

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

F-196 Annual Financial Statements

RUN TIME: 10:58:13 AM

COUNTY: 33 Stevens

Fiscal Year 2019-2020

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Colville School District of Stevens County for the fiscal year ended August 31, 2020, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2019-August 31, 2020

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	25,662,395.04	270,239.24	109,674.06	1,560,790.91	0.00	0.00	27,603,099.25
Total Expenditures	24,138,525.54	205,057.77	109,674.06	1,155,700.42	0.00	0.00	25,608,957.79
Other Financing Uses	259,674.06	0.00	0.00	0.00	0.00	0.00	259,674.06
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,264,195.44	65,181.47	0.00	405,090.49	0.00	0.00	1,734,467.40
Beginning Total Fund Balance	1,275,825.01	152,913.57	0.00	47,504.20	0.00	0.00	1,476,242.78
Prior Year(s) Corrections or Restatements	0.00	-30,387.94	0.00	0.00	0.00	0.00	-30,387.94
Ending Total Fund Balance	2,540,020.45	187,707.10	0.00	452,594.69	0.00	0.00	3,180,322.24

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	667,841.20	45,901.70	0.00	0.00	0.00	0.00	713,742.90
Minus Warrants Outstanding	-620,090.79	-343.65	0.00	0.00	0.00	0.00	-620,434.44
Taxes Receivable	703,056.98		0.00	0.00	0.00		703,056.98
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	14,421.54	0.00	0.00	0.00	0.00	0.00	14,421.54
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	6,180.40	0.00		0.00			6,180.40
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	2,594,645.12	142,135.34	0.00	452,594.69	0.00	0.00	3,189,375.15
Investments/Cash With Trustee	0.06		0.00	0.00	0.00	0.00	0.06
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	3,366,054.51	187,693.39	0.00	452,594.69	0.00	0.00	4,006,342.59
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	3,366,054.51	187,693.39	0.00	452,594.69	0.00	0.00	4,006,342.59
LIABILITIES							
Accounts Payable	122,969.10	-9.91	0.00	0.00	0.00	0.00	122,959.19
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	7.98	-3.80		0.00	0.00	0.00	4.18
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	122,977.08	-13.71	0.00	0.00	0.00	0.00	122,963.37
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	703,056.98		0.00	0.00	0.00		703,056.98
TOTAL DEFERRED INFLOWS OF RESOURCES	703,056.98	0.00	0.00	0.00	0.00	0.00	703,056.98
FUND BALANCE:							
Nonspendable Fund Balance	6,180.40	0.00	0.00	0.00	0.00	0.00	6,180.40
Restricted Fund Balance	277,192.44	187,707.10	0.00	-19,227.79	0.00	0.00	445,671.75
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	200,000.00	0.00	0.00	471,822.48	0.00	0.00	671,822.48

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

Balance Sheet - Governmental Funds

RUN TIME: 10:58:13 AM

COUNTY: 33 Stevens

August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	2,056,647.61	0.00	0.00	0.00	0.00	0.00	2,056,647.61
TOTAL FUND BALANCE	2,540,020.45	187,707.10	0.00	452,594.69	0.00	0.00	3,180,322.24
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	3,366,054.51	187,693.39	0.00	452,594.69	0.00	0.00	4,006,342.59

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							0.00
Local	2,140,136.46	270,239.24	0.00	2,466.61	0.00		2,412,842.31
State	21,367,356.99		0.00	505,707.00	0.00		21,873,063.99
Federal	2,131,729.22		0.00	52,617.30	0.00		2,184,346.52
Other	23,172.37			0.00	0.00	0.00	23,172.37
TOTAL REVENUES	25,662,395.04	270,239.24	0.00	560,790.91	0.00	0.00	26,493,425.19
EXPENDITURES:							0.00
CURRENT:							0.00
Regular Instruction	11,674,142.10						11,674,142.10
Special Education	3,242,407.93						3,242,407.93
Vocational Education	918,903.18						918,903.18
Skill Center	109,984.86						109,984.86
Compensatory Programs	1,972,212.75						1,972,212.75
Other Instructional Programs	47,793.77						47,793.77
Community Services	0.00						0.00
Support Services	6,163,163.94						6,163,163.94
Student Activities/Other		205,057.77				0.00	205,057.77
CAPITAL OUTLAY:							0.00
Sites				0.00			0.00
Building				1,155,700.42			1,155,700.42
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	9,917.01						9,917.01
DEBT SERVICE:							0.00
Principal	0.00		75,000.00	0.00	0.00		75,000.00
Interest and Other Charges	0.00		34,674.06	0.00	0.00		34,674.06

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	24,138,525.54	205,057.77	109,674.06	1,155,700.42	0.00	0.00	25,608,957.79
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	1,523,869.50	65,181.47	-109,674.06	-594,909.51	0.00	0.00	884,467.40
OTHER FINANCING SOURCES (USES):							0.00
Bond Sales & Refunding Bond Sales	0.00		0.00	850,000.00	0.00		850,000.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		109,674.06	150,000.00	0.00		259,674.06
Transfers Out (GL 536)	-259,674.06		0.00	0.00	0.00	0.00	-259,674.06
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-259,674.06		109,674.06	1,000,000.00	0.00	0.00	850,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,264,195.44	65,181.47	0.00	405,090.49	0.00	0.00	1,734,467.40
BEGINNING TOTAL FUND BALANCE	1,275,825.01	152,913.57	0.00	47,504.20	0.00	0.00	1,476,242.78
Prior Year(s) Corrections or Restatements	0.00	-30,387.94	0.00	0.00	0.00	0.00	-30,387.94
ENDING TOTAL FUND BALANCE	2,540,020.45	187,707.10	0.00	452,594.69	0.00	0.00	3,180,322.24

