

ANNUAL FINANCIAL REPORT CONTENTS

	<u>SECTION</u>
F-196 Introduction	Intro
Data Collection Calendar	1
Frequently Asked Questions with Answers	2
Report Contents	3
Sample F-196 with Item Codes	4

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F-196 Introduction

PURPOSE: The purpose of this chapter is to provide information on submitting the Annual Financial Statements (F-196 Report) for Washington public school districts. The procedure for submitting school districts' annual financial statements is similar to the budget and budget extension process. Once the F-196 is 'Ready for OSPI Review,' the school district and ESDs are able to electronically sign the Certification Page for signing.

School districts will use the EDS platform to run preliminaries of the F-196 Report and run edit reports before submitting the file to their ESD. There are error edits that must be corrected, warning messages that require district response, and informational edits that are provided to alert districts of potential problems.

School districts should refer to the *Accounting Manual for Public School Districts in the State of Washington* for further information relating to expenditure and revenue coding.

When the F-196 data submitted to the ESDs have been reviewed, and the Certification Page has been electronically signed and dated by the district and the ESD, the Supervisor of School District/ ESD Financial Reporting will review the data online and will contact the ESD fiscal officer or assistant fiscal officer if there are problems associated with the submission. It is recommended that ESDs retain a copy of the certification page for their files. State Auditors Office (SAO) does not require a copy of the signed Certification Page.

The school district must also submit the following, when appropriate, pursuant to WAC 392-117-050:

1. If total actual expenditures exceed total appropriated expenditures in any fund, an explanation must be sent to OSPI. The explanation should contain a confirmation that the overexpenditure exists and the action taken to circumvent its recurrence.
2. Any comments on computerized error or warning messages.
3. A copy of the State Board of Education waiver approval or a statement covering the reason for a district operating less than 180 days.
4. If ending total fund balance is negative in any fund, an explanation must be sent to OSPI. The explanation should contain a plan which portrays how the district will eliminate the existing deficit fund balance.

Notice is hereby given to school districts and ESDs, in accordance with WAC 392-117-035, that failure to adhere to due dates shall result in a delay of apportionment payments.

Effective Date
9/1/21

Supersedes
9/1/20

Form

Chapter
F-196

Section
Introduction

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ANNUAL FINANCIAL STATEMENT (F-196)

AND DATA COLLECTION CALENDAR

STATUTORY CITATION: WAC 392-117-035

PURPOSE: This section provides the calendar for preparation and submission of the school district's F-196 Annual Financial Statement and data collection process.

Notice is hereby given to school districts and ESDs, in accordance with WAC 392-117-035, that failure to adhere to the due dates below shall result in a delay of apportionment payments. The final date for filing or forwarding will be considered as having been met if the postmark or other evidence indicates shipment prior to the due date or the next workday if the due date falls on a weekend.

<u>Final Action Date</u>	<u>Action</u>
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October 25	Final date for submission of completed F-196 data from the school district to the local ESD. The data will be electronically submitted, in the OSPI prescribed format.
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Districts not able to submit by the October 25 due date, may request a waiver by email or written notice to the ESD.

November 1	Final date for the ESD to review the F-196. The ESD may return the file to the district to make necessary changes. If the ESD approves the F-196 and changes the status to 'Ready for OSPI Review,' the District and ESD are able to electronically sign the Certification Page.
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November 8	The signed Certification Page is due from the school district to the ESD.
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November 15	Final date the signed Certification Page is due at OSPI, School Financial Services, from the ESD.
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<u>Effective Date</u> 9/1/21	<u>Supersedes</u> 9/1/20	<u>Form</u>	<u>Chapter</u> F-196	<u>Section</u> 1	Due Date Calendar
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FREQUENTLY ASKED QUESTIONS WITH ANSWERS

- 1. Q) I've tried to enter data but the system is not responding.**
A) The SAFS applications have been developed to be viewed with Microsoft's Edge, Internet Explorer will still work, and however, Edge is preferred. Results may be unpredictable using other browsers.
- 2. Q) I created an extract file but the file has not shown up in EDS.**
A) Districts should contact their vendor for issues with files not reaching EDS. Once the file is in EDS and a district experiences difficulty with the file, the district should contact Supervisor, School District and ESD Financial Reporting at OSPI. Sending an email with a description of the issue is the preferred method, as the email can be shared with IT staff.
- 3. Q) I created an extract file but the file has not shown up in EDS. How long should it take a file to show up?**
A) It should only take a few minutes for an extracted file to show up in the EDS system to import. **If you extracted a file and it has not shown up in EDS please do not continue to try numerous times.** Contact Supervisor, School District and ESD Financial Reporting at OSPI and he can check into it to find out if the issue is on OSPI's side or the district's vendor side. Making numerous attempts over fills the server when it is back up and running. This can cause a backup as all the attempts try to process.
- 4. Q) How can I verify that account code combinations that loaded are correct?**
A) Use the Valid COA Look-Up Tool in the Instructions/Tools section of the SAFS webpage, under Accounting Tools.
- 5. Q) I ran my reports and the calculated totals and/or subtotals do not appear to be correct.**
A) Review the input screens in the EDS F-196 system. If data is missing from the input screen, import the data again or manually enter the data. Click SAVE on the input screen to draw in any amounts that might need to be recalculated. Additionally, running edits will ensure the data recalculates.
- 6. Q) I changed an amount in the F-196 input screen and the report does not reflect the change.**
A) Review the data on the input screen in the EDS F-196 system. If data is missing from the input screen, manually enter the data and Click Save. If data is there but the totals are not correct Click Save; this will recalculate the totals. Return to the Print Report tab to view the report again. Run edits to ensure the data recalculates. If you continue to have an issue contact Supervisor, School District and ESD Financial Reporting at OSPI.

FREQUENTLY ASKED QUESTIONS WITH ANSWERS (continued)

- 7. Q) I cannot enter the ending fund balance.**
A) The ending fund balance is a calculated amount.
- 8. Q) The ending fund balance is not correct or the beginning fund balance is not printing.**
A) Manually enter the beginning fund balance amount on the input screen.
- 9. Q) The F-197 data is not printing correctly on the edits.**
A) The ESD may need to enter data for the month of August.
- 10.Q) My Supplemental Reports are not calculating correctly.**
A) Manual entry on the Supplemental Report input screen should be completed.
- 11. Q) What are the F-196 program timelines?**
A) School Financial Services plans on releasing the F-196 Annual Financial Statements and Supplemental Reports system in September. All files must be submitted by 5:00 PM on November 16th.
- 12.Q) Does the school district need to print a hard copy of the F-196 Report?**
A) It is recommended that districts print out a copy for their files, but a school district may be able to prepare the F-196 Annual Financial Statements and Supplemental Reports without ever having to print a hard copy.
- 13.Q) Does the sum of federal, state, and other resources have to equal the program expenditures for each program on the Resource to Program Expenditure Report?**
A) Yes. The total of federal, state, and other resources assigned to each program **must** equal the expenditure total for each program.
- 14. Q) How is the first column of the Resource to Program Expenditure Report entered?**
A) This column is calculated using the detail expenditure data from matrix pages and supplemental data input. They can only be changed by updating amounts entered in the detail.
- 15. Q) What do Columns 2–4 of the Resource to Program Expenditure Report represent?**
A) Column 2 represents the state resources (revenue accounts 3000–4000); Column 3 represents the federal resources (revenue accounts 5000–6000); and Column 4 represents the other (local, etc.) resources (revenue accounts 1000–2000 & 7000–9000) devoted to each program.

FREQUENTLY ASKED QUESTIONS WITH ANSWERS (continued)

16.Q) What amounts should be entered into the columns on the Resource to Program Expenditure Report?

A) The amounts that should be entered into the columns are as follows:

Column 2, State Resources:

The amount of state resources used for each program listed. The minimum amount that should be entered into this column is the lesser of all direct state revenues provided for the program (less allowable indirect expenditures), or the total program expenditures (if they are less than the direct state revenues, less allowable indirect expenditures). In addition, the district may include general state revenues that have been expended on the program, such as local effort assistance.

Column 3, Federal Resources:

The amount of federal resources used for each program. The minimum amount that should be entered into this column is the direct federal revenues provided for the program (less allowable indirect expenditures). In addition, the district may include general federal revenues that the district has assigned to the program, such as Federal Impact Aid.

Column 4, Other Resources:

The amount of all other resources spent on the program. Such resources include, but are not limited to, the following:

- Interdistrict revenues received for the program.
- Intergovernmental revenues received for the program.
- Revenues from local levies or other local funding sources.
- Any uses of fund balance from the prior year.
- Sufficient amounts to balance revenues to total program expenditures.

17.Q) Do I enter an amount for Program 97 on the Resource to Program Expenditure Report?

A) Yes, the resource information must be completed as it is for all other programs.

18.Q) Are negative figures allowed on the Resource to Program Expenditure Report?

A) No, any figure in a resource column must be positive. If program expenditures are less than the total revenue received, the district will only report revenues up to the amount of expenditures. For example, if program expenditures are \$100,000, state revenues are \$75,000, and federal revenues are \$80,000, the district will only report a total of \$100,000 in revenue.

19.Q) I've entered amounts on the Resource to Program Expenditure Report but the totals have not changed.

A) Click the save button. The system does not recalculate until the save button is used.

FREQUENTLY ASKED QUESTIONS WITH ANSWERS (continued)

20.Q) I've entered amounts on a Matrix page but the totals have not changed.

A) Click the save button. The system does not recalculate all fields until the save button is used.

21.Q) I have a negative Ending Total Fund Balance. Does OSPI need an explanation?

A) Yes, districts are asked to send documentation to OSPI explaining the circumstances which created a negative ending total fund balance in any fund. Districts should retain this documentation and be prepared to provide SAO with the explanation.

22.Q) I have discovered an error in my F-196 Annual Financial Statements or Supplemental Reports after the final lock has been run. How can a correction be made?

A) If OSPI has **not** finalized/accepted the F-196 file, and the final date of November 13 has not passed, you can make the corrections as follows:

- (1) Contact your ESD and tell them you wish to make a correction. Your ESD will coordinate with OSPI to return the file to them and the ESD will then return the file to the district.
- (2) After your ESD has returned the F-196 file to you, import or manually correct the data and return the file to your ESD. The ESD will review the corrections and change the status to 'Ready for OSPI Review.' OSPI will then be able to review and finalize the corrected file.
- (3) A "relock" date and time will display on the Certification Page for any F-196 file that has been "unlocked" and returned to the district. OSPI will only accept the electronically signed Certification Page with the "relock" date.

B) If OSPI has finalized/accepted the data file after November 16 you can make the corrections as follows:

- (1) Request the MS Word F-196 document from OSPI, include your ESD in all correspondence when the window for manual corrections open, usually beginning in January. Make manual changes to the data on every page(s) affected by the correction per the instructions sent with the MS Word document. Correct all data including totals, etc., that might change.
- (2) Send the entire corrected F-196 MS Word document, with a brief explanation of the changes, to your ESD and OSPI. (See Chapter VIII, Making Corrections to Report F-196 Annual Financial Statements, of the *Accounting Manual for Public School Districts in the State of Washington*.)
- (3) Corrected amounts are not updated into computer databases maintained at OSPI. The only exception is the federal indirect rate information. We are required to update the database for any federal indirect rate data, in order for the future rates to be calculated correctly. Bulletins or financial reports issued by OSPI will not include the revised amounts.

FREQUENTLY ASKED QUESTIONS WITH ANSWERS (continued)

- (4) The revised F-196 page(s) will be filed at OSPI with the district's original Report F-196.
- (5) Once the revision has been completed, print and re-sign a new Certification Page (click certification page in print reports) with revised noted on the document. Send an original re-signed Certification Page to Supervisor, School District and ESD Financial Reporting at OSPI.

Report F-196
E.S.D. ###
County: ##

XXXXX School District ###
F-196 Annual Financial Statements
Fiscal Year XXXX–XXXX

Run: time date

ANNUAL FINANCIAL STATEMENTS

Certification Page
Balance Sheet, All Funds as of August 31, XXXX
Statement of Revenues, Expenditures, and Changes in Fund Balance, All Funds, for the Year Ended August 31, XXXX
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

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

Effective Date
9/1/21

Supersedes
9/1/20

Form
SPI F-196

Chapter
F-196

Section
3

Financial Statement and
Supplemental Report Content

(NAME) SCHOOL DISTRICT NO. ()

CERTIFICATION

The Annual Financial Statements (Report F-196) for XXXXXXX School District No. XX of XXXXXXX County for the fiscal year ended August 31, XXXX, were presented on the **Item 102** 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 **Item 103** days. (If school was operated fewer than 180 days, please include a statement covering the reasons and efforts 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 2CFR Part 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, 20XX–August 31, 20YY.

