

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

F-196 Annual Financial Statements

RUN TIME: 9:04:48 AM

COUNTY: 33 Stevens

Fiscal Year 2020-2021

**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, 2021, 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, 2020-August 31, 2021

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	24,095,177.78	80,467.53	705,014.60	320,102.77	0.00	0.00	25,200,762.68
Total Expenditures	24,485,099.17	83,497.58	184,657.59	422,430.32	0.00	0.00	25,175,684.66
Other Financing Uses	182,165.99	0.00	520,357.01	0.00	0.00	0.00	702,523.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-572,087.38	-3,030.05	0.00	-102,327.55	0.00	0.00	-677,444.98
Beginning Total Fund Balance	2,540,020.45	187,707.10	0.00	452,594.69	0.00	0.00	3,180,322.24
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	1,967,933.07	184,677.05	0.00	350,267.14	0.00	0.00	2,502,877.26

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	1,034,901.07	24,246.29	0.00	73.03	0.00	0.00	1,059,220.39
Minus Warrants Outstanding	-970,555.95	-9,250.24	0.00	0.00	0.00	0.00	-979,806.19
Taxes Receivable	670,679.84		0.00	0.00	0.00		670,679.84
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	440,422.69	0.00	0.00	0.00	0.00	0.00	440,422.69
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	5,222.46	0.00		0.00			5,222.46
Prepaid Items	312,273.62	0.00			0.00	0.00	312,273.62
Investments	1,268,367.32	169,680.99	0.00	350,194.11	0.00	0.00	1,788,242.42
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
<b>TOTAL ASSETS</b>	<b>2,761,311.11</b>	<b>184,677.04</b>	<b>0.00</b>	<b>350,267.14</b>	<b>0.00</b>	<b>0.00</b>	<b>3,296,255.29</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,761,311.11</b>	<b>184,677.04</b>	<b>0.00</b>	<b>350,267.14</b>	<b>0.00</b>	<b>0.00</b>	<b>3,296,255.29</b>
<b>LIABILITIES</b>							
Accounts Payable	122,801.86	0.00	0.00	0.00	0.00	0.00	122,801.86
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
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	-103.66	-0.01		0.00	0.00	0.00	-103.67
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
<b>TOTAL LIABILITIES</b>	<b>122,698.20</b>	<b>-0.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>122,698.19</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	670,679.84		0.00	0.00	0.00		670,679.84
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>670,679.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>670,679.84</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	5,222.46	0.00	0.00	0.00	0.00	0.00	5,222.46
Restricted Fund Balance	188,758.28	184,677.05	0.00	0.00	0.00	0.00	373,435.33
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	350,267.14	0.00	0.00	550,267.14

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

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Balance Sheet - Governmental Funds

RUN TIME: 9:04:48 AM

COUNTY: 33 Stevens

August 31, 2021

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	1,573,952.33	0.00	0.00	0.00	0.00	0.00	1,573,952.33
TOTAL FUND BALANCE	1,967,933.07	184,677.05	0.00	350,267.14	0.00	0.00	2,502,877.26
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	2,761,311.11	184,677.04	0.00	350,267.14	0.00	0.00	3,296,255.29

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	1,888,465.82	80,467.53	0.00	582.17	0.00		1,969,515.52
State	19,471,648.48		0.00	270,125.00	0.00		19,741,773.48
Federal	2,681,441.49		0.00	49,395.60	0.00		2,730,837.09
Other	53,621.99			0.00	0.00	0.00	53,621.99
<b>TOTAL REVENUES</b>	<b>24,095,177.78</b>	<b>80,467.53</b>	<b>0.00</b>	<b>320,102.77</b>	<b>0.00</b>	<b>0.00</b>	<b>24,495,748.08</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	11,945,238.53						11,945,238.53
Special Education	3,056,004.64						3,056,004.64
Vocational Education	825,047.20						825,047.20
Skill Center	258,521.43						258,521.43
Compensatory Programs	1,895,493.53						1,895,493.53
Other Instructional Programs	47,402.42						47,402.42
Federal Stimulus COVID-19	431,791.84						431,791.84
Community Services	0.00						0.00
Support Services	5,956,098.07						5,956,098.07
Student Activities/Other		83,497.58				0.00	83,497.58
<b>CAPITAL OUTLAY:</b>							
Sites				0.00			0.00
Building				422,430.32			422,430.32
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	69,501.51						69,501.51
<b>DEBT SERVICE:</b>							
Principal	0.00		148,116.66	0.00	0.00		148,116.66

