

VASHON ISLAND SCHOOL DISTRICT No. 402

Fiscal Year-End Report 2019-2020



***“To Equip Every Student to Engage, Thrive, and
Contribute in an Ever-Changing World.”***

***Presented to the Vashon Island School District Board of Directors
on October 22nd, 2020***

October 22nd, 2020

Board of Directors
Vashon Island School District #402
9309 SW Cemetery Road
Vashon Island, WA 98070

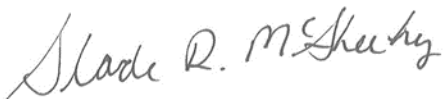
Dear School Board Members:

The Vashon Island School District Annual Financial Statements for fiscal year 2019-2020 are attached. The Superintendent and the Executive Director of Business & Operations assume responsibility for data accuracy and completeness. These Annual Financial Statements present the District's unaudited financial results as of August 31, 2020.

The development and review of the 2019-2020 General Fund, Capital Fund, Debt Service Fund, Associated Student Body (ASB) Fund, and Transportation Fund annual financial statements were completed with a comprehensive review of revenue and expenditures. Information on each fund's annual financial statement is provided in this document.

We are pleased to publish and disseminate this annual financial statement information to you and the community. We welcome the opportunity to present and discuss results and related financial outcomes with all interested parties. We believe that interaction among interested and objective groups consistently leads to operational and educational improvements for students in the Vashon Island School District.

Our goal with this document, our Fiscal Year-End Report, is to provide reliable and easily understood financial information to our community about the educational programs and services for fiscal year-end 2019-2020. We believe this document fulfills our promise to strengthen the presentation of our annual financial statements and to help make them more transparent and reader friendly. The state required F-196 Annual Financial Report is also included at the end of this document.



Dr. Slade McSheehy
Superintendent of Schools



Matt Sullivan
Executive Director of Business & Operations

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Executive Summary

Preparation of the 2019-2020 budget began in January 2019 with the development of the student enrollment forecast for the coming fiscal-year. In February, the Board acknowledged the pupil enrollment forecast and was informed of the budget process. From February to May District staff and budget managers met regularly to formulate budget recommendations for Board approval. A preliminary budget was presented in May, with a final budget approved by the Board in June. Implementation of the budget commenced on September 1, 2019.

Expenditures

The Vashon Island School District operates five (5) individual funds, allowed by state law, they are as follows: **General, Capital Projects, Debt Service, Associated Student Body (ASB), and Transportation.**

General Fund

Accounts for the day-to-day operation of the District. Included are all the normal and recurring financial activities of the District that are not accounted for in other funds. Expenditures include salaries and benefit costs, non-salary costs such as supplies and materials, books and other instructional materials, utilities, purchased services and equipment, which is referred to as MSOC (Materials Supplies and Operating Costs). Revenues for the General Fund includes local, state, and federal funds.

Capital Projects Fund

Accounts for the financing and expenditures of capital projects. It can include modernization, new construction and replacement of systems, equipping of new facilities, site improvements, major renovations, and technology systems. Revenues for the Capital Projects Fund include state matching funds, investment earnings, impact fees, Cap/Tech levy, and bonds.

Debt Service Fund

Provides for the redemption and payment of interest on voted bonds. Each year an amount is levied which provides for redemption of bonds currently due, interest payments and related costs.

Associated Student Body Fund (ASB)

Accounts for the student extracurricular activities in each school. These funds are public monies raised on behalf of and by students, and are used for optional, extra-curricular events of a cultural, athletic, recreational, or social nature (CARS).

Transportation Fund

Accounts for the purchase of buses and major bus repairs, though repairs are allowed only with OSPI approval. Revenue for this fund can include state depreciation funds, transportation vehicle levy funds, and investment income.

The following chart presents a comparison of the proposed budget vs. actual expenditures for fiscal year 2019-20 for all funds as well as 2018-19 actual expenditures.

| Total Expenditures for All District Funds | | | | |
|--|-------------------------|---------------------------|-------------------------|------------------|
| Fund | Actual 2018-2019 | Budgeted 2019-2020 | Actual 2019-2020 | % Change* |
| General | 22,890,381 | 24,145,874 | 23,897,137 | +4.4% |
| Capital Projects | 2,997,083 | 3,403,000 | 964,400 | - 67.8% |
| Debt Service | 3,402,589 | 3,663,975 | 3,263,725 | -4.1% |
| ASB | 272,968 | 589,083 | 135,397 | -50.4% |
| Transportation | 0 | 0 | 0 | 0 |

**Percent change is between 2018-2019 Actual and 2019-2020 Actual*

Total Expenditures for All District Funds Analysis

General Fund, + 4.4% increase was due to salary and benefit increases.

Capital Projects Fund, - 67.8% decrease was due to final stages of construction of the 2017 bond projects.

Debt Service Fund, - 4.2% decrease was due to amortized schedule of bond payments for principle and interest.

Associated Student Body Fund (ASB), - 50.4% decrease was due to cancelation of ASB events because of school closure.

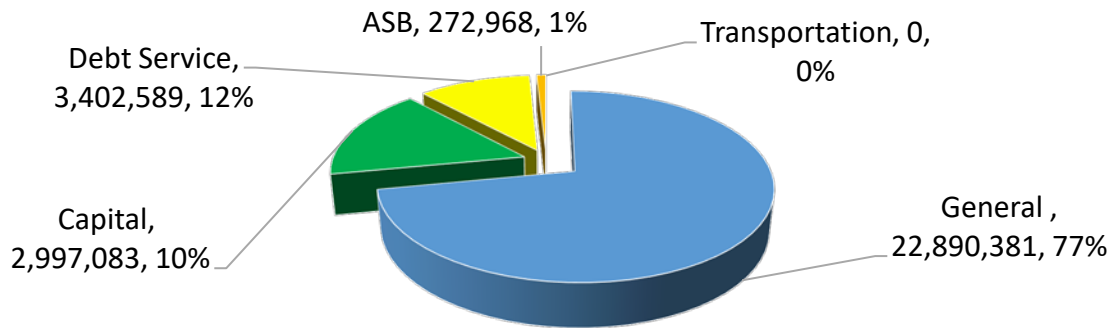
Transportation Fund, no bus purchase for fiscal year 2019-2020.

Education of students is a labor-intensive enterprise, as reflected in personnel costs. The workforce of the District is determined by staffing guidelines and collective bargaining agreements (CBA's) in relation to projected student enrollment and curriculum requirements.

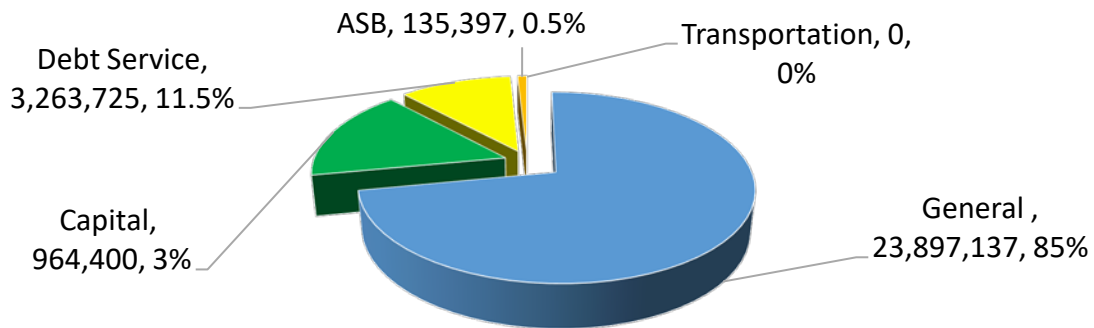
For fiscal year 2019-2020, salaries and benefits constituted 81% of all General Fund expenditures. In fiscal year 2018-2019, salaries and benefits constituted 79.2%. In 2017-2018 salaries and benefits constituted 78.9% of all General Fund expenditures, in 2016-2017 it was 78.5% of all General Fund expenditures and in 2015-2016 it was 78%.

The following pie charts provide a comparison of actual expenditures by fund for the 2019-20 and 2018-19 fiscal years based on actual expenditures.

2018-2019 Actual Expenditures by Fund



2019-2020 Actual Expenditures by Fund



Revenues

Financial support for district operated programs and services is mainly derived from state apportionment, but more and more it's supported by local sources of revenue, such as the Educational Programs & Operations (EP&O) levy and the Technology and Facilities Capital Projects (Cap/Tech) Levy, paid by local property taxes, and also from generous donations from civic and educational support organizations.

The following chart presents a comparison of the proposed budget vs. actual revenues for fiscal year 2019-2020 for all funds as well as 2018-19 actual revenues.

| Total Revenues for All District Funds | | | | |
|--|-----------------------------|-------------------------------|-----------------------------|------------------|
| Fund | Actual 2018-2019 | Budgeted 2019-2020 | Actual 2019-2020 | % Change* |
| General | 23,344,791 | 24,145,874 | 24,121,853 | +3.3% |
| Capital | 1,134,138 | 1,047,436 | 1,037,053 | -8.6% |
| Debt Service | 4,914,821 | 5,056,900 | 5,133,931 | +4.5% |
| ASB | 278,260 | 564,200 | 180,977 | -34.9% |
| Transportation | 34,266 | 37,000 | 14,879 | -56.6% |

**Percent change is between 2018-2019 Actual and 2019-2020 Actual*

Total Revenues for All District Funds Analysis

General Fund, + 3.3% due to an increase in state apportionment and a slight increase in special education funding.

Capital Projects Fund, - 8.6% decrease due to completion of projects and in-turn less interest earned by the District.

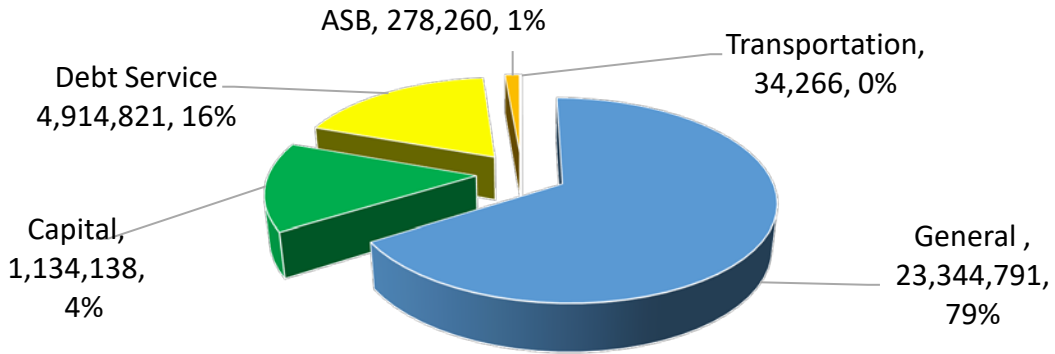
Debt Service Fund, + 4.5% increase was due to the amortized schedule of bond payments.

