

F-197 Cash File and the County Treasurer's Report

STATUTORY CITATION: RCW 28A.510.270, WAC 392-123-132

PURPOSE: Provide school districts and educational service districts documentation related to the monthly county treasurer's report to school districts and the function of the F-197 Cash File.

The County Treasurer Report

Pursuant to RCW 28A.510.270, the county treasurer for each county in Washington State is designated as ex officio treasurer of the school districts located in his/her county. As ex officio treasurer, the county is required to submit to each school district a monthly report of the state of the finances. This report is to be submitted not later than the **seventh business day of the following month**.

In accordance with WAC 392-123-132, each school district shall reconcile amounts reported by its county treasurer with the district records for all funds. This WAC, as it is written, is directing a school district to reconcile amounts monthly with its county treasurers' report, not the F-197 Cash File.

Because the F-197 does not capture all of the county treasurers' report information it is not intended to be a replacement for the county treasurers' monthly report; nor does it relieve a school district from its monthly reconciliation of its county treasurers' report. The F-197 Cash File application is intended to aide in the reconciliation between a school district's financial reports, i.e. F-196 [pursuant to WAC 392-123-120], and a school district's county treasurers' report.

OSPI does encourage monthly reconciliation of school district accounts with a simulation of closing using the fund balance budget status report (Form F-198) [pursuant to WAC 392-123-115].

F-197 Cash File

Background

During the mid-1970s the State Legislature requested the Office of Superintendent of Public Instruction (OSPI) inquire into the matter of school district cash balance amounts and the factors that cause fluctuations, sometimes severe, in cash amounts throughout the school fiscal year. Initially the data collected was as recorded by the respective county treasurers, and not the records of the school district. As a result, differences were found; and for the purposes of these



Washington Office of Superintendent of
PUBLIC INSTRUCTION

studies, data was revised and adjusted so as to be presented on the same comparable basis. This brought about a need for a uniform reporting mechanism. Thus, beginning in 1979 and through the early 1980s all data for cash flow analysis done by OSPI for legislative reports was taken from the cash file, what we today refer to as the F-197.

Process and Function

The F-197 Cash File is a monthly data collection mechanism required of educational service districts (ESD) by OSPI and used periodically by School Apportionment and Financial Services (SAFS) to gather select school district financial data – such as net cash, investments, and local deductible revenues – on an as needed basis. All F-197 data must be entered monthly by the ESDs. Information entered is taken from the same source documentation supplied by the county treasurer for each school district located in its county. The F-197 is made available to school districts through the Education Data System (EDS) portal for their recommended comparison to their county treasurers' monthly report for accuracy and for the reporting of all F-197 discrepancies to their respective ESD for correction. OSPI's F-197 in EDS can be thought of as an on-line bank statement that displays a school district's checking account balance so it will know its bottom line.

Utility

Data entered in the F-197 Cash File is used in a variety of ways. In addition to determining SAFS apportionment recoveries of local deductible revenues, select values in the F-197 Cash File are used by both the F-195 and F-196 financial applications for the running of edits to check for budgetary reasonableness and accuracy in year end reporting of a school district's financial data. F-197 data is used in the annual School District and Educational Service District Financial Reporting Summary. The State Auditor's Office uses F-197 data as a supplemental tool as part of its fiscal year end reconciliation of the F-196 to the county treasurer reports. F-197 data has also been used by OSPI in helping to estimate the effects of the proposed delay in the June 30th apportionment payment; and now it will also be used to measure a school district's Days Cash on Hand as one of the indicators in the financial health tool.

Included in this section are:

1. Form F-197 with item numbers.
2. Item Number Dictionary.
3. File Account Logic for the F-197 reports.

F-197 FILE ACCOUNT LOGIC

GENERAL FUND 1

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

- + line item 01 School District Deposit Receipted In
- + line item 03 Investments Sold (Exclude Interest)
- + line item 04 Total Schedule A Cash Increases
- + line item 15 Revenue Anticipation Notes Issued
- + line item 19 Other Cash Increases—Identify
- + line item 49 Repayment of Interfund Loan Principal from Fund CPF, DSF, or TVF (Exclude Interest)
- + line item 52 Interfund Loan Proceeds from Fund 2
- line item 05 Warrants Redeemed
- line item 06 Warrant Interest Paid
- line item 07 Investments Purchased
- line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- line item 09 Interfund Loan Interest Paid
- line item 10 Transfer to the Transportation Vehicle Fund 9, Capital Projects Fund 2, and Debt Service Fund 3
- line item 11 Other Cash Decreases—Identify
- line item 13 Interfund Loans to Funds 2, 3, or 9
- line item 16 Revenue Anticipation Notes Redeemed
- line item 17 Revenue Anticipation Note Interest Paid