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		36,540.93	0.00	0.00		36,540.93
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>24,485,099.17</b>	<b>83,497.58</b>	<b>184,657.59</b>	<b>422,430.32</b>	<b>0.00</b>	<b>0.00</b>	<b>25,175,684.66</b>
REVENUES OVER (UNDER) EXPENDITURES	-389,921.39	-3,030.05	-184,657.59	-102,327.55	0.00	0.00	-679,936.58
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	0.00		522,848.61	0.00	0.00		522,848.61
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		182,165.99	0.00	0.00		182,165.99
Transfers Out (GL 536)	-182,165.99		0.00	0.00	0.00	0.00	-182,165.99
Other Financing Uses (GL 535)	0.00		-520,357.01	0.00	0.00		-520,357.01
Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-182,165.99</b>		<b>184,657.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,491.60</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-572,087.38</b>	<b>-3,030.05</b>	<b>0.00</b>	<b>-102,327.55</b>	<b>0.00</b>	<b>0.00</b>	<b>-677,444.98</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,540,020.45</b>	<b>187,707.10</b>	<b>0.00</b>	<b>452,594.69</b>	<b>0.00</b>	<b>0.00</b>	<b>3,180,322.24</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,967,933.07</b>	<b>184,677.05</b>	<b>0.00</b>	<b>350,267.14</b>	<b>0.00</b>	<b>0.00</b>	<b>2,502,877.26</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	3,988.17	1,884,477.65	1,888,465.82
State	18,516,123.65	955,524.83	19,471,648.48
Federal	2,627,472.66	53,968.83	2,681,441.49
Other	0.00	53,621.99	53,621.99
<b>TOTAL REVENUES</b>	<b>21,147,584.48</b>	<b>2,947,593.30</b>	<b>24,095,177.78</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	10,503,418.54	1,441,819.99	11,945,238.53
Special Education	3,056,004.64	0.00	3,056,004.64
Vocational Education	825,047.20	0.00	825,047.20
Skills Center	258,521.43	0.00	258,521.43
Compensatory Programs	1,882,154.17	13,339.36	1,895,493.53
Other Instructional Programs	47,402.42	0.00	47,402.42
Federal Stimulus COVID-19	431,791.84	0.00	431,791.84
Community Services	0.00	0.00	0.00
Support Services	4,607,515.24	1,348,582.83	5,956,098.07
<b>CAPITAL OUTLAY:</b>			
Other	69,501.51	0.00	69,501.51
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>21,681,356.99</b>	<b>2,803,742.18</b>	<b>24,485,099.17</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>-533,772.51</b>	<b>143,851.12</b>	<b>-389,921.39</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
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	182,165.99	182,165.99
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00



	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-182,165.99	-182,165.99
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-533,772.51	-38,314.87	-572,087.38
BEGINNING TOTAL FUND BALANCE	2,314,914.21	225,106.24	2,540,020.45
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,781,141.70	186,791.37	1,967,933.07

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	1,825,418.00	1,888,465.82	63,047.82
State	19,383,622.00	19,471,648.48	88,026.48
Federal	2,530,586.00	2,681,441.49	-180,746.51
Other	15,000.00	53,621.99	38,621.99
<b>TOTAL REVENUES</b>	<b>23,754,626.00</b>	<b>24,095,177.78</b>	<b>340,551.78</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	12,631,177.00	11,945,238.53	685,938.47
Special Education	3,200,220.00	3,056,004.64	144,215.36
Vocational Education	953,468.00	825,047.20	128,420.80
Skill Center	115,187.00	258,521.43	-143,334.43
Compensatory Programs	1,885,162.00	1,895,493.53	-10,331.53
Other Instructional Programs	48,500.00	47,402.42	1,097.58
Federal Stimulus COVID-19	295,900.00	431,791.84	-135,891.84
Community Services	0.00	0.00	0.00
Support Services	6,008,647.00	5,956,098.07	52,548.93
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	69,501.51	-69,501.51
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>25,138,261.00</b>	<b>24,485,099.17</b>	<b>653,161.83</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,383,635.00	-389,921.39	993,713.61
<b>OTHER FINANCING SOURCES (USES):</b>			
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)	-189,918.00	-182,165.99	-7,752.01
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-189,918.00</b>	<b>-182,165.99</b>	<b>7,752.01</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-1,573,553.00</b>	<b>-572,087.38</b>	<b>1,001,465.62</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,540,020.00</b>	<b>2,540,020.45</b>	<b>0.45</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>966,467.00</b>	<b>1,967,933.07</b>	<b>1,001,466.07</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	254,320.00	80,467.53	-173,852.47
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>254,320.00</b>	<b>80,467.53</b>	<b>-173,852.47</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	235,635.00	83,497.58	152,137.42
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>235,635.00</b>	<b>83,497.58</b>	<b>152,137.42</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>18,685.00</b>	<b>-3,030.05</b>	<b>-21,715.05</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	18,685.00	-3,030.05	-21,715.05
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	124,747.00	187,707.10	62,960.10
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	143,432.00	184,677.05	41,245.05

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	0.00	0.00	0.00
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	151,800.00	148,116.66	3,683.34
Interest and Other Charges	38,118.00	36,540.93	1,577.07
<b>TOTAL EXPENDITURES</b>	<b>189,918.00</b>	<b>184,657.59</b>	<b>5,260.41</b>
REVENUES OVER (UNDER) EXPENDITURES	-189,918.00	-184,657.59	5,260.41

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales	0.00	522,848.61	522,848.61
Long-Term Financing			
Transfers In	189,918.00	182,165.99	-7,752.01
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	-520,357.01	-520,357.01
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>189,918.00</b>	<b>184,657.59</b>	<b>-5,260.41</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	1,500.00	582.17	-917.83
State	10,000.00	270,125.00	260,125.00
Federal	52,815.00	49,395.60	-3,419.40
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>64,315.00</b>	<b>320,102.77</b>	<b>255,787.77</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	0.00	0.00	0.00
Building	0.00	422,430.32	-422,430.32
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	576,109.00	0.00	576,109.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00



	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>576,109.00</b>	<b>422,430.32</b>	<b>153,678.68</b>
REVENUES OVER (UNDER) EXPENDITURES	-511,794.00	-102,327.55	409,466.45
<b>OTHER FINANCING SOURCES(USES):</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-511,794.00</b>	<b>-102,327.55</b>	<b>409,466.45</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>511,794.00</b>	<b>452,594.69</b>	<b>-59,199.31</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>350,267.14</b>	<b>350,267.14</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
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
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	0.00	0.00	0.00
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

Statement of Fiduciary Net Position

RUN TIME: 9:04:48 AM

COUNTY: 33 Stevens

August 31, 2021

	Custodial Funds	Private Purpose Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	7.94
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	0.00	124,603.87
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
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>124,611.81</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	0.00	33,569.00
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	0.00	91,042.81
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>124,611.81</b>

