

ANNUAL FINANCIAL STATEMENTS

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

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

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	76,606,170.44	252,941.77	1,892,673.25	12,954,903.84	465,762.92	0.00	92,172,452.22
Total Expenditures	77,437,674.47	181,999.96	1,930,781.00	14,958,143.99	251,524.35	0.00	94,760,123.77
Other Financing Uses	3,580,000.00	0.00	0.00	0.00	0.00	0.00	3,580,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,411,504.03	70,941.81	-38,107.75	-2,003,240.15	214,238.57	0.00	-6,167,671.55
Beginning Total Fund Balance	13,227,829.13	228,470.17	1,229,180.48	3,673,674.94	164,739.41	0.00	18,523,894.13
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	8,816,325.10	299,411.98	1,191,072.73	1,670,434.79	378,977.98	0.00	12,356,222.58

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	2,815,020.01	26,674.08	2,539.33	1,724,618.44	60,005.36	0.00	4,628,857.22
Minus Warrants Outstanding	-2,677,050.03	-11,940.89	0.00	-1,715,988.95	-60,000.00	0.00	-4,464,979.87
Taxes Receivable	682,547.08		160,335.39	766,945.43	0.00		1,609,827.90
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	1,990,421.72	718.53	2,826.40	7,508.07	264.62	0.00	2,001,739.34
Accounts Receivable	8,836.11	0.00	0.00	0.00	0.00	0.00	8,836.11
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00		0.00			0.00
Prepaid Items	807,321.54	0.00			0.00	0.00	807,321.54
Investments	7,542,818.00	286,922.00	1,185,707.00	2,479,972.00	383,508.00	0.00	11,878,927.00
Investments/Cash With Trustee	219,115.98		0.00	0.00	0.00	0.00	219,115.98
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	11,389,030.41	302,373.72	1,351,408.12	3,263,054.99	383,777.98	0.00	16,689,645.22
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	11,389,030.41	302,373.72	1,351,408.12	3,263,054.99	383,777.98	0.00	16,689,645.22
LIABILITIES							
Accounts Payable	1,869,004.43	2,961.74	0.00	825,674.77	4,800.00	0.00	2,702,440.94
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	21,153.80	0.00		0.00			21,153.80
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	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	1,890,158.23	2,961.74	0.00	825,674.77	4,800.00	0.00	2,723,594.74
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	682,547.08		160,335.39	766,945.43	0.00		1,609,827.90
TOTAL DEFERRED INFLOWS OF RESOURCES	682,547.08	0.00	160,335.39	766,945.43	0.00	0.00	1,609,827.90
FUND BALANCE:							
Nonspendable Fund Balance	807,321.54	0.00	0.00	0.00	0.00	0.00	807,321.54
Restricted Fund Balance	1,004,289.63	299,411.98	1,191,072.73	0.00	378,977.98	0.00	2,873,752.32
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	0.00	0.00	0.00	1,670,434.79	0.00	0.00	1,670,434.79

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	7,004,713.93	0.00	0.00	0.00	0.00	0.00	7,004,713.93
TOTAL FUND BALANCE	8,816,325.10	299,411.98	1,191,072.73	1,670,434.79	378,977.98	0.00	12,356,222.58
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	11,389,030.41	302,373.72	1,351,408.12	3,263,054.99	383,777.98	0.00	16,689,645.22

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	1,938,585.12	252,941.77	349,672.25	1,696,731.71	4,179.58		4,242,110.43
State	61,407,734.25		0.00	0.00	281,583.34		61,689,317.59
Federal	12,172,809.07		643,001.00	8,758,172.13	0.00		21,573,982.20
Other	1,087,042.00			0.00	0.00	0.00	1,087,042.00
TOTAL REVENUES	76,606,170.44	252,941.77	992,673.25	10,454,903.84	285,762.92	0.00	88,592,452.22
EXPENDITURES:							
CURRENT:							
Regular Instruction	33,783,919.34						33,783,919.34
Special Education	6,167,306.96						6,167,306.96
Vocational Education	5,555,860.79						5,555,860.79
Skill Center	0.00						0.00
Compensatory Programs	10,663,039.71						10,663,039.71
Other Instructional Programs	711,540.42						711,540.42
Federal Stimulus COVID-19	2,688,084.95						2,688,084.95
Community Services	390,530.09						390,530.09
Support Services	16,791,447.48						16,791,447.48
Student Activities/Other		181,999.96				0.00	181,999.96
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				13,011,400.29			13,011,400.29
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					64,800.00		64,800.00
Sales and Lease				0.00			0.00
Other	685,944.73						685,944.73
DEBT SERVICE:							
Principal	0.00		1,760,000.00	1,773,000.00	168,406.69		3,701,406.69

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		170,781.00	172,353.70	18,317.66		361,452.36
Bond/Levy Issuance				1,390.00	0.00		1,390.00
TOTAL EXPENDITURES	77,437,674.47	181,999.96	1,930,781.00	14,958,143.99	251,524.35	0.00	94,760,123.77
REVENUES OVER (UNDER) EXPENDITURES	-831,504.03	70,941.81	-938,107.75	-4,503,240.15	34,238.57	0.00	-6,167,671.55
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		900,000.00	2,500,000.00	180,000.00		3,580,000.00
Transfers Out (GL 536)	-3,580,000.00		0.00	0.00	0.00	0.00	-3,580,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-3,580,000.00		900,000.00	2,500,000.00	180,000.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,411,504.03	70,941.81	-38,107.75	-2,003,240.15	214,238.57	0.00	-6,167,671.55
BEGINNING TOTAL FUND BALANCE	13,227,829.13	228,470.17	1,229,180.48	3,673,674.94	164,739.41	0.00	18,523,894.13
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	8,816,325.10	299,411.98	1,191,072.73	1,670,434.79	378,977.98	0.00	12,356,222.58