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

- + line item 07 Investments Purchased
- line item 03 Investments Sold (Exclude Interest)

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

- + line item 12 Warrants Issued
- line item 05 Warrants Redeemed
- line item 14 Warrants Canceled

= Ending Warrants Outstanding Balance (General Ledger Item Number 241)

General Fund 1 (continued)

604 Revenue Anticipation Notes Outstanding

Beginning Revenue Anticipation Notes Outstanding Balance

- + line item 15 Revenue Anticipation Notes Issued
- line item 16 Revenue Anticipation Notes Redeemed

= Ending Revenue Anticipation Notes Outstanding Balance

100 Treasurer's Balance

Beginning Treasurer's Balance

- + line item 01 School District Deposits Receipted In
- + line item 04 Total Schedule A Cash Increases
- + line item 14 Warrants Canceled
- + line item 19 Other Cash Increases—Identify
- + line item 49 Repayment of Interfund Loan Principal from Fund CPF, DSF, or TVF (Exclude Interest)
- + line item 52 Interfund Loan Proceeds from Fund 2
- line item 06 Warrant Interest Paid
- line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- line item 09 Interfund Loan Interest Paid
- line item 10 Transfer to the Transportation Vehicle Fund 9, Capital Projects Fund 2, and Debt Service Fund 3
- line item 11 Other Cash Decreases—Identify
- line item 12 Warrants Issued
- line item 13 Interfund Loans to Funds 2, 3, or 9
- line item 17 Revenue Anticipation Note Interest Paid

= Ending Treasurer's Balance

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

- + line item 01 School District Deposits Receipted In
- + line item 04 Total Schedule A Cash Increases
- + line item 19 Other Cash Increases—Identify
- + line item 49 Repayment of Interfund Loan Principal from Fund CPF, DSF, or TVF
- + line item 52 Interfund Loan Proceeds from Fund 2

= Ending Balance Cash Increases

General Fund 1 (continued)**130 Cash Decreases****Beginning Balance (-0- Beginning of Fiscal Year)**

- + line item 06 Warrant Interest Paid
- + line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- + line item 09 Interfund Loan Interest Paid
- + line item 10 Transfer to the Transportation Vehicle Fund 9, Capital Project Fund 2, and Debt Service Fund 3
- + line item 11 Other Cash Decreases—Identify
- + line item 12 Warrants Issued
- + line item 13 Interfund Loans to Funds 2, 3, or 9
- line item 14 Warrants Canceled
- + line item 17 Revenue Anticipation Note Interest Paid

= Ending Balance Cash Decreases

CAPITAL PROJECTS FUND 2**240 Cash on Deposit with County Treasurer****Beginning Cash Balance**

- + line item 01 School District Deposit Receipted In
- + line item 03 Investments Sold (Exclude Interest)
- + line item 04 Total Schedule A Cash Increases
- + line item 15 Revenue Anticipation Notes Issued
- + line item 19 Other Cash Increases—Identify
- + line item 49 Repayment of Interfund Loan Principal from Fund CPF, DSF, or TVF (Exclude Interest)
- + line item 52 Interfund Loan Proceeds from Fund 2
- line item 05 Warrants Redeemed
- line item 06 Warrant Interest Paid
- line item 07 Investments Purchased
- line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- line item 09 Interfund Loan Interest Paid
- line item 10 Transfer to the General Fund 1 and Debt Service Fund 3
- line item 11 Other Cash Decreases—Identify
- line item 13 Interfund Loans to Funds 2, 3, or 9
- line item 16 Revenue Anticipation Notes Redeemed
- line item 17 Revenue Anticipation Note Interest Paid
- line item 18 Bond Issuance Expenditures

= Ending Cash Balance (General Ledger Item Number 240)

Capital Projects Fund 2 (continued)

450 Investments

Beginning Investment Balance

- + line item 07 Investments Purchased
- line item 03 Investments Sold (Exclude Interest)

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

- + line item 12 Warrants Issued
- line item 05 Warrants Redeemed
- line item 14 Warrants Canceled

= Ending Warrants Outstanding Balance (General Ledger Item Number 241)