	Custodial Funds	Private Purpose Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	184.27
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	184.27
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>0.00</b>	<b>184.27</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>0.00</b>
Net Increase (Decrease)	0.00	184.27
Net Position--Prior Year August Beginning	0.00	124,427.54
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	124,427.54
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>0.00</b>	<b>124,611.81</b>

Description	Beginning Outstanding Debt September 1, 2020	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2021	Amount Due Within One Year
<b>Voted Debt</b>					
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
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	1,382,500.00	0.00	203,443.49	1,179,056.51	150,630.90
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	568,893.82	0.00	122,455.09	446,438.73	87,118.60
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	3,194,015.00	0.00	2,328,118.00	865,897.00	
Net Pension Liabilities TRS 2/3	2,051,602.00	0.00	2,051,602.00	0.00	
Net Pension Liabilities SERS 2/3	648,777.00	0.00	648,777.00	0.00	
Net Pension Liabilities PERS 1	755,877.00	0.00	510,266.00	245,611.00	
<b>Total Long-Term Liabilities</b>	<b>8,601,664.82</b>	<b>0.00</b>	<b>5,864,661.58</b>	<b>2,737,003.24</b>	<b>237,749.50</b>

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	1,678,244.95	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	36,026.68	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
<b>1000 TOTAL LOCAL TAXES</b>	<b>1,714,271.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
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	6,402.40			
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	3,988.17			
2300 Investment Earnings	3,000.51	0.00	582.17	0.00
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	9,386.00		0.00	0.00

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 9:04:48 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2600 Fines and Damages	620.03		0.00	0.00
2700 Rentals and Leases	21,000.00	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	129,797.08	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>174,194.19</b>	<b>0.00</b>	<b>582.17</b>	<b>0.00</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	13,448,520.13			
3121 Special Education - General Apportionment	483,486.23			
3300 Local Effort Assistance	935,149.96			
3600 State Forests	20,374.87	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>14,887,531.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	2,078,235.74			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	944,389.88			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	165,023.85			
4159 Juveniles in Adult Jails	0.00	0.00		



	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4165 Transitional Bilingual	24,414.79			
4174 Highly Capable	45,878.42			
4188 Child Care	0.00			
4198 School Food Service	12,226.22			
4199 Transportation - Operations	1,313,948.39			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		270,125.00	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
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>4,584,117.29</b>		270,125.00	0.00
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	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	49,395.60	0.00
5500 Federal Forests	40,433.89	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, GENERAL PURPOSE</b>				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>40,433.89</b>	<b>0.00</b>	<b>49,395.60</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	35,701.68		0.00	
6112 Federal Special Purpose-ESSER II	358,900.00		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6119 Federal Special Purpose-Reserved (N/A 20-21)	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	408,370.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	21,280.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	616,438.00			
6152 Other Title, ESEA Fed	166,979.33			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	13,534.94			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			
6167 Indian Education, JOM	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	397,205.84			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	532,917.89			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6219 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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 I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	39,124.37		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6319 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6310 Medicaid Administrative Match	17,180.51			
6321 Special Education - Medicaid Reimbursement	8,125.90			
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			
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			

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 9:04:48 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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 I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	25,249.14			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>2,641,007.60</b>		0.00	0.00
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 9:04:48 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7199 Transportation	0.00			
7301 Nonhigh Participation	53,621.99			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>53,621.99</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	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			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0.00</b>		0.00	0.00
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		522,848.61		
9900 Transfers - Redirection of Apportionment	0.00	182,165.99	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	0.00	705,014.60	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	24,095,177.78	705,014.60	320,102.77	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	11,634,829.92	11 Bd of Dir	65,583.91	0 Debit Transfer	0.00
02 ALE	172,703.75	12 Supt Off	363,483.89	1 Credit Transfer	0.00
03 Basic Education - Dropout Reengagement	137,704.86	13 Busns Off	183,554.53	2 Cert. Salaries	9,948,876.85
11 Stim, Title, GEER	35,701.68	14 HR	161,985.62	3 Class. Salaries	3,431,722.78
12 Stim, ESSER II	396,090.16	15 Pblc Rltn	22,285.77	4 Employee Benefits	5,557,771.00
13 Stim, ESSER III	0.00	21 Supv Inst	1,057,343.03	5 Supplies / Materials	1,912,896.21
14 Federal Stimulus, ESSER III (Learning Loss)	0.00	22 Lrn Resrc	352,602.60	7 Purchased Services	3,559,187.44
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	1,291,289.69	8 Travel	5,143.38
19 Stim, RSVD N/A 20-21	0.00	24 Guid/Coun	481,521.38	9 Capital Outlay	69,501.51
21 Sp Ed, Sup, St	2,630,266.80	25 Pupil M/S	0.00	<b>TOTAL ALL OBJECTS</b>	<b>24,485,099.17</b>
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	1,122,985.70		
24 Sp Ed, Sup, Fed	425,737.84	27 Teaching	12,897,021.79		
25 Sp Ed, Infants and Toddlers, Federal	0.00	28 Extracur	450,128.00		
26 Sp Ed, Inst, St	0.00	29 Pmt to SD	0.00		
29 Sp Ed, Oth, Fed	0.00	31 InstProDev	38,175.10		
31 Voc, Basic, St	687,576.91	32 Inst Tech	473,540.94		
34 MidSchCar/Tec	137,690.92	33 Curriculum	66,130.92		
38 Voc, Fed	21,280.00	34 Pro Learn	152,633.57		
39 Voc, Other	0.00	41 Supervisn	86,957.25		
45 Skil Cnt, Bas, St	258,521.43	42 Food	284,632.56		
46 Skill Cntr, Fed	0.00	44 Operation	357,470.08		
47 Skil Cnt, Fac Upgrade	0.00	49 Transfers	0.00		
51 ESEA Disadvantaged, Fed	600,921.99	51 Supervisn	0.00		
52 Other Title, ESEA, Fed	165,888.57	52 Operation	1,537,283.94		
53 ESEA Migrant, Federal	0.00	53 Maintnce	0.00		
54 Read First, Fed	0.00	56 Insurance	0.00		
55 LAP	952,853.04	58 Rem. Learn OP.	0.00		
56 St In, Ctr/Hm, D	0.00	59 Transfers	0.00		



REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

Program/Activity/Object Report

RUN TIME: 9:04:49 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2021

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT
57	St In, N/D, Fed	0.00	61	Supv Bldg	1,038.45
58	Sp/Plt Pgm, St	126,999.92	62	Grnd Mnt	28,988.27
59	Inst. JAJ	0.00	63	Oper Bldg	816,206.57
61	Head Start, Fed	13,339.36	64	Maintnce	866,369.97
62	MS, Pro Dv, Fed	0.00	65	Utilities	673,648.80
64	LEP, Fed	0.00	67	Bldg Secu	0.00
65	Tran Biling, St	35,490.65	68	Insurance	248,859.57
67	Ind Ed, Fd, JOM	0.00	72	Info Sys	208,815.79
68	Ind Ed, Fd, ED	0.00	73	Printing	122,065.12
69	Comp, Othr	0.00	74	Warehouse	0.00
71	Traffic Safety	0.00	75	Mtr Pool	72,496.36
73	Summer School	0.00	83	Interest	0.00
74	Highly Capable	47,402.42	84	Principal	0.00
75	Prof Dev, State	0.00	85	Debt Expn	0.00
76	Target Asst, Fed	0.00	91	Publ Actv	0.00
78	Yth Trg Pm, Fed	0.00	<b>TOTAL ALL ACTIVITIES</b>		24,485,099.17
79	Inst Pgm, Othr	0.00			
81	Public Radio/TV	0.00			
86	Comm Schools	0.00			
88	Child Care	0.00			
89	Othr Comm Srv	0.00			
97	Distwide Suppt	3,737,755.12			
98	Schl Food Serv	729,059.89			
99	Pupil Transp	1,537,283.94			
<b>TOTAL ALL PROGRAMS</b>		24,485,099.17			

	<b>Certificated Salaries</b>	<b>Amount</b>
2110	Salaries of Regular Employee	8,945,624.11
2120	Salaries of Temporary EEs & Subs	311,776.94
2130	Non contracted Salaries	47,168.25
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	371,013.48
2160	Other Salaries	228,550.07
2170	Other Salaries NBCT	44,744.00

	<b>Classified Salaries</b>	<b>Amount</b>
3110	Salaries of Regular Employee	3,021,540.88
3120	Salaries of Temporary EEs & Subs	77,206.67
3130	Extra Time	42,390.80
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	242,362.14
3160	Other Salaries	48,222.29

	<b>Employee Bene &amp; P/R Taxes</b>	<b>Amount</b>
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	727,233.49
4223	Federally Mandated Insurance-Classified	250,909.57
4232	Retirement Contribution - Certificated	1,480,954.91
4233	Retirement Contribution - Classified	422,522.46
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	8,000.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	34,978.38
4263	Unemployment Compensation - Classified	14,403.75

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	36,958.77
4273	Worker's Compensation - Classified	56,809.67
4282	Health Benefits - Certificated	1,471,518.53
4283	Health Benefits - Classified	1,053,481.47
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	952,661.15
5626	Motor Vehicle Fuel	10,828.68
5630	Food	284,632.56
5640	Books and Periodicals	59,017.42
5650	Supplies - Technology Related	605,756.40

	Purchased Services	Amount
7310	Office and Administrative Services	0.00
7311	Election Fees	0.00
7320	Professional Educational Services	76,858.02
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	0.00
7340	Other Professional Purchased Services	836,449.76
7341	Legal Services for District support	27,149.24
7342	Audit Services	17,572.34
7343	Other Legal Services	0.00
7350	Technical Services	1,614.11
7351	Data Processing and Coding Services	89,386.34
7352	Other Technical Services	0.00
7410	Utility Services	113,247.89

	Purchased Services	Amount
7420	Cleaning Services	0.00
7431	Non-Technology-Related Repair and Maintenance	84,913.42
7432	Technology-Related Repair and Maintenance	7,606.56
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	4,571.16
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	1,538,506.32
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	35,579.39
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	248,859.57
7530	Communications	99,088.47
7540	Advertising	5,035.60
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)	0.00
7580	Travel - Registration and Entrance	33,531.47
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	0.00
7622	Electricity	332,867.92
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	6,349.86
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	5,143.38

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	48,000.88
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	21,500.63
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	24,485,099.17
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REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

District Expenditure Summary by Location

RUN TIME: 9:04:49 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2021

<u>Instructional Location</u>	<u>Amount</u>
Colville Fish Hatchery	0.00
Colville Junior High School	3,808,020.95
Colville Senior High School	4,995,787.58
Colville Valley Junior Academy	0.00
Fort Colville Elementary	3,254,864.56
Hofstetter Elementary	3,488,839.42
Johnson Christian School	0.00
Panorama School	725,293.92
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>16,272,806.43</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>8,212,292.74</b>
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>24,485,099.17</b>

