

**ANNUAL FINANCIAL STATEMENTS**

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The Annual Financial Statements (Report F-196) for Davenport School District of Lincoln County for the fiscal year ended August 31, 2022, were prepared on the cash basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 178 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, 2021-August 31, 2022

Approved:

\_\_\_\_\_  
School District Superintendent or Authorized Official

\_\_\_\_\_  
Date

Reviewed:

\_\_\_\_\_  
ESD Superintendent or Authorized Official

\_\_\_\_\_  
Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	9,458,748.98	149,746.16	970,244.91	353,236.74	105,226.97	0.00	11,037,203.76
Total Expenditures	9,929,858.71	151,280.32	796,215.00	157,741.98	138,883.21	0.00	11,173,979.22
Other Financing Uses	27,640.00	0.00	0.00	0.00	0.00	0.00	27,640.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-498,749.73	-1,534.16	174,029.91	195,494.76	-33,656.24	0.00	-164,415.46
Beginning Total Fund Balance	1,183,137.56	97,843.15	619,817.54	501,871.27	117,686.10	0.00	2,520,355.62
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	684,387.83	96,308.99	793,847.45	697,366.03	84,029.86	0.00	2,355,940.16

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	258,579.54	78,812.70	463,215.45	62,309.90	21,078.97	0.00	883,996.56
Minus Warrants Outstanding	-255,307.82	-9,388.71	0.00	-60,294.87	0.00	0.00	-324,991.40
Taxes Receivable	305,375.97		400,827.43	140,451.78	638.79		847,293.97
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Receivable	21,078.11			0.00			21,078.11
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	6,000.00	0.00		0.00			6,000.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	654,038.00	26,885.00	330,632.00	695,351.00	84,029.00	0.00	1,790,935.00
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
<b>TOTAL ASSETS</b>	<b>989,763.80</b>	<b>96,308.99</b>	<b>1,194,674.88</b>	<b>837,817.81</b>	<b>105,746.76</b>	<b>0.00</b>	<b>3,224,312.24</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>989,763.80</b>	<b>96,308.99</b>	<b>1,194,674.88</b>	<b>837,817.81</b>	<b>105,746.76</b>	<b>0.00</b>	<b>3,224,312.24</b>
<b>LIABILITIES</b>							
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	21,078.11		21,078.11
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
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,078.11</b>	<b>0.00</b>	<b>21,078.11</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	305,375.97		400,827.43	140,451.78	638.79		847,293.97
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>305,375.97</b>	<b>0.00</b>	<b>400,827.43</b>	<b>140,451.78</b>	<b>638.79</b>	<b>0.00</b>	<b>847,293.97</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00
Restricted Fund Balance	89,703.26	96,308.99	793,847.45	4,765.80	84,029.86	0.00	1,068,655.36
Committed Fund Balance	0.00	0.00	0.00	692,600.23	0.00	0.00	692,600.23
Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	588,684.57	0.00	0.00	0.00	0.00	0.00	588,684.57
<b>TOTAL FUND BALANCE</b>	<b>684,387.83</b>	<b>96,308.99</b>	<b>793,847.45</b>	<b>697,366.03</b>	<b>84,029.86</b>	<b>0.00</b>	<b>2,355,940.16</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>989,763.80</b>	<b>96,308.99</b>	<b>1,194,674.88</b>	<b>837,817.81</b>	<b>105,746.76</b>	<b>0.00</b>	<b>3,224,312.24</b>

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	982,149.30	149,746.16	942,604.91	353,236.74	968.37		2,428,705.48
State	7,250,832.71		0.00	0.00	104,258.60		7,355,091.31
Federal	1,225,766.97		0.00	0.00	0.00		1,225,766.97
Other	0.00			0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>9,458,748.98</b>	<b>149,746.16</b>	<b>942,604.91</b>	<b>353,236.74</b>	<b>105,226.97</b>	<b>0.00</b>	<b>11,009,563.76</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	4,721,877.00						4,721,877.00
Special Education	892,221.04						892,221.04
Vocational Education	684,430.48						684,430.48
Skill Center	19,245.78						19,245.78
Compensatory Programs	558,264.80						558,264.80
Other Instructional Programs	122,338.13						122,338.13
Federal Stimulus COVID-19	453,700.42						453,700.42
Community Services	0.00						0.00
Support Services	2,406,919.11						2,406,919.11
Student Activities/Other		151,280.32				0.00	151,280.32
<b>CAPITAL OUTLAY:</b>							
Sites				0.00			0.00
Building				0.00			0.00
Equipment				157,741.98			157,741.98
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					138,883.21		138,883.21
Sales and Lease				0.00			0.00
Other	70,861.95						70,861.95
<b>DEBT SERVICE:</b>							
Principal	0.00		540,339.48	0.00	0.00		540,339.48