604 Revenue Anticipation Notes Outstanding

Beginning Revenue Anticipation Notes Outstanding Balance

- + line item 15 Revenue Anticipation Notes Issued
- line item 16 Revenue Anticipation Notes Redeemed

= Ending Revenue Anticipation Notes Outstanding Balance

100 Treasurer's Balance

Beginning Treasurer's Balance

- + line item 01 School District Deposits Receipted In
- + line item 04 Total Schedule A Cash Increases
- + line item 14 Warrants Canceled
- + line item 19 Other Cash Increases—Identify
- + line item 49 Repayment of Interfund Loan Principal from Fund CPF, DSF, or TVF (Exclude Interest)
- + line item 52 Interfund Loan Proceeds from Fund 2
- line item 06 Warrant Interest Paid
- line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- line item 09 Interfund Loan Interest Paid
- line item 10 Transfer to the General Fund 1 and Debt Service Fund 3
- line item 11 Other Cash Decreases—Identify
- line item 12 Warrants Issued
- line item 13 Interfund Loans to Funds 2, 3, or 9
- line item 17 Revenue Anticipation Note Interest Paid
- line item 18 Bond Issuance Expenditures

= Ending Treasurer's Balance

Capital Projects Fund 2 (continued)

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

- + line item 01 School District Deposits Receipted In
- + line item 04 Total Schedule A Cash Increases
- + line item 19 Other Cash Increases—Identify
- + line item 49 Repayment of Interfund Loan Principal from Fund CPF, DSF, or TVF
- + line item 52 Interfund Loan Proceeds

= Ending Balance Cash Increases

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

- + line item 06 Warrant Interest Paid
- + line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- + line item 09 Interfund Loan Interest Paid
- + line item 10 Transfer to the General Fund 1 and Debt Service Fund 3
- + line item 11 Other Cash Decreases—Identify
- + line item 12 Warrants Issued
- + line item 13 Interfund Loans to Funds 2, 3, or 9
- line item 14 Warrants Canceled
- + line item 17 Revenue Anticipation Note Interest Paid
- + line item 18 Bond Issuance Expenditures

= Ending Balance Cash Decreases

DEBT SERVICE FUND 3**240 Cash on Deposit with County Treasurer****Beginning Cash Balance**

- + line item 01 School District Deposit Receipted In
- + line item 03 Investments Sold (Exclude Interest)
- + line item 04 Total Schedule A Cash Increases
- + line item 19 Other Cash Increases—Identify
- + line item 15 Revenue Anticipation Notes Issued
- + line item 52 Interfund Loan Proceeds from Fund 2
- + line item 50 Accrued Interest and Premium on Bond Sales
- + line item 77 Monies Transferred to County Treasurer by Fiscal Agent
- line item 05 Warrants Redeemed
- line item 06 Warrants Interest Paid
- line item 07 Investments Purchased
- line item 08 Repayment of Interfund Loan Principal to Fund 1 or 2 (Exclude Interest)
- line item 09 Interfund Loan Interest Paid
- line item 10 Transfer to the General Fund to close out DSF 3
- line item 11 Other Cash Decreases—Identify
- line item 16 Revenue Anticipation Notes Redeemed
- line item 17 Revenue Anticipation Note Interest Paid
- line item 71 Voted Bonds Redeemed by County Treasurer
- line item 72 Voted Coupon Interest Paid by County Treasurer
- line item 73 Monies Remitted to the Fiscal Agent by County Treasurer
- line item 98 Bond Transfer Fees
- line item 65 Non-Voted Coupon Interest Paid by County Treasurer
- line item 58 Non-Voted Bonds Redeemed by Country Treasurer

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments**Beginning Investment Balance**

- + line item 07 Investments Purchased
- line item 03 Investments Sold (Exclude Interest)

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding**Beginning Warrants Outstanding Balance**

- + line item 12 Warrants Issued
- line item 05 Warrants Redeemed
- line item 14 Warrants Canceled

= Ending Warrants Outstanding Balance (General Ledger Item Number 241)

Debt Service Fund 3 (continued)**250 Fiscal Agent Cash****Beginning Fiscal Agent Cash Balance**

- + line item 73 Monies Remitted to the Fiscal Agent by County Treasurer
- line item 75 Voted Bonds Redeemed by the Fiscal Agent
- line item 76 Voted Coupon Interest Paid by the Fiscal Agent
- line item 77 Monies Remitted to County Treasurer by Fiscal Agent
- line item 57 Non-Voted Bonds Redeemed by Fiscal Agent
- line item 64 Non-Voted Coupons Interest Paid by County Treasurer