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

F-196 Annual Financial Statements

RUN TIME: 9:04:49 AM

COUNTY: 33 Stevens

Fiscal Year 2020-2021

**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	214,695.29	0.00		91,643.25	65,164.45	57,887.59	0.00	0.00	0.00	0.00
22 Lrn Resrc	330,392.47	0.00		223,754.10	0.00	87,765.18	11,633.09	7,240.10	0.00	0.00
23 Princ Off	1,291,289.69	0.00		510,843.72	407,640.36	372,805.61	0.00	0.00	0.00	0.00
24 Guid/Coun	304,287.96	0.00		159,739.27	55,556.80	85,096.39	3,787.98	0.00	107.52	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	344,382.42	0.00		96,862.79	117,872.65	93,802.94	34,908.54	935.50	0.00	0.00
27 Teaching	8,411,242.06	0.00		5,456,170.43	29,510.54	2,105,350.79	485,637.57	334,479.09	93.64	0.00
28 Extracur	450,128.00	0.00		96,782.56	216,000.05	79,745.28	18,262.73	38,103.96	1,233.42	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	23,398.90	0.00		1,440.00	0.00	8,337.67	132.31	13,488.92	0.00	0.00
32 Inst Tech	141,939.26	0.00			0.00	0.00	96,080.39	45,826.15	32.72	0.00
33 Curriculum	6,020.09	0.00		0.00	0.00	0.00	6,020.09	0.00	0.00	0.00
34 Pro Learn	117,053.78	0.00		92,072.96		21,579.82	0.00	3,401.00	0.00	0.00
<b>01 Total</b>	<b>11,634,829.92</b>	<b>0.00</b>		<b>6,729,309.08</b>	<b>891,744.85</b>	<b>2,912,371.27</b>	<b>656,462.70</b>	<b>443,474.72</b>	<b>1,467.30</b>	<b>0.00</b>



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	167,166.31	0.00		116,659.13	0.00	46,937.45	3,569.73	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	3,164.81	0.00		0.00	0.00	0.00	3,164.81	0.00	0.00	0.00
34 Pro Learn	2,372.63	0.00		1,922.95		449.68	0.00	0.00	0.00	0.00
<b>02 Total</b>	<b>172,703.75</b>	<b>0.00</b>		<b>118,582.08</b>	<b>0.00</b>	<b>47,387.13</b>	<b>6,734.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	137,704.86	0.00		0.00	0.00	0.00	0.00	137,704.86	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
<b>03 Total</b>	<b>137,704.86</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>137,704.86</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	35,701.68	0.00			0.00	0.00	35,701.68	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

PROGRAM 11 - Federal Stimulus, GEER

RUN TIME: 9:04:49 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2021

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	35,701.68	0.00	0.00	0.00	0.00	0.00	35,701.68	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	2,562.66	0.00		0.00	0.00	0.00	2,562.66	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	295,900.00	0.00			0.00	0.00	295,900.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	59,843.99	0.00	0.00		0.00	0.00	59,843.99	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	37,783.51	0.00	0.00		0.00	0.00	0.00	37,783.51	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	396,090.16	0.00	0.00	0.00	0.00	0.00	358,306.65	37,783.51	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	258,542.94	0.00		65,636.88	113,976.92	70,203.35	1,550.79	7,175.00	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	608,023.48	0.00		280,763.26	63,360.99	140,256.81	12,884.81	110,696.15	61.46	0.00
27 Teaching	1,746,139.09	0.00		559,493.46	541,311.00	634,608.28	4,372.95	6,353.40	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	17,561.29	0.00		14,213.13		3,348.16	0.00	0.00	0.00	0.00
<b>21 Total</b>	<b>2,630,266.80</b>	<b>0.00</b>		<b>920,106.73</b>	<b>718,648.91</b>	<b>848,416.60</b>	<b>18,808.55</b>	<b>124,224.55</b>	<b>61.46</b>	<b>0.00</b>

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	163,227.14	0.00		112,262.98	0.00	50,964.16	0.00	0.00	0.00	0.00
27 Teaching	262,510.70	0.00		186,346.00	0.00	76,164.70	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
<b>24 Total</b>	<b>425,737.84</b>	<b>0.00</b>		<b>298,608.98</b>	<b>0.00</b>	<b>127,128.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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	114,052.42	0.00		41,770.58	34,481.04	29,210.44	8,445.36	145.00	0.00	0.00
22 Lrn Resrc	220.63	0.00		0.00	0.00	0.00	0.00	0.00	0.00	220.63
24 Guid/Coun	57,266.66	0.00		39,805.78	0.00	17,460.88	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	509,609.41	0.00		300,137.57	1,500.00	119,640.64	45,298.09	40,289.62	2,743.49	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	6,427.79	0.00		5,206.18		1,221.61	0.00	0.00	0.00	0.00
<b>31 Total</b>	<b>687,576.91</b>	<b>0.00</b>		<b>386,920.11</b>	<b>35,981.04</b>	<b>167,533.57</b>	<b>53,743.45</b>	<b>40,434.62</b>	<b>2,743.49</b>	<b>220.63</b>

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	135,922.81	0.00		88,099.82	0.00	32,671.21	14,576.78	575.00	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	1,768.11	0.00		1,433.74		334.37	0.00	0.00	0.00	0.00
<b>34 Total</b>	<b>137,690.92</b>	<b>0.00</b>		<b>89,533.56</b>	<b>0.00</b>	<b>33,005.58</b>	<b>14,576.78</b>	<b>575.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

PROGRAM 38 - Vocational, Federal

RUN TIME: 9:04:50 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2021

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	21,280.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	21,280.00
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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
<b>38 Total</b>	<b>21,280.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,280.00</b>

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	132,886.90	0.00		61,868.63	34,481.03	36,537.24	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	124,373.37	0.00	0.00	64,109.48	0.00	27,316.88	24,114.02	8,832.99	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	1,261.16	0.00		1,020.64		240.52	0.00	0.00	0.00	0.00
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
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		
<b>45 Total</b>	<b>258,521.43</b>	<b>0.00</b>	<b>0.00</b>	<b>126,998.75</b>	<b>34,481.03</b>	<b>64,094.64</b>	<b>24,114.02</b>	<b>8,832.99</b>	<b>0.00</b>	<b>0.00</b>