Associated Student Body Fund (ASB), - 34.9 % decrease was due to cancelation of ASB events because of school closure and requested refunds.

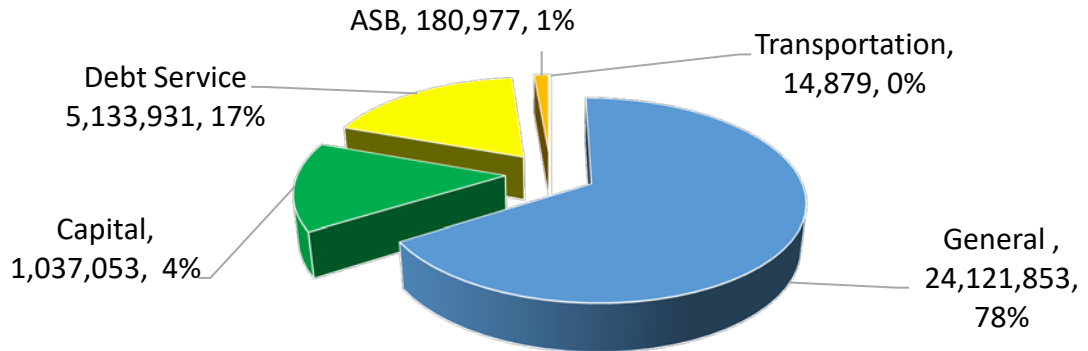
Transportation Fund, - 56.6% decrease due to state transportation depreciation funding.

The following pie charts provide a comparison of revenues by fund for the 2019-2020 and 2018-2019 fiscal years based on actual revenues.

2018-2019 Actual Revenues by Fund



2019-2020 Actual Revenues by Fund



Fund Balance

The District maintains a positive balance in each of the five funds, which provides savings and future spending flexibility. The Fund Balance is “cash-in-the-bank,” but only the Unassigned funds are true savings. The District currently maintains a minimum of 5% General Fund fund balance per District policy, with a goal of 6.5%.

General Fund Balance consists mainly of committed reserves, restricted funds, assigned contingencies and unassigned reserves. It should be noted that Committed and Assigned funds are for specific programs and/or liabilities.

Capital Projects Fund Balance consists of designated capital fund reserves and collected bond and Cap/Tech Levy funds.

Debt Service Fund Balance consists of collected taxes that have yet to be used for bond principal/interest payments.

Associated Student Body Fund (ASB) Balance accounts for the student extracurricular activities in each school.

Transportation Fund Balance accounts for the purchase of and major repairs of buses.

The table below shows the 2019-20 ending fund balances (budgeted amount and actual) and the 2018-19 actual amount.

| Ending Fund Balance for All Funds | | | | |
|--|-----------------------------|-------------------------------|-----------------------------|------------------|
| Fund | Actual 2018-2019 | Budgeted 2019-2020 | Actual 2019-2020 | % Change* |
| General Fund | 1,584,372 | 1,492,230 | 1,809,088 | +14.1% |
| Capital Projects | 3,473,850 | \$734,766 | \$2,432,778 | -29.9% |
| Debt Service | 8,919,111 | \$9,483,650 | \$10,789,316 | +20.9% |
| ASB | 206,985 | \$175,617 | \$252,566 | +22% |
| Transportation | 75,460 | \$112,160 | \$90,340 | +19.7% |

**Percent change is between 2018-2019 Actual and 2019-2020 Actual*

Ending Fund Balance for All Funds Analysis

General Fund, + 14.1% with the closure of school due to the COVID-19 pandemic, we see an increase in the fund balance. In turn, a decrease of substitute pay and utilities (savings) due to the closure. Also, a purposeful decrease in the MSOC budget, receipt of CARES Act funding (\$121k) for COVID-19 support, and supplemental ECEAP Funds (\$41k) add to the fund balance. It should be noted that \$105k of the ending fund balance is the Board mandated field turf reserve fund.

Capital Projects Fund, - 29.9% decrease was due to the completion and/or payments of major parts of bond projects.

Debt Service Fund, + 20.9% increase was due to payments on the bond due to the amortization schedule.

Associated Student Body (ASB) Fund, + 22% increase was due to school closure.

Transportation Fund, + 19.7% increase was due to depreciation.



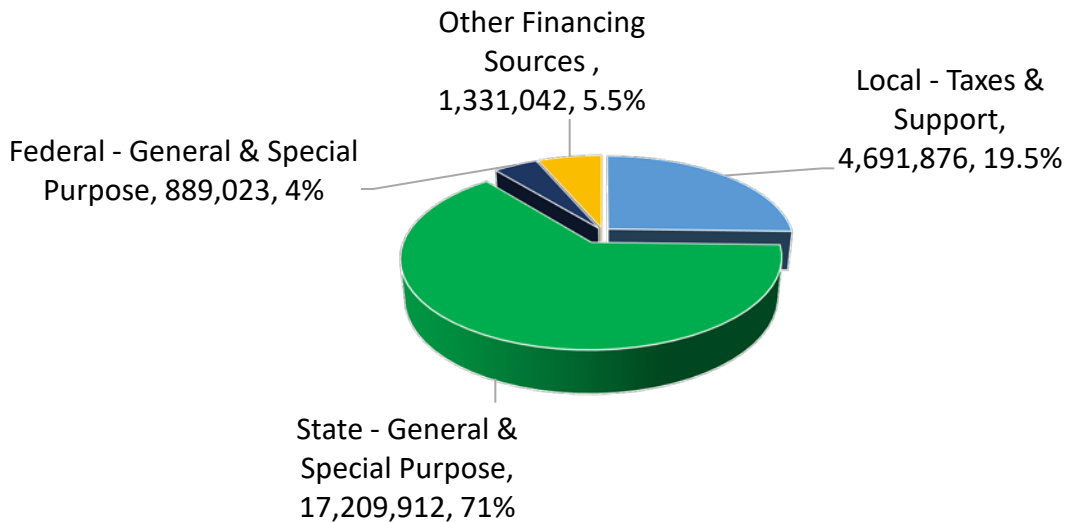
Past Vashon Island School District Logo

General Fund Summary

The General Fund accounts for the day-to-day operation of the District. Included are all the normal and recurring financial activities of the District that are not accounted for in other funds. Expenditures include salaries and benefit costs and non-salary costs such as supplies, materials, books, instructional materials, utilities, insurance, purchased services and equipment, which is called MSOC (Materials Supplies and Operating Costs). Revenues for the General Fund include local, state, federal, and other monies.

Total General Fund Revenue by Source

2019-2020 Total Actual Revenue by Source



Local - Taxes & Support, 19.5% - This funding source includes local property tax - levies (M&O/EP&O), timber excise tax, tuition and fees, investment earnings, and private donations from individuals and community support.

State – General & Special Purpose, 71% - This is the largest revenue source for the District, which includes state apportionment. The amount of apportionment is driven by the number of full-time equivalent students (FTE) in the District, and a series of other formulas driven by both the number of full-time equivalent students (FTE) and rates set by the legislature. The 2019-2020 state allocation per student FTE was \$9,025. The 2018-2019 state allocation per student FTE was \$8,641, which was up by \$1,728 from 2017-2018. State General and Special Purpose funding also includes Special Education (SPED), Career and Technical Education (CTE), Learning Assistance Program (LAP), Transitional Bilingual, Food Services, and Highly Capable.

Federal – General & Special Purpose, 4% - This funding source includes Special Education (SPED) grants, reimbursements via Medicaid, Title I - Disadvantaged, Title II – Professional Development, Title III – Bilingual, Title IV – Supplemental to Title I & II, Nutrition Support, and other numerous grants.

Other Financing Sources, 5.5% - This funding source includes, sale of surplus real property and equipment, facility use fees (Vashon Park District - Commons Agreement), and levy transfers from the Cap/Tech levy.

Total Expenditures for the General Fund

The table below shows the 2019-2020 year-end Object balances (budgeted amount and actual) and the 2018-2019 actual amount.

| Total Expenditures by Object – General Fund | | | | | |
|--|----------------------|-------------------------|---------------------------|-------------------------|------------------|
| Object | Description | Actual 2018-2019 | Budgeted 2019-2020 | Actual 2019-2020 | % Change* |
| 2 | Salaries-Certified | 9,289,541 | 9,808,793 | 10,068,235 | +8.4% |
| 3 | Salaries-Classified | 3,775,179 | 3,600,855 | 3,941,028 | +4.4% |
| 4 | Benefits | 5,069,952 | 5,415,262 | 5,351,917 | +5.6% |
| 5 | Supplies & Materials | 1,093,703 | 1,596,547 | 1,006,939 | -7.9% |
| 7 | Purchased Services | 3,543,689 | 3,600,217 | 3,422,823 | -3.4% |
| 8 | Travel | 34,959 | 41,200 | 25,630 | -26.7% |
| 9 | Capital Purchases | 83,357 | 83,000 | 80,565 | -3.3% |

**Percent change is between 2018-2019 Actual and 2019-2020 Actual*

Total Expenditures by Object – General Fund Analysis

Salaries – Certified, + 8.4%, + 778,694 increase mainly due to bargained certified base pay. Also, due to additional hours for professional development, supplemental pay/stipends, Special Education, long-term leave substitutes and step/merit increases.

Salaries – Classified, + 4.4%, + 165,849 increase mainly due to bargained classified base pay.

Benefits, + 5.4%, + 281,965 – due to an increase in medical benefits, retirement contributions, and retiree health care costs.