Approved: _____
Authorized Official

Date _____

School District Superintendent or

Reviewed: _____
Official

Date _____

ESD Superintendent or Authorized

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	C/S 962	C/S 962	C/S 962	C/S 962	C/S 962	C/S 962	C/NS
Total Expenditures	C/S 532	C/S 532	C/S 532	C/S 532	C/S 532	C/S 532	C/NS
Other Financing Uses	C/S (533+560)	XXXX	C/S (533+560)	C/S (533+560)	C/S (533+560)	C/S (533)	C/NS
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	C/S 535	C/S 535	C/S 535	C/S 535	C/S 535	C/S 535	C/NS
Prior Year August Total Fund Balance	275	275	275	275	275	275	C/NS
Prior Year F-196 Manual Revision	296	296	296	296	296	296	C/NS
Beginning Total Fund Balance	297	297	297	297	297	297	C/NS
Prior Year(s) Corrections or Restatements	599	599	599	599	599	599	C/NS
Ending Total Fund Balance	C/S 439	C/S 439	C/S 439	C/S 439	C/S 439	C/S 439	C/NS

Red font items will only display in EDS, not on final F-196 Certification Page

Green font items will display in EDS and final F-196 Certification Page

Locked Date:

		General	ASB	Debt	Capital	Transportation	Permanent	
		Fund	Fund	Service	Projects	Vehicle	Fund	Total
**Acct. No.	ASSETS:							
GL 200+230+240+250	Cash & Cash Equivalents	C/S 621	C/S 621	C/S 621	C/S 621	C/S 621	C/S 621	C/NS
241	Minus Warrants Outstanding	476	476	476	476	476	476	C/NS
310	Taxes Receivable	402	XXXX	402	402	402	XXXX	C/NS
320	Due From Other Funds	403	403	403	403	403	403	C/NS
330	Due From Other Governmental Units	404	404	404	404	404	404	C/NS
340	Accounts Receivable	405	405	405	405	405	405	C/NS
350	Interfund Loans Receivable	521	XXXX	XXXX	521	XXXX	XXXX	C/NS
360	Accrued Interest Receivable	449	449	449	449	449	449	C/NS
GL 410+420	Inventory	C/S 622	406	XXXX	406	XXXX	XXXX	C/NS
430	Prepaid Items	407	407	XXXX	XXXX	407	407	C/NS
450	Investments	479	479	479	479	479	479	C/NS
451	Investments/Cash with Trustee	450	XXXX	450	450	450	450	C/NS
455	Investments—Deferred Compensation	496	XXXX	XXXX	496	XXXX	XXXX	C/NS
459	Self-Insurance Security Deposit	497	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
	TOTAL ASSETS	C/S 440	C/S 440	C/S 440	C/S 440	C/S 440	C/S 440	C/NS
	DEFERRED OUTFLOWS OF RESOURCES:							
GL 488	Deferred Outflows of Resources—Other	468	XXXX	468	468	468	XXXX	C/NS
	TOTAL DEFERRED OUTFLOWS OF RESOURCES:	C/S 469	XXXX	C/S 469	C/S 469	C/S 469	XXXX	C/NS
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES:		C/S 470	C/S 470	C/S 470	C/S 470	C/S 470	C/S 470	C/NS
LIABILITIES:								
601	Accounts Payable	411	411	411	411	411	411	C/NS
602	Contracts Payable—Current	392	392	XXXX	392	392	392	C/NS
604	Accrued Interest Payable	XXXX	XXXX	444	XXXX	XXXX	XXXX	C/NS
605	Accrued Salaries	412	412	XXXX	412	XXXX	XXXX	C/NS
606	Anticipation Notes Payable	445	XXXX	445	445	XXXX	XXXX	C/NS
610	Payroll Deductions and Taxes Payable	413	413	XXXX	413	XXXX	XXXX	C/NS
630	Due to Other Governmental Units	523	523	XXXX	523	523	523	C/NS
635	Deferred Compensation Payable	414	XXXX	XXXX	414	XXXX	XXXX	C/NS
GL 637+638+639	Estimated Employee Benefits Payable	C/S 623	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
640	Due to Other Funds	430	430	430	430	430	430	C/NS
645	Interfund Loans Payable	522	XXXX	522	522	522	XXXX	C/NS
650	Deposits	447	447	XXXX	447	XXXX	XXXX	C/NS
660	Unearned Revenue	438	438	438	438	438	438	C/NS
675	Matured Bonds Payable	XXXX	XXXX	422	XXXX	XXXX	XXXX	C/NS
685	Matured Bond Interest Payable	XXXX	XXXX	424	XXXX	XXXX	XXXX	C/NS
686	Arbitrage Rebate Payable	429	XXXX	429	429	429	XXXX	C/NS
	TOTAL LIABILITIES	C/S 441	C/S 441	C/S 441	C/S 441	C/S 441	C/S 441	C/NS

XXXXX School District No. XXX
Balance Sheet
Governmental Funds
August 31, XXXX

Run: time date

		General	ASB	Debt	Capital	Transportation	Permanent	
		Fund	Fund	Service	Projects	Vehicle	Fund	Total
				Fund	Fund	Fund		
**Acct. No.								
GL's								
DEFERRED INFLOWS OF RESOURCES:								
750	Unavailable Revenue	432	432	432	432	432	432	C/NS
760	Unavailable Revenue - Taxes Receivable	433	XXXX	433	433	433	XXXX	C/NS
GL 750+760	TOTAL DEFERRED INFLOWS OF RESOURCES:	C/S 624	C/S 624	C/S 624	C/S 624	C/S 624	432	C/NS
FUND BALANCE:								
840,855 Nonspendable Fund Balance		ADP	ADP	XXXX	ADP	XXXX	ADP	C/NS
810+815+819+821+825+828+830+835+84 5+850+861+863+864+865+866+867+869 Restricted Fund Balance		ADQ	ADQ	ADQ	ADQ	ADQ	ADQ	C/NS
862+870+872 Committed Fund Balance		ADR	ADR	ADR	ADR	ADR	ADR	C/NS
820+875+884+888+889 Assigned Fund Balance		ADS	ADS	ADS	ADS	ADS	ADS	C/NS
891+890 Unassigned Fund Balance		431	ADT	ADT	ADT	ADT	ADT	C/NS
TOTAL FUND BALANCE		C/S 442	C/S 442	C/S 442	C/S 442	C/S 442	C/S 442	C/NS
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE:		C/S 104	C/S 104	C/S 104	C/S 104	C/S 104	C/S 104	C/NS

** See the GL Item Number pages for a list of item numbers corresponding to each GL Account.

Acct. No.		General	ASB	Debt	Capital	Transportation	Permanent
		<u>Fund</u>	<u>Fund</u>	<u>Service</u> <u>Fund</u>	<u>Projects</u> <u>Fund</u>	<u>Vehicle</u> <u>Fund</u>	
200	Imprest Cash	400	400	XXXX	400	XXXX	400
230	Cash on Hand	401	401	401	401	401	401
240	Cash on Deposit with County Treasurer	475	475	475	475	475	475
241	Minus Warrants Outstanding	476	476	476	476	476	476
250	Cash with Fiscal Agent	477	XXXX	477	477	477	XXXX
310	Taxes Receivable	402	XXXX	402	402	402	XXXX
320	Due From Other Funds	403	403	403	403	403	403
330	Due From Other Governmental Units	404	404	404	404	404	404
340	Accounts Receivable	405	405	405	405	405	405
350	Interfund Loans Receivable	521	XXXX	XXXX	521	XXXX	XXXX
360	Accrued Interest Receivable	449	449	449	449	449	449
410	Inventory—Supplies and Materials	406	406	XXXX	406	XXXX	XXXX
420	Inventory—Lunchrooms	478	XXXX	XXXX	XXXX	XXXX	XXXX
430	Prepaid Items	407	407	XXXX	407	407	407
450	Investments	479	479	479	479	479	479
451	Investments/Cash with Trustee	450	XXXX	450	450	450	450
455	Investments—Deferred Compensation	496	XXXX	XXXX	496	XXXX	XXXX
459	Self-Insurance Security Deposit	497	XXXX	XXXX	XXXX	XXXX	XXXX
	TOTAL ASSETS	C/S 440	C/S 440	C/S 440	C/S 440	C/S 440	C/S 440
Acct. No.	DEFERRED OUTFLOWS OF RESOURCES:						
488	Deferred Outflows of Resources-Other	468	XXXX	468	468	468	C/NS
	TOTAL DEFERRED OUTFLOW OF RESOURCES:	469	XXXX	469	469	469	C/NS
Acct. No.	LIABILITIES:						
601	Accounts Payable	411	411	411	411	411	411
602	Contracts Payable—Current	392	392	XXXX	392	392	392
604	Accrued Interest Payable	XXXX	XXXX	444	XXXX	XXXX	XXXX
605	Accrued Salaries	412	412	XXXX	412	XXXX	XXXX
606	Anticipation Notes Payable	445	XXXX	445	445	445	XXXX
610	Payroll Deductions and Taxes Payable	413	413	XXXX	413	XXXX	XXXX
630	Due to Other Governmental Units	523	523	XXXX	523	523	523
635	Deferred Compensation Payable	414	XXXX	XXXX	414	XXXX	XXXX
637	Est. Unemployment Benefits Payable	408	XXXX	XXXX	XXXX	XXXX	XXXX
638	Est. Other Emp. Insurance Benefits Payable	446	XXXX	XXXX	XXXX	XXXX	XXXX
639	Est. Industrial Insurance Benefits Payable	416	XXXX	XXXX	XXXX	XXXX	XXXX
640	Due to Other Funds	430	430	430	430	430	430

Balance Sheet GL Item Number Description

Acct. No.		General <u>Fund</u>	ASB <u>Fund</u>	Debt Service <u>Fund</u>	Capital Projects <u>Fund</u>	Transportation Vehicle <u>Fund</u>	Permanent <u>Fund</u>
	LIABILITIES: (cont.)						
645	Interfund Loans Payable	522	XXXX	522	522	522	XXXX
650	Deposits	447	447	XXXX	447	XXXX	XXXX
660	Unearned Revenue	438	438	438	438	438	438
675	Matured Bonds Payable	XXXX	XXXX	422	XXXX	XXXX	XXXX
685	Matured Bond Interest Payable	XXXX	XXXX	424	XXXX	XXXX	XXXX
686	Arbitrage Rebate Payable	429	XXXX	429	429	429	XXXX
690	Bonds Payable—Long-Term	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
	TOTAL LIABILITIES	C/S 441	C/S 441	C/S 441	C/S 441	C/S 441	C/S 441
	DEFERRED INFLOWS OF RESOURCES						
750	Unavailable Revenue	432	432	432	432	432	432
760	Unavailable Revenue—Taxes Receivable	433	XXXX	433	433	433	XXXX
750+760	TOTAL DEFERRED IFLOWS OF RESOURCES:	C/S 624	C/S 624	C/S 624	C/S 624	C/S 624	432
	FUND BALANCE:						
810	Restricted for Other Items	394	394	394	394	394	394
815	Restricted for Unequalized Deductible Revenues	199	XXXX	XXXX	XXXX	XXXX	XXXX
819	Restricted for Fund Purposes	XXXX	AEG	XXXX	XXXX	XXXX	XXXX
821	Restricted for Carryover of Restricted Revenues	ACY	XXXX	XXXX	XXXX	XXXX	XXXX
825	Restricted for Skill Centers	AEC	XXXX	XXXX	AEC	XXXX	XXXX
828	Restricted for Carryover of Food Service Revenue	AED	XXXX	XXXX	XXXX	XXXX	XXXX
830	Restricted for Debt Service	435	XXXX	435	435	435	XXXX
835	Restricted for Arbitrage Rebate	420	XXXX	420	420	420	XXXX
840	Nonspendable Fund Balance—Inventory & Prepaid Items	428	428	XXXX	428	XXXX	XXXX
845	Restricted for Self-Insurance	ACZ	XXXX	XXXX	XXXX	XXXX	XXXX
850	Restricted for Uninsured Risks	436	436	XXXX	436	436	XXXX
855	Nonspendable Fund Balance—Trust Principal	XXXX	XXXX	XXXX	XXXX	XXXX	484
861	Restricted from Bond Proceeds	XXXX	XXXX	XXXX	458	XXXX	XXXX
862	Committed from Levy Proceeds	XXXX	XXXX	XXXX	459	XXXX	XXXX
863	Restricted from State Proceeds	XXXX	XXXX	XXXX	460	XXXX	XXXX
864	Restricted from Federal Proceeds	XXXX	XXXX	XXXX	461	XXXX	XXXX
865	Restricted from Other Proceeds	XXXX	XXXX	XXXX	517	XXXX	XXXX
866	Restricted from Impact Fee Proceeds	XXXX	XXXX	XXXX	ADA	XXXX	XXXX
867	Restricted from Mitigation Fee Proceeds	XXXX	XXXX	XXXX	ADB	XXXX	XXXX
869	Restricted from Undistributed Proceeds	XXXX	XXXX	XXXX	390	XXXX	XXXX
870	Committed to Other Purposes	434	434	434	434	434	434
872	Committed to Economic Stabilization	ADC	XXXX	XXXX	XXXX	XXXX	XXXX
875	Assigned to Contingencies	437	XXXX	XXXX	XXXX	XXXX	XXXX
884	Assigned to Other Capital Projects	ADD	XXXX	XXXX	XXXX	XXXX	XXXX
888	Assigned to Other Purposes	ADE	XXXX	XXXX	XXXX	XXXX	XXXX
889	Assigned to Fund Purposes	XXXX	ADF	ADF	ADF	ADF	ADF
890	Unassigned Fund Balance	431	ADT	ADT	ADT	ADT	ADT
891	Unassigned to Minimum Fund Balance	443	XXXX	XXXX	XXXX	XXXX	XXXX
	TOTAL FUND BALANCE	C/S 442	C/S 442	C/S 442	C/S 442	C/S 442	C/S 442
	TOTAL LIABILITIES AND FUND BALANCE	441+442	441+442	441+442	441+442	441+442	441+442

XXXXXX School District No. XXX
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds

Run: datetime

	For the Year Ended August 31, XXXX						
	General <u>Fund</u>	Associated Student Body <u>Fund</u>	Debt Service <u>Fund</u>	Capital Projects <u>Fund</u>	Transportation Vehicle <u>Fund</u>	Permanent <u>Fund</u>	<u>Total</u>
REVENUES:							
Local (Rev. 1XXX + 2XXX)	C/S 800	C/S 962	C/S 800	C/S 800	C/S 800	XXXX	C/NS
State (Rev. 3XXX + 4XXX)	C/S 801	XXXX	C/S 801	C/S 801	C/S 801	XXXX	C/NS
Federal (Rev. 5XXX + 6XXX less federal stimulus)	C/S 802	XXXX	C/S 802	C/S 802	C/S 802	XXXX	C/NS
Other (Rev. 7XXX + 8XXX)	C/S 803	XXXX	XXXX	C/S 803	C/S 803	C/S 962	C/NS
TOTAL REVENUES	C/S 804	C/S 962	C/S 804	C/S 804	C/S 804	C/S 962	C/NS
EXPENDITURES:							
CURRENT: (excluding Object 9)							
Regular Instruction (01XXX-03XX9)	C/S 805	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Special Education (2XXXX-2XXX9)	C/S 806	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Vocational Education (3XXXX-3XXX9)	C/S 807	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Skills Center (4XXXX-4XXX9)	C/S 808	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Compensatory Programs (5&6XXXX-5&6XXX9)	C/S 809	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Other Instructional Programs (7XXXX-7XXX9)	C/S 810	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Federal Stimulus-COVID-19	C/XWC	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Community Services (8XXXX-8XXX9)	C/S 811	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Support Services (9XXXX-9XXX9-Activities 83, 84, 85)	C/S 812	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Student Activities/Other	XXXX	C/S 532	XXXX	XXXX	XXXX	C/S 532	C/NS
CAPITAL OUTLAY:							
Sites	XXXX	XXXX	XXXX	011	XXXX	XXXX	C/NS
Building	XXXX	XXXX	XXXX	021	XXXX	XXXX	C/NS
Equipment	XXXX	XXXX	XXXX	031	XXXX	XXXX	C/NS
Instructional Technology	XXXX	XXXX	XXXX	035	XXXX	XXXX	C/NS
Energy	XXXX	XXXX	XXXX	041	XXXX	XXXX	C/NS
Sales and Lease	XXXX	XXXX	XXXX	051	XXXX	XXXX	C/NS
Transportation Equipment	XXXX	XXXX	XXXX	XXXX	C/S 813	XXXX	C/NS
Other - Total Object 9	C/S 509	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
DEBT SERVICE:							
Principal	C/S 876	XXXX	537	071	548	XXXX	C/NS
Interest and Other Charges	C/S 814	XXXX	C/S 814	C/S 814	C/S 814	XXXX	C/NS
Bond/Levy Issuance and/or Election	XXXX	XXXX	XXXX	079	079	XXXX	C/NS
TOTAL EXPENDITURES	C/S 532	C/S 532	C/S 532	C/S 532	C/S 532	C/S 532	C/NS
REVENUES OVER (UNDER) EXPENDITURES:	C/S 817	C/S 817	C/S 817	C/S 817	C/S 817	C/S 817	C/NS