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		255,875.52	0.00	0.00		255,875.52
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>9,929,858.71</b>	<b>151,280.32</b>	<b>796,215.00</b>	<b>157,741.98</b>	<b>138,883.21</b>	<b>0.00</b>	<b>11,173,979.22</b>
REVENUES OVER (UNDER) EXPENDITURES	-471,109.73	-1,534.16	146,389.91	195,494.76	-33,656.24	0.00	-164,415.46
<b>OTHER FINANCING SOURCES (USES):</b>							
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		27,640.00	0.00	0.00		27,640.00
Transfers Out (GL 536)	-27,640.00		0.00	0.00	0.00	0.00	-27,640.00
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-27,640.00</b>		<b>27,640.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-498,749.73</b>	<b>-1,534.16</b>	<b>174,029.91</b>	<b>195,494.76</b>	<b>-33,656.24</b>	<b>0.00</b>	<b>-164,415.46</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,183,137.56</b>	<b>97,843.15</b>	<b>619,817.54</b>	<b>501,871.27</b>	<b>117,686.10</b>	<b>0.00</b>	<b>2,520,355.62</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>684,387.83</b>	<b>96,308.99</b>	<b>793,847.45</b>	<b>697,366.03</b>	<b>84,029.86</b>	<b>0.00</b>	<b>2,355,940.16</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	7,737.90	974,411.40	982,149.30
State	6,856,082.16	394,750.55	7,250,832.71
Federal	1,225,766.97	0.00	1,225,766.97
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>8,089,587.03</b>	<b>1,369,161.95</b>	<b>9,458,748.98</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	3,809,996.17	911,880.83	4,721,877.00
Special Education	892,221.04	0.00	892,221.04
Vocational Education	684,430.48	0.00	684,430.48
Skills Center	19,245.78	0.00	19,245.78
Compensatory Programs	558,264.80	0.00	558,264.80
Other Instructional Programs	102,405.54	19,932.59	122,338.13
Federal Stimulus COVID-19	453,700.42	0.00	453,700.42
Community Services	0.00	0.00	0.00
Support Services	2,022,962.42	383,956.69	2,406,919.11
<b>CAPITAL OUTLAY:</b>			
Other	51,212.43	19,649.52	70,861.95
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>8,594,439.08</b>	<b>1,335,419.63</b>	<b>9,929,858.71</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>-504,852.05</b>	<b>33,742.32</b>	<b>-471,109.73</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
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	27,640.00	27,640.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00



	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-27,640.00	-27,640.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-504,852.05	6,102.32	-498,749.73
BEGINNING TOTAL FUND BALANCE	1,004,930.70	178,206.86	1,183,137.56
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	500,078.65	184,309.18	684,387.83

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	907,841.00	982,149.30	74,308.30
State	7,025,732.00	7,250,832.71	225,100.71
Federal	1,899,618.00	1,225,766.97	-673,851.03
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>9,833,191.00</b>	<b>9,458,748.98</b>	<b>-374,442.02</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	4,679,812.00	4,721,877.00	-42,065.00
Special Education	839,582.00	892,221.04	-52,639.04
Vocational Education	580,124.00	684,430.48	-104,306.48
Skill Center	24,000.00	19,245.78	4,754.22
Compensatory Programs	553,403.00	558,264.80	-4,861.80
Other Instructional Programs	475,678.00	122,338.13	353,339.87
Federal Stimulus COVID-19	621,887.00	453,700.42	168,186.58
Community Services	0.00	0.00	0.00
Support Services	2,184,685.00	2,406,919.11	-222,234.11
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	15,000.00	70,861.95	-55,861.95
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>9,974,171.00</b>	<b>9,929,858.71</b>	<b>44,312.29</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-140,980.00	-471,109.73	-330,129.73
<b>OTHER FINANCING SOURCES (USES):</b>			
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)	-30,000.00	-27,640.00	-2,360.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-30,000.00</b>	<b>-27,640.00</b>	<b>2,360.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-170,979.00</b>	<b>-498,749.73</b>	<b>-327,770.73</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,073,045.00</b>	<b>1,183,137.56</b>	<b>110,092.56</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>902,065.00</b>	<b>684,387.83</b>	<b>-217,677.17</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	283,075.00	149,746.16	-133,328.84
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>283,075.00</b>	<b>149,746.16</b>	<b>-133,328.84</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	295,531.00	151,280.32	144,250.68
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>295,531.00</b>	<b>151,280.32</b>	<b>144,250.68</b>
REVENUES OVER (UNDER) EXPENDITURES	-12,456.00	-1,534.16	10,921.84

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	-12,456.00	-1,534.16	10,921.84
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	103,870.00	97,843.15	-6,026.85
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>91,414.00</b>	<b>96,308.99</b>	<b>4,894.99</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	942,640.00	942,604.91	-35.09
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>942,640.00</b>	<b>942,604.91</b>	<b>-35.09</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	560,000.00	540,339.48	19,660.52
Interest and Other Charges	640,400.00	255,875.52	384,524.48
<b>TOTAL EXPENDITURES</b>	<b>1,200,400.00</b>	<b>796,215.00</b>	<b>404,185.00</b>
REVENUES OVER (UNDER) EXPENDITURES	-257,760.00	146,389.91	404,149.91