Supplies & Materials - 7.9%, - 86,764 – decrease due to the reduction of supplies and materials to compensate for the foreseen (and on-going) levy cap by the State and the school closure. *Supplies & Materials are items such as: postage, accessories and parts, building and hardware supplies, copy supplies, custodial supplies, tools, office and library supplies, forms, paper products, workbooks and kits, fuel, and food for Food Service, etc.*

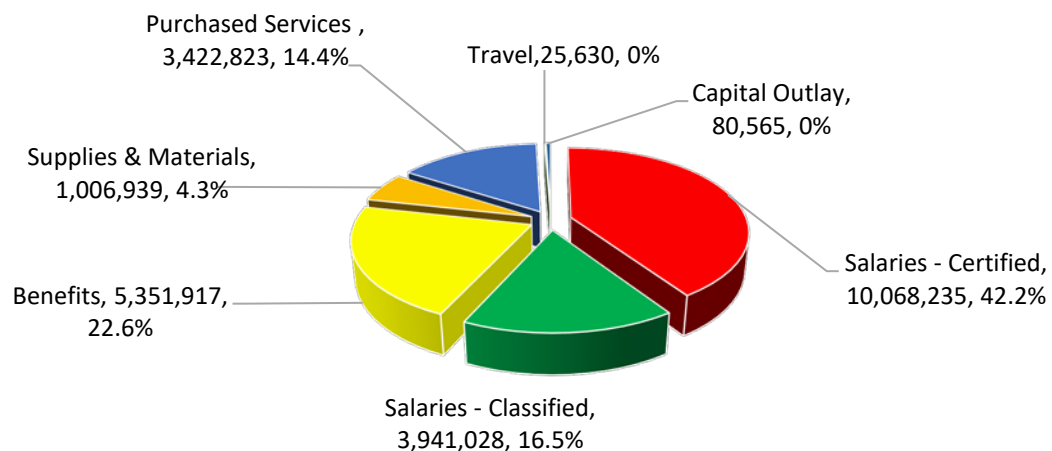
Purchased Services - 3.4%, - 120,866 – decrease due to school closure. *Purchased Services are items such as: election fees, legal services, audit, NWRDC – finance and student software, insurance, First Student contract, Food Service vendor contracts, tutoring and LINK contracts, personal service contracts, and utilities.*

Travel - 26.7%, - 9,329 – decrease due to less travel because of school closure, hence the cancelation of trips.

Capital Outlay - 3.3%, - 2,792 - decrease due to no major expenditures that meet the capital outlay guidelines. *Capital Outlay are items, units or “systems” that cost more than \$5k, such as: vehicles – student passenger vans, food service vans, mowers, tractors and lifts, and tech equipment such as servers.*

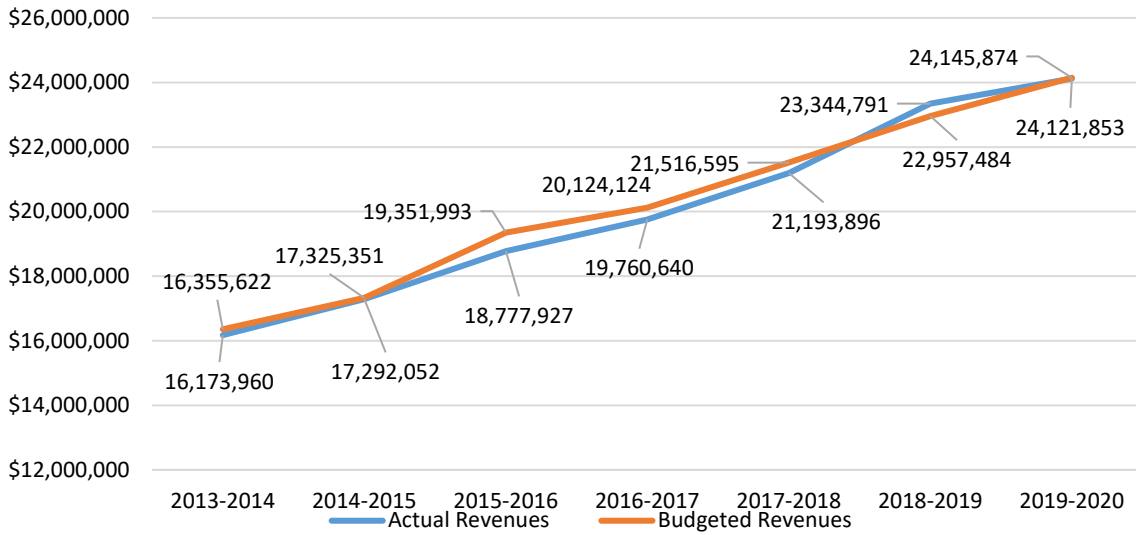
The following pie chart provides a comparison of expenditures by Object via the General Fund for the 2019-2020 fiscal year.

2019-2020 Actual Expenditures by General Fund



Historical General Fund Revenues & Expenditures

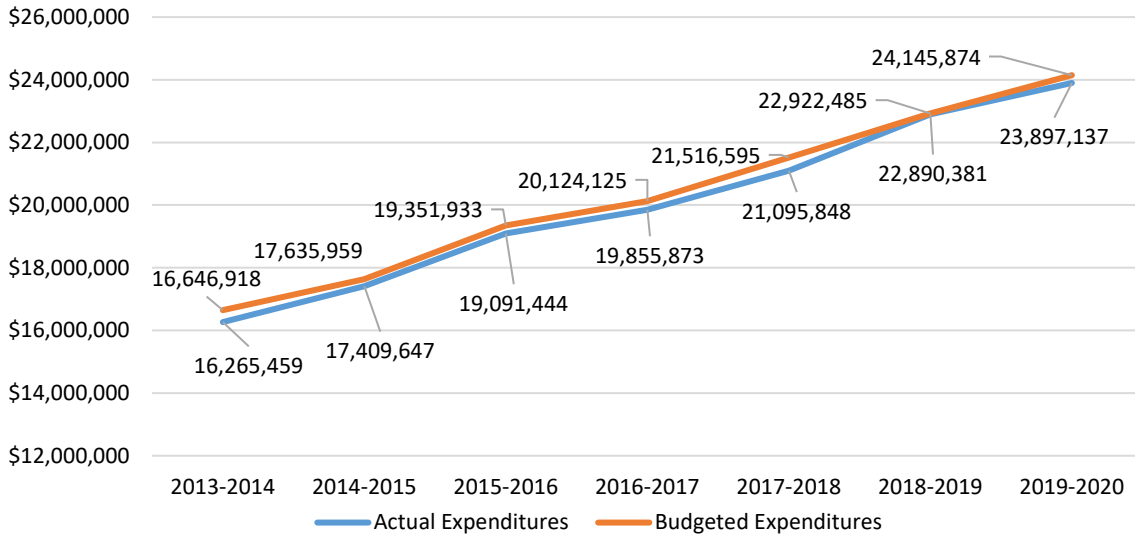
Historical General Fund Actual Revenues vs. Budget



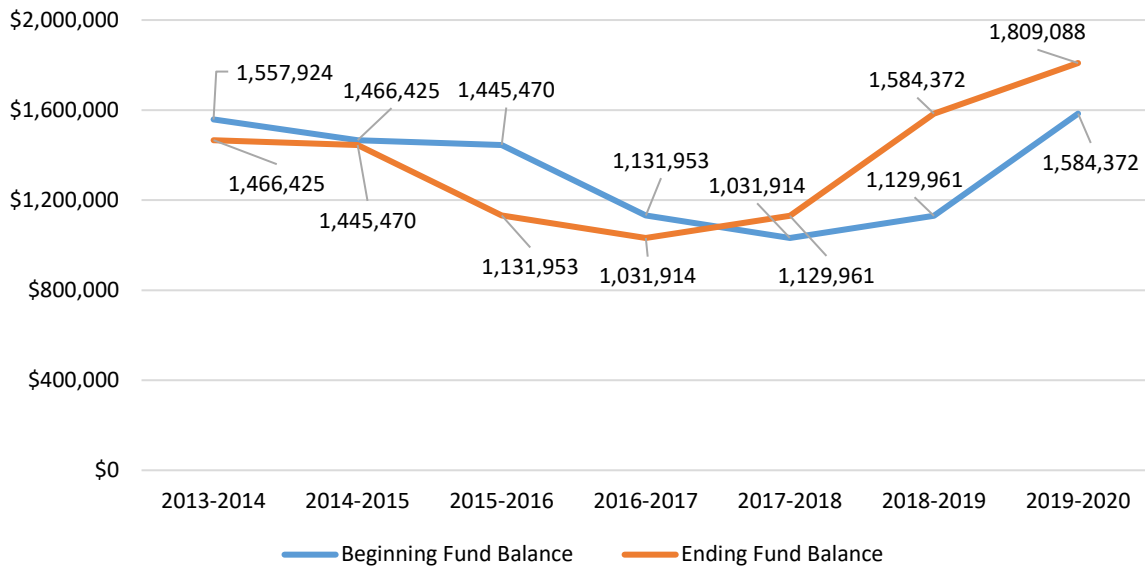
Vashon Island High School – The Great Hall

Historical General Fund - Fund Balance

Historical General Fund Actual Expenditures vs. Budget



Historical Fund Balance - Beginning vs. Ending



Year-End 2019-2020 General Fund – Ending Fund Balance Allocation

| Description | 2018-2019 Ending Allocation | 2019-2020 Ending Allocation |
|--|--------------------------------|--------------------------------|
| Committed to Other Purpose (Field Turf Reserve) | 70,000 | 105,000 |
| Restricted for Carryover (Donations/CTE/LAP) | 0 | 120,822 |
| Food Service Inventory | 4,142 | 3,784 |
| Committed to Curriculum/Professional Development | 0 | 0 |
| Unassigned (Minimum Fund Balance @ 6.5%) | 1,492,236 | 1,569,482 |
| Assigned to Benefit Liability (Sick Leave) | 17,994 | 10,000 |
| ACTUAL YEAR-END TOTAL | 1,584,372 | 1,809,088 |

With the closure of school due to the COVID-19 pandemic, we saw an increase in the General Fund fund balance. In turn, there was a decrease of substitute pay and realized utilities (savings) due to the closure. Also, a purposeful decrease of the MSOC budget, receipt of CARES Act funding (\$121k) for COVID-19 support, and supplemental ECEAP Funds (\$41k) helped build the fund balance. It should be noted and emphasized that \$105k of the ending fund balance is the Board mandated field turf reserve fund. Lastly, the fund balance is needed to pay salaries and benefits during the months (typically October & April) when local taxes are not remitted to the District from King County until month-end.

Other Funds – Fund Summaries

Capital Projects Fund

The Capital Projects Fund provides resources to construct or perform significant remodel and/or restoration of facilities. The District receives revenue for the Capital Projects Fund through long-term leases, land sales, State capital project grant reimbursements, investment earnings, and local capital levies and/or bond elections. In April of 2017, a capital bond election was put forth to our voters and achieved the required super-majority (60%) for successful passage, it passed with 73.08% approval. A four-year Capital Projects & Technology Levy (Cap/Tech Levy) was passed in April of 2016 for collection in calendar years 2017 through 2020. In February of 2020, the aforementioned four-year Capital Projects & Technology Levy (Cap/Tech Levy) was renewed/passed with a 72.81% approval.

| Fund | Actual 18-19 | Budget 19-20 | Actual 19-20 |
|------------------|--------------|--------------|--------------|
| Capital Projects | 3,473,850 | 734,766 | 2,432,778 |

Debt Service Fund

The Debt Service Fund is used to pay off outstanding long-term bond debt authorized by the Board and approved by the voters. The District pays interest on its debt twice a year (December and June) and principal once a year (December). Property taxes are collected by King County on behalf of the District. King County invests the taxes received in order to maximize return and maintain as small a tax rate as possible.