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	66,885.59	2,073,250.87	2,140,136.46
State	20,178,218.45	1,189,138.54	21,367,356.99
Federal	2,086,240.40	45,488.82	2,131,729.22
Other	0.00	23,172.37	23,172.37
TOTAL REVENUES	22,331,344.44	3,331,050.60	25,662,395.04
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	10,186,609.75	1,487,532.35	11,674,142.10
Special Education	3,242,407.93	0.00	3,242,407.93
Vocational Education	918,903.18	0.00	918,903.18
Skills Center	109,984.86	0.00	109,984.86
Compensatory Programs	1,869,972.62	102,240.13	1,972,212.75
Other Instructional Programs	47,793.77	0.00	47,793.77
Community Services	0.00	0.00	0.00
Support Services	4,646,992.06	1,516,171.88	6,163,163.94
CAPITAL OUTLAY:			
Other	9,917.01	0.00	9,917.01
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	21,032,581.18	3,105,944.36	24,138,525.54
REVENUES OVER (UNDER) EXPENDITURES:	1,298,763.26	225,106.24	1,523,869.50
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	259,674.06	259,674.06
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-259,674.06	-259,674.06

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

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

RUN TIME: 10:58:13 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,298,763.26	-34,567.82	1,264,195.44
BEGINNING TOTAL FUND BALANCE	1,016,150.95	259,674.06	1,275,825.01
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,314,914.21	225,106.24	2,540,020.45

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,823,493.00	2,140,136.46	316,643.46
State	21,688,825.00	21,367,356.99	-321,468.01
Federal	1,711,558.00	2,131,729.22	420,171.22
Other	6,549.00	23,172.37	16,623.37
TOTAL REVENUES	25,230,425.00	25,662,395.04	431,970.04
EXPENDITURES			
CURRENT:			
Regular Instruction	13,010,907.00	11,674,142.10	1,336,764.90
Special Education	3,659,390.00	3,242,407.93	416,982.07
Vocational Education	865,558.00	918,903.18	-53,345.18
Skill Center	0.00	109,984.86	-109,984.86
Compensatory Programs	1,808,889.00	1,972,212.75	-163,323.75
Other Instructional Programs	49,463.00	47,793.77	1,669.23
Community Services	0.00	0.00	0.00
Support Services	5,860,792.00	6,163,163.94	-302,371.94
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	9,917.01	-9,917.01
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	25,254,999.00	24,138,525.54	1,116,473.46
REVENUES OVER (UNDER) EXPENDITURES	-24,574.00	1,523,869.50	1,548,443.50

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-164,089.00	-259,674.06	95,585.06
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-164,089.00	-259,674.06	-95,585.06
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-188,663.00	1,264,195.44	1,452,858.44
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,189,574.00	1,275,825.01	86,251.01
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,000,911.00	2,540,020.45	1,539,109.45

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	333,440.00	270,239.24	-63,200.76
State			
Federal			
Other			
TOTAL REVENUES	333,440.00	270,239.24	-63,200.76
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	303,525.00	205,057.77	98,467.23
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	303,525.00	205,057.77	98,467.23
REVENUES OVER (UNDER) EXPENDITURES	29,915.00	65,181.47	35,266.47

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	29,915.00	65,181.47	35,266.47
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	179,364.00	152,913.57	-26,450.43
Prior Year(s) Corrections or Restatements		-30,387.94	-30,387.94
ENDING TOTAL FUND BALANCE	209,279.00	187,707.10	-21,571.90

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	0.00	0.00	0.00
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	0.00	0.00	0.00
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	182,000.00	75,000.00	107,000.00
Interest and Other Charges	34,350.00	34,674.06	-324.06
TOTAL EXPENDITURES	216,350.00	109,674.06	106,675.94
REVENUES OVER (UNDER) EXPENDITURES	-216,350.00	-109,674.06	106,675.94

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	216,350.00	109,674.06	-106,675.94
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	216,350.00	109,674.06	-106,675.94
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	0.00	0.00	0.00
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	0.00	0.00	0.00
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,500.00	2,466.61	966.61
State	538,021.00	505,707.00	-32,314.00
Federal	52,815.00	52,617.30	-197.70
Other	0.00	0.00	0.00
TOTAL REVENUES	592,336.00	560,790.91	-31,545.09
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	0.00	0.00
Building	1,406,068.00	1,155,700.42	250,367.58
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	233,772.00	0.00	233,772.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	22,500.00	0.00	-22,500.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,662,340.00	1,155,700.42	506,639.58
REVENUES OVER (UNDER) EXPENDITURES	-1,070,004.00	-594,909.51	475,094.49
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	872,500.00	850,000.00	-22,500.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	150,000.00	150,000.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	872,500.00	1,000,000.00	127,500.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-47,504.00	405,090.49	452,594.49
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	47,504.00	47,504.20	0.20
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	452,594.69	452,594.69