= Ending Fiscal Agent Cash Balance (General Ledger Item Number 250)

604 Revenue Anticipation Notes Outstanding**Beginning Revenue Anticipation Notes Outstanding Balance**

- + line item 15 Revenue Anticipation Notes Issued
- line item 16 Revenue Anticipation Notes Redeemed

= Ending Revenue Anticipation Notes Outstanding

100 Treasurer's Balance**Beginning Treasurer's Balance**

- + line item 01 School District Deposits Receipted In
- + line item 04 Total Schedule A Cash Increases
- + line item 19 Other Cash Increases—Identify
- + line item 50 Accrued Interest and Premium on Bond Sales
- + line item 52 Interfund Loan Proceeds from Funds 1 or 2
- + line item 14 Warrants Canceled
- line item 06 Warrant Interest Paid
- line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- line item 09 Interfund Loan Interest Paid
- line item 10 Transfer to the General Fund to close out DSF 3
- line item 11 Other Cash Decreases—Identify
- line item 12 Warrants Issued
- line item 17 Revenue Anticipation Note Interest Paid
- line item 64 Non-Voted Coupons Paid by Fiscal Agent
- line item 71 Voted Bonds Redeemed by County Treasurer
- line item 72 Voted Coupon Interest Paid by County Treasurer
- line item 75 Voted Bonds Redeemed by the Fiscal Agent
- line item 76 Voted Coupon Interest Paid by the Fiscal Agent
- line item 98 Bond Transfer Fees
- line item 58 Non-Voted Bonds Redeemed by County Treasurer
- line item 65 Non-Voted Coupons Interest Paid by County Treasurer
- line item 57 Non-Voted Bonds Redeemed by Fiscal Agent

= Ending Treasurer's Balance

Debt Service Fund 3 (continued)**675 Matures Voted Bonds Outstanding****Beginning Matures Voted Bonds Outstanding Balance**

- + line item 90 Voted Bonds Maturing This Month
- line item 75 Voted Bonds Redeemed by Fiscal Agent
- line item 71 Voted Bonds Redeemed by County Treasurer

= Ending Matures Voted Bonds Outstanding Balance**676 Matures Non-Voted Bonds Outstanding****Beginning Non-Voted Matures Bonds Outstanding Balance**

- + line item 56 Non-Voted Bonds Maturing This Month
- line item 57 Non-Voted Bonds Redeemed by Fiscal Agent
- line item 58 Non-Voted Bonds Redeemed by County Treasurer

= Ending Matures Non-Voted Bonds Outstanding Balance**690 Unmatures Voted Bonds Outstanding****Beginning Unmatures Voted Bonds Outstanding Balance**

- + line item 78 Voted Bonds Issued
- + line item 87 Voted Refunding Bonds Transferred from Fund 6
- line item 90 Voted Bonds Maturing this Month
- line item 97 Voted Bonds Refunded Transferred to Fund 5 or 6

= Ending Unmatures Voted Bonds Outstanding Balance**691 Unmatures Non-Voted Bonds Outstanding****Beginning Unmatures Non-Voted Bonds Outstanding Balance**

- + line item 59 Unmatures Non-Voted Bonds Issued
- + line item 60 Unmatures Non-Voted Refunding Bonds Transferred from Fund 6
- line item 56 Non-Voted Bonds Maturing this Month
- line item 62 Non-Voted Bonds Refunded Transferred to Fund 5 or 6

= Ending Unmatures Non-Voted Bonds Outstanding Balance**685 Voted Coupons Outstanding****Beginning Balance Matures Voted Coupons Outstanding**

- + line item 79 Voted Coupons Maturing this Month
- line item 72 Voted Coupon Interest Paid by County Treasurer
- line item 76 Voted Coupon Interest Paid by the Fiscal Agent

= Ending Balance Matures Voted Coupons Outstanding

Debt Service Fund 3 (continued)**686 Non-Voted Coupons Outstanding****Beginning Balance Matured Non-Voted Coupons Outstanding**

- + line item 63 Non-Voted Coupons Maturing this Month
- line item 64 Non-Voted Coupon Interest Paid by Fiscal Agent
- line item 65 Non-Voted Coupon Interest Paid by the County Treasurer

