:48 AM

COUNTY: 21 Lewis

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