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	0.00	0.00	0.00
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	0.00	0.00	0.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	0.00	0.00	0.00
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	0.00	0.00	0.00
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	0.00	0.00

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

Statement of Fiduciary Net Position

RUN TIME: 10:58:13 AM

COUNTY: 33 Stevens

August 31, 2020

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	124,427.54	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	124,427.54	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	33,569.00	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	90,858.54	0.00
TOTAL NET POSITION	124,427.54	0.00

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,647.71	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,647.71	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	1,647.71	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	1,647.71	0.00
Net Position--Prior Year August Beginning	122,779.83	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	122,779.83	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	124,427.54	0.00

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	495,250.77	73,643.05	0.00	568,893.82	77,209.68
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	585,000.00	872,500.00	75,000.00	1,382,500.00	151,800.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	3,303,253.00	0.00	109,238.00	3,194,015.00	
Net Pension Liabilities TRS 2/3	813,721.00	1,237,881.00	0.00	2,051,602.00	
Net Pension Liabilities SERS 2/3	306,714.00	342,063.00	0.00	648,777.00	
Net Pension Liabilities PERS 1	866,713.00	0.00	110,836.00	755,877.00	
Total Long-Term Liabilities	6,370,651.77	2,526,087.05	295,074.00	8,601,664.82	229,009.68

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	1,592,072.76	0.00	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	41,307.72	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	1,633,380.48	0.00	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	0.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	0.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	14,088.25			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	66,885.59			
2300 Investment Earnings	12,001.80	0.00	2,466.61	0.00
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	12,371.29		0.00	0.00
2600 Fines and Damages	153.42		0.00	0.00

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2700 Rentals and Leases	15,750.00	0.00	0.00	0.00
2800 Insurance Recoveries	294,108.04		0.00	0.00
2900 Local Support Nontax, Unassigned	91,397.59	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	506,755.98	0.00	2,466.61	0.00
STATE, GENERAL PURPOSE				
3100 Apportionment	14,498,453.20			
3121 Special Education - General Apportionment	551,854.46			
3300 Local Effort Assistance	1,162,794.32			
3600 State Forests	26,344.22	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	16,239,446.20	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	2,246,645.93			
4122 Special Education - Infants and Toddlers - State	76,717.93			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	955,186.42			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	105,017.03			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	36,006.57			
4174 Highly Capable	49,249.64			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4188 Child Care	0.00			
4198 School Food Service	17,120.03			
4199 Transportation - Operations	1,641,967.24			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		505,707.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				0.00
4000 TOTAL STATE, SPECIAL PURPOSE	5,127,910.79		505,707.00	0.00
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	117,373.11	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	52,617.30	0.00
5500 Federal Forests	45,488.82	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	162,861.93	0.00	52,617.30	0.00

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	457,038.18			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	15,240.56			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	681,293.01			
6152 Other Title, ESEA Fed	123,466.00			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	126,283.16			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	520,358.67			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance-ESSER	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	3,701.52			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance-ESSER	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	41,486.19			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,968,867.29		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	23,172.37			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	23,172.37		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	850,000.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	109,674.06	150,000.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	109,674.06	1,000,000.00	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 25,662,395.04	 109,674.06	 1,560,790.91	 0.00

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	11,390,432.22	11 Bd of Dir	88,701.74	0 Debit Transfer	0.00
02 ALE	196,102.88	12 Supt Off	308,087.93	1 Credit Transfer	0.00
03 Basic Education - Dropout Reengagement	87,607.00	13 Busns Off	207,661.47	2 Cert. Salaries	9,880,489.48
21 Sp Ed, Sup, St	2,758,468.50	14 HR	159,808.60	3 Class. Salaries	3,602,658.97
22 Sp Ed, Infants and Toddlers, State	71,264.02	15 Pblc Rltn	21,516.90	4 Employee Benefits	5,450,424.87
24 Sp Ed, Sup, Fed	412,675.41	21 Supv Inst	855,782.26	5 Supplies / Materials	990,677.65
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	314,980.27	7 Purchased Services	4,116,053.69
26 Sp Ed, Inst, St	0.00	23 Princ Off	1,304,257.76	8 Travel	88,303.87
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	436,453.39	9 Capital Outlay	9,917.01
31 Voc, Basic, St	784,098.43	25 Pupil M/S	0.00	TOTAL ALL OBJECTS	24,138,525.54
34 MidSchCar/Tec	119,341.99	26 Health	1,022,187.09		
38 Voc, Fed	15,462.76	27 Teaching	13,065,468.67		
39 Voc, Other	0.00	28 Extracur	569,784.68		
45 Skil Cnt, Bas, St	109,984.86	29 Pmt to SD	0.00		
46 Skill Cntr, Fed	0.00	31 InstProDev	76,283.92		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	110,000.06		
51 ESEA Disadvantaged, Fed	621,726.95	33 Curriculum	76,389.16		
52 Other Title, ESEA, Fed	123,133.37	34 Pro Learn	133,857.33		
53 ESEA Migrant, Federal	0.00	41 Supervisn	81,869.49		
54 Read First, Fed	0.00	42 Food	304,477.21		
55 LAP	1,084,365.30	44 Operation	376,252.59		
56 St In, Ctr/Hm, D	0.00	49 Transfers	0.00		
57 St In, N/D, Fed	0.00	51 Supervisn	0.00		
58 Sp/Plt Pgm, St	105,350.68	52 Operation	1,643,191.94		
59 Inst. JAJ	0.00	53 Maintnce	0.00		
61 Head Start, Fed	0.00	56 Insurance	0.00		
62 MS, Pro Dv, Fed	0.00	59 Transfers	0.00		
64 LEP, Fed	0.00	61 Supv Bldg	967.38		