The use of a Debt Service Fund (balance) allows for property taxes to remain stable over long periods of time. The Debt Service Fund is closely monitored by multiple agencies, King County, our bank and our bond agent to ensure it stays at a level that allows payment of our long-term debt. Interest earned is used to pay down the debt owed quicker as approved by the Board via the bond resolution.

| Fund | Actual 18-19 | Budget 19-20 | Actual 19-20 |
|--------------|--------------|--------------|--------------|
| Debt Service | 8,919,111 | 9,483,650 | 10,789,316 |

Associated Student Body Fund (ASB)

The ASB Fund is run by the students under the supervision of a faculty advisor. Each school's ASB accounts remain separate from all of the other school funds. The students raise money in a variety of ways including dues from ASB cards, athletic and club fees and various fund-raising activities. The year-end target for the ASB Fund is typically \$150,000 to \$250,000, but can increase and/or decrease due to major events/activities, specifically out-of-state/out-of-country trips. This allows for sufficient reserves to cover unexpected events at any of the schools.

| Fund | Actual 18-19 | Budget 19-20 | Actual 19-20 |
|------|--------------|--------------|--------------|
| ASB | 206,985 | 175,617 | 252,566 |

Transportation Fund

The Transportation Fund receives revenue from the State in the form of school bus depreciation for District owned buses. The fund also invests its reserves and thus earns interest via King County. The District contracts with First Student Inc. for its transportation needs and thus incurs few (if any) expenses in this fund. We (VISD) currently own and operate one eighty-four (84) passenger bus, one seventy-one (71) passenger bus, and one thirty (30) passenger bus.

| Fund | Actual 18-19 | Budget 19-20 | Actual 19-20 |
|----------------|--------------|--------------|--------------|
| Transportation | 75,460 | 112,160 | 90,340 |

District-Wide Information

Assets

Most of the District's financial activity occurs in the General Fund. The King County Treasurer acts as our *Ex Officio Treasurer* in conjunction with our banking institution (US Bank). The District maintains a small amount of cash to cover urgent warrants (checks), roughly \$15,000. In more recent years, the King County Investment Pool has been more aggressive in managing the cash reserves, ensuring that the District receives the maximum investment return on its available cash.

For several years now, an oversight board consisting of representatives of various institutions required to be part of the investment pool (school districts, water districts, sewer districts, etc.) was established to lend oversight to the pool. Reappointed as of September 1st, 2018, the Executive Director of Business & Operations serves on this board as the Vice Chair, as appointed by King County Executive Dow Constantine.

Receivables are monitored and accounts reconciled on a monthly basis and when accounts become more than thirty days past due, we communicate with the organizations or individuals who owe us money. On very rare occasions, accounts may require the use of a collection agency per District policy 6700.1P and RCW 19.16.500.

Liabilities and Fund Balance

The District pays bills after an invoice is received and the materials/services are confirmed to be acceptable. Paying bills twice a month, when possible, allows the District to maintain an average weighted age of accounts payable (AP) of thirty days as provided by RCW 42.24.180. To cover urgent needs, the District operates an imprest (checking) account that is monitored daily and reconciled monthly with a \$15,000 limit as approved by the Board.

Fund balance consists of reserves that are committed, restricted, unassigned and/or assigned for particular items. These include student fees collected for programmatic needs, donation carryover and commitments for curriculum adoptions (reserve) and long-term debt. Another, and the largest portion of fund balance, is unassigned to a minimum end-of-year balance equivalent to 5% with the goal of 6.5% of the year's budgeted expenditures. This minimum fund balance is set by Board policy 6000.

“It is the goal of the District to maintain a fund balance of six and one-half percent (6.5%) of the current fiscal year budgeted expenditures with a minimum unreserved fund balance of no less than five percent (5%). The unreserved ending fund balance will be preserved as an emergency fund.”

Physical Assets

The District owns and operates the following schools and facilities:

- 1 elementary school – **Chautauqua Elementary (CES)**
- 1 middle school – **McMurray Middle School (McM)**
- 1 high school – **Vashon High School (VHS)**
- 1 alternative learning experience (ALE) school & 1 home school resource center – **Student & Family Link (LINK)**
- 1 (almost completed) maintenance building and warehouse building – **“Facilities”**
- 1 transportation facility – **“The Bus Barn”**

The District also owns two closed elementary school sites (Burton Elementary and Vashon Elementary). The land total is 140.2 acres with a total insurable value (TIV) of buildings and equipment at \$72,818,600 million as estimated by our insurance provider as of the 2018-2019 school year. This is an increase of +\$16,128,939 up from \$56,689,961 million in 2016-2017. The TIV is reviewed every three (3) to five (5) years by our insurance provider, The Washington Schools Risk Management Pool (WSRMP).

Since the District is not required to maintain fixed assets or depreciate them, it becomes important to provide the Board and community with a listing of those assets along with a total approximate dollar value. The dollar value represents the insurance coverage carried by the District. Building values (as noted above) are based on a construction cost per square foot that is updated every three (3) to five (5) years by our insurance carrier, the Washington Schools Risk Management Pool (WSRMP). This organization is a cooperative between 90+ school districts whose risk history is among the best in the State of Washington. Equipment value represents a factor applied to the costs of construction and then modified in order to cover items such as special equipment, etc.

2019-2020 Student Enrollment

| Enrollment Data -- Grade Level -- FTE | | | | | | | | | | | | | | |
|---------------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------|
| Grade | 2018-2019 Year End FTE Average | 2019-2020 | | | | | | | | | | Average FTE | Budget FTE | Difference |
| | | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | | | |
| Kindergarten | 71.09 | 74.00 | 72.62 | 73.12 | 73.12 | 73.12 | 73.06 | 73.12 | 75.13 | 74.10 | 74.10 | 73.55 | 71.00 | 2.55 |
| Grade 1 | 92.07 | 76.00 | 77.45 | 76.45 | 77.34 | 80.34 | 80.34 | 81.34 | 81.23 | 82.11 | 82.11 | 79.47 | 77.00 | 2.47 |
| Grade 2 | 94.48 | 95.00 | 96.45 | 98.45 | 97.45 | 97.45 | 97.50 | 97.56 | 98.53 | 99.57 | 98.53 | 97.65 | 92.00 | 5.65 |
| Grade 3 | 94.57 | 105.89 | 105.56 | 104.56 | 105.56 | 104.45 | 103.17 | 103.17 | 102.09 | 103.17 | 103.17 | 104.08 | 97.00 | 7.08 |
| Grade 4 | 98.39 | 96.00 | 95.78 | 96.78 | 97.68 | 98.68 | 96.68 | 97.68 | 96.68 | 96.68 | 96.68 | 96.93 | 101.00 | -4.07 |
| Grade 5 | 105.05 | 100.00 | 100.34 | 99.23 | 102.13 | 102.24 | 101.96 | 101.96 | 102.92 | 102.33 | 101.37 | 101.45 | 106.00 | -4.55 |
| Grade 6 | 133.74 | 122.08 | 123.08 | 123.08 | 125.08 | 125.08 | 125.08 | 125.08 | 125.08 | 125.08 | 126.03 | 124.48 | 134.00 | -9.53 |
| Grade 7 | 132.46 | 134.00 | 134.72 | 134.72 | 133.72 | 134.72 | 133.90 | 133.90 | 133.90 | 134.90 | 134.90 | 134.34 | 136.00 | -1.66 |
| Grade 8 | 144.47 | 137.90 | 136.54 | 136.54 | 136.16 | 136.06 | 134.16 | 135.16 | 134.59 | 134.42 | 133.33 | 135.49 | 135.00 | 0.49 |
| Grade 9 | 149.90 | 142.00 | 144.00 | 144.00 | 143.00 | 143.00 | 145.00 | 144.00 | 145.97 | 146.95 | 146.95 | 144.49 | 148.00 | -3.51 |
| Grade 10 | 137.07 | 144.19 | 145.19 | 146.19 | 145.19 | 145.19 | 145.58 | 145.58 | 144.40 | 144.35 | 143.47 | 144.93 | 145.00 | -0.07 |
| Grade 11 | 117.97 | 110.21 | 110.59 | 109.21 | 108.21 | 110.21 | 110.85 | 109.02 | 109.98 | 109.98 | 109.98 | 109.82 | 115.00 | -5.18 |
| Grade 12 | 98.14 | 111.26 | 114.91 | 115.66 | 116.76 | 116.26 | 114.89 | 112.68 | 114.69 | 113.67 | 113.73 | 114.45 | 93.00 | 21.45 |
| Total FTE | 1469.40 | 1448.53 | 1457.23 | 1457.99 | 1461.40 | 1466.80 | 1462.17 | 1460.25 | 1465.19 | 1467.31 | 1464.35 | 1461.12 | 1450.00 | 11.12 |
| | | | | | | | | | | | | Budget Difference | 11.12 | |

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(State Financial Year-End Report)

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2020-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2020-All Funds

Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2020-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