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	30,000.00	27,640.00	-2,360.00
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>27,640.00</b>	<b>27,640.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-227,759.00</b>	<b>174,029.91</b>	<b>401,788.91</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>420,000.00</b>	<b>619,817.54</b>	<b>199,817.54</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>192,240.00</b>	<b>793,847.45</b>	<b>601,607.45</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	337,812.00	353,236.74	15,424.74
State	199,500.00	0.00	-199,500.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>537,312.00</b>	<b>353,236.74</b>	<b>-184,075.26</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	0.00	0.00	0.00
Building	750,000.00	0.00	750,000.00
Equipment	0.00	157,741.98	-157,741.98
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			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>750,000.00</b>	<b>157,741.98</b>	<b>592,258.02</b>
REVENUES OVER (UNDER) EXPENDITURES	-212,688.00	195,494.76	408,182.76
<b>OTHER FINANCING SOURCES(USES):</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-212,688.00</b>	<b>195,494.76</b>	<b>408,182.76</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>585,000.00</b>	<b>501,871.27</b>	<b>-83,128.73</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>372,312.00</b>	<b>697,366.03</b>	<b>325,054.03</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	32,000.00	968.37	-31,031.63
State	95,000.00	104,258.60	9,258.60
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>127,000.00</b>	<b>105,226.97</b>	<b>-21,773.03</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	145,000.00	138,883.21	6,116.79
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>145,000.00</b>	<b>138,883.21</b>	<b>6,116.79</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-18,000.00	-33,656.24	-15,656.24
<b>OTHER FINANCING SOURCES (USES)</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-18,000.00</b>	<b>-33,656.24</b>	<b>-15,656.24</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>116,062.00</b>	<b>117,686.10</b>	<b>1,624.10</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>98,062.00</b>	<b>84,029.86</b>	<b>-14,032.14</b>

August 31, 2022

	Custodial Funds	Private Purpose Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Restricted for:</b>		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>

	Custodial Funds	Private Purpose Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
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
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>0.00</b>
Net Increase (Decrease)	0.00	0.00
Net Position - Beginning Balance	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>0.00</b>	<b>0.00</b>

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	6,180,000.00	0.00	980,000.00	5,200,000.00	545,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	163,156.46	0.00	23,201.41	139,955.05	23,860.30
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	224,250.47	0.00	53,028.69	171,221.78	70,000.00
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
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	332,701.00	540,677.00	0.00	873,378.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	106,174.00	130,468.00	0.00	236,642.00	
<b>Total Long-Term Liabilities</b>	<b>7,006,281.93</b>	<b>671,145.00</b>	<b>1,056,230.10</b>	<b>6,621,196.83</b>	<b>638,860.30</b>

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	759,564.05	940,424.98	349,523.29	941.49
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	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
<b>1000 TOTAL LOCAL TAXES</b>	<b>759,564.05</b>	<b>940,424.98</b>	<b>349,523.29</b>	<b>941.49</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	30,925.89			
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	0.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	2,394.01			
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	1,032.47			
2298 School Food Services--Sales of Goods, Supplies, and Services	7,737.90			
2300 Investment Earnings	1,864.45	2,179.93	3,713.45	26.88
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	25,026.40		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2600 Fines and Damages	0.00		0.00	0.00
2700 Rentals and Leases	0.00	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	66,870.63	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	86,733.50		0.00	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>222,585.25</b>	<b>2,179.93</b>	<b>3,713.45</b>	<b>26.88</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	5,397,422.93			
3121 Special Education - General Apportionment	101,745.00			
3300 Local Effort Assistance	394,750.55			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>5,893,918.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	694,291.36			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	208,681.61			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	47,234.16			
4159 Juveniles in Adult Jails	0.00	0.00		



	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4165 Transitional Bilingual	0.00			
4174 Highly Capable	0.00			
4188 Child Care	0.00			
4198 School Food Service	4,361.50			
4199 Transportation - Operations	374,825.60			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	7,000.00		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	20,520.00			
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				104,258.60
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>1,356,914.23</b>		0.00	104,258.60
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, GENERAL PURPOSE</b>				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	7,626.77			0.00
6111 Federal Special Purpose-GEER	40,279.38		0.00	
6112 Federal Special Purpose-ESSER II	188,109.67		0.00	
6113 Federal Special Purpose-ESSER III	148,773.07		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	90,344.89		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	49,902.35		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	27,680.00			
6124 Special Education, Supplemental	97,027.34			
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	153,950.40			
6152 Other Title, ESEA Fed	28,158.60			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	328,584.61			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	55,053.89		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	10,276.00			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>1,225,766.97</b>		0.00	0.00
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0.00</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0.00</b>		0.00	0.00
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>OTHER FINANCING SOURCES</b>				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	27,640.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>27,640.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>9,458,748.98</b>	<b>970,244.91</b>	<b>353,236.74</b>	<b>105,226.97</b>

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	4,701,007.21	11 Bd of Dir	49,235.79	0 Debit Transfer	123,640.86
02 ALE	20,869.79	12 Supt Off	356,165.74	1 Credit Transfer	-123,640.86
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	199,825.29	2 Cert. Salaries	3,918,716.95
11 Stim, Title, GEER	0.00	14 HR	12,670.75	3 Class. Salaries	1,638,075.31
12 Stim, ESSER II	188,109.67	15 Pblc Rltn	0.00	4 Employee Benefits	2,173,852.89
13 Stim, ESSER III	155,219.45	21 Supv Inst	8,885.14	5 Supplies / Materials	1,064,398.75
14 Federal Stimulus, ESSER III (Learning Loss)	83,898.51	22 Lrn Resrc	58,872.96	7 Purchased Services	1,048,232.70
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	492,812.52	8 Travel	15,720.16
19 Federal Special Purpose - Other	49,902.35	24 Guid/Coun	211,939.88	9 Capital Outlay	70,861.95
21 Sp Ed, Sup, St	799,495.05	25 Pupil M/S	7,607.19	<b>TOTAL ALL OBJECTS</b>	<b>9,929,858.71</b>
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	377,047.20		
23 Sp Ed, Sup, IDEA, Fed	0.00	27 Teaching	5,553,436.73		
24 Sp Ed, Sup, Fed	92,725.99	28 Extracur	435,960.86		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	79,421.61		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	53,098.53		
31 Voc, Basic, St	487,576.98	33 Curriculum	84,917.97		
34 MidSchCar/Tec	196,853.50	34 Pro Learn	39,869.00		
38 Voc, Fed	0.00	41 Supervisn	0.00		
39 Voc, Other	0.00	42 Food	158,168.93		
45 Skil Cnt, Bas, St	19,245.78	44 Operation	167,789.40		
46 Skill Cntr, Fed	0.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	26,882.38		
51 ESEA Disadvantaged, Fed	183,629.81	52 Operation	371,600.20		
52 Other Title, ESEA, Fed	98,206.81	53 Maintnce	173,437.53		
53 ESEA Migrant, Federal	0.00	56 Insurance	0.00		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		



PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	212,176.59	59 Transfers	-123,640.86		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	26,562.73		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	40,804.02		
58 Sp/Plt Pgm, St	24,537.97	63 Oper Bldg	248,750.38		
59 Inst. JAJ	0.00	64 Maintnce	342,460.13		
61 Head Start, Fed	0.00	65 Utilities	258,129.51		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	0.00		
64 LEP, Fed	0.00	68 Insurance	132,790.89		
65 Tran Biling, St	0.00	72 Info Sys	29,403.20		
67 Ind Ed, Fd, JOM	0.00	73 Printing	18,589.27		
68 Ind Ed, Fd, ED	0.00	74 Warehouse	0.00		
69 Comp, Othr	39,713.62	75 Mtr Pool	36,363.84		
71 Traffic Safety	0.00	83 Interest	0.00		
73 Summer School	0.00	84 Principal	0.00		
74 Highly Capable	17,423.67	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	0.00		
78 Yth Trg Pm, Fed	0.00	<b>TOTAL ALL ACTIVITIES</b>	<b>9,929,858.71</b>		
79 Inst Pgm, Othr	104,914.46				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	0.00				
89 Othr Comm Srv	0.00				
97 Distwide Suppt	1,680,113.92				
98 Schl Food Serv	325,958.33				
99 Pupil Transp	448,279.25				
<b>TOTAL ALL PROGRAMS</b>	<b>9,929,858.71</b>				

<b>Certificated Salaries</b>		<b>Amount</b>
2110	Salaries of Regular Employee	3,544,667.61
2120	Salaries of Temporary EEs & Subs	139,005.45
2130	Non contracted Salaries	80,086.46
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	124,389.06
2160	Other Salaries	24,863.37
2170	Other Salaries NBCT	5,705.00

<b>Classified Salaries</b>		<b>Amount</b>
3110	Salaries of Regular Employee	1,339,901.08
3120	Salaries of Temporary EEs & Subs	138,497.52
3130	Extra Time	39,472.92
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	104,708.32
3160	Other Salaries	15,495.47

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	287,122.42
4223	Federally Mandated Insurance-Classified	120,564.84
4232	Retirement Contribution - Certificated	534,972.83
4233	Retirement Contribution - Classified	151,739.42
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	4,421.09
4263	Unemployment Compensation - Classified	2,409.56

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4272	Worker's Compensation - Certificated	16,476.46
4273	Worker's Compensation - Classified	32,747.27
4282	Health Benefits - Certificated	539,482.98
4283	Health Benefits - Classified	475,519.12
4292	Other Employee Benefits - Certificated	5,744.92
4293	Other Employee Benefits - Classified	2,651.98

<b>Supplies, Non-Capital</b>		<b>Amount</b>
5610	General Supplies	699,536.30
5626	Motor Vehicle Fuel	88,706.73
5630	Food	158,168.93
5640	Books and Periodicals	52,621.62
5650	Supplies - Technology Related	65,365.17

<b>Purchased Services</b>		<b>Amount</b>
7310	Office and Administrative Services	448.13
7311	Election Fees	1,613.94
7320	Professional Educational Services	106,071.68
7321	Contracted Teachers	19,125.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	19,301.56
7340	Other Professional Purchased Services	215,896.81
7341	Legal Services for District support	5,610.32
7342	Audit Services	34,561.80
7343	Other Legal Services	0.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	21,434.37
7352	Other Technical Services	61,794.34
7410	Utility Services	22,045.32

	Purchased Services	Amount
7420	Cleaning Services	25,507.47
7431	Non-Technology-Related Repair and Maintenance	77,747.60
7432	Technology-Related Repair and Maintenance	860.00
7441	Rentals of Land and Buildings	5,883.16
7442	Rentals of Equipment and Vehicles	736.92
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	132,790.89
7530	Communications	42,661.19
7540	Advertising	1,887.20
7550	Printing and Binding	25,328.99
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	12,429.09
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	9,975.48
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	42,883.10
7622	Electricity	139,694.50
7623	Bottled Gas	0.00
7624	Oil	4,070.20
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	17,873.64
7820	Settlements and Judgements Against the School District	0.00

<b>Purchased Services</b>		<b>Amount</b>
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

<b>Travel</b>		<b>Amount</b>
8580	Travel, Meals and Lodging	15,720.16

<b>Capital Outlay</b>		<b>Amount</b>
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	19,649.52
9732	Vehicles	0.00
9733	Furniture and Fixtures	27,782.87
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	23,429.56
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

<b>TOTAL ALL NCES OBJECT OF EXPENDITURE</b>	<b>9,929,858.71</b>
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<u>Instructional Location</u>	<u>Amount</u>
Davenport Elementary	3,195,685.91
Davenport Senior High School	3,853,079.21
Lincoln County Tech	0.00
Lincoln County Virtual Academy	0.00
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>7,048,765.12</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>2,881,093.59</b>
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>9,929,858.71</b>