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

Program/Activity/Object Report

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
65 Tran Biling, St	37,636.45	62 Grnd Mnt	9,972.89		
67 Ind Ed, Fd, JOM	0.00	63 Oper Bldg	694,548.69		
68 Ind Ed, Fd, ED	0.00	64 Maintnce	1,134,343.77		
69 Comp, Othr	0.00	65 Utilities	555,855.88		
71 Traffic Safety	0.00	67 Bldg Secu	0.00		
73 Summer School	0.00	68 Insurance	230,624.85		
74 Highly Capable	47,793.77	72 Info Sys	202,120.27		
75 Prof Dev, State	0.00	73 Printing	128,303.91		
76 Target Asst, Fed	0.00	74 Warehouse	0.00		
78 Yth Trg Pm, Fed	0.00	75 Mtr Pool	24,775.44		
79 Inst Pgm, Othr	0.00	83 Interest	0.00		
81 Public Radio/TV	0.00	84 Principal	0.00		
86 Comm Schools	0.00	85 Debt Expn	0.00		
88 Child Care	0.00	91 Publ Actv	0.00		
89 Othr Comm Srv	0.00	TOTAL ALL ACTIVITIES	24,138,525.54		
97 Distwide Suppt	3,767,289.72				
98 Schl Food Serv	762,599.29				
99 Pupil Transp	1,643,191.94				
TOTAL ALL PROGRAMS	24,138,525.54				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	9,130,260.03
2120	Salaries of Temporary EEs & Subs	126,602.97
2130	Non contracted Salaries	104,924.97
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	342,774.08
2160	Other Salaries	128,131.43
2170	Other Salaries NBCT	47,796.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	3,153,348.60
3120	Salaries of Temporary EEs & Subs	82,521.40
3130	Extra Time	20,336.60
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	306,525.06
3160	Other Salaries	39,927.31

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	147.00
4222	Federally Mandated Insurance-Certificate	729,871.04
4223	Federally Mandated Insurance-Classified	265,419.99
4232	Retirement Contribution - Certificated	1,494,716.44
4233	Retirement Contribution - Classified	440,638.73
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	34,919.43
4263	Unemployment Compensation - Classified	15,156.26

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	37,054.10
4273	Worker's Compensation - Classified	56,718.95
4282	Health Benefits - Certificated	1,395,118.53
4283	Health Benefits - Classified	980,664.40
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	528,734.08
5626	Motor Vehicle Fuel	3,722.93
5630	Food	304,477.21
5640	Books and Periodicals	18,086.35
5650	Supplies - Technology Related	135,657.08

	Purchased Services	Amount
7310	Office and Administrative Services	0.00
7311	Election Fees	4,049.91
7320	Professional Educational Services	56,056.77
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	3,850.00
7330	Employee Training and Development Services	380.00
7340	Other Professional Purchased Services	1,090,704.04
7341	Legal Services for District support	56,724.12
7342	Audit Services	1,186.50
7343	Other Legal Services	0.00
7350	Technical Services	13,589.69
7351	Data Processing and Coding Services	84,691.17
7352	Other Technical Services	0.00
7410	Utility Services	78,171.32

	Purchased Services	Amount
7420	Cleaning Services	0.00
7431	Non-Technology-Related Repair and Maintenance	219,146.38
7432	Technology-Related Repair and Maintenance	6,178.96
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	11,582.79
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	1,643,191.94
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	74,681.76
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	230,624.85
7530	Communications	122,978.19
7540	Advertising	10,214.91
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	1,416.85
7580	Travel - Registration and Entrance	62,176.66
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	5,900.00
7621	Natural Gas	0.00
7622	Electricity	320,516.50
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	18,040.38
7820	Settlements and Judgements Against the School District	0.00

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

	Travel	Amount
8580	Travel, Meals and Lodging	88,303.87

	Capital Outlay	Amount
9710	Land and Improvements	2,022.67
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	7,894.34
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	24,138,525.54
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REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

District Expenditure Summary by Location

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

<u>Instructional Location</u>	<u>Amount</u>
Colville Fish Hatchery	0.00
Colville Junior High School	3,772,559.65
Colville Senior High School	5,197,362.45
Fort Colville Elementary	3,211,740.44
Hofstetter Elementary	3,419,910.41
Panorama School	648,081.68
TOTAL INSTRUCTIONAL LOCATIONS	16,249,654.63
TOTAL NON-INSTRUCTIONAL LOCATIONS	7,888,870.91
TOTAL DISTRICT EXPENDITURES	24,138,525.54