= Ending Balance Matured Non-Voted Coupons Outstanding**160 Cash Increases****Beginning Balance (-0- Beginning of Fiscal Year)**

- + line item 04 Total Schedule A Cash Increases
- + line item 19 Other Cash Increases—Identify
- + line item 50 Accrued Interest and Premium on Bond Sales
- + line item 52 Interfund Loan Proceeds from Fund 2

= Ending Balance Cash Increases**130 Cash Decreases****Beginning Balance (-0- Beginning of Fiscal Year)**

- + line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- + line item 09 Interfund Loan Interest Paid
- + line item 10 Transfer to the General Fund to close out DSF 3
- + line item 11 Other Cash Decreases—Identify
- + line item 71 Voted Bonds Redeemed by County Treasurer
- + line item 72 Voted Coupon Interest Paid by County Treasurer
- + line item 75 Voted Bonds Redeemed by the Fiscal Agent
- + line item 76 Voted Coupon Interest Paid by Fiscal Agent
- + line item 98 Bond Transfer Fees
- + line item 58 Non-voted Bonds Redeemed by County Treasurer
- + line item 65 Non-voted Coupons Interest Paid by County Treasurer
- + line item 57 Non-voted Bond Redeemed by Fiscal Agent
- + line item 64 Non-voted Coupon Interest Paid by Fiscal Agent

= Ending Balance Cash Decreases

ASSOCIATED STUDENT BODY FUND 4

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

- + line item 01 School District Deposit Receipted In
- + line item 02 Investment Earnings
- + line item 03 Investments Sold (Exclude Interest)
- + line item 19 Other Cash Increases—Identify
- line item 05 Warrants Redeemed
- line item 07 Investments Purchased
- line item 11 Other Cash Decreases—Identify

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

- + line item 07 Investments Purchased
- line item 03 Investments Sold (Exclude Interest)

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

- + line item 12 Warrants Issued
- line item 05 Warrants Redeemed
- line item 14 Warrants Canceled

= Ending Warrants Outstanding Balance (General Ledger Item Number 241)

100 Treasurer's Balance

Beginning Treasurer's Balance

- + line item 01 School District Deposits Receipted In
- + line item 02 Investment Earnings
- + line item 14 Warrants Canceled
- + line item 19 Other Cash Increases—Identify
- line item 11 Other Cash Decreases—Identify
- line item 12 Warrants Issued

= Ending Treasurer's Balance

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

- + line item 01 School District Deposits Receipted In
- + line item 02 Investment Earnings
- + line item 19 Other Cash Increases—Identify

= Ending Balance Cash Increases

Associated Student Body Fund 4 (continued)

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

- + line item 11 Other Cash Decreases—Identify
- + line item 12 Warrants Issued
- line item 14 Warrants Canceled

= Ending Balance Cash Decreases

TRUST and AGENCY FUND 7

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

- + line item 01 School District Deposit Receipted In
- + line item 02 Investments Earnings
- + line item 03 Investments Sold (Exclude Interest)
- + line item 19 Other Cash Increases—Identify
- line item 05 Warrants Redeemed
- line item 07 Investments Purchased
- line item 11 Other Cash Decreases—Identify

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

- + line item 07 Investments Purchased
- line item 03 Investments Sold (Exclude Interest)

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

- + line item 12 Warrants Issued
- line item 05 Warrants Redeemed
- line item 14 Warrants Canceled

= Ending Warrants Outstanding Balance (General Ledger Item Number 241)

100 Treasurer's Balance

Beginning Treasurer's Balance

- + line item 01 School District Deposits Receipted In
- + line item 02 Investment Earnings
- + line item 19 Other Cash Increases—Identify
- + line item 14 Warrants Canceled
- line item 11 Other Cash Decreases—Identify
- line item 12 Warrants Issued

= Ending Treasurer's Balance

Trust and Agency Fund 7 (continued)

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

- + line item 01 School District Deposits Receipted In
- + line item 02 Investment Earnings
- + line item 19 Other Cash Increases—Identify

= Ending Balance Cash Increases

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

- + line item 11 Other Cash Decreases—Identify
- + line item 12 Warrants Issued
- line item 14 Warrants Canceled

= Ending Balance Cash Decreases

PERMANENT FUND 8

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

- + line item 01 School District Deposit Receipted In
- + line item 02 Investments Earnings
- + line item 03 Investments Sold (Exclude Interest)
- + line item 19 Other Cash Increases—Identify
- line item 05 Warrants Redeemed
- line item 07 Investments Purchased
- line item 11 Other Cash Decreases—Identify