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	27,560.82	1,911,024.30	1,938,585.12
State	54,860,453.05	6,547,281.20	61,407,734.25
Federal	12,042,153.39	130,655.68	12,172,809.07
Other	1,087,042.00	0.00	1,087,042.00
TOTAL REVENUES	68,017,209.26	8,588,961.18	76,606,170.44
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	28,071,710.85	5,712,208.49	33,783,919.34
Special Education	6,167,306.96	0.00	6,167,306.96
Vocational Education	5,555,860.79	0.00	5,555,860.79
Skills Center	0.00	0.00	0.00
Compensatory Programs	10,663,039.71	0.00	10,663,039.71
Other Instructional Programs	711,540.42	0.00	711,540.42
Federal Stimulus COVID-19	2,688,084.95	0.00	2,688,084.95
Community Services	32,911.36	357,618.73	390,530.09
Support Services	14,452,297.87	2,339,149.61	16,791,447.48
CAPITAL OUTLAY:			
Other	677,377.47	8,567.26	685,944.73
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	69,020,130.38	8,417,544.09	77,437,674.47
REVENUES OVER (UNDER) EXPENDITURES:	-1,002,921.12	171,417.09	-831,504.03
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	3,580,000.00	0.00	3,580,000.00
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):	-3,580,000.00	0.00	-3,580,000.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,582,921.12	171,417.09	-4,411,504.03
BEGINNING TOTAL FUND BALANCE	13,130,807.16	97,021.97	13,227,829.13
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	8,547,886.04	268,439.06	8,816,325.10

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,806,400.00	1,938,585.12	132,185.12
State	59,089,761.00	61,407,734.25	2,317,973.25
Federal	23,033,765.00	12,172,809.07	-10,860,955.93
Other	2,927,750.00	1,087,042.00	-1,840,708.00
TOTAL REVENUES	86,857,676.00	76,606,170.44	-10,251,505.56
EXPENDITURES			
CURRENT:			
Regular Instruction	34,691,849.00	33,783,919.34	907,929.66
Special Education	6,073,059.00	6,167,306.96	-94,247.96
Vocational Education	5,354,907.00	5,555,860.79	-200,953.79
Skill Center	0.00	0.00	0.00
Compensatory Programs	13,152,073.00	10,663,039.71	2,489,033.29
Other Instructional Programs	597,870.00	711,540.42	-113,670.42
Federal Stimulus COVID-19	2,285,208.00	2,688,084.95	-402,876.95
Community Services	333,519.00	390,530.09	-57,011.09
Support Services	16,189,533.00	16,791,447.48	-601,914.48
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	7,549,593.00	685,944.73	6,863,648.27
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	86,227,611.00	77,437,674.47	8,789,936.53

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	630,065.00	-831,504.03	-1,461,569.03
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-350,000.00	-3,580,000.00	3,230,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-350,000.00	-3,580,000.00	-3,230,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	280,065.00	-4,411,504.03	-4,691,569.03
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	10,072,000.00	13,227,829.13	3,155,829.13
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	10,352,065.00	8,816,325.10	-1,535,739.90

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	348,490.00	252,941.77	-95,548.23
State			
Federal			
Other			
TOTAL REVENUES	348,490.00	252,941.77	-95,548.23
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	365,686.00	181,999.96	183,686.04
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	365,686.00	181,999.96	183,686.04
REVENUES OVER (UNDER) EXPENDITURES	-17,196.00	70,941.81	88,137.81

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-17,196.00	70,941.81	88,137.81
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	181,841.00	228,470.17	46,629.17
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	164,645.00	299,411.98	134,766.98

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	323,970.00	349,672.25	25,702.25
State	0.00	0.00	0.00
Federal	480,000.00	643,001.00	163,001.00
Other			
TOTAL REVENUES	803,970.00	992,673.25	188,703.25
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	1,760,000.00	1,760,000.00	0.00
Interest and Other Charges	205,000.00	170,781.00	34,219.00
TOTAL EXPENDITURES	1,965,000.00	1,930,781.00	34,219.00
REVENUES OVER (UNDER) EXPENDITURES	-1,161,030.00	-938,107.75	222,922.25

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	300,000.00	900,000.00	600,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	300,000.00	900,000.00	600,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-861,029.00	-38,107.75	822,921.25
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,416,794.00	1,229,180.48	-187,613.52
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	555,764.00	1,191,072.73	635,308.73

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,743,350.00	1,696,731.71	-46,618.29
State	0.00	0.00	0.00
Federal	13,200,000.00	8,758,172.13	-4,441,827.87
Other	0.00	0.00	0.00
TOTAL REVENUES	14,943,350.00	10,454,903.84	-4,488,446.16
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	374,000.00	0.00	374,000.00
Building	14,370,340.00	13,011,400.29	1,358,939.71
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	1,390.00	1,390.00
Principal	1,773,000.00	1,773,000.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	143,046.00	172,353.70	-29,307.70
TOTAL EXPENDITURES	16,660,386.00	14,958,143.99	1,702,242.01
REVENUES OVER (UNDER) EXPENDITURES	-1,717,036.00	-4,503,240.15	-2,786,204.15
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	2,500,000.00	2,500,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	2,500,000.00	2,500,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,717,036.00	-2,003,240.15	-286,204.15
BEGINNING TOTAL FUND BALANCE	2,500,100.00	3,673,674.94	1,173,574.94
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	783,064.00	1,670,434.79	887,370.79

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,000.00	4,179.58	2,179.58
State	156,000.00	281,583.34	125,583.34
Federal	1,185,000.00	0.00	-1,185,000.00
Other	0.00	0.00	0.00
TOTAL REVENUES	1,343,000.00	285,762.92	-1,057,237.08
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	1,311,000.00	64,800.00	1,246,200.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	180,393.00	168,406.69	11,986.31
Interest and Other Charges	6,332.00	18,317.66	-11,985.66
TOTAL EXPENDITURES	1,497,725.00	251,524.35	1,246,200.65

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-154,725.00	34,238.57	188,963.57
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	50,000.00	180,000.00	130,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	50,000.00	180,000.00	130,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-104,725.00	214,238.57	318,963.57
BEGINNING TOTAL FUND BALANCE	164,739.00	164,739.41	0.41
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	60,014.00	378,977.98	318,963.98

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	5,690.17	17,313.94
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	5,690.17	17,313.94
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	5,690.17	
Restricted for Individuals, Organizations, and Other Governments - PPT		17,313.94
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	5,690.17	17,313.94

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	2,700.00	2,800.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	2,700.00	2,800.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.61	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.61	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	2,700.61	2,800.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	1,084.01	
Other	0.00	6,183.04
TOTAL DEDUCTIONS	1,084.01	6,183.04
Net Increase (Decrease)	1,616.60	-3,383.04
Net Position - Beginning Balance	4,073.57	20,696.98
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	5,690.17	17,313.94