NCES Object Expenditure Summary

District Expenditure Summary by Location

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|--|---------------------|-------------------|----------------------|-----------------------|-----------------------------|----------------|----------------------|
| Assets | | | | | | | |
| Cash and Cash Equivalents | 2,040,121.64 | 263,423.38 | 2,039,366.59 | 2,463,611.95 | 90,339.52 | 0.00 | 6,896,863.08 |
| Minus Warrants Outstanding | -405,852.22 | -9,001.88 | 0.00 | -2,523.68 | 0.00 | 0.00 | -417,377.78 |
| Taxes Receivable | 1,871,574.58 | | 1,968,894.72 | 468,641.37 | 0.00 | 0.00 | 4,309,110.67 |
| Due From Other Funds | 28,309.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,309.85 |
| Due From Other Governmental Units | 266,726.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 266,726.73 |
| Accounts Receivable | 1,989.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,989.86 |
| 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 | 3,784.06 | 0.00 | | 0.00 | | | 3,784.06 |
| Prepaid Items | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments/Cash With Trustee | 0.00 | | 8,749,950.00 | 0.00 | 0.00 | 0.00 | 8,749,950.00 |
| Investments-Deferred Compensation | 0.00 | | | 0.00 | | | 0.00 |
| Self-Insurance Security Deposit | 0.00 | | | | | | 0.00 |
| TOTAL ASSETS | 3,806,654.50 | 254,421.50 | 12,758,211.31 | 2,929,729.64 | 90,339.52 | 0.00 | 19,839,356.47 |
| 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 | 3,806,654.50 | 254,421.50 | 12,758,211.31 | 2,929,729.64 | 90,339.52 | 0.00 | 19,839,356.47 |
| LIABILITIES | | | | | | | |
| Accounts Payable | 104,326.93 | 1,855.77 | 0.00 | 0.00 | 0.00 | 0.00 | 106,182.70 |
| 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 | 7,444.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,444.83 |
| Anticipation Notes Payable | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LIABILITIES: | | | | | | | |
| Payroll Deductions and Taxes Payable | 4,003.17 | | | 0.00 | | | 4,003.17 |
| 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 | | | 0.00 |
| Estimated Employee Benefits Payable | 0.00 | | | | | | 0.00 |
| Due To Other Funds | 0.00 | 0.00 | 0.00 | 28,309.85 | 0.00 | 0.00 | 28,309.85 |
| Interfund Loans Payable | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| Deposits | 400.00 | | | 0.00 | | | 400.00 |
| Unearned Revenue | 9,816.66 | | 0.00 | 0.00 | 0.00 | | 9,816.66 |
| 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 | 125,991.59 | 1,855.77 | 0.00 | 28,309.85 | 0.00 | 0.00 | 156,157.21 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable Revenue | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| Unavailable Revenue - Taxes Receivable | 1,871,574.58 | | 1,968,894.72 | 468,641.37 | 0.00 | | 4,309,110.67 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 1,871,574.58 | 0.00 | 1,968,894.72 | 468,641.37 | 0.00 | 0.00 | 4,309,110.67 |
| FUND BALANCE: | | | | | | | |
| Nonspendable Fund Balance | 3,784.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 3,784.00 |
| Restricted Fund Balance | 120,822.00 | 252,565.73 | 10,789,316.59 | 2,032,264.40 | 90,339.52 | 0.00 | 13,285,308.24 |
| Committed Fund Balance | 105,000.00 | 0.00 | 0.00 | 367,551.08 | 0.00 | 0.00 | 472,551.08 |
| Assigned Fund Balance | 10,000.00 | 0.00 | 0.00 | 32,962.94 | 0.00 | 0.00 | 42,962.94 |

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|--|---------------------|-------------------|----------------------|-----------------------|-----------------------------|----------------|----------------------|
| Unassigned Fund Balance | 1,569,482.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,569,482.33 |
| TOTAL FUND BALANCE | 1,809,088.33 | 252,565.73 | 10,789,316.59 | 2,432,778.42 | 90,339.52 | 0.00 | 15,374,088.59 |
| TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE | 3,806,654.50 | 254,421.50 | 12,758,211.31 | 2,929,729.64 | 90,339.52 | 0.00 | 19,839,356.47 |

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|---------------------------------|----------------------|-------------------|---------------------|-----------------------|-----------------------------|----------------|----------------------|
| REVENUES: | | | | | | | |
| Local | 4,691,875.99 | 180,977.26 | 4,264,756.66 | 1,037,052.89 | 1,365.13 | | 10,176,027.93 |
| State | 17,209,911.83 | | 0.00 | 0.00 | 13,514.06 | | 17,223,425.89 |
| Federal | 889,023.32 | | 869,174.23 | 0.00 | 0.00 | | 1,758,197.55 |
| Other | 217,007.56 | | 0.00 | 0.00 | 0.00 | 0.00 | 217,007.56 |
| TOTAL REVENUES | 23,007,818.70 | 180,977.26 | 5,133,930.89 | 1,037,052.89 | 14,879.19 | 0.00 | 29,374,658.93 |
| EXPENDITURES: | | | | | | | |
| CURRENT: | | | | | | | |
| Regular Instruction | 12,803,822.40 | | | | | | 12,803,822.40 |
| Special Education | 2,937,568.99 | | | | | | 2,937,568.99 |
| Vocational Education | 909,092.97 | | | | | | 909,092.97 |
| Skill Center | 0.00 | | | | | | 0.00 |
| Compensatory Programs | 654,198.61 | | | | | | 654,198.61 |
| Other Instructional Programs | 183,525.88 | | | | | | 183,525.88 |
| Community Services | 216,943.07 | | | | | | 216,943.07 |
| Support Services | 6,111,420.20 | | | | | | 6,111,420.20 |
| Student Activities/Other | | 135,396.56 | | | | 0.00 | 135,396.56 |
| CAPITAL OUTLAY: | | | | | | | |
| Sites | | | | 62,039.26 | | | 62,039.26 |
| Building | | | | 902,360.86 | | | 902,360.86 |
| Equipment | | | | 0.00 | | | 0.00 |
| Instructional Technology | | | | 0.00 | | | 0.00 |
| Energy | | | | 0.00 | | | 0.00 |
| Transportation Equipment | | | | | 0.00 | | 0.00 |
| Sales and Lease | | | | 0.00 | | | 0.00 |
| Other | 80,564.51 | | | | | | 80,564.51 |
| DEBT SERVICE: | | | | | | | |
| Principal | 0.00 | | 1,120,000.00 | 0.00 | 0.00 | | 1,120,000.00 |
| Interest and Other Charges | 0.00 | | 2,143,725.00 | 0.00 | 0.00 | | 2,143,725.00 |

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|--|----------------------|-------------------|----------------------|-----------------------|-----------------------------|----------------|----------------------|
| Bond/Levy Issuance | | | | 0.00 | 0.00 | | 0.00 |
| TOTAL EXPENDITURES | 23,897,136.63 | 135,396.56 | 3,263,725.00 | 964,400.12 | 0.00 | 0.00 | 28,260,658.31 |
| DEBT SERVICE: | | | | | | | |
| REVENUES OVER (UNDER) EXPENDITURES | -889,317.93 | 45,580.70 | 1,870,205.89 | 72,652.77 | 14,879.19 | 0.00 | 1,114,000.62 |
| 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 | | 0.00 |
| Transfers In | 1,113,723.96 | | 0.00 | 0.00 | 0.00 | | 1,113,723.96 |
| Transfers Out (GL 536) | 0.00 | | 0.00 | -1,113,723.96 | 0.00 | 0.00 | -1,113,723.96 |
| Other Financing Uses (GL 535) | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other | 310.00 | | 0.00 | 0.00 | 0.00 | | 310.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | 1,114,033.96 | | 0.00 | -1,113,723.96 | 0.00 | 0.00 | 310.00 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 224,716.03 | 45,580.70 | 1,870,205.89 | -1,041,071.19 | 14,879.19 | 0.00 | 1,114,310.62 |
| BEGINNING TOTAL FUND BALANCE | 1,584,372.30 | 206,985.03 | 8,919,110.70 | 3,473,849.61 | 75,460.33 | 0.00 | 14,259,777.97 |
| Prior Year(s) Corrections or Restatements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 1,809,088.33 | 252,565.73 | 10,789,316.59 | 2,432,778.42 | 90,339.52 | 0.00 | 15,374,088.59 |

| | Sub-Fund 10 | Sub-Fund 11 | General Fund |
|--|----------------------|---------------------|----------------------|
| REVENUES: | | | |
| Local | 343,704.10 | 4,348,171.89 | 4,691,875.99 |
| State | 17,000,525.18 | 209,386.65 | 17,209,911.83 |
| Federal | 879,344.37 | 9,678.95 | 889,023.32 |
| Other | 217,007.56 | 0.00 | 217,007.56 |
| TOTAL REVENUES | 18,440,581.21 | 4,567,237.49 | 23,007,818.70 |
| EXPENDITURES: | | | |
| CURRENT: (excluding Object 9) | | | |
| Regular Instruction | 8,996,288.50 | 3,807,533.90 | 12,803,822.40 |
| Special Education | 2,816,662.11 | 120,906.88 | 2,937,568.99 |
| Vocational Education | 909,092.97 | 0.00 | 909,092.97 |
| Skills Center | 0.00 | 0.00 | 0.00 |
| Compensatory Programs | 654,198.61 | 0.00 | 654,198.61 |
| Other Instructional Programs | 38,440.61 | 145,085.27 | 183,525.88 |
| Community Services | 216,931.07 | 12.00 | 216,943.07 |
| Support Services | 4,847,996.11 | 1,263,424.09 | 6,111,420.20 |
| CAPITAL OUTLAY: | | | |
| Other | 8,000.00 | 72,564.51 | 80,564.51 |
| DEBT SERVICE: | | | |
| Principal | 0.00 | 0.00 | 0.00 |
| Interest and Other Charges | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 18,487,609.98 | 5,409,526.65 | 23,897,136.63 |
| REVENUES OVER (UNDER) EXPENDITURES: | -47,028.77 | -842,289.16 | -889,317.93 |
| OTHER FINANCING SOURCES (USES): | | | |
| Bond Sales & Refunding Bond Sales | 0.00 | 0.00 | 0.00 |
| Long-Term Financing | 0.00 | 0.00 | 0.00 |
| Transfers In | 0.00 | 1,113,723.96 | 1,113,723.96 |
| Transfers Out (GL 536) | 0.00 | 0.00 | 0.00 |
| Other Financing Uses (GL 535) | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 310.00 | 310.00 |
| TOTAL OTHER FINANCING SOURCES (USES): | 0.00 | 1,114,033.96 | 1,114,033.96 |

| | Sub-Fund 10 | Sub-Fund 11 | General Fund |
|---|-------------|--------------|--------------|
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | -47,028.77 | 271,744.80 | 224,716.03 |
| BEGINNING TOTAL FUND BALANCE | 160,518.00 | 1,423,854.30 | 1,584,372.30 |
| Prior Year(s) Corrections or Restatements | 0.00 | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 113,489.23 | 1,695,599.10 | 1,809,088.33 |

| | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|------------------------------------|----------------------|----------------------|--|
| REVENUES: | | | |
| Local | 4,695,957.00 | 4,691,875.99 | -4,081.01 |
| State | 17,040,291.00 | 17,209,911.83 | 169,620.83 |
| Federal | 1,202,626.00 | 889,023.32 | -313,602.68 |
| Other | 225,000.00 | 217,007.56 | -7,992.44 |
| TOTAL REVENUES | 23,163,874.00 | 23,007,818.70 | -156,055.30 |
| EXPENDITURES | | | |
| CURRENT: | | | |
| Regular Instruction | 13,169,085.00 | 12,803,822.40 | 365,262.60 |
| Special Education | 2,799,260.00 | 2,937,568.99 | -138,308.99 |
| Vocational Education | 791,927.00 | 909,092.97 | -117,165.97 |
| Skill Center | 0.00 | 0.00 | 0.00 |
| Compensatory Programs | 725,525.00 | 654,198.61 | 71,326.39 |
| Other Instructional Programs | 691,544.00 | 183,525.88 | 508,018.12 |
| Community Services | 15,500.00 | 216,943.07 | -201,443.07 |
| Support Services | 5,870,033.00 | 6,111,420.20 | -241,387.20 |
| Student Activities/Other | | | |
| CAPITAL OUTLAY: | | | |
| Sites | | | |
| Building | | | |
| Equipment | | | |
| Energy | | | |
| Transportation Equipment | | | |
| Other | 83,000.00 | 80,564.51 | 2,435.49 |
| DEBT SERVICE: | | | |
| Principal | 0.00 | 0.00 | 0.00 |
| Interest and Other Charges | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 24,145,874.00 | 23,897,136.63 | 248,737.37 |
| REVENUES OVER (UNDER) EXPENDITURES | -982,000.00 | -889,317.93 | 92,682.07 |

| | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|--|---------------------|---------------------|---|
| OTHER FINANCING SOURCES (USES): | | | |
| Bond Sales and Refunding Bond Sales | 0.00 | 0.00 | 0.00 |
| Long-Term Financing | 0.00 | 0.00 | 0.00 |
| Transfers In | 980,000.00 | 1,113,723.96 | 133,723.96 |
| Transfers Out (GL 536) | 0.00 | 0.00 | 0.00 |
| Other Financing Uses (GL 535) | 0.00 | 0.00 | 0.00 |
| Other | 2,000.00 | 310.00 | -1,690.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | 982,000.00 | 1,114,033.96 | 132,033.96 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0.00 | 224,716.03 | 224,716.03 |
| BEGINNING TOTAL FUND BALANCE | 1,492,236.00 | 1,584,372.30 | 92,136.30 |
| Prior Year(s) Corrections or Restatements | | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 1,492,236.00 | 1,809,088.33 | 316,852.33 |

| | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|------------------------------------|-------------------|-------------------|---|
| REVENUES: | | | |
| Local | 564,200.00 | 180,977.26 | -383,222.74 |
| State | | | |
| Federal | | | |
| Other | | | |
| TOTAL REVENUES | 564,200.00 | 180,977.26 | -383,222.74 |
| EXPENDITURES | | | |
| CURRENT: | | | |
| Regular Instruction | | | |
| Special Education | | | |
| Vocational Education | | | |
| Skill Center | | | |
| Compensatory Programs | | | |
| Other Instructional Programs | | | |
| Community Services | | | |
| Support Services | | | |
| Student Activities/Other | 589,083.00 | 135,396.56 | 453,686.44 |
| CAPITAL OUTLAY: | | | |
| Sites | | | |
| Building | | | |
| Equipment | | | |
| Energy | | | |
| Transportation Equipment | | | |
| Other | | | |
| DEBT SERVICE: | | | |
| Principal | | | |
| Interest and Other Charges | | | |
| TOTAL EXPENDITURES | 589,083.00 | 135,396.56 | 453,686.44 |
| REVENUES OVER (UNDER) EXPENDITURES | -24,883.00 | 45,580.70 | 70,463.70 |

| | 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) | -24,883.00 | 45,580.70 | 70,463.70 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 200,999.00 | 206,985.03 | 5,986.03 |
| BEGINNING TOTAL FUND BALANCE | 176,116.00 | 252,565.73 | 76,449.73 |
| Prior Year(s) Corrections or Restatements | 0.00 | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | | | |

| | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|------------------------------------|---------------------|---------------------|---|
| REVENUES: | | | |
| Local | 4,098,900.00 | 4,264,756.66 | 165,856.66 |
| State | 0.00 | 0.00 | 0.00 |
| Federal | 958,000.00 | 869,174.23 | -88,825.77 |
| Other | | | |
| TOTAL REVENUES | 5,056,900.00 | 5,133,930.89 | 77,030.89 |
| 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 | 1,220,000.00 | 1,120,000.00 | 100,000.00 |
| Interest and Other Charges | 2,443,975.00 | 2,143,725.00 | 300,250.00 |
| TOTAL EXPENDITURES | 3,663,975.00 | 3,263,725.00 | 400,250.00 |
| REVENUES OVER (UNDER) EXPENDITURES | 1,392,925.00 | 1,870,205.89 | 477,280.89 |

| | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|--|---------------------|----------------------|--|
| OTHER FINANCING SOURCES(USES): | | | |
| Bond Sales and Refunding Bond Sales | 0.00 | 0.00 | 0.00 |
| Long-Term Financing | | | |
| Transfers In | 0.00 | 0.00 | 0.00 |
| Transfers Out (GL 536) | 0.00 | 0.00 | 0.00 |
| Other Financing Uses (GL 535) | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0.00 | 0.00 | 0.00 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 1,392,925.00 | 1,870,205.89 | 477,280.89 |
| BEGINNING TOTAL FUND BALANCE | 7,417,418.00 | 8,919,110.70 | 1,501,692.70 |
| Prior Year(s) Corrections or Restatements | | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 8,810,343.00 | 10,789,316.59 | 1,978,973.59 |

| | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|------------------------------------|---------------------|---------------------|---|
| REVENUES: | | | |
| Local | 1,047,436.00 | 1,037,052.89 | -10,383.11 |
| State | 0.00 | 0.00 | 0.00 |
| Federal | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 1,047,436.00 | 1,037,052.89 | -10,383.11 |
| EXPENDITURES | | | |
| CURRENT: | | | |
| Regular Instruction | | | |
| Special Education | | | |
| Vocational Education | | | |
| Skill Center | | | |
| Compensatory Programs | | | |
| Other Instructional Programs | | | |
| Community Services | | | |
| Support Services | | | |
| Student Activities/Other | | | |
| CAPITAL OUTLAY: | | | |
| Sites | 50,000.00 | 62,039.26 | -12,039.26 |
| Building | 3,353,000.00 | 902,360.86 | 2,450,639.14 |
| Equipment | 0.00 | 0.00 | 0.00 |
| Instructional Technology | 0.00 | 0.00 | 0.00 |
| Energy | 0.00 | 0.00 | 0.00 |
| Sales and Lease | 0.00 | 0.00 | 0.00 |
| Transportation Equipment | | | |
| Other | | | |
| DEBT SERVICE: | | | |
| Bond/Levy Issuance and/or Election | 0.00 | 0.00 | 0.00 |
| Principal | 0.00 | 0.00 | 0.00 |

| | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|--|----------------------|----------------------|---|
| Interest and Other Charges | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 3,403,000.00 | 964,400.12 | 2,438,599.88 |
| REVENUES OVER (UNDER) EXPENDITURES | -2,355,564.00 | 72,652.77 | 2,428,216.77 |
| 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) | -980,000.00 | -1,113,723.96 | -133,723.96 |
| Other Financing Uses (GL 535) | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | -980,000.00 | -1,113,723.96 | -133,723.96 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) | -3,335,564.00 | -1,041,071.19 | 2,294,492.81 |
| EXPENDITURES AND OTHER FINANCING USES | | | |
| BEGINNING TOTAL FUND BALANCE | 3,586,413.00 | 3,473,849.61 | -112,563.39 |
| Prior Year(s) Corrections or Restatements | | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 250,849.00 | 2,432,778.42 | 2,181,929.42 |

| | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|------------------------------------|------------------|------------------|---|
| REVENUES: | | | |
| Local | 1,000.00 | 1,365.13 | 365.13 |
| State | 36,000.00 | 13,514.06 | -22,485.94 |
| Federal | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 37,000.00 | 14,879.19 | -22,120.81 |
| EXPENDITURES | | | |
| CURRENT: | | | |
| Regular Instruction | | | |
| Special Education | | | |
| Vocational Education | | | |
| Skill Center | | | |
| Compensatory Programs | | | |
| Other Instructional Programs | | | |
| Community Services | | | |
| Support Services | | | |
| Student Activities/Other | | | |
| CAPITAL OUTLAY: | | | |
| Sites | | | |
| Building | | | |
| Equipment | | | |
| Energy | | | |
| Transportation Equipment | 0.00 | 0.00 | 0.00 |
| Other | | | |
| DEBT SERVICE: | | | |
| Bond/Levy Issuance and/or Election | 0.00 | 0.00 | 0.00 |
| Principal | 0.00 | 0.00 | 0.00 |
| Interest and Other Charges | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 0.00 | 0.00 | 0.00 |

| | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|--|-------------------|------------------|---|
| REVENUES OVER (UNDER) EXPENDITURES | 37,000.00 | 14,879.19 | -22,120.81 |
| OTHER FINANCING SOURCES (USES) | 14,879.19 | 14,879.19 | 14,879.19 |
| Bond Sales and Refunding Bond Sales | 0.00 | 0.00 | 0.00 |
| Long-Term Financing | 0.00 | 0.00 | 0.00 |
| Transfers In | 0.00 | 0.00 | 0.00 |
| Transfers Out (GL 536) | 0.00 | 0.00 | 0.00 |
| Other Financing Uses (GL 535) | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0.00 | 0.00 | 0.00 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 37,000.00 | 14,879.19 | -22,120.81 |
| BEGINNING TOTAL FUND BALANCE | 75,130.00 | 75,460.33 | 330.33 |
| Prior Year(s) Corrections or Restatements | | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 112,130.00 | 90,339.52 | -21,790.48 |

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

| Description | Beginning Outstanding Debt September 1, 2019 | Amount Issued / Increased | Amount Redeemed / Decreased | Ending Outstanding Debt August 31, 2020 | Amount Due Within One Year |
|--|--|---------------------------|-----------------------------|---|----------------------------|
| Voted Debt | | | | | |
| Voted Bonds | 50,505,000.00 | 0.00 | 1,120,000.00 | 49,385,000.00 | 1,170,000.00 |
| LOCAL Program Proceeds Issued in Lieu of Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Non-Voted Debt and Liabilities | | | | | |
| Non-Voted Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LOCAL Program Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Leases | 0.00 | 141,156.00 | 47,052.00 | 94,104.00 | 47,052.00 |
| Contracts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Non-Cancellable Operating Leases | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Claims & Judgements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Compensated Absences | 341,298.89 | 156,411.21 | 0.00 | 497,710.10 | 48,303.56 |
| Long-Term Notes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Anticipation Notes Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lines of Credit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Non-Voted Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Liabilities | | | | | |
| Non-Voted Notes Not Recorded as Debt | | | | | |
| Net Pension Liabilities: | | | | | |
| Net Pension Liabilities TRS 1 | 3,290,947.00 | 0.00 | 110,382.00 | 3,180,565.00 | |
| Net Pension Liabilities TRS 2/3 | 789,211.00 | 1,208,750.00 | 0.00 | 1,997,961.00 | |
| Net Pension Liabilities SERS 2/3 | 327,700.00 | 412,910.00 | 0.00 | 740,610.00 | |
| Net Pension Liabilities PERS 1 | 956,920.00 | 0.00 | 52,341.00 | 904,579.00 | |
| Total Long-Term Liabilities | 56,211,076.89 | 1,919,227.21 | 1,329,775.00 | 56,800,529.10 | 1,265,355.56 |