	<u>General Fund</u>	<u>Associated StudentBody Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Transportation Vehicle Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	9100	XXXX	C/S 951 (9100 + 9600)	9100	9100	XXXX	C/NS
Long-Term Financing	9500	XXXX	XXXX	9500	9500	XXXX	C/NS
Transfers In	9900+9901	XXXX	9900+9901	9900+9901	9900+9901	XXXX	C/NS
Transfers Out (GL 536)	(533)	XXXX			(533)	(533)	C/NS
Other Financing Uses (GL 535)	(560)	XXXX			(560)	XXXX	C/NS
Other	C/S 950 (9200 + 9300 + 9400)	XXXX	9200	C/S 950 (9200 + 9300 + 9400)	C/S 950 (9300 + 9400)	XXXX	C/NS
TOTAL OTHER FINANCING SOURCES (USES)	C/S 869	XXXX	C/S 869	C/S 869	C/S 869	(533)	C/NS
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	C/S 535	C/S 535	C/S 535	C/S 535	C/S 535	C/S 535	C/NS
Prior Year August Total Fund Balance	275	275	275	275	275	275	C/NS
Prior Year F-196 Manual Revision	296	296	296	296	296	296	C/NS
BEGINNING TOTAL FUND BALANCE	297	297	297	297	297	297	C/NS
Prior Year(s) Corrections or Restatements	599	599	599	599	599	599	C/NS
ENDING TOTAL FUND BALANCE	C/S 439	C/S 439	C/S 439	C/S 439	C/S 439	C/S 439	C/NS

REPORT F196

XXXXX School District No. XXX

E.S.D. XXX

Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund, By Sub-Fund

COUNTY: CC

For the Year Ended August 31, XXXX

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	<u>BHA</u>	<u>BHB</u>	<u>C/S 800</u>
State	<u>BHC</u>	<u>BHD</u>	<u>C/S 801</u>
Federal	<u>BHE</u>	<u>BHF</u>	<u>C/S 802</u>
Other	<u>BHG</u>	<u>BHH</u>	<u>C/S 803</u>
TOTAL REVENUES	<u>BHI</u>	<u>BHJ</u>	<u>C/S 804</u>
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	<u>BHK</u>	<u>BHL</u>	<u>C/S 805</u>
Special Education	<u>BHM</u>	<u>BHN</u>	<u>C/S 806</u>
Vocational Education	<u>BHO</u>	<u>BHP</u>	<u>C/S 807</u>
Skills Center	<u>BHQ</u>	<u>BHR</u>	<u>C/S 808</u>
Compensatory Programs	<u>BHS</u>	<u>BHT</u>	<u>C/S 809</u>
Other Instructional Programs	<u>BHU</u>	<u>BHV</u>	<u>C/S 810</u>
Federal Stimulus-COVID-19	<u>XWA</u>	<u>XWB</u>	<u>C/SXWC</u>
Community Services	<u>BHW</u>	<u>BHX</u>	<u>C/S 811</u>
Support Services	<u>BHY</u>	<u>BHZ</u>	<u>C/S 812</u>
CAPITAL OUTLAY:			
Other	<u>BIA</u>	<u>BIB</u>	<u>C/S 509</u>
DEBT SERVICE:			
Principal	<u>BIC</u>	<u>BID</u>	<u>C/S 876</u>
Interest and Other Charges	<u>BIE</u>	<u>BIF</u>	<u>C/S 814</u>
TOTAL EXPENDITURES	<u>BIG</u>	<u>BIH</u>	<u>C/S 532</u>
REVENUES OVER (UNDER) EXPENDITURES:	<u>BII</u>	<u>BIJ</u>	<u>C/S 817</u>
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales	<u>9100</u>		<u>9100</u>
Long-Term Financing	<u>9500</u>		<u>9500</u>
Transfers In	<u>9900</u>	<u>9901</u>	<u>9900+9901</u>
Transfers Out (GL 536)	<u>BIK</u>	<u>BIL</u>	<u>(533)</u>
Other Financing Uses (GL 535)	<u>BIM</u>	<u>BIN</u>	<u>(560)</u>
TOTAL OTHER FINANCING SOURCES (USES):	<u>BIP</u>	<u>BIQ</u>	<u>C/S 869</u>

EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>BIR</u>	<u>BIS</u>	<u>C/S 535</u>
BEGINNING TOTAL FUND BALANCE	<u>BIT</u>	<u>BIU</u>	<u>275</u>
Prior Year(s) Corrections or Restatements	<u>BIV</u>	<u>BIW</u>	<u>599</u>
ENDING TOTAL FUND BALANCE	<u>BIX</u>	<u>BIY</u>	<u>C/S 439</u>

Statement of Revenues, Expenditures, and Changes in Fund Balance
Input Item Number Description

General Fund (1)

<u>Item</u>	<u>Number Description</u>
	509 Other Financing Uses - Transfers Out (GL 536)
	560 Other Financing Uses (GL 535)
	275 Prior Year August Total Fund Balance
	296 Prior Year F-196 Manual Revision
	599 Prior Year(s) Corrections or Restatements (GL 898)

Associated Student Body Fund (4)

<u>Item</u>	<u>Number Description</u>
	480 General Student Body Revenue
	481 Athletics Revenue
	482 Classes Revenue
	483 Clubs Revenue
	485 General Student Body Expenditures
	486 Athletics Expenditures
	487 Classes Expenditures
	488 Clubs Expenditures
	493 Private Monies Revenue
	494 Private Monies Expenditures
	C/S 532 Total Expenditures (485+486+487+488+494)
	C/S 962 Total Revenues (480+481+482+483+493)

Debt Service Fund (3)

<u>Item</u>	<u>Number Description</u>
	537 Matured Bond Exp.
	540 Interfund Loan Interst
	552 Interest on Bonds
	553 Bond Transfer Fees
	554 Arbitrage Rebate (GL 835)
	555 Underwriter's Fees/Discounts
	533 Other Financing Uses - Transfers Out (GL 536)
	560 Other Financing Uses (GL 535)
	275 Prior Year August Total Fund Balance
	296 Prior Year F-196 Manual Revision
	599 Prior Year(s) Corrections or Restatements (GL 898)

Capital Projects Fund (2)

<u>Item</u>	<u>Number Description</u>
	011 Sites Expenditures
	021 Buildings Expenditures
	031 Equipment Expenditures
	035 Instructional Technology
	041 Energy Expenditures
	051 Sales & Lease Expenditures
	071 Debt Principal Expenditures
	072 Debt Interest Expenditures
	073 Arbitrage Rebate Expenditures
	079 Bond/Levy Issuance and/or Election Expenditures
	533 Other Financing Uses - Transfers Out (GL 536)
	560 Other Financing Uses (GL 535)
	275 Prior Year August Total Fund Balance
	297 Prior Year Manual Revision
	599 Prior Year(s) Corrections or Restatements (GL 898)

Transportation Vehicle Fund (9)

<u>Item</u>	<u>Number Description</u>
	544 Transportation Equipment Purchase
	545 Transportation Equipment Major Repair
	079 Bond/Levy Issuance and/or Election Expenditures
	547 Principal
	548 Interest
	73 Arbitrage Rebte
	533 Other Financing Uses - Transfers Out (GL 536)
	560 Other Financing Uses (GL 535)
	ACL Interest
	ACW Debt Principal
	275 Prior Year August Total Fund Balance
	297 Prior Year Manual Revision
	599 Prior Year(s) Corrections or Restatements (GL 898)

Permanent Fund (8)

<u>Item</u>	<u>Number Description</u>
	421 Transfers In
	423 Earnings Income
	451 Private Donations
	426 Equipment
	427 Supplies
	464 Investment Expenses
	558 Other Operating Expenses
	672 Administrative Expenses
	533 Other Financing Uses - Transfers Out (GL 536)
	275 Prior Year August Total Fund Balance
	297 Prior Year Manual Revision
	599 Prior Year(s) Corrections or Restatements (GL 898)

*OFS=Other Financing Sources

XXXXX School District No. XXX
Budgetary Comparison Schedule
General Fund
For the Year Ended August 31, XXXX

	Final Budget	Actual	Variance with Final Budget Positive (Negative) Final To Actual
REVENUES:			
Local (Rev. 1XXX + 2XXX)	1000 + 2000	C/S 800	C/S 881 (Actual-Final)
State (Rev. 3XXX + 4XXX)	3000 + 4000	C/S 801	C/S 882 (Actual-Final)
Federal (Rev. 5XXX + 6XXX - 879)	5000+6000-6111-6112-6113-6114-6118-6119- 6211-6212-6213-6214-6218-6219-6311-6312- 6313-6314-6318-6319	C/S 802	C/S 883 (Actual-Final)
Other (Rev. 7XXX + 8XXX)	7000 + 8000	C/S 803	C/S 885 (Actual-Final)
TOTAL REVENUES	C/S 962 - 9000	C/S 804	C/S 886 (Actual-Final)
EXPENDITURES			
CURRENT: (excluding Object 9)			
Regular Instruction (01XXX-03XX9)	01XXX-03XX9	C/S 805	C/S 887 (Final-Actual)
Special Education (2XXXX-2XXX9)	2XXXX-2XXX9	C/S 806	C/S 889 (Final-Actual)
Vocational Education (3XXXX-3XXX9)	3XXXX-3XXX9	C/S 807	C/S 890 (Final-Actual)
Skills Center (4XXXX-4XXX9)	4XXXX-4XXX9	C/S 808	C/S 891 (Final-Actual)
Compensatory Programs (5XXXX+6XXXX-5XXX9&6XXX9)	5XXXX+6XXXX-5XXX9-6XXX9	C/S 809	C/S 892 (Final-Actual)
Other Instructional Programs (7XXXX-7XXX9)	7XXXX-7XXX9	C/S 810	C/S 893 (Final-Actual)
Federal Stimulus COVID-19	1XXX	C/S XWC	C/S XXC(Final-Actual)
Community Services (8XXXX-8XXX9)	8XXXX-8XXX9	C/S 811	C/S 894 (Final-Actual)
Support Services (9XXXX-9XXX9 - Activities 83, 84, 85)	9XXXX-9XXX9	C/S 812	C/S 895 (Final-Actual)
Student Activities/Other	XXXX	XXXX	XXXX
CAPITAL OUTLAY:			
Sites	XXXX	XXXX	XXXX
Building	XXXX	XXXX	XXXX
Equipment	XXXX	XXXX	XXXX
Energy	XXXX	XXXX	XXXX
Transportation Equipment	XXXX	XXXX	XXXX
Other (total object 9)	C/S 509	C/S 509	C/S 896 (Final-Actual)
DEBT SERVICE:			
Principal (97-84-7)	97-84-7	876	C/S 897 (Final-Actual)
Interest and Other Charges (97-83-7 + 97-85-7)	97-83-7 + 97-85-7	C/S 814	C/S 898 (Final-Actual)
TOTAL EXPENDITURES	C/S 532	C/S 532	C/S 899 (Final-Actual)
REVENUES OVER (UNDER) EXPENDITURES	C/S 962-9000-C/S 532	C/S 817 (962-9000-532)	C/S 953 (Actual-Final)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	9100	9100	C/S 954 (Actual-Final)
Long-Term Financing	9500	9500	C/S 955 (Actual-Final)
Transfers In	9900 +9901	9900+9901	C/S 956 (Actual-Final)
Transfers Out (GL 536)	(533)	(533)	C/S 957 (Actual-Final)
Other Financing Uses (GL 535)	(560)	(560)	C/S 958 (Actual-Final)
Other	9200+9300 + 9400	C/S 950 (9200+9300+9400)	C/S 959 (Actual-Final)
TOTAL OTHER FINANCING SOURCES (USES)	9000-533-560	C/S 869	C/S 960 (Actual-Final)
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	C/S 535	C/S 535	C/S 961 (Actual-Final)
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	275	297	C/S 963 (Actual-Final)
Prior Year(s) Corrections or Restatements	599	599	C/S 964 (Actual-Final)
ENDING TOTAL FUND BALANCE	C/S 439	C/S 439 C/S 965 (Actual-Final)	

XXXXX School District No. XXX
Budgetary Comparison Schedule
Associated Student Body Fund
For the Year Ended August 31, XXXX

Run: time date

	FINAL BUDGET	ACTUAL	Variance with Final Budget Positive (Negative)
			Final To Actual
REVENUES:			
Local	C/S 962 (480+481+482+483+493)	C/S 962 (480+481+482+483+493)	C/S 881 (Actual-Final)
State	XXXX	XXXX	XXXX
Federal	XXXX	XXXX	XXXX
Other	XXXX	XXXX	XXXX
TOTAL REVENUES	C/S 962	C/S 962	C/S 886 (Actual-Final)
EXPENDITURES			
CURRENT:			
Regular Instruction	XXXX	XXXX	XXXX
Special Education	XXXX	XXXX	XXXX
Vocational Education	XXXX	XXXX	XXXX
Skills Center	XXXX	XXXX	XXXX
Compensatory Programs	XXXX	XXXX	XXXX
Other Instructional Programs	XXXX	XXXX	XXXX
Community Services	XXXX	XXXX	XXXX
Support Services	XXXX	XXXX	XXXX
Student Activities/Other	C/S 532 (485+486+487+488+494)	C/S 532 (485+486+487+488+494)	C/S 966 (Final-Actual)
CAPITAL OUTLAY:			
Sites	XXXX	XXXX	XXXX
Building	XXXX	XXXX	XXXX
Equipment	XXXX	XXXX	XXXX
Energy	XXXX	XXXX	XXXX
Transportation Equipment	XXXX	XXXX	XXXX
Other	XXXX	XXXX	XXXX
DEBT SERVICE:			
Principal	XXXX	XXXX	XXXX
Interest and Other Charges	XXXX	XXXX	XXXX
TOTAL EXPENDITURES	C/S 532	C/S 532	C/S 899 (Final-Actual)
REVENUES OVER (UNDER) EXPENDITURES	C/S 962-C/S 532	C/S 817 (C/S 962-C/S 532)	C/S 953 (Actual-Final)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	XXXX	XXXX	XXXX
Long-Term Financing	XXXX	XXXX	XXXX
Transfers In	XXXX	XXXX	XXXX
Transfers Out (GL 536)	XXXX	XXXX	XXXX
Other Financing Uses (GL 535)	XXXX	XXXX	XXXX
Other	XXXX	XXXX	XXXX
TOTAL OTHER FINANCING SOURCES (USES)	XXXX	XXXX	XXXX
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	C/S 535	C/S 535	C/S 961 (Actual-Final)
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	275	297	C/S 963 (Actual-Final)
Prior Year(s) Corrections or Restatements	599	599	C/S 964 (Actual-Final)
ENDING TOTAL FUND BALANCE	C/S 439	C/S 439	C/S 965 (Actual-Final)