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

F-196 Annual Financial Statements

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

Fiscal Year 2019-2020

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	61,992.35	0.00		1,881.71	41,258.04	14,960.90	0.00	3,009.84	881.86	0.00
22 Lrn Resrc	314,980.27	0.00		216,966.77	0.00	83,001.75	7,771.65	7,240.10	0.00	0.00
23 Princ Off	1,304,257.76	0.00		546,719.18	390,150.38	365,326.98	0.00	1,790.19	271.03	0.00
24 Guid/Coun	263,802.23	0.00		130,360.40	53,123.20	80,318.63	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	270,211.49	0.00		94,249.24	94,305.09	72,448.58	7,490.11	629.96	1,088.51	0.00
27 Teaching	8,309,090.24	0.00		5,482,015.78	64,879.44	2,132,048.61	179,361.22	439,476.61	11,308.58	0.00
28 Extracur	569,784.68	0.00		95,044.56	270,316.29	76,701.75	20,080.64	87,031.51	20,609.93	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	31,096.53	0.00		11,367.50	0.00	2,621.67	765.25	11,668.15	4,673.96	0.00
32 Inst Tech	109,657.26	0.00			0.00	0.00	99,646.53	10,000.00	10.73	0.00
33 Curriculum	51,132.26	0.00		0.00	0.00	0.00	51,132.26	0.00	0.00	0.00
34 Pro Learn	104,427.15	0.00		98,056.95		4,460.30	0.00	739.00	1,170.90	0.00
01 Total	11,390,432.22	0.00		6,676,662.09	914,032.44	2,831,889.17	366,247.66	561,585.36	40,015.50	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	193,224.28	0.00		134,335.48	0.00	53,954.00	1,166.29	3,768.51	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	461.94	0.00		0.00	0.00	0.00	0.00	300.00	161.94	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	2,416.66	0.00		2,346.52		70.14	0.00	0.00	0.00	0.00
02 Total	196,102.88	0.00		136,682.00	0.00	54,024.14	1,166.29	4,068.51	161.94	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	87,607.00	0.00		0.00	0.00	0.00	0.00	87,607.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
03 Total	87,607.00	0.00		0.00	0.00	0.00	0.00	87,607.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	271,295.53	0.00		64,897.81	111,730.73	66,714.53	4,726.33	22,954.03	272.10	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	497,157.25	0.00		275,433.92	62,695.20	131,552.34	7,792.58	17,079.13	2,604.08	0.00
27 Teaching	1,975,455.81	0.00		633,120.38	645,852.56	666,295.75	14,795.52	5,390.16	10,001.44	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	98.16	0.00		0.00	0.00	0.00	0.00	0.00	98.16	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	14,461.75	0.00		13,924.28		537.47	0.00	0.00	0.00	0.00
21 Total	2,758,468.50	0.00		987,376.39	820,278.49	865,100.09	27,314.43	45,423.32	12,975.78	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	17,631.09	0.00		12,280.20	0.00	5,350.89	0.00	0.00	0.00	0.00
27 Teaching	52,890.04	0.00		38,637.39	103.70	14,148.95	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	742.89	0.00		742.89		0.00	0.00	0.00	0.00	0.00
22 Total	71,264.02	0.00		51,660.48	103.70	19,499.84	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	237,187.26	0.00		91,484.18	0.00	40,844.08	0.00	104,859.00	0.00	0.00
27 Teaching	175,488.15	0.00		123,669.65	0.00	51,818.50	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	412,675.41	0.00		215,153.83	0.00	92,662.58	0.00	104,859.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	117,343.78	0.00		41,933.79	40,807.62	31,283.20	3,319.17	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	53,829.95	0.00		37,789.65	0.00	16,040.30	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	608,019.56	0.00		370,447.97	1,500.00	142,875.42	24,349.76	66,428.37	2,418.04	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	4,905.14	0.00		4,686.42		0.00	0.00	0.00	218.72	0.00
31 Total	784,098.43	0.00		454,857.83	42,307.62	190,198.92	27,668.93	66,428.37	2,636.76	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	118,065.14	0.00		86,453.31	0.00	31,487.61	124.22	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,276.85	0.00		1,276.85		0.00	0.00	0.00	0.00	0.00
34 Total	119,341.99	0.00		87,730.16	0.00	31,487.61	124.22	0.00	0.00	0.00