| STATE, SPECIAL PURPOSE | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|---------------------|-------------------|-----------------------|-----------------------------|
| 4188 Child Care | 0.00 | | | |
| 4198 School Food Service | 5,320.89 | | | |
| 4199 Transportation - Operations | 1,006,901.06 | | | |
| 4230 State Funding Assistance-Paid Direct to Contractor | | | | |
| 4300 Other State Agencies, Unassigned | 0.00 | 0.00 | | |
| 4321 Special Education - Other State Agencies | 3,500.00 | | | |
| 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 | 209,386.65 | | | |
| 4398 School Food Service - Other State Agencies | 0.00 | | | |
| 4399 Transportation Operations - Other State Agencies | 0.00 | | | |
| 4499 Transportation Reimbursement - Depreciation | | | | 13,514.06 |
| 4000 TOTAL STATE, SPECIAL PURPOSE | 3,666,323.19 | 0.00 | 0.00 | 13,514.06 |
| FEDERAL, GENERAL PURPOSE | | | | |
| 5200 General Purpose Direct Federal Grants, Unassigned | 0.00 | 0.00 | | 0.00 |
| 5300 Impact Aid, Maintenance and Operation | 0.00 | 0.00 | | 0.00 |
| 5329 Impact Aid, Special Education Funding | 0.00 | | | |
| 5400 Federal in Lieu of Taxes | 0.00 | 0.00 | | 0.00 |
| 5500 Federal Forests | 399.08 | 0.00 | | |
| 5600 Qualified Bond Interest Credit | 0.00 | 869,174.23 | | 0.00 |
| 5000 TOTAL FEDERAL, GENERAL PURPOSE | 399.08 | 869,174.23 | 0.00 | 0.00 |

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|--------------|-------------------|-----------------------|-----------------------------|
| FEDERAL, SPECIAL PURPOSE | | | | |
| 6100 Special Purpose, OSPI, Unassigned | 0.00 | | | 0.00 |
| 6121 Special Education, Medicaid Reimbursement | 0.00 | | | |
| 6122 Special Education - Infants and Toddlers - Medicaid Reimbursements | 0.00 | | | |
| 6124 Special Education, Supplemental | 328,133.00 | | | |
| 6125 Special Education - Infants and Toddlers - Federal | 0.00 | | | |
| 6138 Secondary Vocational Education | 7,901.00 | | | |
| 6140 Impact Aid-Construction | | | 0.00 | |
| 6146 Skill Center | | | | |
| 6151 ESEA Disadvantaged, Fed | 155,200.00 | | | |
| 6152 Other Title, ESEA Fed | 40,491.22 | | | |
| 6153 ESEA Migrant, Federal | 0.00 | | | |
| 6154 Reading First, Federal | 0.00 | | | |
| 6157 Institutions, Neglected and Delinquent | 0.00 | | | |
| 6161 Head Start | 0.00 | | | |
| 6162 Math and Science - Professional Development | 0.00 | | | |
| 6164 Limited English Proficiency | 0.00 | | | |
| 6167 Indian Education, JOM | 0.00 | | | |
| 6168 Indian Education, ED | 0.00 | | | |
| 6176 Targeted Assistance-ESSER | 121,979.00 | | | |
| 6178 Youth Training Programs | 0.00 | | | |
| 6188 Child Care | 9,279.87 | | | |
| 6189 Other Community Services | 0.00 | | | |
| 6198 School Food Services | 201,111.16 | | | |
| 6199 Transportation - Operations | 0.00 | | | |
| 6200 Direct Special Purpose Grants | 0.00 | | | |
| 6221 Special Education - Medicaid Reimbursement | 0.00 | | | |
| 6222 Special Education - Infants and Toddlers - Medicaid Reimbursements | 0.00 | | 0.00 | 0.00 |

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|--|-----------------|-------------------------|-----------------------------|-----------------------------------|
|--|-----------------|-------------------------|-----------------------------|-----------------------------------|

FEDERAL, SPECIAL PURPOSE

| | | | | |
|---|-----------|--|------|------|
| 6224 Special Education - Supplemental | 0.00 | | | |
| 6225 Special Education - Infants and Toddlers - Federal | 0.00 | | | |
| 6238 Secondary Vocational Education | 0.00 | | | |
| 6240 Impact Aid | | | 0.00 | |
| 6246 Skill Center | 0.00 | | | |
| 6251 ESEA Disadvantaged, Fed | 0.00 | | | |
| 6252 Other Title, ESEA Fed | 0.00 | | | |
| 6253 ESEA Migrant, Federal | 0.00 | | | |
| 6254 Reading First, Federal | 0.00 | | | |
| 6257 Institutions, Neglected and Delinquent | 0.00 | | | |
| 6261 Head Start | 0.00 | | | |
| 6262 Math and Science - Professional Development | 0.00 | | | |
| 6264 Limited English Proficiency | 0.00 | | | |
| 6267 Indian Education - JOM | 0.00 | | | |
| 6268 Indian Education - ED | 0.00 | | | |
| 6276 Targeted Assistance-ESSER | 0.00 | | | |
| 6278 Youth Training, Direct Grants | 0.00 | | | |
| 6288 Child Care | 0.00 | | | |
| 6289 Other Community Services | 0.00 | | | |
| 6298 School Food Services | 0.00 | | | |
| 6299 Transportation - Operations | 0.00 | | | |
| 6300 Federal Grants Through Other Agencies, Unassigned | 0.00 | | | |
| 6310 Medicaid Administrative Match | 0.00 | | | |
| 6321 Special Education - Medicaid Reimbursement | 15,803.17 | | | |
| 6322 Special Education - Infants and Toddlers - Medicaid Reimbursements | 0.00 | | | |
| 6324 Special Education - Supplemental | 0.00 | | | |
| 6325 Special Education - Infants and Toddlers - Federal | 0.00 | | | |
| | | | 0.00 | 0.00 |

FEDERAL, SPECIAL PURPOSE

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|--|-------------------|-------------------|-----------------------|-----------------------------|
| 6338 Secondary Vocational Education | 0.00 | | | |
| 6340 Impact Aid Construction | | | 0.00 | |
| 6346 Skill Center | 0.00 | | | |
| 6351 ESEA Disadvantaged, Fed | 0.00 | | | |
| 6352 Other Title, ESEA Fed | 0.00 | | | |
| 6353 ESEA Migrant, Federal | 0.00 | | | |
| 6354 Reading First, Federal | 0.00 | | | |
| 6357 Institutions, Neglected and Delinquent | 0.00 | | | |
| 6361 Head Start | 0.00 | | | |
| 6362 Math and Science - Professional Development | 0.00 | | | |
| 6364 Limited English Proficiency | 8,725.82 | | | |
| 6367 Indian Education - JOM | 0.00 | | | |
| 6368 Indian Education - ED | 0.00 | | | |
| 6376 Targeted Assistance-ESSER | 0.00 | | | |
| 6378 Youth Training | 0.00 | | | |
| 6388 Child Care | 0.00 | | | |
| 6389 Other Community Services | 0.00 | | | |
| 6398 School Food Services | 0.00 | | | |
| 6399 Transportation - Operations | 0.00 | | | |
| 6998 USDA Commodities | 0.00 | | | |
| 6000 TOTAL FEDERAL, SPECIAL PURPOSE | 888,624.24 | | 0.00 | 0.00 |

REVENUES FROM OTHER SCHOOL DISTRICTS

| | |
|---|------|
| 7100 Program Participation, Unassigned | 0.00 |
| 7121 Special Education | 0.00 |
| 7122 Special Education - Infants and Toddlers | 0.00 |
| 7131 Vocational Education | 0.00 |

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|----------------------|---------------------|-----------------------|-----------------------------|
| OTHER FINANCING SOURCES | | | | |
| 9500 Long-Term Financing | 0.00 | | 0.00 | 0.00 |
| 9600 Sale of Refunding Bonds | | 0.00 | | |
| 9900 Transfers - Redirection of Apportionment | 0.00 | 0.00 | 0.00 | 0.00 |
| 9901 Transfers - Other Resources | 1,113,723.96 | 0.00 | 0.00 | 0.00 |
| 9000 TOTAL OTHER FINANCING SOURCES | 1,114,033.96 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 24,121,852.66 | 5,133,930.89 | 1,037,052.89 | 14,879.19 |

| PROGRAM EXPENDITURE SUMMARY | | | ACTIVITY EXPENDITURE SUMMARY | | | OBJECT EXPENDITURE SUMMARY | | |
|---|---------------|--------------------|------------------------------|--------------------------|----------------------|----------------------------|--|--|
| NO. PROGRAM TITLE | AMOUNT | NO. ACTIVITY TITLE | AMOUNT | NO. OBJECT TITLE | AMOUNT | | | |
| 01 Basic Education | 12,116,188.59 | 11 Bd of Dir | 158,757.19 | 0 Debit Transfer | 14,904.44 | | | |
| 02 ALE | 687,633.81 | 12 Supt Off | 307,558.37 | 1 Credit Transfer | -14,904.44 | | | |
| 03 Basic Education - Dropout Reengagement | 0.00 | 13 Busns Off | 545,306.70 | 2 Cert. Salaries | 10,068,234.85 | | | |
| 21 Sp Ed, Sup, St | 2,585,692.71 | 14 HR | 198,856.83 | 3 Class. Salaries | 3,941,028.06 | | | |
| 22 Sp Ed, Infants and Toddlers, State | 36,116.81 | 15 Pblc Rltn | 13,407.66 | 4 Employee Benefits | 5,351,916.55 | | | |
| 24 Sp Ed, Sup, Fed | 315,759.47 | 21 Supv Inst | 691,481.62 | 5 Supplies / Materials | 1,006,939.29 | | | |
| 25 Sp Ed, Infants and Toddlers, Federal | 0.00 | 22 Lrn Resrc | 327,000.13 | 7 Purchased Services | 3,422,823.08 | | | |
| 26 Sp Ed, Inst, St | 0.00 | 23 Princ Off | 1,401,628.10 | 8 Travel | 25,630.29 | | | |
| 29 Sp Ed, Oth, Fed | 0.00 | 24 Guid/Coun | 800,013.78 | 9 Capital Outlay | 80,564.51 | | | |
| 31 Voc, Basic, St | 669,666.31 | 25 Pupil M/S | 171,002.59 | TOTAL ALL OBJECTS | 23,897,136.63 | | | |
| 34 MidSchCar/Tec | 239,860.40 | 26 Health | 1,061,818.10 | | | | | |
| 38 Voc, Fed | 7,566.26 | 27 Teaching | 12,431,766.15 | | | | | |
| 39 Voc, Other | 0.00 | 28 Extracur | 336,257.63 | | | | | |
| 45 Skil Cnt, Bas, St | 0.00 | 29 Pmt to SD | 0.00 | | | | | |
| 46 Skill Cntr, Fed | 0.00 | 31 InstProDev | 134,628.24 | | | | | |
| 47 Skil Cnt, Fac Upgrade | 0.00 | 32 Inst Tech | 116,568.87 | | | | | |
| 51 ESEA Disadvantaged, Fed | 154,261.39 | 33 Curriculum | 154,886.03 | | | | | |
| 52 Other Title, ESEA, Fed | 38,773.76 | 34 Pro Learn | 76,749.97 | | | | | |
| 53 ESEA Migrant, Federal | 0.00 | 41 Supervisn | 128,727.63 | | | | | |
| 54 Read First, Fed | 0.00 | 42 Food | 215,402.84 | | | | | |
| 55 LAP | 202,318.06 | 44 Operation | 410,594.76 | | | | | |
| 56 St In, Ctr/Hm, D | 0.00 | 49 Transfers | -13,908.93 | | | | | |
| 57 St In, N/D, Fed | 0.00 | 51 Supervisn | 0.00 | | | | | |
| 58 Sp/Plt Pgm, St | 133,994.23 | 52 Operation | 948,263.47 | | | | | |
| 59 Inst. JAJ | 0.00 | 53 Maintnce | 209.95 | | | | | |
| 61 Head Start, Fed | 0.00 | 56 Insurance | 0.00 | | | | | |
| 62 MS, Pro Dv, Fed | 0.00 | 59 Transfers | -995.51 | | | | | |
| 64 LEP, Fed | 8,725.82 | 61 Supv Bldg | 265,462.57 | | | | | |