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	1,755.87	0.00		1,422.65	0.00	333.22	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	60,424.27	0.00		44,923.65	0.00	15,500.62	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	538,741.85	0.00		266,880.61	97,363.90	162,740.23	6,506.60	5,250.51	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
<b>51 Total</b>	<b>600,921.99</b>	<b>0.00</b>		<b>313,226.91</b>	<b>97,363.90</b>	<b>178,574.07</b>	<b>6,506.60</b>	<b>5,250.51</b>	<b>0.00</b>	<b>0.00</b>

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	165,888.57	0.00		96,116.71	0.00	33,391.81	34,880.05	1,500.00	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
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	165,888.57	0.00	0.00	96,116.71	0.00	33,391.81	34,880.05	1,500.00	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	300,392.96	0.00		221,715.96	0.00	78,677.00	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	59,542.49	0.00		44,206.81	0.00	15,335.68	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	576,323.72	0.00		241,592.82	138,765.60	195,965.30	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	11,070.00	0.00		0.00	0.00	0.00	11,070.00	0.00	0.00	0.00
34 Pro Learn	5,523.87	0.00		4,476.51		1,047.36	0.00	0.00	0.00	0.00
<b>55 Total</b>	<b>952,853.04</b>	<b>0.00</b>		<b>511,992.10</b>	<b>138,765.60</b>	<b>291,025.34</b>	<b>11,070.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	709.50	0.00		0.00	0.00	0.00	709.50	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	4,790.00	0.00		0.00	0.00	0.00	4,790.00	0.00	0.00	0.00
27 Teaching	61,470.62	0.00		49,258.60	0.00	11,462.02	750.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	14,153.78	0.00		9,948.00	0.00	2,344.30	1,861.48	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	45,876.02	0.00		0.00	0.00	0.00	33,968.94	11,907.08	0.00	0.00
<b>58 Total</b>	<b>126,999.92</b>	<b>0.00</b>		<b>59,206.60</b>	<b>0.00</b>	<b>13,806.32</b>	<b>42,079.92</b>	<b>11,907.08</b>	<b>0.00</b>	<b>0.00</b>



REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

PROGRAM 61 - Head Start, Federal

RUN TIME: 9:04:50 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2021

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
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	13,190.94	0.00		0.00	89.10	22.08	13,079.76	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	148.42	0.00		120.00	0.00	28.42	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
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>61 Total</b>	<b>13,339.36</b>	<b>0.00</b>		<b>120.00</b>	<b>89.10</b>	<b>50.50</b>	<b>13,079.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	35,016.65	0.00		26,263.28	0.00	8,753.37	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	474.00	0.00		0.00	0.00	0.00	0.00	474.00	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
<b>65 Total</b>	<b>35,490.65</b>	<b>0.00</b>		<b>26,263.28</b>	<b>0.00</b>	<b>8,753.37</b>	<b>0.00</b>	<b>474.00</b>	<b>0.00</b>	<b>0.00</b>

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	46,737.48	0.00		33,167.36	0.00	12,526.42	1,043.70	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	664.94	0.00		538.19		126.75	0.00	0.00	0.00	0.00
<b>74 Total</b>	<b>47,402.42</b>	<b>0.00</b>		<b>33,705.55</b>	<b>0.00</b>	<b>12,653.17</b>	<b>1,043.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	65,583.91	0.00			5,150.00	416.98	195.61	59,821.32	0.00	0.00
12 Supt Off	363,483.89	0.00		238,186.41	47,698.68	70,659.81	100.49	6,838.50	0.00	0.00
13 Busns Off	183,554.53	0.00		0.00	114,546.39	42,226.70	10,043.96	16,021.80	715.68	0.00
14 HR	161,985.62	0.00		0.00	113,854.78	42,160.15	2,292.64	3,678.05	0.00	0.00
15 Pblc Rltn	22,285.77	0.00		0.00	15,899.55	6,386.22	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	1,038.45	0.00		0.00	0.00	0.00	1,001.20	37.25	0.00	0.00
62 Grnd Mnt	28,988.27	0.00			0.00	0.00	28,988.27	0.00	0.00	0.00
63 Oper Bldg	816,206.57	0.00			487,922.19	251,752.50	76,027.61	504.27	0.00	0.00
64 Maintnce	806,525.98	0.00	0.00		366,762.36	169,106.86	183,335.25	87,321.51	0.00	0.00
65 Utilities	635,865.29	0.00	0.00		0.00	0.00	3,355.83	632,509.46	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	248,859.57	0.00					0.00	248,859.57		0.00
72 Info Sys	208,815.79	0.00	0.00	0.00	83,610.30	36,622.93	0.00	88,582.56	0.00	0.00
73 Printing	122,065.12	0.00	0.00	0.00	24,380.81	17,928.51	25,509.43	54,246.37	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	72,496.36	0.00	0.00	0.00	0.00	0.00	17,732.80	6,762.68	0.00	48,000.88
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
<b>97 Total</b>	<b>3,737,755.12</b>	<b>0.00</b>	<b>0.00</b>	<b>238,186.41</b>	<b>1,259,825.06</b>	<b>637,260.66</b>	<b>348,583.09</b>	<b>1,205,183.34</b>	<b>715.68</b>	<b>48,000.88</b>