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

PROGRAM 38 - Vocational, Federal

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	15,462.76	0.00		0.00	0.00	0.00	14,917.76	545.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	15,462.76	0.00		0.00	0.00	0.00	14,917.76	545.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	108,588.98	0.00	0.00	63,522.51	0.00	26,140.66	11,567.84	7,130.47	227.50	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	351.30	0.00		0.00	0.00	0.00	0.00	0.00	351.30	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,044.58	0.00		921.37		0.00	0.00	0.00	123.21	0.00
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
45 Total	109,984.86	0.00	0.00	64,443.88	0.00	26,140.66	11,567.84	7,130.47	702.01	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	59,729.56	0.00		43,913.69	0.00	15,815.87	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	561,909.23	0.00		223,527.32	149,619.59	181,212.04	624.14	6,703.10	223.04	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	88.16	0.00		0.00	0.00	0.00	0.00	0.00	88.16	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	621,726.95	0.00		267,441.01	149,619.59	197,027.91	624.14	6,703.10	311.20	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	94,189.79	0.00		69,140.60	0.00	25,049.19	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	27,941.89	0.00		0.00	0.00	0.00	509.97	13,091.00	14,340.92	0.00
32 Inst Tech	20.00	0.00			0.00	0.00	20.00	0.00	0.00	0.00
33 Curriculum	981.69	0.00		0.00	0.00	0.00	981.69	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	123,133.37	0.00	0.00	69,140.60	0.00	25,049.19	1,511.66	13,091.00	14,340.92	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	365,942.28	0.00		273,127.30	0.00	92,814.98	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	59,091.65	0.00		43,275.60	0.00	15,816.05	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	655,231.33	0.00		239,823.18	196,107.02	219,301.13	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	4,100.04	0.00		4,100.04		0.00	0.00	0.00	0.00	0.00
55 Total	1,084,365.30	0.00		560,326.12	196,107.02	327,932.16	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,383.48	0.00		1,936.80	0.00	446.68	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	65,461.46	0.00		52,176.00	0.00	13,285.46	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	14,603.94	0.00		3,195.66	0.00	784.22	1,236.94	1,055.00	8,332.12	0.00
32 Inst Tech	322.80	0.00			0.00	0.00	0.00	322.80	0.00	0.00
33 Curriculum	22,579.00	0.00		0.00	0.00	0.00	575.40	22,003.60	0.00	0.00
58 Total	105,350.68	0.00		57,308.46	0.00	14,516.36	1,812.34	23,381.40	8,332.12	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	36,824.84	0.00		27,813.35	0.00	9,011.49	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	241.46	0.00		0.00	0.00	0.00	0.00	33.25	208.21	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	570.15	0.00		0.00	0.00	0.00	0.00	40.00	530.15	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
65 Total	37,636.45	0.00		27,813.35	0.00	9,011.49	0.00	73.25	738.36	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	44,543.44	0.00		31,959.10	0.00	12,044.34	0.00	540.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,071.85	0.00		0.00	0.00	0.00	521.85	550.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,696.21	0.00		0.00	0.00	0.00	1,696.21	0.00	0.00	0.00
34 Pro Learn	482.27	0.00		482.27		0.00	0.00	0.00	0.00	0.00
74 Total	47,793.77	0.00		32,441.37	0.00	12,044.34	2,218.06	1,090.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	88,701.74	0.00			5,121.25	417.77	641.73	80,098.69	2,422.30	0.00
12 Supt Off	308,087.93	0.00		191,451.91	46,775.22	67,256.75	421.77	1,960.73	221.55	0.00
13 Busns Off	207,661.47	0.00		0.00	116,463.52	41,105.62	18,876.84	26,995.81	4,219.68	0.00
14 HR	159,808.60	0.00		0.00	118,578.67	41,229.93	0.00	0.00	0.00	0.00
15 Pblc Rltn	21,516.90	0.00		0.00	15,511.74	6,005.16	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	967.38	0.00		0.00	0.00	0.00	458.36	509.02	0.00	0.00
62 Grnd Mnt	9,972.89	0.00			0.00	0.00	7,656.47	293.75	0.00	2,022.67
63 Oper Bldg	694,548.69	0.00			440,678.88	217,671.37	28,884.99	7,313.45	0.00	0.00
64 Maintnce	1,134,343.77	0.00	0.00		357,602.40	156,825.64	118,061.56	501,854.17	0.00	0.00
65 Utilities	555,855.88	0.00	0.00		0.00	0.00	0.00	555,855.88	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	230,624.85	0.00					0.00	230,624.85		0.00
72 Info Sys	202,120.27	0.00	0.00	0.00	83,952.27	33,476.83	0.00	84,691.17	0.00	0.00
73 Printing	128,303.91	0.00	0.00	0.00	24,027.18	15,575.75	47,731.54	40,969.44	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	24,775.44	0.00	0.00	0.00	0.00	0.00	7,721.28	17,054.16	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	3,767,289.72	0.00	0.00	191,451.91	1,208,711.13	579,564.82	230,454.54	1,548,221.12	6,863.53	2,022.67

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

PROGRAM 98 - School Food Services

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	81,869.49	0.00		0.00	55,297.00	23,536.17	572.57	1,238.00	1,225.75	0.00
42 Food	304,477.21	0.00					304,477.21	0.00		
44 Operation	376,252.59	0.00			216,201.98	150,739.42	0.00	1,416.85	0.00	7,894.34
49 Transfers	0.00		0.00							
98 Total	762,599.29	0.00	0.00	0.00	271,498.98	174,275.59	305,049.78	2,654.85	1,225.75	7,894.34

REPORT F196

Colville School District No. 115

RUN DATE: 12/8/2020

E.S.D. 101

PROGRAM 99 - Pupil Transportation

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervise	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	1,643,191.94	0.00			0.00	0.00	0.00	1,643,191.94	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
59 Transfers	0.00		0.00							
99 Total	1,643,191.94	0.00	0.00	0.00	0.00	0.00	0.00	1,643,191.94	0.00	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	0.00
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	593,507.89
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	490,857.41
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,084,365.30

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	1,932.10	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1849	
a) Total All Programs (SYSTEM CALCULATED)		24,138,525.54
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		3,767,289.72
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		20,371,235.82

DISTORTING ITEMS

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

0.00

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

4,049.91

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

0.00

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

1,874.46

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

0.00

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

0.00

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

0.00

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

0.00

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

2,248.96

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

173,885.48

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

12,418.84

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

79.86

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

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

INDIRECT EXPENDITURES

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

30,113.00

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.