XXXXX School District No. XXX
Budgetary Comparison Schedule
Debt Service Fund
For the Year Ended August 31, XXXX

Run: time date

	FINAL BUDGET	ACTUAL	Variance with Final Budget Positive (Negative) Final To Actual
REVENUES:			
Local (Rev. 1XXX + 2XXX)	1000 + 2000	C/S 800	C/S 881 (Actual-Final)
State (Rev. 3XXX)	3000	C/S 801	C/S 882 (Actual-Final)
Federal (Rev. 5XXX + 6XXX)	5000 + 6000	C/S 802	C/S 883 (Actual-Final)
Other	XXXX	XXXX	XXXX
TOTAL REVENUES	C/S 962 - 9000	C/S 804	C/S 886 (Actual-Final)
EXPENDITURES			
CURRENT:			
Regular Instruction	XXXX	XXXX	XXXX
Special Education	XXXX	XXXX	XXXX
Vocational Education	XXXX	XXXX	XXXX
Skills Center	XXXX	XXXX	XXXX
Compensatory Programs	XXXX	XXXX	XXXX
Other Instructional Programs	XXXX	XXXX	XXXX
Community Services	XXXX	XXXX	XXXX
Support Services	XXXX	XXXX	XXXX
Student Activities/Other	XXXX	XXXX	XXXX
CAPITAL OUTLAY:			
Sites	XXXX	XXXX	XXXX
Building	XXXX	XXXX	XXXX
Equipment	XXXX	XXXX	XXXX
Energy	XXXX	XXXX	XXXX
Transportation Equipment	XXXX	XXXX	XXXX
Other	XXXX	XXXX	XXXX
DEBT SERVICE:			
Principal	537	537	C/S 897 (Final-Actual)
Interest and Other Charges	552+540+553+554+555	C/S 814	C/S 898 (Final-Actual)
TOTAL EXPENDITURES	C/S 532	C/S 532	C/S 899 (Final-Actual)
REVENUES OVER (UNDER) EXPENDITURES	C/S 962-9000-C/S 532	C/S 817 (C/S 804-C/S 532)	C/S 953 (Actual-Final)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	9100+9600	C/S 951 (9100+9600)	C/S 954 (Actual-Final)
Long-Term Financing	XXXX	XXXX	XXXX
Transfers In	9900+9901	9900 +9901	C/S 956 (Actual-Final)
Transfers Out (GL 536)	(533)	(533)	C/S 957 (Actual-Final)
Other Financing Uses (GL 535)	(560)	(560)	C/S 958 (Actual-Final)
Other	9200	9200	C/S 959 (Actual-Final)
TOTAL OTHER FINANCING SOURCES (USES)	9000-533-560	C/S 869	C/S 960 (Actual-Final)
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	C/S 535	C/S 535	C/S 961 (Actual-Final)
BEGINNING TOTAL FUND BALANCE	275	297	C/S 963 (Actual-Final)
Prior Year(s) Corrections or Restatements	599	599	C/S 964 (Actual-Final)
ENDING TOTAL FUND BALANCE	C/S 439	C/S 439	C/S 965 (Actual-Final)

XXXXX School District No. XXX
Budgetary Comparison Schedule
Capital Projects Fund
For the Year Ended August 31, XXXX

Run: time date

	FINAL BUDGET	ACTUAL	Variance with Final Budget Positive (Negative) Final To Actual
REVENUES:			
Local (Rev. 1XXX + 2XXX)	1000 + 2000	C/S 800	C/S 881 (Actual-Final)
State (Rev. 3XXX + 4XXX)	3000 + 4000	C/S 801	C/S 882 (Actual-Final)
Federal (Rev. 5XXX + 6XXX)	5000 + 6000	C/S 802	C/S 883 (Actual-Final)
Other (Rev. 7XXX + 8XXX)	7000 + 8000	C/S 803	C/S 885 (Actual-Final)
TOTAL REVENUES	C/S 962 - 9000	C/S 804	C/S 886 (Actual-Final)
EXPENDITURES			
CURRENT:			
Regular Instruction	XXXX	XXXX	XXXX
Special Education	XXXX	XXXX	XXXX
Vocational Education	XXXX	XXXX	XXXX
Skills Center	XXXX	XXXX	XXXX
Compensatory Programs	XXXX	XXXX	XXXX
Other Instructional Programs	XXXX	XXXX	XXXX
Community Services	XXXX	XXXX	XXXX
Support Services	XXXX	XXXX	XXXX
Student Activities/Other	XXXX	XXXX	XXXX
CAPITAL OUTLAY:			
Sites	011	011	C/S 968 (Final-Actual)
Building	021	021	C/S 969 (Final-Actual)
Equipment	031	031	C/S 970 (Final-Actual)
Energy	041	041	C/S 971 (Final-Actual)
Sales and Lease	051	051	C/S974 (Final-Actual)
Instructional Technology	035	035	C/S 973 (Final-Actual)
Transportation Equipment	XXXX	XXXX	XXXX
Other	XXXX	XXXX	XXXX
DEBT SERVICE:			
Bond / Levy Issuance and/or Election	079	079	C/S AEB (Final-Actual)
Principal	071	071	C/S 897 (Final-Actual)
Interest and Other Charges (051+079+072+073)	051+079+072+073	C/S 814	C/S 898 (Final-Actual)
TOTAL EXPENDITURES	C/S 532	C/S 532	C/S 899 (Final-Actual)
REVENUES OVER (UNDER) EXPENDITURES	C/S 962-9000-C/S 532	C/S 817 (C/S 962-9000-C/S 532)	C/S 953 (Actual-Final)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	9100	9100	C/S 954 (Actual-Final)
Long-Term Financing	9500	9500	C/S 955 (Actual-Final)
Transfers In	9900+9101	9900 +9901	C/S 956 (Actual-Final)
Transfers Out (GL 536)	(533)	(533)	C/S 957 (Actual-Final)
Other Financing Uses (GL 535)	(560)	(560)	C/S 958 (Actual-Final)
Other	9200+9300+9400	C/S 950 (9200+9300+9400)	C/S 959 (Actual-Final)
TOTAL OTHER FINANCING SOURCES (USES)	9000-533-560	C/S 869	C/S 960 (Actual-Final)
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	C/S 535	C/S 535	C/S 961 (Actual-Final)
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	275	297	C/S 963 (Actual-Final)
Prior Year(s) Corrections or Restatements	599	599	C/S 964 (Actual-Final)
ENDING TOTAL FUND BALANCE	C/S 439	C/S 439	C/S 965 (Actual-Final)

XXXXX School District No. XXX
Budgetary Comparison Schedule
Transportation Vehicle Fund
For the Year Ended August 31, XXXX

Run: time date

	FINAL BUDGET	ACTUAL	Variance with Final Budget Positive (Negative)
			Final To Actual
REVENUES:			
Local (Rev. 1XXX + 2XXX)	1000 + 2000	C/S 800	C/S 881 (Actual-Final)
State (Rev. 3XXX + 4XXX)	3000 + 4000	C/S 801	C/S 882 (Actual-Final)
Federal (Rev. 5XXX)	5000	C/S 802	C/S 883 (Actual-Final)
Other (Rev. 8XXX)	8000	C/S 803	C/S 885 (Actual-Final)
TOTAL REVENUES	C/S 962 - 9000	C/S 804	C/S 886 (Actual-Final)
EXPENDITURES			
CURRENT:			
Regular Instruction	XXXX	XXXX	XXXX
Special Education	XXXX	XXXX	XXXX
Vocational Education	XXXX	XXXX	XXXX
Skills Center	XXXX	XXXX	XXXX
Compensatory Programs	XXXX	XXXX	XXXX
Other Instructional Programs	XXXX	XXXX	XXXX
Community Services	XXXX	XXXX	XXXX
Support Services	XXXX	XXXX	XXXX
Student Activities/Other	XXXX	XXXX	XXXX
CAPITAL OUTLAY:			
Sites	XXXX	XXXX	XXXX
Building	XXXX	XXXX	XXXX
Equipment	XXXX	XXXX	XXXX
Energy	XXXX	XXXX	XXXX
Transportation Equipment (544+545)	544 + 545	C/S 813	C/S 967 (Final-Actual)
Other	XXXX	XXXX	XXXX
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	079	079	C/S AEB (Final-Actual)
Principal	548	548	C/S 897 (Final-Actual)
Interest and Other Charges (547+549)	547 + 549	C/S 814	C/S 898 (Final-Actual)
TOTAL EXPENDITURES	532	532	C/S 899 (Final-Actual)
REVENUES OVER (UNDER) EXPENDITURES	C/S 962-9XXX-C/S 532	C/S 817 (C/S 962-9XXX-C/S 532)	C/S 953 (Actual-Final)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	9100	9100	C/S 954 (Actual-Final)
Long-Term Financing	9500	9500	C/S 955 (Actual-Final)
Transfers In	9900 +9901	9900+9901	C/S 956 (Actual-Final)
Transfers Out (GL 536)	(533)	(533)	C/S 957 (Actual-Final)
Other Financing Uses (GL 535)	(560)	(560)	C/S 958 (Actual-Final)
Other	9300+9400	C/S 950 (9300+9400)	C/S 959 (Actual-Final)
TOTAL OTHER FINANCING SOURCES (USES)	9000-533-560	C/S 869	C/S 960 (Actual-Final)
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	C/S 535	C/S 535	C/S 961 (Actual-Final)
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	275	297	C/S 963 (Actual-Final)
Prior Year(s) Corrections or Restatements	599	599	C/S 964 (Actual-Final)
ENDING TOTAL FUND BALANCE	C/S 439	C/S 439	C/S 965 (Actual-Final)

XXXXX School District No. XXX
Statement of Fiduciary Net Position
Fiduciary Funds
August 31, XXXX

Acct. No.	Assets:	Private Purpose Trust	Custodial Funds
200	Imprest Cash	400	564
230	Cash on Hand	401	565
240	Cash on Deposit with Cty Treas	475	566
241	Minus Warrants Outstanding	476	506
320	Due From Other Funds	403	519
340	Accounts Receivable	405	520
360	Accrued Interest Receivable	449	536
450	Investments	479	538
451	Investments/Cash with Trustees	450	539
460	Other Assets	489	XXXX
490	Capital Assets, Land	510	XXXX
491	Capital Assets, Buildings	511	XXXX
493	Capital Assets, Equipment	513	670
498	Accum. Depreciation, Buildings	490	XXXX
499	Accum. Depreciation, Equipment	491	671
	Total Assets	C/S 440	C/S 541
	Liabilities:		
601	Accounts Payable	411	542
640	Due to Other Funds	430	550
	Total Liabilities	C/S 441	C/S 551
	Net Position:		
	Held in trust for:		
854	Held in Trust for Intact Trust Principal	556	557
856	Held In Trust for Pension or Other Post-Employment Benefits		815
857	Held in Trust for Private Purposes	816	
858	Held in Trust for Other Purposes	471	472
	Total Net Position	C/S 442	C/S 562

Report F-196
E.S.D. ###
County: ##

XXXXX School District No. XXX
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended August 31, XXXX

Run: time date

	Private Purpose Trust	Custodial Funds
ADDITIONS:		
Contributions:		
Private Donations	451	572
Employer	XXXX	573
Members	XXXX	574
Other	674	575
TOTAL CONTRIBUTIONS	C/S 570	C/S 576
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	571	577
Interest and Dividends	C/S 770 (466 + 467)	C/S 771 (578 + 579)
Less Investment Expenses	(464)	(590)
Net Investment Income	C/S 592	C/S 591
Other Additions:		
Rent or Lease Revenue	632	588
Total Other Additions	632	588
TOTAL ADDITIONS	C/S 597	C/S 598
DEDUCTIONS:		
Benefits	XXXX	604
Refund of Contributions	463	605
Administrative Expenses	672	606
Scholarships	465	XXXX
Other	627	616
TOTAL DEDUCTIONS	C/S 628	C/S 629
Net Increase (Decrease)	C/S 772 (597 - 628)	C/S 773 (598 - 629)
Net Position—Beginning	275	630
Prior Year(s) Corrections or Restatements	599	617
Net Position—Ending	C/S 439	C/S 631

XXXXX School District No. XXX
Schedule of Long-Term Liabilities
For the Year Ended August 31, XXXX

Run: time date

Description	Beginning Outstanding Debt MM/DD/YYYY (1)	Amount Issued/ Increased (2)	Amount Redeemed/ Decreased (3)	Ending Outstanding Debt MM/DD/YYYY (1)+(2)-(3)	Amount Due Within One Year (5)
Voted Debt					
Voted Bonds	633	642	651	C/S 660	189
LOCAL Program Proceeds Issued in Lieu of Bonds	379	380	381	C/S 382	383
Non-Voted Debt and Liabilities					
Non-Voted Bonds	179	182	183	C/S 184	185
LOCAL Program Proceeds	106	108	109	C/S 115	120
Capital Leases	635	644	653	C/S 662	680
Contracts Payable	393	395	388	C/S 389	586
Non-Cancellable Operating Leases	636	645	654	C/S 663	697
Claims & Judgments	637	646	655	C/S 664	698
Compensated Absences	638	647	656	C/S 665	701
Long-Term Notes	675	676	677	C/S 689	702
Anticipation Notes Payable	709	731	733	C/S 734	703
Lines of Credit	747	774	775	C/S 776	777
Other Non-Voted Debt	870	871	872	C/S 873	778
Other Liabilities:					
Non-Voted Notes Not Recorded as Debt	779	793	794	C/S 799	396
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	524	525	526	C/S 492	XXXX
Net Pension Liabilities TRS 2/3	527	528	529	C/S 495	XXXX
Net Pension Liabilities SERS 2/3	530	531	534	C/S 498	XXXX
Net Pension Liabilities PERS 1	448	452	456	C/S 457	XXXX
Total Long-Term Liabilities	C/S 641	C/S 650	C/S 659	C/S 668	587