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

PROGRAM 98 - School Food Services

RUN TIME: 9:04:50 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2021

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	86,957.25	0.00		0.00	56,433.43	25,054.67	834.90	4,558.32	75.93	0.00
42 Food	284,632.56	0.00					284,632.56	0.00		
44 Operation	357,470.08	0.00			198,389.86	157,263.44	1,737.26	0.00	79.52	0.00
49 Transfers	0.00		0.00							
<b>98 Total</b>	<b>729,059.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>254,823.29</b>	<b>182,318.11</b>	<b>287,204.72</b>	<b>4,558.32</b>	<b>155.45</b>	<b>0.00</b>

REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

PROGRAM 99 - Pupil Transportation

RUN TIME: 9:04:50 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2021

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 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	1,537,283.94	0.00			0.00	0.00	0.00	1,537,283.94	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		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	0.00		0.00							
<b>99 Total</b>	<b>1,537,283.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,537,283.94</b>	<b>0.00</b>	<b>0.00</b>

## 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	593,918.67
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	358,934.37
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	952,853.04

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.	1,830.91	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1802	
a) Total All Programs (SYSTEM CALCULATED)		24,485,099.17
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		3,737,755.12
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		20,747,344.05



DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

34,420.18

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

30,381.63

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

11,195.64

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.

17,081.00

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

0.00

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

0.00

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.

17,572.34

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.

16,955.80

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.

22,285.77

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.

44,593.79

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.

76,975.57

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

COUNTY: 33 Stevens

Fiscal Year 2020-2021

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	20,747,344.05	21,500.63		284,632.56			20,441,210.86
PROGRAM 97 ACTIVITIES							
11 Board of Directors	65,583.91	0.00		0.00	31,055.77	34,528.14	
12 Superintendent's Office	363,483.89	0.00		0.00	363,483.89	0.00	
13 Business Office	183,554.53	0.00		0.00		183,554.53	
14 Human Resources	161,985.62	0.00		0.00		161,985.62	
15 Public Relations	22,285.77	0.00			0.00	22,285.77	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	1,038.45	0.00		0.00	1,038.45	0.00	
62 Grounds Maintenance	28,988.27	0.00		0.00	28,988.27	0.00	
63 Operation of Buildings	816,206.57	0.00		34,420.18	781,786.39	0.00	
64 Maintenance	806,525.98	0.00		30,381.63	776,144.35	0.00	
65 Utilities	635,865.29	0.00		11,195.64	624,669.65	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	248,859.57	0.00		0.00	248,859.57	0.00	
72 Information Systems	208,815.79	0.00		17,081.00	114,759.22	76,975.57	
73 Printing	122,065.12	0.00		0.00		122,065.12	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	72,496.36	48,000.88		0.00		24,495.48	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>3,737,755.12</b>	<b>48,000.88</b>	<b>0.00</b>	<b>93,078.45</b>	<b>2,970,785.56</b>	<b>625,890.23</b>	

COUNTY: 33 Stevens

Fiscal Year 2020-2021

		--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	24,485,099.17	69,501.51	0.00	377,711.01		625,890.23	20,441,210.86
Unallowable Costs					-2,970,785.56		2,970,785.56
<b>TOTALS</b>	<b>24,485,099.17</b>	<b>69,501.51</b>	<b>0.00</b>	<b>377,711.01</b>		<b>625,890.23</b>	<b>23,411,996.42</b>

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

**FY 18-19**

1. FY 18-19 INDIRECT EXPENDITURES	710,016.41
2. FY 18-19 DIRECT EXPENDITURES	23,863,314.97
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	-86,982.99
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	623,033.41
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.0261

**FY 20-21**

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	625,890.23
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	-86,982.99
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	538,907.23
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	23,411,996.42
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	0.0261
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	611,053.10
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-72,145.87
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	553,744.35
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.0237

COUNTY: 33 Stevens

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>20,747,344.05</b>	<b>21,500.63</b>		<b>284,632.56</b>			<b>20,441,210.86</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	65,583.91	0.00		0.00	31,055.77	34,528.14	
12 Superintendents Office	363,483.89	0.00		0.00		363,483.89	
13 Business Office	183,554.53	0.00		0.00		183,554.53	
14 Human Resources	161,985.62	0.00		0.00		206,579.41	
15 Public Relations	22,285.77	0.00			0.00	22,285.77	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	1,038.45	0.00		0.00		1,038.45	
62 Grounds Maintenance	28,988.27	0.00		0.00		28,988.27	
63 Operation of Buildings	816,206.57	0.00		34,420.18		781,786.39	
64 Maintenance	806,525.98	0.00		30,381.63		776,144.35	
65 Utilities	635,865.29	0.00		11,195.64		624,669.65	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	248,859.57	0.00		0.00		248,859.57	
72 Information Systems	208,815.79	0.00		17,081.00		191,734.79	
73 Printing	122,065.12	0.00		0.00		122,065.12	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	72,496.36	48,000.88		0.00		24,495.48	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>3,737,755.12</b>	<b>48,000.88</b>	<b>0.00</b>	<b>93,078.45</b>	<b>31,055.77</b>	<b>3,610,213.81</b>	

COUNTY: 33 Stevens

Fiscal Year 2020-2021

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	24,485,099.17	69,501.51	0.00	377,711.01		3,610,213.81	20,441,210.86
Unallowable Costs					-31,055.77		31,055.77
Totals	24,485,099.17	69,501.51	0.00	377,711.01		3,610,213.81	20,472,266.63

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

## FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	4,052,621.05
2. FY 18-19 DIRECT EXPENDITURES	20,520,710.33
3. FY 18-19 OVER (UNDER) RECOVERY	379,453.29
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	4,432,074.34
5. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.2160

## FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	3,610,213.81
7. FY 18-19 OVER (UNDER) RECOVERY (LINE 3)	379,453.29
8. FY 20-21 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	3,989,667.10
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	20,472,266.63
10. FY 20-21 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2160
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,422,009.59
12. FY 20-21 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-432,342.48
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	3,177,871.32
14. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.1552



	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	11,634,829.92	10,193,009.93	0.00	1,441,819.99
02 Alternative Learning Experience (ALE)	172,703.75	172,703.75	0.00	0.00
03 Dropout Reengagement	137,704.86	137,704.86	0.00	0.00
31 Vocational-Basic, State	687,576.91	687,576.91	0.00	0.00
34 Middle School Career and Tech. Ed., State	137,690.92	137,690.92	0.00	0.00
45 Skill Center-Basic, State	258,521.43	258,521.43	0.00	0.00
97 Districtwide Support	3,737,755.12	2,615,278.91	0.00	1,122,476.21
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>16,766,782.91</b>	<b>14,202,486.71</b>	<b>0.00</b>	<b>2,564,296.20</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus-GEER	35,701.68	0.00	35,701.68	0.00
12 Federal Stimulus-ESSER II	396,090.16	0.00	396,090.16	0.00
13 Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	0.00
18 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	2,630,266.80	2,630,266.80	0.00	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	425,737.84	17,367.84	408,370.00	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	21,280.00	0.00	21,280.00	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	600,921.99	0.00	600,921.99	0.00
52 Other Title Grants Under ESEA, Federal	165,888.57	0.00	165,888.57	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	952,853.04	952,853.04	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
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	126,999.92	126,999.92	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	13,339.36	0.00	13,339.36	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	35,490.65	35,490.65	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	47,402.42	47,402.42	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
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>5,451,972.43</b>	<b>3,810,380.67</b>	<b>1,641,591.76</b>	<b>0.00</b>
<b>OTHER PROGRAMS</b>				
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	729,059.89	16,214.39	558,167.03	154,678.47
99 Pupil Transportation	1,537,283.94	1,313,948.39	0.00	223,335.55
<b>TOTAL OTHER PROGRAMS</b>	<b>2,266,343.83</b>	<b>1,330,162.78</b>	<b>558,167.03</b>	<b>378,014.02</b>
<b>TOTALS</b>	<b>24,485,099.17</b>	<b>19,343,030.16</b>	<b>2,199,758.79</b>	<b>2,942,310.22</b>

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

	FY 19 - 20 Actual (A)	FY 20 - 21 Actual (B)
<b>Preliminary FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test</b>		
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.	2,758,468.50	2,630,266.80
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	8,125.90
4. Equals aggregate special education expenditures for resident special education students.	2,758,468.50	2,622,140.90
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	-136,327.60
<b>Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	285.22	259.33
7. Expenditures per pupil (line 4/line 6).	9,671.37	10,111.21
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	439.84
<b>Preliminary Year-End Special Education Maintenance of Effort Test FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test</b>		
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 2020 - 21	FY 2019 - 20			FY 2020 - 21	FY 2019 - 20
Total Expenditures	+ (plus)	24,485,099.17	24,138,525.54	Total Program 98	+	729,059.89	762,599.29
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	3,988.17	66,885.59
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Child Care	- (minus)	0.00	0.00	Revenue 4198 (State)	-	12,226.22	17,120.03
Other Community Services	- (minus)	0.00	0.00	Revenue 4398 (State)	-	0.00	0.00
School Food Services	- (minus)	729,059.89	762,599.29	Revenue 6198 (Fed)	-	532,917.89	520,358.67
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	-	25,249.14	41,486.19
Capital Outlay, All Object 9	- (minus)	69,501.51	9,917.01	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	- (minus)	40,433.89	162,861.93	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	- (minus)	2,641,007.60	1,968,867.29	TOTAL FOOD SERVICES DEFICIT		154,678.47	116,748.81
Food Service Deficit	+ (plus)	154,678.47	116,748.81	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	532,917.89	520,358.67	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)	25,249.14	41,486.19	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00				

Description	Operation	FY 2020 - 21	FY 2019 - 20	
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00
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)	21,280.00	0.00
Capital Outlay, Voc, Other	+	(plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+	(plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	0.00
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00

Description	Operation	FY 2020 - 21	FY 2019 - 20
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	7,894.34
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	21,739,221.78	21,920,768.03

FY 2020 - 21/FY 2019 - 20 0.99

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

Description	Operation	FY 2020 - 21	FY 2019 - 20
Program 31, Vocational--Basic State	+ (plus)	687,576.91	784,098.43
Program 34, Middle School Career and Technical Education-State	+ (plus)	137,690.92	119,341.99
Program 38, Vocational--Federal	+ (plus)	21,280.00	15,462.76
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	258,521.43	109,984.86
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	21,280.00	15,240.56
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	1,083,789.26	1,013,647.48
	FY 20-21 / 19-20		1.06

## GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.553	On the Balance Sheet General Ledger GL 630 is negative.	-103.66	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" 985.	439.84	
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	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	21,739,221.78	0.00
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Other Non-Voted Debt 870 does not match prior year 873	0.00	1,382,500.00
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Non-Voted Bonds 179 does not match prior year 184	1,382,500.00	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.608	**Warning** There are expenditures in Program 45, but district does not have Skill Center.	258,521.43	0.00
Informational	1.610	**Warning** Your district is reporting revenue 2245, but district does not have a Skill Center.	6,402.40	0.00

## ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.507	On the Balance Sheet General Ledger GL 630 is negative.	-0.01	0.00



REPORT F196

Colville School District No. 115

RUN DATE: 12/7/2021

E.S.D. 101

Financial Edit Report Fiscal Year 2020-2021

RUN TIME: 9:04:51 AM

COUNTY: 33 Stevens

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	522,848.61	0.00

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

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