22,238.10

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).

0.00

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: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

21,326.39

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, and added to the federal unrestricted indirect expenditure pool.

0.00

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.

77,969.09

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).

0.00

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).

0.00

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).

0.00

INDIRECT EXPENDITURES

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).

0.00

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).

0.00

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).

0.00

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

0.00

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

0.00

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 33 Stevens

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	Fiscal Year 2019-2020					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES
						(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	20,371,235.82	7,894.34		304,477.21		20,058,864.27
PROGRAM 97 ACTIVITIES						
11 Board of Directors	88,701.74	0.00		4,049.91	32,300.73	52,351.10
12 Superintendent's Office	308,087.93	0.00		0.00	308,087.93	0.00
13 Business Office	207,661.47	0.00		1,874.46		205,787.01
14 Human Resources	159,808.60	0.00		0.00		159,808.60
15 Public Relations	21,516.90	0.00			190.51	21,326.39
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00
61 Supervision	967.38	0.00		0.00	967.38	0.00
62 Grounds Maintenance	9,972.89	2,022.67		0.00	7,950.22	0.00
63 Operation of Buildings	694,548.69	0.00		2,248.96	692,299.73	0.00
64 Maintenance	1,134,343.77	0.00		173,885.48	960,458.29	0.00
65 Utilities	555,855.88	0.00		12,418.84	543,437.04	0.00
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00
68 Insurance	230,624.85	0.00		0.00	230,624.85	0.00
72 Information Systems	202,120.27	0.00		0.00	124,151.18	77,969.09
73 Printing	128,303.91	0.00		79.86		128,224.05
74 Warehousing	0.00	0.00		0.00		0.00
75 Motor Pool	24,775.44	0.00		0.00		24,775.44
83 Interest	0.00		0.00			
84 Principal	0.00		0.00			
85 Debt-Related Expenditures	0.00		0.00			
Total Program 97	3,767,289.72	2,022.67	0.00	194,557.51	2,900,467.86	670,241.68

E.S.D. 101

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2021-2022

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

Fiscal Year 2019-2020

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	24,138,525.54	9,917.01	0.00	499,034.72		670,241.68	20,058,864.27
Unallowable Costs					-2,900,467.86		2,900,467.86
TOTALS	24,138,525.54	9,917.01	0.00	499,034.72		670,241.68	22,959,332.13

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	639,464.29
2. FY 17-18 DIRECT EXPENDITURES	21,919,303.10
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	-141,116.59
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	498,347.69
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0227

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	670,241.68
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	-141,116.59
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	529,125.08
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	22,959,332.13
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0227
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	521,176.83
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	7,948.24
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	678,189.92
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0295

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 33 Stevens

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	20,371,235.82	7,894.34		304,477.21			20,058,864.27
PROGRAM 97 ACTIVITIES							
11 Board of Directors	88,701.74	0.00		4,049.91	32,300.73	52,351.10	
12 Superintendents Office	308,087.93	0.00		0.00		308,087.93	
13 Business Office	207,661.47	0.00		1,874.46		205,787.01	
14 Human Resources	159,808.60	0.00		0.00		159,808.60	
15 Public Relations	21,516.90	0.00			190.51	21,326.39	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	967.38	0.00		0.00		967.38	
62 Grounds Maintenance	9,972.89	2,022.67		0.00		7,950.22	
63 Operation of Buildings	694,548.69	0.00		2,248.96		692,299.73	
64 Maintenance	1,134,343.77	0.00		173,885.48		960,458.29	
65 Utilities	555,855.88	0.00		12,418.84		543,437.04	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	230,624.85	0.00		0.00		230,624.85	
72 Information Systems	202,120.27	0.00		0.00		202,120.27	
73 Printing	128,303.91	0.00		79.86		128,224.05	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	24,775.44	0.00		0.00		24,775.44	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	3,767,289.72	2,022.67	0.00	194,557.51	32,491.24	3,538,218.30	

E.S.D. 101

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2021-2022

RUN TIME: 10:58:14 AM

COUNTY: 33 Stevens

Fiscal Year 2019-2020

		--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	24,138,525.54	9,917.01	0.00	499,034.72		3,538,218.30	20,058,864.27
Unallowable Costs					-32,491.24		32,491.24
Totals	24,138,525.54	9,917.01	0.00	499,034.72		3,538,218.30	20,091,355.51

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	3,458,437.70
2. FY 17-18 DIRECT EXPENDITURES	19,100,329.69
3. FY 17-18 OVER (UNDER) RECOVERY	205,406.24
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	3,663,843.94
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.1918

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	3,538,218.30
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	205,406.24
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	3,743,624.54
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	20,091,355.51
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1918
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,853,521.98
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-109,897.43
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	3,428,320.86
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.1706