Description	Beginning Outstanding Debt September 1, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
Voted Debt					
Voted Bonds	6,075,000.00	0.00	1,430,000.00	4,645,000.00	1,490,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	1,375,000.00	0.00	330,000.00	1,045,000.00	340,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	2,111,228.66	0.00	94,927.66	2,016,301.00	987,959.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	7,510,383.00	0.00	1,953,383.00	5,557,000.00	1,812,000.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	5,865,533.00	0.00	2,074,248.00	3,791,285.00	
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	2,009,641.00	0.00	444,375.00	1,565,266.00	
Total Long-Term Liabilities	24,946,785.66	0.00	6,326,933.66	18,619,852.00	4,629,959.00

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	1,415,852.74	331,361.85	1,608,907.24	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	1,415,852.74	331,361.85	1,608,907.24	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	19,451.50			
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	37,300.00			
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	28,030.74		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	7,195.20			
2298 School Food Services--Sales of Goods, Supplies, and Services	27,560.82			
2300 Investment Earnings	187,418.08	18,310.40	87,824.47	4,179.58
2400 Interfund Loan Interest Earnings	29,308.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	50,035.28		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	39.40		0.00	0.00
2700 Rentals and Leases	16,116.53	0.00	0.00	0.00
2800 Insurance Recoveries	13,297.77		0.00	0.00
2900 Local Support Nontax, Unassigned	54,613.52	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	52,365.54		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	522,732.38	18,310.40	87,824.47	4,179.58
STATE, GENERAL PURPOSE				
3100 Apportionment	40,296,520.58			
3121 Special Education - General Apportionment	606,920.80			
3300 Local Effort Assistance	6,547,281.20			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	47,450,722.58	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	29,168.00		0.00	0.00
4121 Special Education	5,193,216.19			
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	3,754,169.41			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,234,973.44			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	2,080,432.11			
4174 Highly Capable	128,276.94			
4188 Child Care	0.00			
4198 School Food Service	10,340.15			
4199 Transportation - Operations	1,526,435.43			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				281,583.34
4000 TOTAL STATE, SPECIAL PURPOSE	13,957,011.67		0.00	281,583.34
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	643,001.00	0.00	0.00
5329 Impact Aid, Special Education Funding	91,400.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	39,255.68	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	130,655.68	643,001.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	410,067.06			0.00
6111 Federal Special Purpose-GEER	0.00		0.00	
6112 Federal Special Purpose-ESSER II	2,245,901.26		0.00	
6113 Federal Special Purpose-ESSER III	299,356.71		8,758,172.13	
6114 Federal Special Purpose-ESSER III (Learning Loss)	500,218.62		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Special Purpose - CARES Act - Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	1,077,348.47			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	51,060.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	2,292,167.23			
6152 Other Title, ESEA Fed	351,366.69			
6153 ESEA Migrant, Federal	589,578.67			
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	195,828.13			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	2,863,499.78			
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 Special Purpose - CARES Act - Other	2,790.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	182,493.00			
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	603,016.21		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 Special Purpose - CARES Act - Other	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	16,267.44			
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	66,830.00			
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	294,364.12			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	12,042,153.39		8,758,172.13	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	1,087,042.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	1,087,042.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	900,000.00	2,500,000.00	180,000.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	900,000.00	2,500,000.00	180,000.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	76,606,170.44	1,892,673.25	12,954,903.84	465,762.92

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	27,066,625.39	11 Bd of Dir	91,513.33	0 Debit Transfer	331,835.57
02 ALE	6,847,675.04	12 Supt Off	665,053.34	1 Credit Transfer	-331,835.57
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	1,368,389.16	2 Cert. Salaries	26,923,973.90
11 Stim, Title, GEER	0.00	14 HR	1,140,992.80	3 Class. Salaries	13,557,132.22
12 Stim, ESSER II	1,926,402.11	15 Pblc Rltn	0.00	4 Employee Benefits	15,723,361.66
13 Stim, ESSER III	106,399.95	21 Supv Inst	2,044,013.80	5 Supplies / Materials	5,786,774.88
14 Federal Stimulus, ESSER III (Learning Loss)	415,637.25	22 Lrn Resrc	489,213.19	7 Purchased Services	14,022,073.12
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	5,709,057.26	8 Travel	738,413.96
19 Federal Special Purpose - Other	239,645.64	24 Guid/Coun	2,531,285.14	9 Capital Outlay	685,944.73
21 Sp Ed, Sup, St	5,204,552.09	25 Pupil M/S	437,317.65	TOTAL ALL OBJECTS	77,437,674.47
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	3,060,157.60		
23 Sp Ed, Sup, IDEA, Fed	0.00	27 Teaching	41,558,436.27		
24 Sp Ed, Sup, Fed	1,032,023.86	28 Extracur	2,013,126.15		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	1,221,479.63		
29 Sp Ed, Oth, Fed	41,636.62	32 Inst Tech	158,238.70		
31 Voc, Basic, St	4,337,282.42	33 Curriculum	335,924.26		
34 MidSchCar/Tec	1,167,489.29	34 Pro Learn	424,446.47		
38 Voc, Fed	51,089.08	41 Supervisn	210,694.29		
39 Voc, Other	0.00	42 Food	1,245,040.50		
45 Skil Cnt, Bas, St	0.00	44 Operation	1,706,435.14		
46 Skill Cntr, Fed	0.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	346,908.00		
51 ESEA Disadvantaged, Fed	1,940,662.43	52 Operation	1,177,576.13		
52 Other Title, ESEA, Fed	345,488.25	53 Maintnce	500,818.53		
53 ESEA Migrant, Federal	539,955.98	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	3,400,163.93	59 Transfers	-242,293.12		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	200,635.68		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	584,609.85		
58 Sp/Plt Pgm, St	2,239,161.68	63 Oper Bldg	1,658,798.99		
59 Inst. JAJ	0.00	64 Maintnce	2,864,103.17		
61 Head Start, Fed	0.00	65 Utilities	1,299,921.84		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	0.00		
64 LEP, Fed	180,303.96	68 Insurance	20,964.35		
65 Tran Biling, St	1,775,301.58	72 Info Sys	2,602,169.77		
67 Ind Ed, Fd, JOM	61,532.07	73 Printing	13,018.83		
68 Ind Ed, Fd, ED	180,468.58	74 Warehouse	0.00		
69 Comp, Othr	1.25	75 Mtr Pool	-372.23		
71 Traffic Safety	26,656.53	83 Interest	0.00		
73 Summer School	0.00	84 Principal	0.00		
74 Highly Capable	126,484.30	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	0.00		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	77,437,674.47		
79 Inst Pgm, Othr	558,399.59				
81 Public Radio/TV	0.00				
86 Comm Schools	390,530.09				
88 Child Care	0.00				
89 Othr Comm Srv	0.00				
97 Distwide Suppt	12,199,403.89				
98 Schl Food Serv	3,162,169.93				
99 Pupil Transp	1,874,531.69				
TOTAL ALL PROGRAMS	77,437,674.47				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	21,566,406.43
2120	Salaries of Temporary EEs & Subs	838,430.76
2130	Non contracted Salaries	1,141,357.79
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	3,215,292.03
2160	Other Salaries	162,486.89
2170	Other Salaries NBCT	0.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	11,483,845.39
3120	Salaries of Temporary EEs & Subs	1,194,524.86
3130	Extra Time	639,824.41
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	122,704.17
3160	Other Salaries	116,233.39