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

REPORT	F196	XXXXX School District No. XXX			RUN DATE:
E.S.D.	XXX	Report of Revenues and Other Financing Sources			RUN TIME:
COUNTY:	XX	For the Year Ended August 31, 20XX			
		General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES					
1100 Local Property Tax		<u>1100</u>	<u>1100</u>	<u>1100</u>	<u>1100</u>
1300 Sale of Tax Title Property		<u>1300</u>	<u>1300</u>	<u>1300</u>	<u>1300</u>
1400 Local in Lieu of Taxes		<u>1400</u>	<u>1400</u>	<u>1400</u>	<u>1400</u>
1500 Timber Excise Tax		<u>1500</u>	<u>1500</u>	<u>1500</u>	<u>1500</u>
1600 County-Administered Forests		<u>1600</u>	<u>1600</u>	<u>1600</u>	<u>1600</u>
1900 Other Local Taxes		<u>1900</u>	<u>1900</u>	<u>1900</u>	<u>1900</u>
1000 TOTAL LOCAL TAXES		<u>1000</u>	<u>1000</u>	<u>1000</u>	<u>1000</u>
LOCAL SUPPORT NONTAX					
2100 Tuition and Fees, Unassigned		<u>2100</u>	XXXX	XXXX	XXXX
2122 Special Ed. - Infants and Toddlers - Tuition and Fees		<u>2122</u>	XXXX	XXXX	XXXX
2131 Secondary Vocational Education - Tuition		<u>2131</u>	XXXX	XXXX	XXXX
2145 Skill Center Tuitions and Fees		<u>2145</u>	XXXX	XXXX	XXXX
2171 Traffic Safety Education Fees		<u>2171</u>	XXXX	XXXX	XXXX
2173 Summer School Tuitions and Fees		<u>2173</u>	XXXX	XXXX	XXXX
2186 Community School Tuitions and Fees		<u>2186</u>	XXXX	XXXX	XXXX
2188 Child Care Tuitions and Fees		<u>2188</u>	XXXX	XXXX	XXXX
2200 Sales of Goods, Supplies and Services, Unassigned		<u>2200</u>	XXXX	2200	2200
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services		<u>2231</u>	XXXX	XXXX	XXXX
2245 Skill Center, Sales of Goods, Supplies and Services		<u>2245</u>	XXXX	XXXX	XXXX
2288 Child Care Sales of Goods, Supplies, and Services		<u>2288</u>	XXXX	XXXX	XXXX
2289 Other Community Services? Sales of Goods, Supplies, and Services		<u>2289</u>	XXXX	XXXX	XXXX
2298 School Food Services--Sales of Goods, Supplies, and Services		<u>2298</u>	XXXX	XXXX	XXXX
2300 Investment Earnings		<u>2300</u>	2300	2300	2300
2400 Interfund Loan Interest Earnings		<u>2400</u>	XXXX	2400	XXXX
2450 Other Interest Earnings		<u>2450</u>	2450	2450	2450
2500 Gifts and Donations		<u>2500</u>	XXXX	2500	2500
2600 Fines and Damages		<u>2600</u>	XXXX	2600	2600
2700 Rentals and Leases		<u>2700</u>	2700	2700	2700
2800 Insurance Recoveries		<u>2800</u>	XXXX	2800	2800
2900 Local Support Nontax, Unassigned		<u>2900</u>	2900	2900	2900
2998 Local School Food Service (only for non NSLP LEA)		<u>2998</u>	XXXX	XXXX	XXXX
2910 E-Rate		<u>2910</u>	XXXX	2910	XXXX
2000 TOTAL LOCAL SUPPORT NONTAX		<u>2000</u>	<u>2000</u>	<u>2000</u>	<u>2000</u>

REPORT F196

XXXXX School District No. XXX

RUN DATE:

E.S.D. XXX

Report of Revenues and Other Financing Sources

RUN TIME:

COUNTY: XX

For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	<u>3100</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
3121 Special Education - General Apportionment	<u>3121</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
3300 Local Effort Assistance	<u>3300</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
3600 State Forests	<u>3600</u>	<u>3600</u>	<u>3600</u>	<u>3600</u>
3900 Other State General Purpose, Unassigned	<u>3900</u>	<u>3900</u>	<u>3900</u>	<u>XXXX</u>
3000 TOTAL STATE, GENERAL PURPOSE	<u>3000</u>	<u>3000</u>	<u>3000</u>	<u>3000</u>
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	<u>4100</u>	<u>XXXX</u>	<u>4100</u>	<u>4100</u>
4121 Special Education	<u>4121</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4122 Special Education - Infants and Toddlers - State	<u>4122</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4126 State Institutions, Special Education	<u>4126</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4130 State Funding Assistance-Paid Direct to District	<u>XXXX</u>	<u>XXXX</u>	<u>4130</u>	<u>XXXX</u>
4139 Career Launch	<u>4139</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4155 Learning Assistance	<u>4155</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4156 State Institutions, Centers and Homes, Delinquent	<u>4156</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4158 Special and Pilot Programs	<u>4158</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4159 Juveniles in Adult Jails	<u>4159</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4165 Transitional Bilingual	<u>4165</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4174 Highly Capable	<u>4174</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4188 Child Care	<u>4188</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4198 School Food Service	<u>4198</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4199 Transportation - Operations	<u>4199</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4230 State Funding Assistance-Paid Direct to Contractor	<u>XXXX</u>	<u>XXXX</u>	<u>4230</u>	<u>XXXX</u>
4300 Other State Agencies, Unassigned	<u>4300</u>	<u>XXXX</u>	<u>4300</u>	<u>4300</u>
4321 Special Education - Other State Agencies	<u>4321</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4322 Special Education - Infants and Toddlers - State	<u>4322</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4326 State Institutions - Special Education - Other State Agencies	<u>4326</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4330 State Funding Assistance-Other	<u>XXXX</u>	<u>XXXX</u>	<u>4330</u>	<u>XXXX</u>
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	<u>4356</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4358 Special and Pilot Programs - Other State Agencies	<u>4358</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4365 Transitional Bilingual - Other State Agencies	<u>4365</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4388 Child Care - Other State Agencies	<u>4388</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4398 School Food Service - Other State Agencies	<u>4398</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4399 Transportation Operations - Other State Agencies	<u>4399</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
4499 Transportation Reimbursement - Depreciation	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>	<u>4499</u>
4000 TOTAL STATE, SPECIAL PURPOSE	<u>4000</u>	<u>XXXX</u>	<u>4000</u>	<u>4000</u>

REPORT	F196	XXXXX School District No. XXX			RUN DATE:
E.S.D.	XXX	Report of Revenues and Other Financing Sources			RUN TIME:
COUNTY:	XX	For the Year Ended August 31, 20XX			
		General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE					
5200 General Purpose Direct Federal Grants, Unassigned		<u>5200</u>	<u>5200</u>	<u>5200</u>	<u>5200</u>
5300 Impact Aid, Maintenance and Operation		<u>5300</u>	<u>5300</u>	<u>5300</u>	<u>5300</u>
5329 Impact Aid, Special Education Funding		<u>5329</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
5400 Federal in Lieu of Taxes		<u>5400</u>	<u>5400</u>	<u>5400</u>	<u>5400</u>
5500 Federal Forests		<u>5500</u>	<u>5500</u>	<u>5500</u>	<u>XXXX</u>
5600 Qualified Bond Interest Credit		<u>5600</u>	<u>5600</u>	<u>5600</u>	<u>5600</u>
5000 TOTAL FEDERAL, GENERAL PURPOSE		<u>5000</u>	<u>5000</u>	<u>5000</u>	<u>5000</u>
FEDERAL, SPECIAL PURPOSE					
6100 Special Purpose, OSPI, Unassigned		<u>6100</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6111 Federal Special Purpose-GEER		<u>6111</u>	<u>XXXX</u>	<u>6111</u>	<u>XXXX</u>
6112 Federal Special Purpose-ESSER II		<u>6112</u>	<u>XXXX</u>	<u>6112</u>	<u>XXXX</u>
		<u>6113</u>	<u>XXXX</u>	<u>6113</u>	<u>XXXX</u>
6113 Federal Special Purpose-ESSER III		<u>6114</u>	<u>XXXX</u>	<u>6114</u>	<u>XXXX</u>
6114 Federal Special Purpose-ESSER III (Learning Loss)		<u>6118</u>	<u>XXXX</u>	<u>6118</u>	<u>XXXX</u>
6118 Federal Special Purpose-Reserved (N/A 20-21)		<u>6119</u>	<u>XXXX</u>	<u>6119</u>	<u>XXXX</u>
6119 Federal Special Purpose-Reserved (N/A 20-21)		<u>6121</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6121 Special Education, Medicaid Reimbursement		<u>6122</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6122 Special Education - Infants and Toddlers - Medicaid		<u>6124</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
Reimbursements 6124 Special Education, Supplemental		<u>6125</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6125 Special Education - Infants and Toddlers - Federal		<u>6138</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6138 Secondary Vocational Education		<u>XXXX</u>	<u>XXXX</u>	<u>6140</u>	<u>XXXX</u>
6140 Impact Aid-Construction		<u>6146</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6146 Skill Center		<u>6151</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6151 ESEA Disadvantaged, Fed		<u>6152</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6152 Other Title, ESEA Fed		<u>6153</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6153 ESEA Migrant, Federal		<u>6154</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6154 Reading First, Federal		<u>6157</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6157 Institutions, Neglected and Delinquent		<u>6161</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6161 Head Start		<u>6162</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6162 Math and Science - Professional Development		<u>6164</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6164 Limited English Proficiency		<u>6167</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6167 Indian Education, JOM		<u>6168</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6168 Indian Education, ED		<u>6176</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6176 Targeted Assistance-ESSER I		<u>6178</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6178 Youth Training Programs		<u>6188</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6188 Child Care		<u>6189</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6189 Other Community Services		<u>6198</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6198 School Food Services		<u>6199</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6199 Transportation - Operations					

REPORT F196

XXXXX School District No. XXX

RUN DATE:

E.S.D. XXX

Report of Revenues and Other Financing Sources

RUN TIME:

COUNTY: XX

For the Year Ended August 31, 20XX

	General	Debt	Capital	Transportation
	Fund	Service	Projects	Vehicle
	Fund	Fund	Fund	Fund
6200 Direct Special Purpose Grants	<u>6200</u>	<u>XXXX</u>	<u>6200</u>	<u>XXXX</u>
6211 Federal Special Purpose-GEER	<u>6211</u>	<u>XXXX</u>	<u>6211</u>	<u>XXXX</u>
6212 Federal Special Purpose-ESSER II	<u>6212</u>	<u>XXXX</u>	<u>6212</u>	<u>XXXX</u>
	<u>6213</u>	<u>XXXX</u>	<u>6213</u>	<u>XXXX</u>
6213 Federal Special Purpose-ESSER III	<u>6214</u>	<u>XXXX</u>	<u>6214</u>	<u>XXXX</u>
6214 Federal Special Purpose-ESSER III (Learning Loss)	<u>6218</u>	<u>XXXX</u>	<u>6218</u>	<u>XXXX</u>
6218 Federal Special Purpose-Reserved (N/A 20-21)	<u>6219</u>	<u>XXXX</u>	<u>6219</u>	<u>XXXX</u>
6219 Federal Special Purpose-Reserved (N/A 20-21)	<u>6221</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6221 Special Education - Medicaid Reimbursement	<u>6222</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	<u>6224</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6224 Special Education - Supplemental				

REPORT F196

XXXXX School District No. XXX

RUN DATE:

E.S.D. XXX

Report of Revenues and Other Financing Sources

RUN TIME:

COUNTY: XX

For the Year Ended August 31, 20XX

	General	Debt	Capital	Transportation
	Fund	Service	Projects	Vehicle
	Fund	Fund	Fund	Fund
6225 Special Education - Infants and Toddlers - Federal	<u>6225</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6238 Secondary Vocational Education	<u>6238</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6240 Impact Aid	<u>XXXX</u>	<u>XXXX</u>	<u>6240</u>	<u>XXXX</u>
6246 Skill Center	<u>6246</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6251 ESEA Disadvantaged, Fed	<u>6251</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6252 Other Title, ESEA Fed	<u>6252</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6253 ESEA Migrant, Federal	<u>6253</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6254 Reading First, Federal	<u>6254</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6257 Institutions, Neglected and Delinquent	<u>6257</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6261 Head Start	<u>6261</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6262 Math and Science - Professional Development	<u>6262</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6264 Limited English Proficiency	<u>6264</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6267 Indian Education - JOM	<u>6267</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6268 Indian Education - ED	<u>6268</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6276 Targeted Assistance -ESSER I	<u>6276</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6278 Youth Training, Direct Grants	<u>6278</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6288 Child Care	<u>6288</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6289 Other Community Services	<u>6289</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6298 School Food Services	<u>6298</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6299 Transportation - Operations	<u>6299</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6300 Federal Grants Through Other Agencies, Unassigned	<u>6300</u>	<u>XXXX</u>	<u>6300</u>	<u>XXXX</u>
6310 Medicaid Administrative Match	<u>6310</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6311 Federal Special Purpose-GEER	<u>6311</u>	<u>XXXX</u>	<u>6311</u>	<u>XXXX</u>
6312 Federal Special Purpose-ESSER II	<u>6312</u>	<u>XXXX</u>	<u>6312</u>	<u>XXXX</u>
	<u>6313</u>	<u>XXXX</u>	<u>6313</u>	<u>XXXX</u>
6313 Federal Special Purpose-ESSER III	<u>6314</u>	<u>XXXX</u>	<u>6314</u>	<u>XXXX</u>
6314 Federal Special Purpose ESSER III (Learning Loss	<u>6318</u>	<u>XXXX</u>	<u>6318</u>	<u>XXXX</u>
6318 Federal Special Purpose-Reserved (N/A 20-21)	<u>6319</u>	<u>XXXX</u>	<u>6319</u>	<u>XXXX</u>
6319 Federal Special Purpose-Reserved (N/A 20-21)	<u>6321</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6321 Special Education - Medicaid Reimbursement	<u>6322</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	<u>6324</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6324 Special Education - Supplemental	<u>6325</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6325 Special Education - Infants and Toddlers - Federal	<u>6338</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6338 Secondary Vocational Education	<u>XXXX</u>	<u>XXXX</u>	<u>6340</u>	<u>XXXX</u>
6340 Impact Aid Construction	<u>6346</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6346 Skill Center	<u>6351</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6351 ESEA Disadvantaged, Fed	<u>6352</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6352 Other Title, ESEA Fed	<u>6353</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6353 ESEA Migrant, Federal	<u>6354</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6354 Reading First, Federal	<u>6357</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6357 Institutions, Neglected and Delinquent	<u>6361</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXX</u>
6361 Head Start				