REPORT F196

Davenport School District No. 207

RUN DATE: 11/28/2022

E.S.D. 101

F-196 Annual Financial Statements

RUN TIME: 10:49:47 AM

COUNTY: 22 Lincoln

Fiscal Year 2021-2022

**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	58,872.96	0.00		0.00	30,269.28	17,676.38	10,432.30	495.00	0.00	0.00
23 Princ Off	492,812.52	0.00		227,356.36	119,958.59	135,825.55	2,362.98	6,740.92	568.12	0.00
24 Guid/Coun	93,856.47	0.00		67,502.38	0.00	23,460.54	722.49	2,171.06	0.00	0.00
25 Pupil M/S	7,607.19	0.00		0.00	3,639.73	2,332.50	1,289.96	345.00	0.00	0.00
26 Health	52,612.39	0.00		0.00	1,259.86	540.98	411.55	50,400.00	0.00	0.00
27 Teaching	3,449,620.00	0.00		2,275,369.80	48,086.79	864,609.35	110,076.27	151,477.79	0.00	0.00
28 Extracur	435,960.86	123,640.86		92,618.38	129,728.58	61,037.16	14,748.63	13,604.43	582.82	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	18,913.21	0.00		10,507.12	158.37	2,372.27	860.00	4,372.95	642.50	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	57,726.97	0.00		0.00	0.00	0.00	57,726.97	0.00	0.00	0.00
34 Pro Learn	33,024.64	0.00		24,203.32		8,821.32	0.00	0.00	0.00	0.00
<b>01 Total</b>	<b>4,701,007.21</b>	<b>123,640.86</b>		<b>2,697,557.36</b>	<b>333,101.20</b>	<b>1,116,676.05</b>	<b>198,631.15</b>	<b>229,607.15</b>	<b>1,793.44</b>	<b>0.00</b>



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	14,469.79	0.00		0.00	0.00	0.00	14,459.79	10.00	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	6,400.00	0.00		0.00	0.00	0.00	6,400.00	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
<b>02 Total</b>	<b>20,869.79</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,859.79</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	1,970.78	0.00		0.00	0.00	0.00	1,970.78	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	11,714.50	0.00		0.00	8,565.89	3,148.61	0.00	0.00	0.00	0.00
27 Teaching	135,608.37	0.00		98,704.19	4,810.65	21,622.44	10,471.09	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	11,677.50	0.00		0.00	0.00	0.00	11,677.50	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	27,138.52	0.00			3,708.96	0.00	0.00	0.00	0.00	23,429.56
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>12 Total</b>	<b>188,109.67</b>	<b>0.00</b>	<b>0.00</b>	<b>98,704.19</b>	<b>17,085.50</b>	<b>24,771.05</b>	<b>24,119.37</b>	<b>0.00</b>	<b>0.00</b>	<b>23,429.56</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	112,691.13	0.00		82,425.00	0.00	29,738.13	528.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	27,316.01	0.00			16,932.01	10,384.00	0.00	0.00	0.00	0.00
64 Maintnce	15,212.31	0.00	0.00		10,276.54	4,935.77	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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13 Total</b>	<b>155,219.45</b>	<b>0.00</b>	<b>0.00</b>	<b>82,425.00</b>	<b>27,208.55</b>	<b>45,057.90</b>	<b>528.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	83,898.51	0.00		60,111.00	0.00	23,787.51	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	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
<b>14 Total</b>	<b>83,898.51</b>	<b>0.00</b>		<b>60,111.00</b>	<b>0.00</b>	<b>23,787.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	43,285.14	0.00		0.00	27,774.00	15,511.14	0.00	0.00	0.00	0.00
27 Teaching	6,617.21	0.00		0.00	0.00	0.00	6,617.21	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>19 Total</b>	<b>49,902.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,774.00</b>	<b>15,511.14</b>	<b>6,617.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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	8,885.14	0.00		6,460.35	0.00	2,424.79	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	158,260.21	0.00		48,576.00	30,662.97	38,462.07	4,072.09	36,487.08	0.00	0.00
27 Teaching	626,034.55	0.00		237,620.73	193,092.00	192,017.27	3,304.55	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	160.00	0.00		0.00	0.00	0.00	0.00	160.00	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	2,789.81	0.00		0.00	0.00	0.00	2,789.81	0.00	0.00	0.00
34 Pro Learn	3,365.34	0.00		2,598.37		766.97	0.00	0.00	0.00	0.00
<b>21 Total</b>	<b>799,495.05</b>	<b>0.00</b>		<b>295,255.45</b>	<b>223,754.97</b>	<b>233,671.10</b>	<b>10,166.45</b>	<b>36,647.08</b>	<b>0.00</b>	<b>0.00</b>

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	92,725.99	0.00		65,940.00	0.00	26,785.99	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
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
<b>24 Total</b>	<b>92,725.99</b>	<b>0.00</b>		<b>65,940.00</b>	<b>0.00</b>	<b>26,785.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	15,833.57	0.00		11,636.52	0.00	4,197.05	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	467,244.35	0.00		214,827.40	943.47	80,712.48	170,447.12	80.00	233.88	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	535.00	0.00		0.00	0.00	0.00	0.00	535.00	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	1,778.69	0.00		0.00	0.00	0.00	1,778.69	0.00	0.00	0.00
34 Pro Learn	2,185.37	0.00		1,574.76		610.61	0.00	0.00	0.00	0.00
<b>31 Total</b>	<b>487,576.98</b>	<b>0.00</b>		<b>228,038.68</b>	<b>943.47</b>	<b>85,520.14</b>	<b>172,225.81</b>	<b>615.00</b>	<b>233.88</b>	<b>0.00</b>