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

- + line item 07 Investments Purchased
- line item 03 Investments Sold (Exclude Interest)

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

- + line item 12 Warrants Issued
- line item 05 Warrants Redeemed
- line item 14 Warrants Canceled

= Ending Warrants Outstanding Balance (General Ledger Item Number 241)

Permanent Fund 8 (continued)

100 Treasurer's Balance

Beginning Treasurer's Balance

- + line item 01 School District Deposits Receipted In
- + line item 02 Investment Earnings
- + line item 14 Warrants Canceled
- + line item 19 Other Cash Increases—Identify
- line item 11 Other Cash Decreases—Identify
- line item 12 Warrants Issued

= Ending Treasurer's Balance

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

- + line item 01 School District Deposits Receipted In
- + line item 02 Investment Earnings
- + line item 19 Other Cash Increases—Identify

= Ending Balance Cash Increases

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

- + line item 11 Other Cash Decreases—Identify
- + line item 12 Warrants Issued
- line item 14 Warrants Canceled

= Ending Balance Cash Decreases

TRANSPORTATION VEHICLE FUND 9**240 Cash on Deposit with County Treasurer****Beginning Cash Balance**

- + line item 01 School District Deposit Receipted In
- + line item 03 Investments Sold (Exclude Interest)
- + line item 04 Total Schedule A Cash Increases
- + line item 15 Revenue Anticipation Notes Issued
- + line item 19 Other Cash Increases—Identify
- + line item 52 Interfund Loan Proceeds from Fund 2
- line item 05 Warrants Redeemed
- line item 06 Warrant Interest Paid
- line item 07 Investments Purchased
- line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- line item 09 Interfund Loan Interest Paid
- line item 10 Transfer to the General Fund 1 and Debt Service Fund 3
- line item 11 Other Cash Decreases—Identify
- line item 16 Revenue Anticipation Notes Redeemed
- line item 17 Revenue Anticipation Note Interest Paid

= Ending Cash Balance (General Ledger Item Number 240)**450 Investments****Beginning Investment Balance**

- + line item 07 Investments Purchased
- line item 03 Investments Sold

= Ending Investment Balance (General Ledger Item Number 450)**241 Warrants Outstanding****Beginning Warrants Outstanding Balance**

- + line item 12 Warrants Issued
- line item 05 Warrants Redeemed
- line item 14 Warrants Canceled

= Ending Warrants Outstanding Balance (General Ledger Item Number 241)**604 Revenue Anticipation Notes Outstanding****Beginning Revenue Anticipation Notes Outstanding Balance**

- + line item 15 Revenue Anticipation Notes Issued
- line item 16 Revenue Anticipation Notes Redeemed

= Ending Revenue Anticipation Notes Outstanding Balance

Transportation Vehicle Fund 9 (continued)**100 Treasurer's Balance****Beginning Treasurer's Balance**

- + line item 01 School District Deposits Receipted In
- + line item 04 Total Schedule A Cash Increases
- + line item 14 Warrants Canceled
- + line item 19 Other Cash Increases—Identify
- + line item 52 Interfund Loan Proceeds from Fund 2
- line item 06 Warrant Interest Paid
- line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- line item 09 Interfund Loan Interest Paid
- line item 10 Transfer to the General Fund 1 and Debt Service Fund 3
- line item 11 Other Cash Decreases—Identify
- line item 12 Warrants Issued
- line item 17 Revenue Anticipation Note Interest Paid

= Ending Treasurer's Balance**160 Cash Increases****Beginning Balance (-0- Beginning of Fiscal Year)**

- + line item 01 School District Deposits Receipted In
- + line item 04 Total Schedule A Cash Increases
- + line item 19 Other Cash Increases—Identify
- + line item 52 Interfund Loan Proceeds from Fund 1 or 2

= Ending Balance Cash Increases**130 Cash Decreases****Beginning Balance (-0- Beginning of Fiscal Year)**

- + line item 06 Warrant Interest Paid
- + line item 08 Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)
- + line item 09 Interfund Loan Interest Paid
- + line item 11 Other Cash Decreases—Identify
- + line item 12 Warrants Issued
- line item 14 Warrants Canceled
- + line item 17 Revenue Anticipation Note Interest Paid

= Ending Balance Cash Decreases