REPORT F196
E.S.D. XXX
COUNTY: XX

XXXXX School District No. XXX
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

RUN DATE:
RUN TIME:

	General	Debt	Capital	Transportation
	Fund	Service	Projects	Vehicle
	Fund	Fund	Fund	Fund
6362 Math and Science - Professional Development	6362	XXXX	XXXX	XXXX
6364 Limited English Proficiency	6364	XXXX	XXXX	XXXX
6367 Indian Education - JOM	6367	XXXX	XXXX	XXXX
6368 Indian Education - ED	6368	XXXX	XXXX	XXXX

REPORT F196

XXXXX School District No. XXX

RUN DATE:

E.S.D. XXX

Report of Revenues and Other Financing Sources

RUN TIME:

COUNTY: XX

For the Year Ended August 31, 20XX

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
6376 Targeted Assistance –ESSER I	6376	XXXX	XXXX	XXXX
6378 Youth Training	6378	XXXX	XXXX	XXXX
6388 Child Care	6388	XXXX	XXXX	XXXX
6389 Other Community Services	6389	XXXX	XXXX	XXXX
6398 School Food Services	6398	XXXX	XXXX	XXXX
6399 Transportation - Operations	6399	XXXX	XXXX	XXXX
6998 USDA Commodities	6998	XXXX	XXXX	XXXX
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6000	XXXX	6000	XXXX
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	7100	XXXX	7100	XXXX
7121 Special Education	7121	XXXX	XXXX	XXXX
7122 Special Education - Infants and Toddlers	7122	XXXX	XXXX	XXXX
7131 Vocational Education	7131	XXXX	XXXX	XXXX
7145 Skill Center	7145	XXXX	XXXX	XXXX
7147 Skill Center - Facility Upgrades	7147	XXXX	XXXX	XXXX
7189 Other Community Services	7189	XXXX	XXXX	XXXX
7197 Support Services	7197	XXXX	XXXX	XXXX
7198 School Food Services	7198	XXXX	XXXX	XXXX
7199 Transportation	7199	XXXX	XXXX	XXXX
7301 Nonhigh Participation	7301	XXXX	XXXX	XXXX
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	7000	XXXX	7000	XXXX
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	8100	XXXX	8100	8100
8101 Governmental Entities (GF local sub-fund)	8101	XXXX	8101	8101
8188 Child Care	8188	XXXX	XXXX	XXXX
8189 Community Services	8189	XXXX	XXXX	XXXX
8198 School Food Services	8198	XXXX	XXXX	XXXX
8199 Transportation	8199	XXXX	XXXX	XXXX
8200 Private Foundations	8200	XXXX	XXXX	XXXX
8500 Nonfederal, ESD	8500	XXXX	8500	8500
8521 Educational Service Districts - Special Education	8521	XXXX	XXXX	XXXX
8522 Educational Service Districts - Special Education - Infants and Toddlers	8522	XXXX	XXXX	XXXX
8000 TOTAL REVENUES FROM OTHER ENTITIES	8000	XXXX	8000	8000

REPORT F196
E.S.D. XXX
COUNTY: XX

XXXXX School District No. XXX
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 20XX

RUN DATE:
RUN TIME:

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9100 Sale of Bonds	9100	9100	9100	9100
9200 Sale of Real Property	9200	9200	9200	XXXX
9300 Sale of Equipment	9300	XXXX	XXXX	9300
9400 Compensated Loss of Fixed Assets	9400	XXXX	9400	9400
9500 Long-Term Financing	9500	XXXX	9500	9500
9600 Sale of Refunding Bonds	XXXX	9600	XXXX	XXXX
9900 Transfers - Redirection of Apportionment	9900	9900	9900	9900
9901 Transfers - Other Resources	9901	9901	9901	9901
9000 TOTAL OTHER FINANCING SOURCES	9000	9000	9000	9000
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>C/S 962</u>	<u>C/S 962</u>	<u>C/S 962</u>	<u>C/S 962</u>

Report F-196
E.S.D. ###
County: ##

XXXXX School District No. XXX
Program/Activity/Object Report
For the Year Ended August 31, XXXX

Run: time date

PROGRAM EXPENDITURE SUMMARY			ACTIVITY EXPENDITURE SUMMARY			OBJECT OF EXPENDITURE SUMMARY		
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	C/S 900	11	Board of Directors	C/S 711	0	Debit Transfer	C/S 500
02	Alternative Learning Experience (ALE)	C/S 795	12	Superintendent's Office	C/S 712	1	Credit Transfer	C/S 501
03	Dropout Reengagement	C/S 384	13	Business Office	C/S 713	2	Salaries—Certificated Employees	C/S 502
11	Federal Special Purpose-GEER	C/S XWD						
12	Federal Special Purpose-ESSER II	C/S XWE						
13	Federal Special Purpose-ESSER III	C/S XWF						
14	Federal Special Purpose-ESSER III(LRN LOSS)	C/S XWG						
18	Federal Special Purpose-Reserved (N/A 20-21)	C/S XWH						
19	Federal Special Purpose-Reserved (N/A 20-21)	C/S XWI						
21	Special Education, Supplemental, State	C/S 901	14	Human Resources	C/S 710	3	Salaries—Classified Employees	C/S 503
			15	Public Relations	C/S 730	4	Employee Benefits and Payroll Taxes	C/S 504
22	Special Education, Infants and Toddlers, State	C/S 996						
			21	Supervision	C/S 714	5	Supplies, Instructional Resources and Noncapitalized Items	C/S 505
24	Special Education, Supplemental, Federal	C/S 902						
25	Special Education, Infants and Toddlers, Federal	C/S 997	22	Learning Resources	C/S 715	7	Purchased Services	C/S 507
26	Special Education, Institutions, State	C/S 903	23	Principal's Office	C/S 716	8	Travel	C/S 508
29	Special Education, Other, Federal	C/S 904	24	Guidance & Counseling	C/S 717	9	Capital Outlay	C/S 509
31	Vocational, Basic, State	C/S 905	25	Pupil Management & Safety	C/S 718		TOTAL, ALL OBJECTS	C/S 532
34	Middle School Career and Technical Ed, State	C/S 906	26	Health/Related Services	C/S 719			
38	Vocational, Federal	C/S 907	27	Teaching	C/S 720			
39	Vocational, Other Categorical	C/S 908	28	Extracurricular	C/S 721			
45	Skill Center, Basic, State	C/S 909	29	Payments to School Districts	C/S 722			
46	Skill Center, Federal	C/S 910	31	Instructional Professional Devel	C/S 994			
47	Skill Center-Facility Upgrades	C/S AEJ	32	Instructional Technology	C/S 995			
51	ESEA Disadvantaged, Federal	C/S 911	33	Curriculum	C/S 740			
52	Other Title Grants Under ESEA, Federal	C/S 912	34	Professional Learning-State	C/S AEK			
53	ESEA Migrant, Federal	C/S 913	41	Supervision	C/S 723			
54	Reading First, Federal	C/S 914	42	Food	C/S 724			
55	Learning Assistance Program, State	C/S 915	44	Operations	C/S 725			
56	State Inst., Centers and Homes, Delinq.	C/S 916	49	Transfers	C/S 726			
57	State Instit., Neglected and Delinq., Federal	C/S 917	51	Supervision	C/S 727			
58	Special and Pilot Programs, State	C/S 918	52	Operations	C/S 728			
59	Institutions, Juveniles in Adult Jails	C/S 972	53	Maintenance	C/S 729			
61	Head Start, Federal	C/S 919	56	Insurance	C/S 732			
			58	Remote Learning Operations	C/S XWJ			
62	Math & Science, Prof. Dev., Federal	C/S 920	59	Transfers	C/S 704			
64	Limited English Proficiency, Federal	C/S 922	61	Supervision	C/S 735			
65	Transitional Bilingual, State	C/S 923	62	Grounds Maintenance	C/S 736			
67	Indian Education, Federal, JOM	C/S 925	63	Operation of Buildings	C/S 737			
			64	Maintenance	C/S 738			
			65	Utilities	C/S 739			
			67	Building and Property Security	C/S 741			
			68	Insurance	C/S 742			

Report F-196
E.S.D. ###
County: ##

XXXXX School District No. XXX
Program/Activity/Object Report
For the Year Ended August 31, XXXX

Run: time date

PROGRAM EXPENDITURE SUMMARY		AMOUNT	ACTIVITY EXPENDITURE SUMMARY		
NO.	PROGRAM TITLE		NO.	ACTIVITY TITLE	AMOUNT
			72	Information Systems	C/S 743
			73	Printing	C/S 744
68	Indian Education, Federal, ED	C/S 926	75	Motor Pool	C/S 746
69	Compensatory, Other	C/S 927	83	Interest	C/S 748
71	Traffic Safety	C/S 928	84	Principal	C/S 749
73	Summer School	C/S 929	85	Debt-Related Expenditures	C/S 750
74	Highly Capable	C/S 930	91	Public Activities	C/S 751
				TOTAL, ALL ACTIVITIES	C/S 532
76	Targeted Assistance, Federal	C/S 932			
78	Youth Training Programs, Federal	C/S 933			
79	Instructional Programs, Other	C/S 934			
81	Public Radio/Television	C/S 935			
86	Community Schools	C/S 936			
88	Child Care	C/S 937			
89	Other Community Services	C/S 938			
97	Districtwide Support	C/S 939			
98	School Food Services	C/S 940			
99	Pupil Transportation	C/S 941			
	TOTAL, ALL PROGRAMS	C/S 532			

REPORT F196
ESD XXX
COUNTY: CC

XXXXXX School District No. XXX
NCES Object Expenditure Summary
For the Year Ended August 31, 20XX

RUN DATE: X/XX/XXXX

Certificated Salaries

	Item Code
2110 Salaries of Regular Employee	BAC
2120 Salaries of Temporary EEs & Subs	BAD
2130 Non contracted Salaries	BAE
2140 Sabbatical Leave	BAF
2150 Supplemental Contracts	BAG
2160 Other Salaries	BAH
2170 Other Salaries NBCT	BAI

Classified Salaries

	Item Code
3110 Salaries of Regular Employee	BAJ
3120 Salaries of Temporary EEs & Subs	BAK
3130 Extra Time	BAL
3140 Sabbatical Leave	BAM
3150 Supplemental Contracts	BAN
3160 Other Salaries	BAO

Employee Bene & P/R Taxes

	Item Code
4212 Group Insurance–Certificate	BAP
4213 Group Insurance–Classified	BAQ
4222 Federally Mandated Insurance–Certificate	BAR
4223 Federally Mandated Insurance–Classified	BAS
4232 Retirement Contribution – Certificated	BAT
4233 Retirement Contribution – Classified	BAU
4242 On-Behalf Payments – Certificate	BAV
4243 On-Behalf Payments – Classified	BAW
4252 Tuition Reimbursement – Certificated	BAX
4253 Tuition Reimbursement – Classified	BAY
4262 Unemployment Compensation – Certificated	BAZ
4263 Unemployment Compensation – Classified	BBA
4272 Worker's Compensation – Certificated	BBB
4273 Worker's Compensation – Classified	BBC
4282 Health Benefits – Certificated	BBD
4283 Health Benefits – Classified	BBE
4292 Other Employee Benefits – Certificated	BBF
4293 Other Employee Benefits – Classified	BBG

REPORT F196
ESD XXX
COUNTY: CC

XXXXX School District No. XXX
NCES Object Expenditure Summary
For the Year Ended August 31, 20XX

RUN DATE: X/XX/XXXX

Supplies, Non-Capital	Item Code
5610 General Supplies	BBH
5626 Motor Vehicle Fuel	BBI
5630 Food	BBJ
5640 Books and Periodicals	BBK
5650 Supplies – Technology Related	BBL

Purchased Services	Item Code
7310 Office and Administrative Services	BBM
7311 Election Fees	BBN
7320 Professional Educational Services	BBO
7321 Contracted Teachers	BBP
7322 Contracted Educational Staff Associates	BBQ
7330 Employee Training and Development Services	BBR
7340 Other Professional Purchased Services	BBS
7341 Legal Services for District support	BBT
7342 Audit Services	BBU
7343 Other Legal Services	BBV
7350 Technical Services	BBW
7351 Data Processing and Coding Services	BBX
7352 Other Technical Services	BBY
7410 Utility Services	BBZ
7420 Cleaning Services	BCA
7431 Non-Technology-Related Repair and Maintenance	BCB
7432 Technology-Related Repair and Maintenance	BCC
7441 Rentals of Land and Buildings	BCD
7442 Rentals of Equipment and Vehicles	BCE
7443 Rentals of Computers and Related Equipment	BCF
7450 Contractor Services (renovating, remodeling)	BCG
7490 Other Purchased Property Services	BCH
7511 Student Trans Purchased from Another School District or ESD	BCI
7512 Student Transportation Purchased from another LEA or SEA Out of State	BCJ
7519 Student Transportation Svcs purchased from another source	BCK
7520 Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	BCL
7530 Communications	BCM
7540 Advertising	BCN
7550 Printing and Binding	BCO

REPORT F196
ESD XXX
COUNTY: CC

XXXXX School District No. XXX
NCES Object Expenditure Summary
For the Year Ended August 31, 20XX

RUN DATE: X/XX/XXXX

Purchased Services (cont.)	Item Code
7565 Tuition Paid to Postsecondary Schools (Dual Credit)	BCP
7569 Tuition – Other	BCQ
7570 Food Service Management (FSMC)	BCR
7580 Travel – Registration and Entrance	BCS
7591 Services Purchased from another School District or ESD Within the State	BCT
7592 Services Purchased from another School District or ESD Outside the State	BCU
7621 Natural Gas	BCV
7622 Electricity	BCW
7623 Bottled Gas	BCX
7624 Oil	BCY
7625 Coal	BCZ
7629 Other Energy	BDA
7810 Dues and Fees	BDB
7820 Settlements and Judgements Against the School District	BDC
7831 Redemption of Principal	BDD
7832 Interest on Long-Term Debt	BDE
7833 Bond Issuance and Other Debt-Related Costs	BDF
7835 Interest on Short-Term Debt	BDG
7950 Special Items	BDH
7960 Extraordinary Items	BDI

Travel	Item Code
8580 Travel, Meals and Lodging	BDJ

Capital Outlay	Item Code
9710 Land and Improvements	BDK
9720 Buildings	BDL
9731 Machinery	BDM
9732 Vehicles	BDN
9733 Furniture and Fixtures	BDO
9734 Technology-Related Hardware	BDP
9735 Technology-Related Software	BDQ
9739 Other Equipment	BDR
9950 Special Items – Capital Outlay	BDS
9960 Extraordinary Items – Capital Outlay	BDT

TOTAL ALL NCES OBJECT OF EXPENDITURE	532
--------------------------------------	-----

Report F-196

E.S.D. ###

County: ##

XXXXXX School District No. XXX
Supplemental Reports and Schedules Index
Fiscal Year XXXX-XXXX

Run: time date

The following pages are presented as required supplemental information to the F-196. However, these reports and schedules are not a required part of the districts' Annual Financial Reports.