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	11,390,432.22	9,849,171.42	53,728.45	1,487,532.35
02 Alternative Learning Experience (ALE)	196,102.88	195,108.41	994.47	0.00
03 Dropout Reengagement	87,607.00	87,607.00	0.00	0.00
31 Vocational-Basic, State	784,098.43	784,098.43	0.00	0.00
34 Middle School Career and Tech. Ed., State	119,341.99	119,341.99	0.00	0.00
45 Skill Center-Basic, State	109,984.86	109,984.86	0.00	0.00
97 Districtwide Support	3,767,289.72	2,274,602.53	193,774.14	1,298,913.05
TOTAL BASIC EDUCATIONAL PROGRAMS	16,454,857.10	13,419,914.64	248,497.06	2,786,445.40
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	2,758,468.50	2,758,468.50	0.00	0.00
22 Special Education - Infants and Toddlers - State	71,264.02	71,264.02	0.00	0.00
24 Special Education-Supplemental, Federal	412,675.41	0.00	412,675.41	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	15,462.76	0.00	15,462.76	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	621,726.95	0.00	621,726.95	0.00
52 Other Title Grants Under ESEA, Federal	123,133.37	0.00	123,133.37	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,084,365.30	982,125.17	0.00	102,240.13
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	105,350.68	105,350.68	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	37,636.45	37,636.45	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	47,793.77	47,793.77	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	5,277,877.21	4,002,638.59	1,172,998.49	102,240.13
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	0.00	0.00	0.00	0.00
98 School Food Services	762,599.29	17,120.03	520,655.36	224,823.90
99 Pupil Transportation	1,643,191.94	1,643,191.94	0.00	0.00
TOTAL OTHER PROGRAMS	2,405,791.23	1,660,311.97	520,655.36	224,823.90
TOTALS	24,138,525.54	19,082,865.20	1,942,150.91	3,113,509.43

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 18 - 19 Actual (A)	FY 19 - 20 Actual (B)
Preliminary FY 2019-2020 to FY 2018-2019 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.	2,886,053.10	2,758,468.50
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	2,886,053.10	2,758,468.50
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-127,584.60
Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	319.22	285.22
7. Expenditures per pupil (line 4/line 6).	9,040.95	9,671.37
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	630.42
Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	0.00

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in age 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

					<u>Food Services Deficit Calculation</u>			
Description	Operation		FY 2019 - 20	FY 2018 - 19			FY 2019 - 20	FY 2018 - 19
Total Expenditures	+	(plus)	24,138,525.54	24,836,068.36	Total Program 98	+	762,599.29	673,825.49
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	66,885.59	83,885.95
Community Schools	-	(minus)	0.00	0.00	Revenue 4198 (State)	-	17,120.03	13,826.94
Child Care	-	(minus)	0.00	0.00	Revenue 4398 (State)	-	0.00	0.00
Other Community Services	-	(minus)	0.00	0.00	Revenue 6198 (Fed)	-	520,358.67	405,339.62
School Food Services	-	(minus)	762,599.29	673,825.49	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Interest	-	(minus)	0.00	0.00	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Principal	-	(minus)	0.00	0.00	Revenue 6998 (Fed)	-	41,486.19	25,536.77
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00	Revenue 7198 (Other)	-	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	9,917.01	0.00	Revenue 8198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	162,861.93	50,230.31	TOTAL FOOD SERVICES DEFICIT		116,748.81	145,236.21
Federal, Special Purpose Revenue	-	(minus)	1,968,867.29	1,572,825.75	Note:			
Food Service Deficit	+	(plus)	116,748.81	145,236.21	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	520,358.67	405,339.62	a positive amount, it is added to			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+	(plus)	41,486.19	25,536.77	a negative amount, zero dollars			
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00	are displayed.			
Capital Outlay, Sp Ed, Inst, St	+	(plus)	0.00	0.00				
Capital Outlay, Sp Ed, Oth, Fed	+	(plus)	0.00	0.00				
Capital Outlay, Voc, Fed	+	(plus)	0.00	0.00				
Capital Outlay, Voc, Other	+	(plus)	0.00	0.00				
Capital Outlay, Skill Cntr, Fed	+	(plus)	0.00	0.00				

Description	Operation	FY 2019 - 20	FY 2018 - 19
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	7,894.34	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	21,920,768.03	23,115,299.41

FY 2019 - 20/FY 2018 - 19 0.95

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

Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	784,098.43	722,073.49
Program 34, Middle School Career and Technical Education-State	+ (plus)	119,341.99	127,821.76
Program 38, Vocational--Federal	+ (plus)	15,462.76	14,313.21
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	109,984.86	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	15,240.56	14,118.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,013,647.48	850,090.46
	FY 19-20 / 18-19		1.19

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	624.18	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	0.00	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	0.00	
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.608	**Warning** There are expenditures in Program 45, but district does not have Skill Center.	109,984.86	0.00
Informational	1.610	**Warning** Your district is reporting revenue 2245, but district does not have a Skill Center.	14,088.25	0.00

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	30,834.70	5,524.07
Informational	4.504	On the Balance Sheet, ASB G.L. 450, Investments, is not equal to F-197 County Treasurer Item 450, Investments.	142,135.34	167,449.73
Informational	4.506	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, ASB prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles	-30,387.94	0.00
Informational	4.507	On the Balance Sheet General Ledger GL 601 is negative.	-9.91	0.00
Informational	4.507	On the Balance Sheet General Ledger GL 630 is negative.	-3.80	0.00

DEBT SERVICE FUND
Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.510	On the Balance Sheet General Ledger GL 863 is negative.	-19,227.79	0.00

TRANSPORTATION VEHICLE FUND
Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND
Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND
Private Purpose Trust/Other Trust Fund: Cleared all edits