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	9,896.01	0.00		7,272.84	0.00	2,623.17	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	185,663.84	0.00		74,282.18	0.00	26,557.50	84,784.16	40.00	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	1,293.65	0.00		951.77		341.88	0.00	0.00	0.00	0.00
<b>34 Total</b>	<b>196,853.50</b>	<b>0.00</b>		<b>82,506.79</b>	<b>0.00</b>	<b>29,522.55</b>	<b>84,784.16</b>	<b>40.00</b>	<b>0.00</b>	<b>0.00</b>

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	19,245.78	0.00	0.00	0.00	0.00	0.00	120.78	19,125.00	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
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
<b>45 Total</b>	<b>19,245.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120.78</b>	<b>19,125.00</b>	<b>0.00</b>	<b>0.00</b>

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	181,011.22	0.00		110.00	113,131.44	67,769.78	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,123.59	0.00		1,732.22	0.00	391.37	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	495.00	0.00		0.00	0.00	0.00	0.00	495.00	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
<b>51 Total</b>	<b>183,629.81</b>	<b>0.00</b>		<b>1,842.22</b>	<b>113,131.44</b>	<b>68,161.15</b>	<b>0.00</b>	<b>495.00</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	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	55,489.81	0.00		41,830.61	0.00	13,659.20	0.00	0.00	0.00	0.00
32 Inst Tech	42,717.00	0.00			0.00	0.00	0.00	42,717.00	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
<b>52 Total</b>	<b>98,206.81</b>	<b>0.00</b>	<b>0.00</b>	<b>41,830.61</b>	<b>0.00</b>	<b>13,659.20</b>	<b>0.00</b>	<b>42,717.00</b>	<b>0.00</b>	<b>0.00</b>

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	200,578.48	0.00		44,260.00	86,247.17	70,071.31	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	7,548.11	0.00			0.00	0.00	7,548.11	0.00	0.00	0.00
33 Curriculum	4,050.00	0.00		0.00	0.00	0.00	4,050.00	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
<b>55 Total</b>	<b>212,176.59</b>	<b>0.00</b>		<b>44,260.00</b>	<b>86,247.17</b>	<b>70,071.31</b>	<b>11,598.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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	24,537.97	0.00		11,410.00	0.00	2,971.46	3,266.51	6,890.00	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
<b>58 Total</b>	<b>24,537.97</b>	<b>0.00</b>		<b>11,410.00</b>	<b>0.00</b>	<b>2,971.46</b>	<b>3,266.51</b>	<b>6,890.00</b>	<b>0.00</b>	<b>0.00</b>

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	1,025.30	0.00		0.00	0.00	0.00	1,025.30	0.00	0.00	0.00
27 Teaching	36,131.92	0.00		0.00	0.00	0.00	36,131.92	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	2,556.40	0.00			0.00	0.00	2,556.40	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
<b>69 Total</b>	<b>39,713.62</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,713.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	17,423.67	0.00		12,144.00	0.00	5,118.57	161.10	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
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
<b>74 Total</b>	<b>17,423.67</b>	<b>0.00</b>		<b>12,144.00</b>	<b>0.00</b>	<b>5,118.57</b>	<b>161.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	8,455.32	0.00		0.00	0.00	0.00	2,796.32	5,659.00	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	93,982.12	0.00		6,194.00	45,529.86	27,950.84	3,942.47	5,724.31	4,640.64	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,200.00	0.00		0.00	0.00	0.00	0.00	2,200.00	0.00	0.00
32 Inst Tech	277.02	0.00			0.00	0.00	277.02	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
<b>79 Total</b>	<b>104,914.46</b>	<b>0.00</b>		<b>6,194.00</b>	<b>45,529.86</b>	<b>27,950.84</b>	<b>7,015.81</b>	<b>13,583.31</b>	<b>4,640.64</b>	<b>0.00</b>

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	49,235.79	0.00			0.00	0.00	639.82	47,625.86	970.11	0.00
12 Supt Off	354,194.96	0.00		190,497.65	27,350.28	54,771.00	22,436.29	51,512.48	7,627.26	0.00
13 Busns Off	199,825.29	0.00		0.00	129,979.84	44,225.80	1,648.46	23,884.36	86.83	0.00
14 HR	12,670.75	0.00		0.00	7,296.58	2,112.41	465.36	2,796.40	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	26,562.73	0.00		0.00	19,366.06	7,196.67	0.00	0.00	0.00	0.00
62 Grnd Mnt	40,804.02	0.00			12,461.58	4,116.56	13,021.15	11,204.73	0.00	0.00
63 Oper Bldg	194,295.85	0.00			91,929.82	37,158.97	54,036.08	11,170.98	0.00	0.00
64 Maintnce	327,247.82	0.00	0.00		123,921.76	48,668.22	69,287.43	65,720.89	0.00	19,649.52
65 Utilities	258,129.51	0.00	0.00		0.00	0.00	166.00	257,963.51	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	132,790.89	0.00					0.00	132,790.89		0.00
72 Info Sys	29,403.20	0.00	0.00	0.00	0.00	0.00	3,900.83	25,502.37	0.00	0.00
73 Printing	18,589.27	0.00	0.00	0.00	0.00	0.00	0.00	18,589.27	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	36,363.84	0.00	0.00	0.00	0.00	0.00	16,513.71	19,850.13	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00		0.00					0.00		0.00
<b>97 Total</b>	<b>1,680,113.92</b>	<b>0.00</b>	<b>0.00</b>	<b>190,497.65</b>	<b>412,305.92</b>	<b>198,249.63</b>	<b>182,115.13</b>	<b>668,611.87</b>	<b>8,684.20</b>	<b>19,649.52</b>