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

Report F-196
E.S.D. ###
County: ##

XXXXXX School District No. XXX
General Fund Program Matrix Report
For the Year Ended August 31, XXXX

Run: time date

Please refer to the Accounting Manual for Public School Districts in the State of Washington, Chapter 6, for a complete display of programmatrices.

Report F196
E.S.D. ###
County: ##

XXXXX School District No. XXX
Data Requirements for Supplemental Reports
For the Year Ended August 31, XXXX

Run: time date

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 the utility.

Item 177

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.

Item 158

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.

Item 159

D. Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."

Item 155

D. Enter the total amount of Program 55– Learning Assistance Program Regular Expenditures

Item AEH

E. Enter the total amount of Program 55– Learning Assistance-High Poverty Expenditures

Item AEI

F. Enter the total amount of Program 55– Learning Assistance Program Expenditures

Item C/S 915

Report F-196
E.S.D. ###
County: ##

XXXXX School District No. XXX
Data Requirements for End-of-Year Reporting to Apportionment and State Recovery Rate
For the Year Ended August 31, XXXX

Run: time date

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services.

Item 178

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.

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

C/S 609

a) Total All Programs **(SYSTEM CALCULATED)**

C/S 532

b) Total Program 97 Districtwide Support **(SYSTEM CALCULATED)**

C/S 939

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

C/S 601

Form
SPI F-196

Chapter
F-196

Section
4

End of Year
Reporting to Apportionment

**Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward
For the Year Ended August 31, XXXX**

(Manually enter an amount for applicable input item numbers on the input screen.)

DISTORTING ITEMS

- | | |
|---|------------------------|
| 1. Flow-through funds for programs 01-89, 98, and 99. | <u>Item 330</u> |
| 2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors. | <u>Item 331</u> |
| 3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendent's Office. | <u>Item 332</u> |
| 4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office. | <u>Item 333</u> |
| 5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources. | <u>Item 334</u> |
| 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. | <u>Item 335</u> |
| 7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision. | <u>Item 336</u> |
| 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. | <u>Item 337</u> |
| 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. | <u>Item 338</u> |
| 10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance. | <u>Item 339</u> |

**Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward
For the Year Ended August 31, XXXX**

(Manually enter an amount for applicable input item numbers on the input screen.)

DISTORTING ITEMS

- | | |
|---|------------------------|
| 11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities. | <u>Item 340</u> |
| 12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Building & Property Security. | <u>Item 341</u> |
| 13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance. | <u>Item 342</u> |
| 14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems. | <u>Item 343</u> |
| 15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing. | <u>Item 344</u> |
| 16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing. | <u>Item 345</u> |
| 17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool. | <u>Item 346</u> |

XXXXX School District No. XXX
Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward
For the Year Ended August 31, XXXX

Run: time date

(Manually enter an amount for applicable input item numbers on the input screen.)

INDIRECT EXPENDITURES

- | | |
|--|-------------------------------|
| <p>18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.</p> | <p><u>Item 347</u></p> |
| <p>19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors, but not specifically associated with the Board of Directors.</p> | <p><u>Item 363</u></p> |
| <p>20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14, and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).</p> | <p><u>Item 348</u></p> |
| <p>21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Costs for liaison with 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 SOLELY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this activity will not be included in the indirect pool if this manual input item is blank.</p> | <p><u>Item 364</u></p> |
| <p>22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure.</p> | <p><u>Item 365</u></p> |
| <p>23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this activity will not be included in the indirect pool if this manual input item is blank.</p> | <p><u>Item 370</u></p> |
| <p>24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).</p> | <p><u>Item 369</u></p> |
| <p>25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).</p> | <p><u>Item 349</u></p> |

XXXXXX School District No. XXX
Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward
For the Year Ended August 31, XXXX

Run: time date

(Manually enter an amount for applicable input item numbers on the input screen.)

INDIRECT EXPENDITURES

- | | |
|---|-------------------------------|
| <p>26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).</p> | <p><u>Item 350</u></p> |
| <p>27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).</p> | <p><u>Item 351</u></p> |
| <p>28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).</p> | <p><u>Item 352</u></p> |
| <p>29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).</p> | <p><u>Item 353</u></p> |
| <p>30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building & 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).</p> | <p><u>Item 354</u></p> |
| <p>31. Space and occupancy costs for general administration (organization-wide) 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).</p> | <p><u>Item 355</u></p> |

Schedule for Determining School District Federal Restricted Indirect Cost
Rate Including Fixed With Carry-Forward Calculation for FY 2022-23

Program and Activity Titles	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(Added to Column 7) UNALLOWABLE	(Pool) INDIRECT EXPENDITURES	(Base) DIRECT EXPENDITURES
Total Programs 01-89, 98, 99	C/S 818	C/S 819	XXXX	C/S 820	XXXX	XXXX	C/S 821
Program 97 Activities							
11 Board of Directors	97-11-X	97-11-9	XXXX	331	C/S 822	C/S 834	XXXX
12 Superintendent's Office	97-12-X	97-12-9	XXXX	332	C/S 823	348	XXXX
13 Business Office	97-13-X	97-13-9	XXXX	333	XXXX	C/S 836	XXXX
14 Human Resources	97-14-X	97-14-9	XXXX	334	XXXX	C/S 837	XXXX
15 Public Relations	97-15-X	97-15-9	XXXX	XXXX	C/S 824	364	XXXX
25 Pupil Management and Safety	97-25-X	97-25-9	XXXX	335	C/S 825	369	XXXX
61 Supervision	97-61-X	97-61-9	XXXX	336	C/S 826	349	XXXX
62 Grounds Maintenance	97-62-X	97-62-9	XXXX	337	C/S 827	350	XXXX
63 Operation of Buildings	97-63-X	97-63-9	XXXX	338	C/S 828	351	XXXX
64 Maintenance	97-64-X	97-64-9	XXXX	339	C/S 829	352	XXXX
65 Utilities	97-65-X	97-65-9	XXXX	340	C/S 830	353	XXXX
67 Building and Property Security	97-67-X	97-67-9	XXXX	341	C/S 831	354	XXXX
68 Insurance	97-68-X	97-68-9	XXXX	342	C/S 832	355	XXXX
72 Information Systems	97-72-X	97-72-9	XXXX	343	C/S 833	370	XXXX
73 Printing	97-73-X	97-73-9	XXXX	344	XXXX	C/S 847	XXXX
74 Warehousing	97-74-X	97-74-9	XXXX	345	XXXX	C/S 848	XXXX
75 Motor Pool	97-75-X	97-75-9	XXXX	346	XXXX	C/S 849	XXXX
83 Interest	97-83-X	97-83-9	97-83-7	XXXX	XXXX	XXXX	XXXX
84 Principal	97-84-X	97-84-9	97-84-7	XXXX	XXXX	XXXX	XXXX
85 Debt-Related Expenditures	97-85-X	97-85-9	97-85-7	XXXX	XXXX	XXXX	XXXX
Total Program 97	C/S 939	C/S 948	C/S 356 (97-83-7+97-84-7+97-85-7)	C/S 357 (prog 97 Distorting Items)	C/S 359 (prog 97, Unallowable)	C/S 608 (prog 97, Indirect Expenditures)	XXXX

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for FY 2022-23							
Program and Activity Titles	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	EXCLUDED----- DEBT SERVICE	DISTORTING ITEMS	(Added to Column 7) UNALLOWABLE	(Pool) INDIRECT EXPENDITURES	(Base) DIRECT EXPENDITURES
Sub-Total All Programs	532	509	356	C/S 358 Total Distorting Items	XXXX	C/S 610 (Total Indirect Expenditures)	C/S 611 (Total Direct Expenditures)
Unallowable Costs	XXXX	XXXX	XXXX	XXXX	C/NS (359 displayed as a negative number)	XXXX	359
Totals	532	509	356	358	C/NS (359-359 s/b zero)	610	C/S 612 (611+359- 356)

- FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION----
- FY 2018-19

1. FY 18-19 Indirect Expenditures (Item 610)

2. FY 18-19 Direct Expenditures (Item 612)

3. FY 18-19 Over (Under) Recovery (C/S Item 686)

4. FY 18-19 Total Pool (line 1 + line 3) (C/S 687)

5. Calculated FY 18-19 RestrictedIndirect

Rate To Be Used In FY 20-21 (Item 619)
- FY 2020-21

6. FY 20-21 Indirect Expenditures From Column 6 (C/S Item 610)

7. FY 18-19Over (Under) Recovery (Line 3) (C/S Item 686)

8. FY 20-21 Adjusted Indirect Pool (line 6 + line 7) C/S Item 850)

9. FY 20-21 Direct Expenditures From Column 7 (C/S Item 612)

10. FY 20-21 Restricted Indirect Rate (Line 5) C/S Item 619)

11. FY 20-21 Amount Recovered (line 9 * line 10) (C/S Item 851)

12. FY 20-21 Over (Under) Recovery (line 8 - line 11) (C/S Item 686)

13. FY 20-21 Total Pool (line 6 + line 12) (C/S Item 852)

14. Calculated FY 20-21 RestrictedIndirect

Rate To Be Used In FY 22-23 (Line 13 / Line 9) (C/S Item 619)

**Schedule for Determining School District Federal Unrestricted Indirect Cost
Rate Including Fixed With Carry-Forward Calculation for FY 2022-23**

Program and Activity Titles	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(Added to Column 7) UNALLOWABLE	(Pool) INDIRECT EXPENDITURES	(Base) DIRECT EXPENDITURES
Total Programs 01-89, 98, 99	C/S 818	C/S 819	XXXX	C/S 820	XXXX	XXXX	C/S 821
Program 97 Activities							
11 Board of Directors	97-11-X	97-11-9	XXXX	331	C/S 822	C/S 834	XXXX
12 Superintendent's Office	97-12-X	97-12-9	XXXX	332	XXXX	C/S 835	XXXX
13 Business Office	97-13-X	97-13-9	XXXX	333	XXXX	C/S 836	XXXX
14 Human Resources	97-14-X	97-14-9	XXXX	334	XXXX	C/S 837	XXXX
15 Public Relations	97-15-X	97-15-9	XXXX	XXXX	C/S 824	3641	XXXX
25 Pupil Management and Safety	97-25-X	97-25-9	XXXX	335	XXXX	C/S 838	XXXX
61 Supervision	97-61-X	97-61-9	XXXX	336	XXXX	C/S 839	XXXX
62 Grounds Maintenance	97-62-X	97-62-9	XXXX	337	XXXX	C/S 840	XXXX
63 Operation of Buildings	97-63-X	97-63-9	XXXX	338	XXXX	C/S 841	XXXX
64 Maintenance	97-64-X	97-64-9	XXXX	339	XXXX	C/S 842	XXXX
65 Utilities	97-65-X	97-65-9	XXXX	340	XXXX	C/S 843	XXXX
67 Building and Property Security	97-67-X	97-67-9	XXXX	341	XXXX	C/S 844	XXXX
68 Insurance	97-68-X	97-68-9	XXXX	342	XXXX	C/S 845	XXXX
72 Information Systems	97-72-X	97-72-9	XXXX	343	XXXX	C/S 846	XXXX
73 Printing	97-73-X	97-73-9	XXXX	344	XXXX	C/S 847	XXXX
74 Warehousing	97-74-X	97-74-9	XXXX	345	XXXX	C/S 848	XXXX
75 Motor Pool	97-75-X	97-75-9	XXXX	346	XXXX	C/S 849	XXXX
83 Interest	97-83-X	97-83-9	97-83-7	XXXX	XXXX	XXXX	XXXX
84 Principal	97-84-X	97-84-9	97-84-7	XXXX	XXXX	XXXX	XXXX
85 Debt-Related Expenditures	97-85-X	97-85-9	97-85-7	XXXX	XXXX	XXXX	XXXX
				C/S 595 (prog 97 Distorting Items)	C/S 678 (total prog 97, Unallowable)	613 (T prog 97, Indirect Expenditures)	XXXX
Total Program 97	C/S 939	C/S 948	C/S 356 (97-83-7+97- 84-7+97-85-7)				

**Schedule for Determining School District Federal Unrestricted Indirect Cost
Rate Including Fixed With Carry-Forward Calculation for FY 2022-23**

Program and Activity Titles	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(Added to Column 7) UNALLOWABLE	(Pool) INDIRECT EXPENDITURES C/S 614 (Total Indirect Expenditures)	(Base) DIRECT EXPENDITURES C/S 615 (Total Direct Expenditures)
Sub-Total All Programs	532	509	356	C/S 673 Total Distorting Items	XXXX		
	XXXX	XXXX	XXXX	XXXX	C/NS (678 displayed as a negative number)	XXXX	678
Unallowable Costs					C/NS (678 - 678 s/b zero)		
Totals	532	509	356	673		614	C/S 681 (615 + 678)

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

FY 2018-19

1. FY 18-19 Indirect Expenditures (Item 614)
2. FY 18-19 Direct Expenditures (Item 681)
3. FY 18-19 Over (Under) Recovery (C/S Item 696)
4. FY 18-19 Total Pool (line 1 + line 3) (C/S 688)
5. Calculated FY 18-19 Unrestricted Indirect
Rate To Be Used In FY 20-21 (Item 620)

FY 2020-21

6. FY 20-21 Indirect Expenditures From Column 6 (C/S Item 614)
7. FY 18-19 Over (Under) Recovery (Line 3) (C/S Item 696)
8. FY 20-21 Adjusted Indirect Pool (line 6 + line 7) (C/S Item 853)
9. FY 20-21 Direct Expenditures From Column 7 (C/S Item 681)
10. FY 20-21 Unrestricted Indirect Rate (Line 5) (C/S Item 620)
11. FY 20-21 Amount Recovered (line 9 * line 10) (C/S Item 854)
12. FY 20-21 Over (Under) Recovery (line 8 - line 11) (C/S Item 696)
13. FY 20-21 Total Pool (line 6 + line 12) C/S Item 855)
14. Calculated FY 20-21 Unrestricted Indirect
Rate To Be Used In FY 22-23 (Line 13 / Line 9) (C/S Item 620)