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	515.82
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	1,920,851.18
4223	Federally Mandated Insurance-Classified	987,428.33
4232	Retirement Contribution - Certificated	3,774,044.33
4233	Retirement Contribution - Classified	1,432,700.48
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	98,506.20
4263	Unemployment Compensation - Classified	57,693.08

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	157,224.76
4273	Worker's Compensation - Classified	167,985.18
4282	Health Benefits - Certificated	3,453,578.74
4283	Health Benefits - Classified	3,672,833.56
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

Supplies, Non-Capital		Amount
5610	General Supplies	2,921,355.87
5626	Motor Vehicle Fuel	209,370.32
5630	Food	1,244,800.50
5640	Books and Periodicals	365,733.68
5650	Supplies - Technology Related	1,045,514.51

Purchased Services		Amount
7310	Office and Administrative Services	170,941.47
7311	Election Fees	0.00
7320	Professional Educational Services	5,450,483.16
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	580,710.57
7340	Other Professional Purchased Services	1,554,941.42
7341	Legal Services for District support	4,484.90
7342	Audit Services	0.00
7343	Other Legal Services	141,807.16
7350	Technical Services	2,430.40
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	212,909.97

	Purchased Services	Amount
7420	Cleaning Services	138,845.06
7431	Non-Technology-Related Repair and Maintenance	1,473,935.87
7432	Technology-Related Repair and Maintenance	576,109.42
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	24,633.40
7443	Rentals of Computers and Related Equipment	7,655.51
7450	Contractor Services (renovating, remodeling)	593,550.40
7490	Other Purchased Property Services	3,830.64
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.)	20,964.35
7530	Communications	1,457,337.58
7540	Advertising	708.90
7550	Printing and Binding	11,254.45
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	376,574.30
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	125,027.03
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	277,497.88
7622	Electricity	669,209.93
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	146,229.35
7820	Settlements and Judgements Against the School District	0.00

Purchased Services		Amount
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	738,413.96

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	130,281.93
9732	Vehicles	9,980.62
9733	Furniture and Fixtures	261,201.51
9734	Technology-Related Hardware	14,239.58
9735	Technology-Related Software	0.00
9739	Other Equipment	270,241.09
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	77,437,674.47
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REPORT F196

Toppenish School District No. 202

RUN DATE: 11/7/2023

E.S.D. 105

District Expenditure Summary by Location

RUN TIME: 9:12:52 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2023

<u>Instructional Location</u>	<u>Amount</u>
Computer Academy Toppenish High School	2,978,993.52
Garfield Elementary School	4,693,301.84
Kirkwood Elementary School	6,095,007.63
Lincoln Elementary School	4,460,105.84
NW Allprep	4,681,715.43
Toppenish High School	14,080,662.79
Toppenish Middle School	9,400,497.45
Toppenish Pre School	2,528,765.95
Valley View Elementary	6,762,041.24
TOTAL INSTRUCTIONAL LOCATIONS	55,681,091.69
TOTAL NON-INSTRUCTIONAL LOCATIONS	21,756,582.78
TOTAL DISTRICT EXPENDITURES	77,437,674.47

REPORT F196

Toppenish School District No. 202

RUN DATE: 11/7/2023

E.S.D. 105

F-196 Annual Financial Statements

RUN TIME: 9:12:52 AM

COUNTY: 39 Yakima

Fiscal Year 2022-2023

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	397,391.24	0.00		268,307.05	31,281.31	95,888.57	1,873.56	0.00	40.75	0.00
22 Lrn Resrc	489,213.19	0.00		350,257.11	0.00	130,384.11	1,400.77	0.00	0.00	7,171.20
23 Princ Off	4,812,359.67	0.00		2,834,982.28	663,171.77	1,281,923.03	19,164.59	13,118.00	0.00	0.00
24 Guid/Coun	1,078,391.87	0.00		454,034.63	326,610.17	297,747.07	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	662,377.76	0.00		149,195.03	305,164.96	185,321.88	18,447.39	4,248.50	0.00	0.00
27 Teaching	17,087,349.53	10,996.73		11,212,737.15	100,450.90	4,140,745.46	950,024.12	477,756.30	79,996.24	114,642.63
28 Extracur	2,010,821.06	136,648.79		616,558.66	549,584.78	216,137.47	143,372.13	188,367.45	151,584.52	8,567.26
29 Pmt to SD	0.00							0.00		
31 InstProDev	43,863.63	0.00		7,005.72	6,489.87	2,037.43	1,690.14	10,845.00	15,795.47	0.00
32 Inst Tech	33,227.62	0.00			0.00	0.00	62.64	33,164.98	0.00	0.00
33 Curriculum	335,924.26	0.00		265,486.35	0.00	70,437.91	0.00	0.00	0.00	0.00
34 Pro Learn	115,705.56	0.00		87,774.59		19,156.56	0.00	5,850.00	2,924.41	0.00
01 Total	27,066,625.39	147,645.52		16,246,338.57	1,982,753.76	6,439,779.49	1,136,035.34	733,350.23	250,341.39	130,381.09

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	1,380.30	0.00		0.00	0.00	0.00	0.00	1,380.30	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	670,822.94	0.00		389,130.76	103,352.47	175,336.71	3,003.00	0.00	0.00	0.00
24 Guid/Coun	95,471.48	0.00		76,112.00	0.00	18,933.84	0.00	425.64	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	6,073,003.29	2,023.20		442,143.96	187.86	155,069.01	16,640.51	5,455,218.75	1,720.00	0.00
28 Extracur	2,305.09	319.76		0.00	0.00	0.00	492.09	1,493.24	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	975.00	0.00		0.00	0.00	0.00	975.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	3,716.94	0.00		3,116.32		600.62	0.00	0.00	0.00	0.00
02 Total	6,847,675.04	2,342.96		910,503.04	103,540.33	349,940.18	21,110.60	5,458,517.93	1,720.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	981,946.26	0.00		176,684.56	1,720.69	69,667.84	0.00	733,873.17	0.00	0.00
27 Teaching	350,931.49	936.79		127,752.41	66,656.03	78,771.64	75,395.87	1,418.75	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	275,772.21	0.00	0.00		0.00	0.00	17,321.97	258,450.24	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	317,752.15	0.00	0.00	0.00	0.00	0.00	281,318.33	36,433.82	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
12 Total	1,926,402.11	936.79	0.00	304,436.97	68,376.72	148,439.48	374,036.17	1,030,175.98	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	20,403.23	0.00		0.00	15,240.67	5,162.56	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	32,499.04	0.00		0.00	2,625.30	207.67	15,738.70	11,540.89	2,386.48	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	32,400.00	0.00			0.00	0.00	32,400.00	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	21,097.68	0.00	0.00	0.00	0.00	0.00	0.00	21,097.68	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	106,399.95	0.00	0.00	0.00	17,865.97	5,370.23	48,138.70	32,638.57	2,386.48	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	185,281.52	0.00		138,604.76	0.00	46,676.76	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	128,325.77	0.00		94,273.44	0.00	34,052.33	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	89,750.13	0.00		8,015.06	54,910.31	26,824.76	0.00	0.00	0.00	0.00
27 Teaching	12,279.83	12,279.83		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
14 Total	415,637.25	12,279.83		240,893.26	54,910.31	107,553.85	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	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	239,645.64	0.00		0.00	156,942.56	79,913.08	2,790.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 Total	239,645.64	0.00	0.00	0.00	156,942.56	79,913.08	2,790.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	566,549.14	0.00		377,130.80	31,223.33	140,574.97	9,528.06	8,091.98	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	214,261.26	0.00		0.00	150,139.20	64,122.06	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	926,158.79	0.00		307,817.07	29,522.69	140,550.49	12,881.16	435,099.51	287.87	0.00
27 Teaching	3,419,748.74	20,420.75		1,613,011.25	655,282.95	935,040.23	17,638.78	67,341.41	107.76	110,905.61
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	60,951.39	0.00		6,212.86	9,546.96	3,413.85	1,491.06	39,306.84	979.82	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	16,882.77	0.00		14,054.90		2,827.87	0.00	0.00	0.00	0.00
21 Total	5,204,552.09	20,420.75		2,318,226.88	875,715.13	1,286,529.47	41,539.06	549,839.74	1,375.45	110,905.61

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	1,032,023.86	0.00		0.00	619,864.72	412,159.14	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	1,032,023.86	0.00		0.00	619,864.72	412,159.14	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	41,568.45	0.00		0.00	35,621.44	5,947.01	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	68.17	68.17		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
29 Total	41,636.62	68.17		0.00	35,621.44	5,947.01	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	40,396.02	0.00		15,049.41	15,248.13	10,098.48	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	4,222,344.94	6,290.69		2,074,282.50	187,210.63	874,300.35	682,337.92	308,067.28	89,855.57	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	140.72	0.00		128.57	0.00	12.15	0.00	0.00	0.00	0.00
32 Inst Tech	47,757.60	0.00			0.00	0.00	47,757.60	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	26,643.14	0.00		14,990.68		3,151.25	0.00	7,066.66	1,434.55	0.00
31 Total	4,337,282.42	6,290.69		2,104,451.16	202,458.76	887,562.23	730,095.52	315,133.94	91,290.12	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	5,491.36	0.00		4,429.84	0.00	1,061.52	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,142,928.67	1,824.09		632,687.78	24,661.08	252,329.31	170,108.80	16,168.69	45,148.92	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	9,276.38	0.00		8,458.60	0.00	817.78	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	9,792.88	0.00		3,895.54		824.57	0.00	5,072.77	0.00	0.00
34 Total	1,167,489.29	1,824.09		649,471.76	24,661.08	255,033.18	170,108.80	21,241.46	45,148.92	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	51,089.08	0.00		0.00	0.00	0.00	20,391.86	30,697.22	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	51,089.08	0.00		0.00	0.00	0.00	20,391.86	30,697.22	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	231,181.99	0.00		160,008.22	12,343.92	56,907.76	853.59	1,068.50	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	417,117.71	0.00		244,344.51	62,494.68	110,278.52	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	1,198,712.71	0.00		376,794.81	366,498.33	300,531.33	133,038.39	21,039.36	810.49	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	73,938.94	0.00		21,320.16	86.12	2,936.20	1,806.96	16,423.06	31,366.44	0.00
32 Inst Tech	19,711.08	0.00			0.00	0.00	19,711.08	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	1,940,662.43	0.00		802,467.70	441,423.05	470,653.81	155,410.02	38,530.92	32,176.93	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	1,108.68	0.00		0.00	912.47	196.21	0.00	0.00	0.00	0.00
27 Teaching	114,036.54	25,610.93		43,389.71	12,718.49	26,217.25	2,059.16	4,041.00	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	230,343.03	0.00		49,943.03	0.00	15,687.92	3,073.97	89,981.16	71,656.95	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	345,488.25	25,610.93	0.00	93,332.74	13,630.96	42,101.38	5,133.13	94,022.16	71,656.95	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	97,082.33	0.00		31,143.21	35,941.14	29,972.98	0.76	0.00	24.24	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	242,251.32	0.00		0.00	147,381.15	71,269.23	9,593.49	2,570.64	11,436.81	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	200,622.33	0.00		60.00	114,811.17	82,349.02	3,402.14	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
53 Total	539,955.98	0.00		31,203.21	298,133.46	183,591.23	12,996.39	2,570.64	11,461.05	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	129,937.71	0.00		72,788.43	20,039.40	37,109.88	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	380,415.67	0.00		0.00	275,558.79	104,285.11	146.13	425.64	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	2,390,623.25	137.05		982,457.57	527,213.69	687,262.03	56,813.36	135,203.03	1,536.52	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	423,341.05	0.00		290,538.89	16.82	104,369.09	0.00	12,832.00	15,584.25	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	75,846.25	0.00		19,267.25		3,239.00	0.00	53,340.00	0.00	0.00
55 Total	3,400,163.93	137.05		1,365,052.14	822,828.70	936,265.11	56,959.49	201,800.67	17,120.77	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	90,668.50	0.00		51,485.04	17,098.14	22,085.32	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	9,742.68	0.00		2,741.92	4,238.86	2,761.90	0.00	0.00	0.00	0.00
24 Guid/Coun	187,112.37	0.00		0.00	123,353.39	63,758.98	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	159,170.34	0.00		0.00	117,390.83	41,779.51	0.00	0.00	0.00	0.00
27 Teaching	1,674,129.70	0.00		497,779.80	535,622.42	439,464.78	124,416.03	76,628.85	217.82	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	93,195.69	0.00		30,070.88	2,448.32	7,137.90	6,679.15	25,022.00	21,837.44	0.00
32 Inst Tech	25,142.40	0.00			0.00	0.00	25,142.40	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
58 Total	2,239,161.68	0.00		582,077.64	800,151.96	576,988.39	156,237.58	101,650.85	22,055.26	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
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	180,303.96	0.00		42,900.99	0.00	13,986.60	416.37	123,000.00	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
64 Total	180,303.96	0.00		42,900.99	0.00	13,986.60	416.37	123,000.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	126,056.46	0.00		52,636.28	33,041.13	38,863.79	1,501.50	0.00	13.76	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		
27 Teaching	1,369,581.49	215.83		291,617.10	567,840.58	493,502.27	15,267.75	823.96	314.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	103,804.70	0.00		63,453.79	49.74	21,078.54	2,010.03	9,635.00	7,577.60	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	175,858.93	0.00		135,496.98		40,361.95	0.00	0.00	0.00	0.00
65 Total	1,775,301.58	215.83		543,204.15	600,931.45	593,806.55	18,779.28	10,458.96	7,905.36	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	1,149.33	0.00		0.00	948.71	200.62	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		
27 Teaching	59,981.40	0.00		120.00	14,839.37	7,503.83	15,005.46	11,450.00	11,062.74	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	401.34	0.00		0.00	0.00	0.00	0.00	0.00	401.34	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
67 Total	61,532.07	0.00		120.00	15,788.08	7,704.45	15,005.46	11,450.00	11,464.08	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	83,042.30	0.00		0.00	61,922.33	20,724.95	395.02	0.00	0.00	0.00
24 Guid/Coun	1,049.62	0.00		0.00	514.78	109.20	0.00	425.64	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		
27 Teaching	95,575.19	761.41		642.87	42,878.78	23,852.66	12,785.34	7,965.00	6,689.13	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	801.47	0.00		0.00	660.00	141.47	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
68 Total	180,468.58	761.41		642.87	105,975.89	44,828.28	13,180.36	8,390.64	6,689.13	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1.25	0.00		0.00	0.00	0.00	1.25	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
69 Total	1.25	0.00		0.00	0.00	0.00	1.25	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	26,656.53	10,145.07		0.00	15,140.00	1,371.46	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
68 Insurance	0.00	0.00						0.00		
71 Total	26,656.53	10,145.07		0.00	15,140.00	1,371.46	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	126,410.14	3,483.95		35,565.86	2,707.34	9,220.36	45,175.39	24,500.49	5,756.75	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	74.16	0.00		60.00	0.00	14.16	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
74 Total	126,484.30	3,483.95		35,625.86	2,707.34	9,234.52	45,175.39	24,500.49	5,756.75	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	558,399.59	16,158.64		5,117.16	174,392.69	74,011.61	131,315.55	67,173.93	90,230.01	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	558,399.59	16,158.64		5,117.16	174,392.69	74,011.61	131,315.55	67,173.93	90,230.01	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	69,151.70	0.00		52,416.72	0.00	16,734.98	0.00	0.00	0.00	0.00
23 Princ Off	1,870.71	0.00		1,760.00	0.00	110.71	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	319,507.68	550.13		16,277.04	178,664.13	111,619.67	9,964.76	2,089.82	342.13	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	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
86 Total	390,530.09	550.13		70,453.76	178,664.13	128,465.36	9,964.76	2,089.82	342.13	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	91,513.33	0.00			12,730.00	1,036.48	15,930.85	37,496.56	24,319.44	0.00
12 Supt Off	665,053.34	1,427.21		293,558.85	185,774.55	147,649.30	17,094.29	8,426.32	11,122.82	0.00
13 Busns Off	1,368,389.16	1,899.17		0.00	833,780.87	269,333.72	24,341.11	223,601.24	15,433.05	0.00
14 HR	1,140,992.80	0.00		282,135.19	372,665.98	223,007.64	21,443.84	238,970.18	2,769.97	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	304,227.05	0.00		0.00	0.00	0.00	0.00	304,227.05	0.00	0.00
61 Supv Bldg	200,635.68	45,583.79		0.00	115,354.96	39,696.93	0.00	0.00	0.00	0.00
62 Grnd Mnt	584,609.85	0.00			274,606.32	119,641.94	19,953.73	170,407.86	0.00	0.00
63 Oper Bldg	1,658,798.99	0.00			1,053,280.50	434,168.59	167,519.26	3,830.64	0.00	0.00
64 Maintnce	2,588,330.96	0.00	0.00		327,852.04	143,068.60	458,787.32	1,518,070.79	311.16	140,241.05
65 Utilities	1,299,921.84	0.00	0.00		0.00	0.00	0.00	1,299,921.84	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	20,964.35	0.00					0.00	20,964.35		0.00
72 Info Sys	2,263,319.94	10,265.58	0.00	1,760.00	687,617.77	218,382.91	233,859.17	1,097,043.36	151.57	14,239.58
73 Printing	13,018.83	0.00	0.00	0.00	1,000.00	200.78	563.60	11,254.45	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	-372.23	0.00	-89,542.45	0.00	0.00	0.00	74,887.95	14,171.73	89.04	21.50
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	12,199,403.89	59,175.75	-89,542.45	577,454.04	3,864,662.99	1,596,186.89	1,034,381.12	4,948,386.37	54,197.05	154,502.13

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	210,694.29	0.00		0.00	147,834.50	58,181.98	1,198.17	3,073.00	406.64	0.00
42 Food	1,245,040.50	240.00					1,244,800.50	0.00		
44 Operation	1,706,435.14	4,038.26			951,699.41	529,915.68	67,875.18	12,531.15	515.46	139,860.00
49 Transfers	0.00		0.00							
98 Total	3,162,169.93	4,278.26	0.00	0.00	1,099,533.91	588,097.66	1,313,873.85	15,604.15	922.10	139,860.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	91,522.15	0.00		0.00	75,810.39	15,711.76	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	346,908.00	19,509.75		0.00	194,357.89	66,237.09	1,190.69	59,264.76	6,347.82	0.00
52 Operation	1,177,576.13	0.00			638,029.35	368,590.54	156,615.23	6,514.80	7,826.21	0.00
53 Maintnce	500,818.53	0.00			72,259.20	27,301.63	115,892.91	135,068.89	0.00	150,295.90
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-242,293.12		-							
			242,293.12							
99 Total	1,874,531.69	19,509.75	-	0.00	980,456.83	477,841.02	273,698.83	200,848.45	14,174.03	150,295.90
			242,293.12							

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.	52,365.54
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	2,450,152.00
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	950,011.93
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	3,400,163.93

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)

0.1870

a) Total All Programs (SYSTEM CALCULATED)

77,437,674.47

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

12,199,403.89

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

65,238,270.58

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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.

15,544.26

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.

4,484.90

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.

2,263,319.94

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

COUNTY: 39 Yakima

Fiscal Year 2022-2023

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	65,238,270.58	531,442.60		1,245,040.50			63,461,787.48
PROGRAM 97 ACTIVITIES							
11 Board of Directors	91,513.33	0.00		0.00	71,484.17	20,029.16	
12 Superintendent's Office	665,053.34	0.00		0.00	665,053.34	0.00	
13 Business Office	1,368,389.16	0.00		0.00		1,368,389.16	
14 Human Resources	1,140,992.80	0.00		0.00		1,140,992.80	
15 Public Relations	0.00	0.00		0.00	0.00	0.00	
25 Pupil Management and Safety	304,227.05	0.00		0.00	304,227.05	0.00	
61 Supervision	200,635.68	0.00		0.00	200,635.68	0.00	
62 Grounds Maintenance	584,609.85	0.00		0.00	584,609.85	0.00	
63 Operation of Buildings	1,658,798.99	0.00		0.00	1,658,798.99	0.00	
64 Maintenance	2,588,330.96	140,241.05		0.00	2,448,089.91	0.00	
65 Utilities	1,299,921.84	0.00		0.00	1,299,921.84	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	20,964.35	0.00		0.00	20,964.35	0.00	
72 Information Systems	2,263,319.94	14,239.58		0.00	-14,239.58	2,263,319.94	
73 Printing	13,018.83	0.00		0.00		13,018.83	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	-372.23	21.50		0.00		-393.73	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	12,199,403.89	154,502.13	0.00	0.00	7,239,545.60	4,805,356.16	

COUNTY: 39 Yakima

Fiscal Year 2022-2023

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	77,437,674.47	685,944.73	0.00	1,245,040.50		63,461,787.48	
Unallowable Costs				-7,239,545.60		7,239,545.60	
TOTALS	77,437,674.47	685,944.73	0.00	1,245,040.50		70,701,333.08	

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	4,595,337.06
2. FY 20-21 DIRECT EXPENDITURES	63,310,855.33
3. FY 20-21 OVER/UNDER RECOVERY (CALCULATED)	857,228.46
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	5,452,565.52
5. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.0861

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	4,805,356.16
7. FY 20-21 OVER/UNDER RECOVERY (LINE 3)	857,228.46
8. FY 22-23 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,662,584.62
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	70,701,333.08
10. FY 22-23 RESTRICTED INDIRECT RATE (LINE 5)	0.0861
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	6,087,384.77
12. FY 22-23 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-424,800.15
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	4,380,556.00
14. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.0620

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

COUNTY: 39 Yakima

Fiscal Year 2022-2023

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	65,238,270.58	531,442.60		1,245,040.50			63,461,787.48
PROGRAM 97 ACTIVITIES							
11 Board of Directors	91,513.33	0.00		0.00	71,484.17	20,029.16	
12 Superintendents Office	665,053.34	0.00		0.00		665,053.34	
13 Business Office	1,368,389.16	0.00		0.00		1,368,389.16	
14 Human Resources	1,140,992.80	0.00		0.00		1,140,992.80	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	304,227.05	0.00		0.00		304,227.05	
61 Supervision	200,635.68	0.00		0.00		200,635.68	
62 Grounds Maintenance	584,609.85	0.00		0.00		584,609.85	
63 Operation of Buildings	1,658,798.99	0.00		0.00		1,658,798.99	
64 Maintenance	2,588,330.96	140,241.05		0.00		2,448,089.91	
65 Utilities	1,299,921.84	0.00		0.00		1,299,921.84	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	20,964.35	0.00		0.00		20,964.35	
72 Information Systems	2,263,319.94	14,239.58		0.00		2,249,080.36	
73 Printing	13,018.83	0.00		0.00		13,018.83	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	-372.23	21.50		0.00		-393.73	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	12,199,403.89	154,502.13	0.00	0.00	71,484.17	11,973,417.59	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

COUNTY: 39 Yakima

Fiscal Year 2022-2023

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	77,437,674.47	685,944.73	0.00	1,245,040.50		63,461,787.48	
Unallowable Costs				-71,484.17		71,484.17	
Totals	77,437,674.47	685,944.73	0.00	1,245,040.50	11,973,417.59	63,533,271.65	

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	10,019,228.23
2. FY 20-21 DIRECT EXPENDITURES	57,886,964.16
3. FY 20-21 OVER (UNDER) RECOVERY	-869,033.38
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	9,150,194.84
5. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.1581