PROGRAM EXPENDITURE SUMMARY

| NO. PROGRAM TITLE | AMOUNT | NO. ACTIVITY TITLE | ACTIVITY EXPENDITURE SUMMARY | AMOUNT | NO. OBJECT TITLE | OBJECT EXPENDITURE SUMMARY | AMOUNT |
|---------------------------|---------------|-----------------------------|------------------------------|---------------|------------------|----------------------------|--------|
| 65 Tran Billing, St | 116,125.35 | 62 Grnd Mnt | | 193,548.50 | | | |
| 67 Ind Ed, Fd, JOM | 0.00 | 63 Oper Bldg | | 789,652.22 | | | |
| 68 Ind Ed, Fd, ED | 0.00 | 64 Maintnce | | 846,419.87 | | | |
| 69 Comp, Othr | 0.00 | 65 Utilities | | 384,723.66 | | | |
| 71 Traffic Safety | 0.00 | 67 Bldg Secu | | 1,709.72 | | | |
| 73 Summer School | 1,622.31 | 68 Insurance | | 186,624.00 | | | |
| 74 Highly Capable | 38,206.50 | 72 Info Sys | | 547,601.29 | | | |
| 75 Prof Dev, State | 0.00 | 73 Printing | | 0.00 | | | |
| 76 Target Asst, Fed | 0.00 | 74 Warehouse | | 0.00 | | | |
| 78 Yth Trg Pm, Fed | 0.00 | 75 Mtr Pool | | 65,341.79 | | | |
| 79 Inst Pgm, Othr | 143,697.07 | 83 Interest | | 0.00 | | | |
| 81 Public Radio/TV | 0.00 | 84 Principal | | 0.00 | | | |
| 86 Comm Schools | 0.00 | 85 Debt Expn | | 0.00 | | | |
| 88 Child Care | 216,872.23 | 91 Publ Actv | | 70.84 | | | |
| 89 Othr Comm Srv | 70.84 | TOTAL ALL ACTIVITIES | | 23,897,136.63 | | | |
| 97 Distwide Suppt | 4,504,970.37 | | | | | | |
| 98 Schl Food Serv | 731,536.43 | | | | | | |
| 99 Pupil Transp | 947,477.91 | | | | | | |
| TOTAL ALL PROGRAMS | 23,897,136.63 | | | | | | |

| Certificated Salaries | | Amount |
|------------------------------|----------------------------------|---------------|
| 2110 | Salaries of Regular Employee | 9,255,009.34 |
| 2120 | Salaries of Temporary EEs & Subs | 105,218.90 |
| 2130 | Non contracted Salaries | 37,219.22 |
| 2140 | Sabbatical Leave | 0.00 |
| 2150 | Supplemental Contracts | 618,730.88 |
| 2160 | Other Salaries | 52,056.51 |
| 2170 | Other Salaries NBCT | 0.00 |

| Classified Salaries | | Amount |
|----------------------------|----------------------------------|---------------|
| 3110 | Salaries of Regular Employee | 3,696,140.86 |
| 3120 | Salaries of Temporary EEs & Subs | 75,465.66 |
| 3130 | Extra Time | 55,573.34 |
| 3140 | Sabbatical Leave | 0.00 |
| 3150 | Supplemental Contracts | 106,460.63 |
| 3160 | Other Salaries | 7,387.57 |

| Employee Bene & P/R Taxes | | Amount |
|--------------------------------------|--|---------------|
| 4212 | Group Insurance-Certificate | 8,012.52 |
| 4213 | Group Insurance-Classified | 3,497.92 |
| 4222 | Federally Mandated Insurance-Certificate | 753,922.85 |
| 4223 | Federally Mandated Insurance-Classified | 294,898.95 |
| 4232 | Retirement Contribution - Certificated | 1,521,426.56 |
| 4233 | Retirement Contribution - Classified | 490,474.12 |
| 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 | 0.00 |
| 4263 | Unemployment Compensation - Classified | 0.00 |

| Employee Bene & P/R Taxes | | Amount |
|--------------------------------------|--|---------------|
| 4272 | Worker's Compensation - Certificated | 40,372.47 |
| 4273 | Worker's Compensation - Classified | 92,060.84 |
| 4282 | Health Benefits - Certificated | 1,201,137.87 |
| 4283 | Health Benefits - Classified | 888,502.14 |
| 4292 | Other Employee Benefits - Certificated | 36,372.14 |
| 4293 | Other Employee Benefits - Classified | 21,238.17 |
| | | |
| Supplies, Non-Capital | | Amount |
| 5610 | General Supplies | 415,510.95 |
| 5626 | Motor Vehicle Fuel | 40,477.44 |
| 5630 | Food | 211,776.36 |
| 5640 | Books and Periodicals | 118,818.11 |
| 5650 | Supplies - Technology Related | 220,356.43 |
| | | |
| Purchased Services | | Amount |
| 7310 | Office and Administrative Services | 43,635.19 |
| 7311 | Election Fees | 32,886.46 |
| 7320 | Professional Educational Services | 62,737.43 |
| 7321 | Contracted Teachers | 0.00 |
| 7322 | Contracted Educational Staff Associates | 0.00 |
| 7330 | Employee Training and Development Services | 37,545.53 |
| 7340 | Other Professional Purchased Services | 656,414.87 |
| 7341 | Legal Services for District support | 36,943.00 |
| 7342 | Audit Services | 23,355.15 |
| 7343 | Other Legal Services | 0.00 |
| 7350 | Technical Services | 4,899.62 |
| 7351 | Data Processing and Coding Services | 0.00 |
| 7352 | Other Technical Services | 1,322.47 |
| 7410 | Utility Services | 80,599.77 |

| | Amount |
|--|------------|
| 7420 Purchased Services | |
| Cleaning Services | 51,803.95 |
| 7431 Non-Technology-Related Repair and Maintenance | 188,776.89 |
| 7432 Technology-Related Repair and Maintenance | 1,709.72 |
| 7441 Rentals of Land and Buildings | 250.00 |
| 7442 Rentals of Equipment and Vehicles | 61,783.53 |
| 7443 Rentals of Computers and Related Equipment | 0.00 |
| 7450 Contractor Services (renovating, remodeling) | 235,706.74 |
| 7490 Other Purchased Property Services | 0.00 |
| 7511 Student Trans Purchased from Another School District or ESD | 0.00 |
| 7512 Student Transportation Purchased from another LEA or SEA Out of State | 0.00 |
| 7519 Student Transportation Svcs purchased from another source | 933,256.38 |
| 7520 Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.) | 186,624.00 |
| 7530 Communications | 142,633.85 |
| 7540 Advertising | 505.29 |
| 7550 Printing and Binding | 1,976.26 |
| 7565 Tuition Paid to Postsecondary Schools (Dual Credit) | 279,024.53 |
| 7569 Tuition - Other | 21,000.00 |
| 7570 Food Service Management (FSMC) | 0.00 |
| 7580 Travel - Registration and Entrance | 1,274.60 |
| 7591 Services Purchased from another School District or ESD Within the State | 69,350.83 |
| 7592 Services Purchased from another School District or ESD Outside the State | 0.00 |
| 7621 Natural Gas | 47,810.39 |
| 7622 Electricity | 187,898.29 |
| 7623 Bottled Gas | 0.00 |
| 7624 Oil | 0.00 |
| 7625 Coal | 0.00 |
| 7629 Other Energy | 0.00 |
| 7810 Dues and Fees | 31,098.34 |
| 7820 Settlements and Judgements Against the School District | 0.00 |

| | Amount |
|---|-----------|
| Purchased Services | |
| 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 | |
| 8580 Travel, Meals and Lodging | 25,630.29 |
| Capital Outlay | |
| 9710 Land and Improvements | 0.00 |
| 9720 Buildings | 0.00 |
| 9731 Machinery | 0.00 |
| 9732 Vehicles | 59,822.71 |
| 9733 Furniture and Fixtures | 0.00 |
| 9734 Technology-Related Hardware | 0.00 |
| 9735 Technology-Related Software | 0.00 |
| 9739 Other Equipment | 20,741.80 |
| 9950 Special Items - Capital Outlay | 0.00 |
| 9960 Extraordinary Items - Capital Outlay | 0.00 |

TOTAL ALL NCES OBJECT OF EXPENDITURE 23,897,136.63

| <u>Instructional Location</u> | <u>Amount</u> |
|--|----------------------|
| Chautauqua Elementary | 6,242,432.31 |
| Family Link | 111,534.39 |
| McMurray Middle School | 4,030,049.04 |
| Student Link | 575,977.00 |
| Vashon Island High School | 4,988,898.46 |
| TOTAL INSTRUCTIONAL LOCATIONS | 15,948,891.20 |
| TOTAL NON-INSTRUCTIONAL LOCATIONS | 7,948,245.43 |
| TOTAL DISTRICT EXPENDITURES | 23,897,136.63 |