XXXXX School District No. XXX
General Fund
Resource to Program Expenditure Report
For the Year Ended August 31, XXXX

Run: time date

	(1) PROGRAM EXPENDITURES	(2) STATE RESOURCES	(3) FEDERAL RESOURCES	(4) OTHER RESOURCES	DIFFERENCE (2)+(3)+(4)-(1)
BASIC EDUCATION PROGRAMS					
01 Basic Education	C/S 900	249	110	204	C/NS 249+110+204-900
02 Alternative Learning Experience (ALE)	C/S 795	226	180	200	C/NS 226+180+200-795
03 Dropout Reengagement	C/S 384	385	386	387	C/NS 385+386+387-384
31 Vocational, Basic, State	C/S 905	256	117	211	C/NS 256+117+211-905
34 Middle School Career and Technical Ed, State	C/S 906	372	373	374	C/NS 372+373+374-906
45 Skills Center, Basic, State	C/S 909	260	121	215	C/NS 260+121+215-909
97 Districtwide Support	C/S 939	593	157	596	C/NS 593+157+596-939
TOTAL BASIC EDUCATION PROGRAMS	C/S 856	C/S 857	C/S 858	C/S 859	C/NS 857+858+859-856
OTHER INSTRUCTIONAL PROGRAMS					
11 Federal Stimulus-GEER	C/S XWD	XWK	XWL	XWM	C/NS XWK+XWL+XWM-XWD
12 Federal Stimulus-ESSER II	C/S XWE	XWN	XWO	XWP	C/NS XWN+XWO+XWP-XWE
13 Federal Stimulus-ESSER III	C/S XWF	XWQ	XWR	XWS	C/NS XWQ+XWR+XWS-XWF
14 Federal Stimulus-ESSER III(Learning Loss)	C/S XWG	XWT	XWU	XWV	C/NS XWT+XWU+XWV-XWG
18 Federal Stimulus-Reserved N/A 20-21)	C/S XWH	XWW	XWX	XWY	C/NS XWW+XWX+XWY-XWH
19 Federal Stimulus-Reserved (N/A 20-21)	C/S XWI	XWZ	XXA	XXB	C/NS XWZ+XXA+XXB-XWI
21 Special Education, Supplemental, State	C/S 901	250	111	205	C/NS 250+111+205-901
22 Special Education, Infants and Toddlers, State	C/S 996	790	791	792	C/NS 790+791+792-996
24 Special Education, Supplemental, Federal	C/S 902	251	112	206	C/NS 251+112+206-902
25 Special Education, Infants and Toddlers, Federal	C/S 997	796	797	798	C/NS 796+797+798-997
26 Special Education, Institutions, State	C/S 903	252	113	207	C/NS 252+113+207-903
29 Special Education, Other, Federal	C/S 904	255	116	210	C/NS 255+116+210-904
38 Vocational, Federal	C/S 907	257	118	212	C/NS 275+118+212-907
39 Vocational, Other Categorical	C/S 908	258	119	213	C/NS 258+119+213-908
46 Skills Center, Federal	C/S 910	261	122	216	C/NS 261+122+216-910
47 Skill Center-Facility Upgrades	C/S AEJ	264	123	220	C/NS 264+123+220-AEJ
51 ESEA Disadvantaged, Federal	C/S 911	263	124	218	C/NS 263+124+218-911
52 Other Title Grants Under ESEA, Federal	C/S 912	241	126	242	C/NS 241+126+242-912
53 ESEA Migrant, Federal	C/S 913	329	125	219	C/NS 329+125+219-913
54 Reading First, Federal	C/S 914	243	253	259	C/NS 243+253+259-914
55 Learning Assistance, State	C/S 915	271	127	221	C/NS 271+127+221-915
56 State Inst., Centers and Homes	C/S 916	287	128	222	C/NS 287+128+222-916
57 State Inst., Neglected and Delinquent, Federal	C/S 917	288	129	223	C/NS 288+129+223-917
58 Special and Pilot Programs, State	C/S 918	289	130	224	C/NS 289+130+224-918

Report F196
E.S.D. ###
County: ##

XXXXX School District No. XXX
General Fund

Run: time date

Resource to Program Expenditure Report
For the Year Ended August 31, XXXX

	(1)	(2)	(3)	(4)	
	PROGRAM EXPENDITURES	STATE RESOURCES	FEDERAL RESOURCES	OTHER RESOURCES	DIFFERENCE (2)+(3)+(4)-(1)
OTHER INSTRUCTIONAL PROGRAMS (Cont.)					
59 Institutions, Juveniles in Adult Jails	C/S 972	237	181	201	C/NS 237+181+201-972
61 Head Start, Federal	C/S 919	270	131	225	C/NS 270+131+225-919
62 Math & Science, Professional Dev., Federal	C/S 920	360	361	362	C/NS 360+361+362-920
64 Limited English Proficiency, Federal	C/S 922	272	133	227	C/NS 272+133+227-922
65 Transitional Bilingual, State	C/S 923	273	134	228	C/NS 273+134+228-923
67 Indian Education, Federal, JOM	C/S 925	274	135	229	C/NS 274+135+229-925
68 Indian Education, Federal, ED	C/S 926	298	136	230	C/NS 298+136+230-926
69 Compensatory, Other	C/S 927	299	137	231	C/NS 299+137+231-927
71 Traffic Safety	C/S 928	326	138	232	C/NS 326+136+232-928
73 Summer School	C/S 929	328	139	233	C/NS 328+139+233-929
74 Highly Capable	C/S 930	280	140	234	C/NS 280+140+234-930
75 Professional Development, State	C/S 931	375	376	377	C/NS 375+376+377-931
76 Targeted Assistance, Federal	C/S 932	282	142	236	C/NS 282+142+236-932
78 Youth Training Programs, Federal	C/S 933	284	144	238	C/NS 284+144+238-933
79 Instructional Programs, Other	C/S 934	285	145	239	C/NS 285+145+239-934
TOTAL OTHER INSTRUCTIONAL PROGRAMS	C/S 860	C/S 861	C/S 862	C/S 863	C/NS 861+862+863-860
OTHER PROGRAMS					
81 Public Radio/Television	C/S 935	286	146	240	C/NS 286+146+240-935
86 Community Schools	C/S 936	290	150	244	C/NS 290+150+244-936
88 Child Care	C/S 937	291	151	245	C/NS 291+151+245-937
89 Other Community Services	C/S 938	292	152	246	C/NS 292+152+246-938
98 School Food Services	C/S 940	293	153	247	C/NS 293+153+247-940
99 Pupil Transportation	C/S 941	294	154	248	C/NS 294+154+248-941
TOTAL OTHER PROGRAMS	C/S 864	C/S 865	C/S 866	C/S 867	C/NS 865+866+867-864
TOTAL ALL PROGRAMS	C/S 868	C/S 107	C/S 105	C/S 163	C/NS 107+105+163-868

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 19-20 Actual (A)	FY 20-21 Actual (B)
Preliminary FY XXXX-XXXX to FY XXXX-XXXX 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.	21XXX	21XXX
2. Minus Revenue 7121 Payments From Other Districts.	7121	7121
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	6321	6321
4. Equals aggregate special education expenditures for resident special education students.	C/S 878	C/S 878
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.)		C/S 990
Preliminary FY XXXX-XXXX to FY XXXX-XXXX Per-Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	455	454
7. Expenditures per pupil (line 4/line 6).	C/S 992	C/S 984
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.)		C/S 985
Preliminary Year-End Local Special Education Maintenance of Effort Test		
FY XXXX-XXXX to FY XXXX-XXXX 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 previous year.	205	205+792
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.)		C/S 991
11. Expenditures per pupil (line 9/line 6).	C/S 993	C/S 986
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.)		C/S 987

Notes:

- Actual revenue and expenditure data are obtained from F-196 data.
- Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages birth-2, 3-PreK, and K-21.
- Based on the information to date, the school district has passed the preliminary year-end Maintenance of Test if **ONE** of the values on line 5, 8, 10, **OR** 12 is zero or positive. 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.
- 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.

Description	Operation	Data Item Elements Used		Food Services Deficit Calculation	
		FY 20-21 F-196	vs. F-196		
Total Expenditures	+	(plus)	532	532	
Public Radio/Television	-	(minus)	81XXX	81XXX	
Community Schools	-	(minus)	86XXX	86XXX	
Day Care	-	(minus)	88XXX	88XXX	
Other Community Services	-	(minus)	89XXX	89XXX	
School Food Services	-	(minus)	98XXX	98XXX	
Debt Service, Interest	-	(minus)	97837	97837	
Debt Service, Principal	-	(minus)	97847	97847	
Debt Service, Debt Related Expenditures	-	(minus)	97857	97857	
Capital Outlay, All Object 9	-	(minus)	509	509	
Federal, General Purpose Revenue	-	(minus)	5XXX	5XXX	
Federal, Special Purpose Revenue	-	(minus)	6XXX	6XXX	
Food Service Deficit (If deficit is a positive number)	+	(plus)	C/S 874	C/S 874	
Food Services Revenue, Federal	+	(plus)	6198	6198	
Food Services Revenue, Federal	+	(plus)	6298	XXXX	
Food Services Revenue, Federal	+	(plus)	6398	XXXX	
Food Services Revenue, USDA Commodities	+	(plus)	6998	6998	
Capital Outlay, Federal Stimulus, GEER	+	(plus)	11XX9	11XX9	
Capital Outlay, Federal Stimulus, ESSER II	+	(plus)	12XX9	12XX9	
Capital Outlay, Federal Stimulus, ESSER III	+	(plus)	13XX9	12XX9	
Capital Outlay, Federal Stimulus, ESSER III (LRN Loss)	+	(plus)	14XX9	14XX9	
Capital Outlay, Federal Stimulus, Reserved (N/A 20-21)	+	(plus)	18XX9	18XX9	
Capital Outlay, Federal Stimulus, Reserved (N/A 20-21)	+	(plus)	19XX9	19XX9	
Capital Outlay, Special Education Supplemental,	+	(plus)	24XX9	24XX9	
Federal Capital Outlay, Special Education Institution,	+	(plus)	26XX9	26XX9	
State Capital Outlay, Special Education, Other, Federal	+	(plus)	29XX9	29XX9	
Capital Outlay, Vocational, Federal	+	(plus)	38XX9	38XX9	
Capital Outlay, Vocational, Other Categorical	+	(plus)	39XX9	39XX9	
Capital Outlay, Skills Center, Federal	+	(plus)	46XX9	46XX9	
Capital Outlay, ESEA Disadvantaged, Federal	+	(plus)	51XX9	51XX9	
Capital Outlay, Other Title Grants Under ESEA, Federal	+	(plus)	52XX9	52XX9	
Capital Outlay, ESEA Migrant, Federal	+	(plus)	53XX9	53XX9	
Capital Outlay, Reading First, Federal	+	(plus)	54XX9	54XX9	
Capital Outlay, State Institutions, Centers and Homes for Delinquents	+	(plus)	56XX9	56XX9	
Capital Outlay, State Institutions, Neg. and Del.	+	(plus)	57XX9	57XX9	
Capital Outlay, Institutions, Juveniles in Adult Jails	+	(plus)	59XX9	59XX9	
Capital Outlay, Head Start, Federal	+	(plus)	61XX9	61XX9	
				Total Program 98	+
				Revenue 2298 (Local)	-
				Revenue 2998 (Local)	-
				Revenue 4198 (State)	-
				Revenue 4398 (State)	-
				Revenue 6198 (Fed)	-
				Revenue 6298 (Fed)	-
				Revenue 6398 (Fed)	-
				Revenue 6998 (Fed)	-
				Revenue 7198 (Other)	-
				Revenue 8198 (Other)	-
				Total Food Service Deficit	C/S 874
					C/S 874

NOTE:

If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit is a negative amount, zero dollars are displayed.

XXXXX School District
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year XXXX-XXXX

Description	Operation	Data Item Elements Used	
		FY 20-21 F-196	FY 19-20 F-196
Capital Outlay, Limited English Proficiency-Federal	+ (plus)	64XX9	64XX9
Capital Outlay, Indian Education, Federal, JOM	+ (plus)	67XX9	67XX9
Capital Outlay, Indian Education, Federal, ED	+ (plus)	68XX9	68XX9
Capital Outlay, Compensatory, Other	+ (plus)	69XX9	69XX9
Capital Outlay, Targeted Assistance, Federal	+ (plus)	76XX9	76XX9
Capital Outlay, Youth Training Program, Federal	+ (plus)	78XX9	78XX9
Capital Outlay, Instructional Program, Other	+ (plus)	79XX9	79XX9
Capital Outlay, Public Radio/Television	+ (plus)	81XX9	81XX9
Capital Outlay, Community Schools	+ (plus)	86XX9	86XX9
Capital Outlay, Day Care	+ (plus)	88XX9	88XX9
Capital Outlay, Other Community Services	+ (plus)	89XX9	89XX9
Capital Outlay, Food Services	+ (plus)	98XX9	98XX9
Total Expenditures for Preliminary Maintenance of Effort	= equals	C/S 980	C/S 980
FY 20-21/FY 19-20 = ## % Item 981			

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

XXXXXX School District
Preliminary Vocational Education Maintenance of Effort
Fiscal Year XXXX-XXXX

This is the preliminary Vocational Education 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 Elements Used in Vocational Maintenance of Effort Test

Description	Operation	Data Item Element	F-196 FY 20-21	F-196 FY 19-20
Program 31, Vocational—Basic State	+	(plus)	31XXX	31XXX
Program 34, Middle School Career and Technical Education- State	+	(plus)	34XXX	34XXX
Program 38, Vocational—Federal	+	(plus)	38XXX	38XXX
Program 39, Vocational—Other Categorical	+	(plus)	39XXX	39XXX
Program 45, Skills Center—State	+	(plus)	45XXX	45XXX
Program 46, Skills Center—Federal	+	(plus)	46XXX	46XXX
Program 47, Skill Center-Facility Upgrades	+	(plus)	47XX	47XX
Secondary Vocational Education Revenue	-	(minus)	6138	6138
Skills Center Revenue	-	(minus)	6146	6146
Secondary Vocational Education Revenue	-	(minus)	6338	6338
Total Expenditures for Preliminary Maintenance of Effort	=	equals	C/S Item 982 FY 20-21/FY 19-20 = ## % Item 983	C/S Item 982

This report is for information only and does not reflect on the financial condition of the district.