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	11,973,417.59
7. FY 20-21 OVER (UNDER) RECOVERY (LINE 3)	-869,033.38
8. FY 22-23 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	11,104,384.20
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	63,533,271.65
10. FY 22-23 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1581
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	10,044,610.24
12. FY 22-23 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,059,773.96
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	13,033,191.55
14. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.2051

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	27,066,625.39	21,657,080.85	0.00	5,409,544.54
02 Alternative Learning Experience (ALE)	6,847,675.04	6,536,443.83	0.00	311,231.21
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	4,337,282.42	4,337,282.42	0.00	0.00
34 Middle School Career and Tech. Ed., State	1,167,489.29	1,167,489.29	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	12,199,403.89	9,860,254.28	0.00	2,339,149.61
TOTAL BASIC EDUCATIONAL PROGRAMS	51,618,476.03	43,558,550.67	0.00	8,059,925.36
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	1,926,402.11	0.00	1,926,402.11	0.00
13 Federal Stimulus-ESSER III	106,399.95	0.00	106,399.95	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	415,637.25	0.00	415,637.25	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	239,645.64	0.00	239,645.64	0.00
21 Special Education-Supplemental, State	5,204,552.09	5,204,552.09	0.00	0.00
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	1,032,023.86	0.00	1,032,023.86	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	41,636.62	0.00	41,636.62	0.00
38 Vocational, Federal	51,089.08	0.00	51,089.08	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	1,940,662.43	0.00	1,940,662.43	0.00
52 Other Title Grants Under ESEA, Federal	345,488.25	0.00	345,488.25	0.00
53 ESEA Migrant, Federal	539,955.98	0.00	539,955.98	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	3,400,163.93	3,400,163.93	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	2,239,161.68	2,239,161.68	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	180,303.96	0.00	180,303.96	0.00
65 Transitional Bilingual, State	1,775,301.58	1,775,301.58	0.00	0.00
67 Indian Education, Federal, JOM	61,532.07	61,532.07	0.00	0.00
68 Indian Education, Federal, ED	180,468.58	0.00	180,468.58	0.00
69 Compensatory, Other	1.25	1.25	0.00	0.00
71 Traffic Safety	26,656.53	0.00	0.00	26,656.53
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	126,484.30	126,484.30	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	558,399.59	0.00	558,399.59	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	20,391,966.73	12,807,196.90	7,558,113.30	26,656.53
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	390,530.09	0.00	0.00	390,530.09
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	3,162,169.93	0.00	3,162,169.93	0.00
99 Pupil Transportation	1,874,531.69	1,874,531.69	0.00	0.00
TOTAL OTHER PROGRAMS	5,427,231.71	1,874,531.69	3,162,169.93	390,530.09
TOTALS	77,437,674.47	58,240,279.26	10,720,283.23	8,477,111.98

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

	FY 21 - 22 Actual (A)	FY 22 - 23 Actual (B)
Preliminary FY 2022-2023 to FY 2021-2022 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	4,440,304.57	5,204,552.09
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.	4,440,304.57	5,204,552.09
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.)		764,247.52
Preliminary FY 2022-2023 to FY 2021-2022 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	561.23	558.44
7. Expenditures per pupil (line 4/line 6).	7,911.73	9,319.81
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,408.08
Preliminary Year-End Special Education Maintenance of Effort Test FY 2022-2023 to FY 2021-2022 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

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 2022 - 23		FY 2021 - 22		<u>Food Services Deficit Calculation</u>		
		FY 2022 - 23	FY 2021 - 22	FY 2022 - 23	FY 2021 - 22			
Total Expenditures	+	(plus)	77,437,674.47	74,294,526.39	Total Program 98	+	3,162,169.93	2,699,261.69
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	27,560.82	39,448.95
Community Schools	-	(minus)	390,530.09	303,832.10	Revenue 2998 (Local)	-	0.00	0.00
Child Care	-	(minus)	0.00	0.00	Revenue 4198 (State)	-	10,340.15	38,012.61
Other Community Services	-	(minus)	0.00	0.00	Revenue 4398 (State)	-	0.00	0.00
School Food Services	-	(minus)	3,162,169.93	2,699,261.69	Revenue 6198 (Fed)	-	2,863,499.78	2,400,893.12
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)	-	294,364.12	234,767.61
Capital Outlay, All Object 9	-	(minus)	685,944.73	841,480.78	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	130,655.68	118,439.99	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	12,042,153.39	14,995,940.65	TOTAL FOOD SERVICES DEFICIT		-33,594.94	-13,860.60
Food Service Deficit	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	2,863,499.78	2,400,893.12	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)	294,364.12	234,767.61	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+	(plus)	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+	(plus)	0.00	146,408.02				
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	513,193.19				
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 22-23	+	(plus)	0.00	0.00				

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	139,860.00	17,572.02
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	64,323,944.55	58,648,405.14

FY 2022 - 23/FY 2021 - 22 1.1

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

Description	Operation	FY 2022 - 23	FY 2021 - 22
Program 31, Vocational--Basic State	+ (plus)	4,337,282.42	4,076,842.64
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,167,489.29	989,809.43
Program 38, Vocational--Federal	+ (plus)	51,089.08	31,204.81
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	51,060.00	40,895.31
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	5,504,800.79	5,056,961.57
	FY 22-23 / 21-22		1.08

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	1,415,852.74	1,415,285.90
Informational	1.516	GF revenue account 1400 is not equal to County Treasurer Cash File F-197 item 29.	0.00	599.35
Informational	1.516	GF revenue account 2400 is not equal to County Treasurer Cash File F-197 item 41.	29,308.00	0.00
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	64,290,349.61	0.00
Informational	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?	0.00	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	0.00
Informational	1.615	There are no expenditures in Program 03. Your district has been approved by OSPI to operate an Open Doors [1418] program pursuant to WAC Chapter 392-700.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	331,361.85	331,266.85

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1400 is not equal to County Treasurer Cash File F-197 item 29.	0.00	128.79

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 1100 is not equal to County Treasurer Cash File F-197 account 20.	1,608,907.24	1,608,273.86
Informational	2.501	CPF revenue account 1400 is not equal to County Treasurer Cash File F-197 account 29.	0.00	671.85

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