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	158,168.93	0.00					158,168.93	0.00		
44 Operation	167,789.40	0.00			93,919.66	40,305.06	5,581.81	200.00	0.00	27,782.87
49 Transfers	0.00		0.00							
<b>98 Total</b>	<b>325,958.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>93,919.66</b>	<b>40,305.06</b>	<b>163,750.74</b>	<b>200.00</b>	<b>0.00</b>	<b>27,782.87</b>

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	26,882.38	0.00		0.00	19,664.52	7,192.86	0.00	25.00	0.00	0.00
52 Operation	371,600.20	0.00			177,325.93	117,098.64	70,175.96	6,631.67	368.00	0.00
53 Maintnce	173,437.53	0.00			60,083.12	21,770.74	68,549.05	23,034.62	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-123,640.86		-							
			123,640.86							
<b>99 Total</b>	<b>448,279.25</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>257,073.57</b>	<b>146,062.24</b>	<b>138,725.01</b>	<b>29,691.29</b>	<b>368.00</b>	<b>0.00</b>
			<b>123,640.86</b>							

## 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.	86,733.50
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	146,380.54
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	65,796.05
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	212,176.59



1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

0.00

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

0.2037

a) Total All Programs (SYSTEM CALCULATED)

9,929,858.71

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

1,680,113.92

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

8,249,744.79

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99  
427,227.63

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.  
0.00

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.  
10,763.27

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.  
0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.  
0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.  
0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.  
0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.  
0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.  
0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.  
23,367.97

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.  
5,749.23

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.  
0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

34,562.00

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

3,431.42

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

0.00

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

0.00

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

0.00

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

29,403.20

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 22 Lincoln

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>8,249,744.79</b>	<b>51,212.43</b>		<b>585,396.56</b>			<b>7,613,135.80</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	49,235.79	0.00		0.00	11,242.37	37,993.42	
12 Superintendent's Office	354,194.96	0.00		10,763.27	343,431.69	0.00	
13 Business Office	199,825.29	0.00		0.00		199,825.29	
14 Human Resources	12,670.75	0.00		0.00		12,670.75	
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	26,562.73	0.00		0.00	26,562.73	0.00	
62 Grounds Maintenance	40,804.02	0.00		0.00	40,804.02	0.00	
63 Operation of Buildings	194,295.85	0.00		0.00	194,295.85	0.00	
64 Maintenance	327,247.82	19,649.52		23,367.97	284,230.33	0.00	
65 Utilities	258,129.51	0.00		5,749.23	252,380.28	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	132,790.89	0.00		0.00	132,790.89	0.00	
72 Information Systems	29,403.20	0.00		0.00	0.00	29,403.20	
73 Printing	18,589.27	0.00		0.00		18,589.27	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	36,363.84	0.00		0.00		36,363.84	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>1,680,113.92</b>	<b>19,649.52</b>	<b>0.00</b>	<b>39,880.47</b>	<b>1,285,738.16</b>	<b>334,845.77</b>	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 22 Lincoln

Fiscal Year 2021-2022

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	9,929,858.71	70,861.95	0.00	625,277.03		7,613,135.80	
Unallowable Costs				-1,285,738.16		1,285,738.16	
<b>TOTALS</b>	<b>9,929,858.71</b>	<b>70,861.95</b>	<b>0.00</b>	<b>625,277.03</b>		<b>8,898,873.96</b>	

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	327,144.27
2. FY 19-20 DIRECT EXPENDITURES	8,020,662.46
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	26,248.90
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	353,393.17
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0441

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	334,845.77
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	26,248.90
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	361,094.67
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	8,898,873.96
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.0441
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	392,440.34
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-31,345.66
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	303,500.10
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0341

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 22 Lincoln

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>8,249,744.79</b>	<b>51,212.43</b>		<b>585,396.56</b>			<b>7,613,135.80</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	49,235.79	0.00		0.00	11,242.37	37,993.42	
12 Superintendents Office	354,194.96	0.00		10,763.27		343,431.69	
13 Business Office	199,825.29	0.00		0.00		199,825.29	
14 Human Resources	12,670.75	0.00		0.00		12,670.75	
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	26,562.73	0.00		0.00		26,562.73	
62 Grounds Maintenance	40,804.02	0.00		0.00		40,804.02	
63 Operation of Buildings	194,295.85	0.00		0.00		194,295.85	
64 Maintenance	327,247.82	19,649.52		23,367.97		284,230.33	
65 Utilities	258,129.51	0.00		5,749.23		252,380.28	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	132,790.89	0.00		0.00		132,790.89	
72 Information Systems	29,403.20	0.00		0.00		29,403.20	
73 Printing	18,589.27	0.00		0.00		18,589.27	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	36,363.84	0.00		0.00		36,363.84	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>1,680,113.92</b>	<b>19,649.52</b>	<b>0.00</b>	<b>39,880.47</b>	<b>11,242.37</b>	<b>1,609,341.56</b>	



Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 22 Lincoln

Fiscal Year 2021-2022

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	9,929,858.71	70,861.95	0.00	625,277.03		1,609,341.56	7,613,135.80
Unallowable Costs					-11,242.37		11,242.37
Totals	9,929,858.71	70,861.95	0.00	625,277.03		1,609,341.56	7,624,378.17

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	1,387,499.71
2. FY 19-20 DIRECT EXPENDITURES	6,960,307.02
3. FY 19-20 OVER (UNDER) RECOVERY	-165,389.63
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	1,222,110.07
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.1756

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	1,609,341.56
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)	-165,389.63
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	1,443,951.92
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	7,624,378.17
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1756
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,338,840.80
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	105,111.12
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	1,714,452.68
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.2249

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	4,701,007.21	4,198,655.35	19,010.36	483,341.50
02 Alternative Learning Experience (ALE)	20,869.79	20,869.79	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	487,576.98	487,576.98	0.00	0.00
34 Middle School Career and Tech. Ed., State	196,853.50	196,853.50	0.00	0.00
45 Skill Center-Basic, State	19,245.78	19,245.78	0.00	0.00
97 Districtwide Support	1,680,113.92	1,136,627.15	50,972.56	492,514.21
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>7,105,667.18</b>	<b>6,059,828.55</b>	<b>69,982.92</b>	<b>975,855.71</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	188,109.67	0.00	188,109.67	0.00
13 Federal Stimulus-ESSER III	155,219.45	0.00	155,219.45	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	83,898.51	0.00	83,898.51	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	49,902.35	0.00	49,902.35	0.00
21 Special Education-Supplemental, State	799,495.05	793,373.50	0.00	6,121.55
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	92,725.99	0.00	92,725.99	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	183,629.81	0.00	183,629.81	0.00
52 Other Title Grants Under ESEA, Federal	98,206.81	0.00	98,206.81	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	212,176.59	212,176.59	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	24,537.97	24,537.97	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	0.00	0.00	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	39,713.62	11,678.14	28,035.48	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	17,423.67	17,423.67	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	104,914.46	0.00	0.00	104,914.46
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>2,049,953.95</b>	<b>1,059,189.87</b>	<b>879,728.07</b>	<b>111,036.01</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	0.00	0.00	0.00	0.00
98 School Food Services	325,958.33	0.00	325,958.33	0.00
99 Pupil Transportation	448,279.25	374,825.60	0.00	73,453.65
<b>TOTAL OTHER PROGRAMS</b>	<b>774,237.58</b>	<b>374,825.60</b>	<b>325,958.33</b>	<b>73,453.65</b>
<b>TOTALS</b>	<b>9,929,858.71</b>	<b>7,493,844.02</b>	<b>1,275,669.32</b>	<b>1,160,345.37</b>

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

	FY 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
<b>Preliminary FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test</b>		
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.	626,506.75	799,495.05
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	626,506.75	799,495.05
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	172,988.30
<b>Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	73.79	78.34
7. Expenditures per pupil (line 4/line 6).	8,490.40	10,205.45
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	1,715.05
<b>Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test</b>		
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.	6,121.55	6,121.55
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).	82.96	78.14
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	-4.82

**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 2021 - 22	FY 2020 - 21	<u>Food Services Deficit Calculation</u>		
				FY 2021 - 22	FY 2020 - 21	
Total Expenditures	+ (plus)	9,929,858.71	8,795,899.01	Total Program 98	+ 325,958.33	330,013.56
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 7,737.90	591.00
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 0.00	0.00
Child Care	- (minus)	0.00	0.00	Revenue 4198 (State)	- 4,361.50	6,252.05
Other Community Services	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
School Food Services	- (minus)	325,958.33	330,013.56	Revenue 6198 (Fed)	- 328,584.61	359,359.89
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 10,276.00	7,540.07
Capital Outlay, All Object 9	- (minus)	70,861.95	48,134.92	Revenue 7198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	0.00	0.00	Revenue 8198 (Other)	- 0.00	0.00
Federal, Special Purpose Revenue	- (minus)	1,225,766.97	1,246,573.72	TOTAL FOOD SERVICES DEFICIT	-25,001.68	-43,729.45
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is		
Food Services Revenue, Federal	+ (plus)	328,584.61	359,359.89	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)	10,276.00	7,540.07	a negative amount, zero dollars		
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER II	+ (plus)	23,429.56	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00			
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00			

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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	27,782.87	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	8,697,344.50	7,538,076.77

FY 2021 - 22/FY 2020 - 21 1.15

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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	487,576.98	412,869.29
Program 34, Middle School Career and Technical Education-State	+ (plus)	196,853.50	122,563.27
Program 38, Vocational--Federal	+ (plus)	0.00	4,554.65
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	19,245.78	26,613.94
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	4,810.00
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	703,676.26	561,791.15
	FY 21-22 / 20-21		1.25



GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.519	On the Balance Sheet GF G.L. 601, Accounts Payable, plus G.L. 602, Contracts Payable, Current, should be greater than zero if the district is on an accrual basis of accounting.	0.00	0.00
Informational	1.523	**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.	178.00	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.	1,715.04	
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.	78.14	
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.	172,988.30	
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*	8,672,342.82	0.00
Informational	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?	0.00	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
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	1.608	**Warning** There are expenditures in Program 45, but district does not have Skill Center.	19,245.78	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits