

F-196 Introduction

PURPOSE: The purpose of this chapter is to provide information on submitting the Annual Financial Statements (F-196 Report) for Washington public school districts. The educational service district (ESD) should run the final F-196 Report and print out the F-196 Report certification page after all error messages are corrected. The procedure for submitting school districts' annual financial statements is similar to the budget and budget extension process. The ESDs are able to print this document from the F-196 Annual Financial Statement option entitled "Final Lock and Print."

School districts are encouraged to use the Washington School Information Processing Cooperative (WSIPC) to run preliminaries of the F-196 Report and receive edit reports before transmitting data to their ESD. Details of edits are in Section 5 of this chapter. There are error edits that must be corrected, informational edits that are provided to alert districts of potential problems, and warning messages that require district response.

Most school districts will be able to electronically transmit financial data to their ESD. School districts that are not able to electronically transmit must manually complete a Form F-196.

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

When the F-196 data submitted to the ESDs have been reviewed, the ESD will forward **one** copy of the signed certification page to OSPI, School Financial Services. This copy will be retained by School Financial Services for their files. It is recommended that ESDs retain a copy for their files as well as send one to the school district. The supervisor of School District/ESD Financial Reporting will review the data online and then contact the ESD fiscal officer or assistant fiscal officer if there are problems associated with the submission.

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

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

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

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ANNUAL FINANCIAL STATEMENT (F-196) **AND DATA COLLECTION CALENDAR**

STATUTORY CITATION: WAC 392-117-035

PURPOSE: This section provides the calendar for preparation and submission of the school district's F-196 annual financial statement and data collection process.

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

<u>Final Action Date</u>	<u>Action</u>
October 25	Final date for submission of completed F-196 data from the school district to the local ESD. The data will be submitted on F-196 manual form and/or will be electronically transmitted. Districts not able to submit by the October 25 due date, may request a waiver by e-mail or written notice to the ESD.
November 1	Final date for ESD to review and forward the certification page back to the school district for signature.
November 8	The signed certification page is due from the school district to the ESD.
November 15	Final date the signed certification page by the ESD is due at OSPI, School Financial Services.

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FREQUENTLY ASKED QUESTIONS WITH ANSWERS

- 1. Q) I have run my reports and the calculated totals and/or subtotals do not appear to be correct.**
A) Request Option 3 - F-196 Edit to run your edit report to see if there are any miscalculations. If there are none, rerun your F-196 financial statements or supplemental reports. Running Option 3 will cause the corrected amounts to be entered in all report options.
- 2. Q) I have changed an amount in the F-196 input program and the report does not reflect the change.**
A) Request Option 3 - F-196 Edit. This will cause the corrected amounts to be entered throughout your F-196 financial statements and supplemental reports.
- 3. Q) I cannot enter the ending fund balance.**
A) The ending fund balance is a calculated amount.
- 4. Q) The ending fund balance is not correct or the beginning fund balance is not printing.**
A) The beginning fund balance amount must be entered in Option 1 - Input.
- 5. Q) My printer does not paginate correctly.**
A) Contact your WSIPC fiscal coordinator.
- 6. Q) The cash (CASHxx-F-197) data are not printing correctly on the edits.**
A) The ESD should release the month of August. If this is happening at the 1SPI level the district should update its cash file data (usually Option 3).
- 7. Q) My supplemental reports are not calculating correctly.**
A) Supplemental report data input should be completed and edits run.
- 8. Q) I submitted a budget extension that has been approved by the ESD and OSPI. It prints at the ESD level, but not at my level (1SPI).**
A) The district should update with state data (usually Option 2) requesting the current budget year. Or the supervisor of School District/ESD Budgeting should be contacted and the data will be moved to the correct index.
- 9. Q) What are the F-196 program timelines?**
A) School Financial Services plans on releasing the F-196 financial statements and supplemental reports system in September.
- 10. Q) Does a hard copy of the F-196 Report have to be printed?**
A) No, a school district may be able to prepare the F-196 financial statements and supplemental reports without ever having to print a hard copy. OSPI needs only the hard copy of the signed certification page and other information as appropriate. Refer to the introduction to this chapter.
- 11. Q) Does the sum of federal, state, and other resources have to equal the program expenditures for each program on the Resource to Program Expenditure Report?**
A) Yes. The total of federal, state, and other resources assigned to each program must equal the expenditure total for each program.

FREQUENTLY ASKED QUESTIONS WITH ANSWERS (continued)

- 12. Q) How is the first column of the Resource to Program Expenditure Report entered?**
A) This column is calculated using the detail expenditure data from matrix pages and supplemental data input. They can only be changed by updating amounts entered in the detail.
- 13. Q) What do Columns 2–4 of the Resource to Program Expenditure Report represent?**
A) Column 2 represents the state resources (revenue accounts 3000–4000); Column 3 represents the federal resources (revenue accounts 5000–6000); and Column 4 represents the other (local, etc.) resources (revenue accounts 1000–2000 & 7000–9000) devoted to each program.
- 14. Q) What is edited on the Resource to Program Expenditure Report?**
A) The total of resources in columns 2, 3, and 4 must equal total program expenditures. Also, the other (local) amount entered for Program 21 is used for the local portion of the special education maintenance of effort test.
- 15. Q) Do I enter an amount for Program 97 on the Resource to Program Expenditure Report?**
A) Yes, the resource information must be completed as it is for all other programs.
- 16. Q) Are negative figures allowed on the Resource to Program Expenditure Report?**
A) No, any figure in a resource column must be positive. If program expenditures are less than the total revenue received, the district will only report revenues up to the amount of expenditures. For example, if program expenditures are \$100,000, state revenues are \$75,000, and federal revenues are \$80,000, the district will only report a total of \$100,000 in revenue.
- 17. Q) I have a negative Ending Total Fund Balance. Does OSPI need an explanation?**
A) Yes, beginning with FY 02–03 districts are asked to send documentation to OSPI explaining the circumstances which created a negative ending total fund balance in any fund. Districts should retain this documentation and be prepared to provide SAO with the explanation.
- 18. Q) I have discovered an error in my F-196 financial statements or supplemental reports after the final lock has been run. How can a correction be made?**
A) If OSPI has not closed the data file (probably in late November), you can make the corrections as follows:
(1) Contact your ESD and tell them you wish to make a correction. Your ESD will coordinate with OSPI to unlock the file.
(2) Enter the corrections in your school district's data.
(3) After your ESD has told you that the file has been unlocked, electronically transmit the corrected data to your ESD. If you cannot electronically transmit data to your ESD, manually send your corrections to your ESD on a copy of your F-196 Report.
(4) Your ESD will electronically pick up or manually enter the corrections, rerun, and distribute a new F-196 Report.
- B) If OSPI has closed the data file (probably in late November), you can only make the corrections as follows:
(1) Print the F-196 page(s) that require correction or request the MS Word F-196 document from OSPI. Make manual changes to the data on the page(s) affected by the correction.
(2) Send the corrected F-196 page(s), with a brief explanation of the changes, to your ESD and OSPI. (See Chapter VIII, Making Corrections to Report F-196 Annual Financial Statements, of the *Accounting Manual for Public School Districts in the State of Washington*.)
(3) Corrected amounts are not updated into computer databases maintained at OSPI. The revised F-196 page(s) will be filed with the district's original Report F-196. Bulletins or financial reports issued by OSPI will not include the revised amounts.

REPORT CONTENTS

Completed F-196 financial statements and supplement reports will contain the following:

Certification Page

Annual Financial Statements

1. A balance sheet for all funds.
2. A statement of revenues, expenditures, and changes in fund balance.
3. A budgetary comparison schedule, budget and actual.
4. A statement of fiduciary net assets.
5. A statement of changes in fiduciary net assets.
6. A Schedule of Long-Term Debt.

Revenue and Expenditure Detail Reports

1. Report of revenues and other financing sources.
2. General Fund program/activity/object summary expenditure report.
3. General Fund program expenditure matrices for each program.

Supplemental Reports and Schedules

1. Data Requirements for Supplemental Reports.
2. Data Requirements for End-of-Year Reporting to Apportionment and State Recovery Rate.
3. Data Requirements for Federal Indirect Cost Rate Including Fixed With Carry-Forward Calculation.
4. Resource to Program Expenditure Report.

Edits, Recoveries, and Maintenance of Effort Reports

1. Edit Report for all Funds.
2. Recovery of State Revenue Report.
3. Preliminary Special Education Maintenance of Effort Report.
4. Preliminary Federal Cross-Cutting Maintenance of Effort Report.
5. Preliminary Vocational Education Maintenance of Effort Report.

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**(NAME) SCHOOL DISTRICT NO. ()
F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 200X-200Y**

CERTIFICATION

The Annual Financial Statements (Report F-196) for xxxxxxx School District No. xx of xxxxxxx County for the fiscal year ended August 31, xxxx, were presented on the **Item 1021** basis of accounting in accordance with the appropriate accounting principles as stated in the *Accounting Manual for Public School Districts in the State of Washington*. School was conducted for **Item 1031** days. (If school was operated fewer than 180 days, please include a statement covering the reasons and efforts to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB Circular A-87 and all costs are properly allocable to federal awards.

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, 200X–August 31, 200Y.	
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	C/S 9621	C/S 9624	C/S 9623	C/S 9622	C/S 9629	C/S 9628	C/NS
Total Expenditures	C/S 5321	C/S 5324	C/S 5323	C/S 5322	C/S 5329	C/S 5328	C/NS
Other Financing Uses	C/S (5331+5601)	XXXX	C/S (5333+5603)	C/S (5332+5602)	C/S (5339+5609)	C/S (5338)	C/NS
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	C/S 5351	C/S 5354	C/S 5353	C/S 5352	C/S 5359	C/S 5358	C/NS
Beginning Total Fund Balance	2751	2754	2753	2752	2759	2758	C/NS
Prior Year(s) Corrections or Restatements	5991	5994	5993	5992	5999	5998	C/NS
Ending Total Fund Balance	C/S 4391	C/S 4394	C/S 4393	C/S 4392	C/S 4399	C/S 4398	C/NS

Print Date: _____ Lock Date: _____ Check Figure: _____ Certification Page _____

**FY XXXX-XXXX
F-196
ANNUAL FINANCIAL STATEMENTS**

BALANCE SHEET AS OF AUGUST 31, XXXX

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE FOR THE YEAR ENDED AUGUST 31, XXXX

BUDGETARY COMPARISON SCHEDULES

STATEMENT OF FIDUCIARY NET ASSETS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

SCHEDULE OF LONG-TERM DEBT

Effective Date
9/1/06

Supersedes
9/1/03

Form
SPI F-196

Chapter
F-196

Section
4

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

**Acct. No.	ASSETS:	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
GL 200+230+240+250	Cash & Cash Equivalents	C/S 6211	C/S 6214	C/S 6213	C/S 6212	C/S 6219	C/S 6218	C/NS
241	Minus Warrants Outstanding	4761	4764	4763	4762	4769	4768	C/NS
310	Taxes Receivable	4021	XXXX	4023	4022	4029	XXXX	C/NS
320	Due From Other Funds	4031	4034	4033	4032	4039	4038	C/NS
330	Due From Other Governmental Units	4041	4044	4043	4042	4049	4048	C/NS
340	Accounts Receivable	4051	4054	4053	4052	4059	4058	C/NS
350	Interfund Loans Receivable	5211	XXXX	XXXX	5212	XXXX	XXXX	C/NS
360	Accrued Interest Receivable	4491	4494	4493	4492	4499	4498	C/NS
GL 410+420	Inventory	C/S 6221	4064	XXXX	XXXX	XXXX	XXXX	C/NS
430	Prepaid Items	4071	4074	XXXX	4072	4079	4078	C/NS
450	Investments	4791	4794	4793	4792	4799	4798	C/NS
451	Investments/Cash With Trustee	4501	XXXX	4503	4502	4509	4508	C/NS
455	Investments—Deferred Compensation	4961	XXXX	XXXX	4962	XXXX	XXXX	C/NS
459	Self-Insurance Security Deposit	4971	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
	TOTAL ASSETS	C/S 4401	C/S 4404	C/S 4403	C/S 4402	C/S 4409	C/S 4408	C/NS
	LIABILITIES:							
601	Accounts Payable	4111	4114	4113	4112	4119	4118	C/NS
602	Contracts Payable—Current	3921	3924	XXXX	3922	3929	3928	C/NS
604	Accrued Interest Payable	XXXX	XXXX	4443	XXXX	XXXX	XXXX	C/NS
605	Accrued Salaries	4121	4124	XXXX	4122	XXXX	XXXX	C/NS
606	Revenue Anticipation Notes Payable	4451	XXXX	4453	4452	4459	XXXX	C/NS
610	Payroll Deductions and Taxes Payable	4131	4134	XXXX	4132	XXXX	XXXX	C/NS
630	Due to Other Governmental Units	5231	5234	XXXX	5232	5239	5238	C/NS
635	Deferred Compensation Payable	4141	XXXX	XXXX	4142	XXXX	XXXX	C/NS
GL 637+638+639	Estimated Employee Benefits Payable	C/S 6231	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
640	Due to Other Funds	4301	4304	4303	4302	4309	4308	C/NS
645	Interfund Loans Payable	5221	XXXX	5223	5222	5229	XXXX	C/NS
650	Deposits	4471	4474	XXXX	4472	XXXX	XXXX	C/NS
675	Matured Bonds Payable	XXXX	XXXX	4223	XXXX	XXXX	XXXX	C/NS
685	Matured Bond Interest Payable	XXXX	XXXX	4243	XXXX	XXXX	XXXX	C/NS
686	Arbitrage Rebate Payable	4291	XXXX	4293	4292	4299	XXXX	C/NS
GL 750+760	Deferred Revenue	C/S 6241	C/S 6244	C/S 6243	C/S 6242	C/S 6249	4328	C/NS
	TOTAL LIABILITIES	C/S 4411	C/S 4414	C/S 4413	C/S 4412	C/S 4419	C/S 4418	C/NS
	FUND BALANCE:							
GL 810+830+835+840+850+855+861+862+863+864+865+869	Reservation of Fund Balance	C/S 6251	C/S 6254	C/S 6253	C/S 6252	C/S 6259	C/S 6258	C/NS
GL 870+875	Unreserved, Designated Fund Balance	C/S 6261	4344	XXXX	4342	XXXX	4348	C/NS
890	Unreserved, Undesignated Fund Balance	4311	4314	4313	4312	4319	4318	C/NS
	TOTAL FUND BALANCE	C/S 4421	C/S 4424	C/S 4423	C/S 4422	C/S 4429	C/S 4428	C/NS
	TOTAL LIABILITIES AND FUND BALANCE	4411+4421	4414+4424	4413+4423	4412+4422	4419+4429	4418+4428	C/NS

** See pages 2A & 2B for a list of item numbers corresponding to GL Accounts.

Balance Sheet GL Item Number Description

Acct. No.	ASSETS:	General	ASB	Debt Service	Capital Projects	Transportation Vehicle	Permanent
		<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
200	Imprest Cash	4001	4004	XXXX	4002	XXXX	4008
230	Cash on Hand	4011	4014	4013	4012	4019	4018
240	Cash on Deposit with County Treasurer	4751	4754	4753	4752	4759	4758
241	Minus Warrants Outstanding	4761	4764	4763	4762	4769	4768
250	Cash with Fiscal Agent	XXXX	XXXX	4773	XXXX	XXXX	XXXX
310	Taxes Receivable	4021	XXXX	4023	4022	4029	XXXX
320	Due From Other Funds	4031	4034	4033	4032	4039	4038
330	Due From Other Governmental Units	4041	4044	4043	4042	4049	4048
340	Accounts Receivable	4051	4054	4053	4052	4059	4058
350	Interfund Loans Receivable	5211	XXXX	XXXX	5212	XXXX	XXXX
360	Accrued Interest Receivable	4491	4494	4493	4492	4499	4498
410	Inventory—Supplies and Materials	4061	4064	XXXX	XXXX	XXXX	XXXX
420	Inventory—Lunchrooms	4781	XXXX	XXXX	XXXX	XXXX	XXXX
430	Prepaid Items	4071	4074	XXXX	4072	4079	4078
450	Investments	4791	4794	4793	4792	4799	4798
451	Investments/Cash with Trustee	4501	XXXX	4503	4502	4509	4508
455	Investments—Deferred Compensation	4961	XXXX	XXXX	4962	XXXX	XXXX
459	Self-Insurance Security Deposit	4971	XXXX	XXXX	XXXX	XXXX	XXXX
470	Amt. Avail. in Debt Service Fund	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
494	Construction in Progress	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
TOTAL ASSETS		C/S 4401	C/S 4404	C/S 4403	C/S 4402	C/S 4409	C/S 4408

Balance Sheet GL Item Number Description

Acct. No.	LIABILITIES:	General	ASB	Debt	Capital	Transportation	Permanent
		Fund	Fund	Service	Projects	Vehicle	
601	Accounts Payable	4111	4114	4113	4112	4119	4118
602	Contracts Payable—Current	3921	3924	XXXX	3922	3929	3928
604	Accrued Interest Payable	XXXX	XXXX	4443	XXXX	XXXX	XXXX
605	Accrued Salaries	4121	4124	XXXX	4122	XXXX	XXXX
606	Revenue Anticipation Notes Payable	4451	XXXX	4453	4452	4459	XXXX
610	Payroll Deductions and Taxes Payable	4131	4134	XXXX	4132	XXXX	XXXX
630	Due to Other Governmental Units	5231	5234	XXXX	5232	5239	5238
635	Deferred Compensation Payable	4141	XXXX	XXXX	4142	XXXX	XXXX
637	Est. Unemployment Benefits Payable	4081	XXXX	XXXX	XXXX	XXXX	XXXX
638	Est. Other Emp. Insurance Benefits Payable	4461	XXXX	XXXX	XXXX	XXXX	XXXX
639	Est. Industrial Insurance Benefits Payable	4161	XXXX	XXXX	XXXX	XXXX	XXXX
640	Due to Other Funds	4301	4304	4303	4302	4309	4308
645	Interfund Loans Payable	5221	XXXX	5223	5222	5229	XXXX
650	Deposits	4471	4474	XXXX	4472	XXXX	XXXX
675	Matured Bonds Payable	XXXX	XXXX	4223	XXXX	XXXX	XXXX
685	Matured Bond Interest Payable	XXXX	XXXX	4243	XXXX	XXXX	XXXX
686	Arbitrage Rebate Payable	4291	XXXX	4293	4292	4299	XXXX
690	Bonds Payable—Long-Term	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
750	Deferred Revenue	4321	4324	4323	4322	4329	4328
760	Deferred Revenue—Taxes Receivable	4331	XXXX	4333	4332	4339	XXXX
TOTAL LIABILITIES		C/S 4411	C/S 4414	C/S 4413	C/S 4412	C/S 4419	C/S 4418
	FUND BALANCE:						
810	Reserved for Other Items	3941	3944	3943	3942	3949	3948
830	Reserved for Debt Service	4351	XXXX	XXXX	4352	4359	XXXX
835	Reserved for Arbitrage Rebate	4201	XXXX	4203	4202	4209	XXXX
840	Reserved for Inventory	4281	4284	XXXX	XXXX	XXXX	XXXX
850	Reserved for Uninsured Risks	4361	4364	XXXX	4362	4369	XXXX
855	Reserved for Trust Principal	XXXX	XXXX	XXXX	XXXX	XXXX	4848
861	Reserve of Bond Proceeds	XXXX	XXXX	XXXX	4582	XXXX	XXXX
862	Reserve of Levy Proceeds	XXXX	XXXX	XXXX	4592	XXXX	XXXX
863	Reserve of State Proceeds	XXXX	XXXX	XXXX	4602	XXXX	XXXX
864	Reserve of Federal Proceeds	XXXX	XXXX	XXXX	4612	XXXX	XXXX
865	Reserve of Other Proceeds	XXXX	XXXX	XXXX	5172	XXXX	XXXX
869	Reserve for Undistributed Proceeds	XXXX	XXXX	XXXX	3902	XXXX	XXXX
870	Unreserved, Designated for Other Items	4341	4344	XXXX	4342	XXXX	4348
875	Unreserved, Designated for Contingencies	4371	XXXX	XXXX	XXXX	XXXX	XXXX
890	Unreserved, Undesignated Fund Balance	4311	4314	4313	4312	4319	4318
TOTAL FUND BALANCE		C/S 4421	C/S 4424	C/S 4423	C/S 4422	C/S 4429	C/S 4428
TOTAL LIABILITIES AND FUND BALANCE		4411+4421	4414+4424	4413+4423	4412+4422	4419+4429	4418+4428

XXXXX School District No. XXX
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended August 31, 2XXX

	<u>General Fund</u>	<u>Associated Student Body Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Transportation Vehicle Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
REVENUES:							
		4804+4814+4824+4834+					
Local	1XXX1+ 2XXX1	4934	1XXX3 + 2XXX3	1XXX2 + 2XXX2	1XXX9 + 2XXX9	XXXX	C/NS
State	3XXX1+ 4XXX1	XXXX	3XXX3	3XXX2 + 4XXX2	3XXX9 + 4XXX9	XXXX	C/NS
Federal	5XXX1+ 6XXX1	XXXX	5XXX3 + 6XXX3	5XXX2 + 6XXX2	5XXX9	XXXX	C/NS
Other	7XXX1+ 8XXX1	XXXX	XXXX	7XXX2 + 8XXX2	8XXX9	4518+4218+4238	C/NS
TOTAL REVENUES	9621 - 9XXX1	C/S 9624	9623 - 9XXX3	9622 - 9XXX2	9629 - 9XXX9	C/S 9628	C/NS
EXPENDITURES:							
CURRENT:							
Regular Instruction	01XXX - 01XX9	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Special Education	2XXXX - 2XXX9	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Vocational Education	3XXXX - 3XXX9	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Skills Center	4XXXX - 4XXX9	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Compensatory Programs	5+6XXXX - 5+6XXX9	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Other Instructional Programs	7XXXX - 7XXX9	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Community Services	8XXXX - 8XXX9	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Support Services	9XXXX - 9XXX9	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Student Activities/Other	XXXX	4854+4864+4874+4884+	XXXX	XXXX	XXXX	4268+4278+4648+6728	C/NS
		4944				+5588	
CAPITAL OUTLAY:							
Sites	XXXX	XXXX	XXXX	0112	XXXX	XXXX	C/NS
Building	XXXX	XXXX	XXXX	0212	XXXX	XXXX	C/NS
Equipment	XXXX	XXXX	XXXX	0312	XXXX	XXXX	C/NS
Energy	XXXX	XXXX	XXXX	0412	XXXX	XXXX	C/NS
Transportation Equipment	XXXX	XXXX	XXXX	XXXX	5449 + 5459	XXXX	C/NS
Other	XXXX9	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
DEBT SERVICE:							
Principal	97847	XXXX	5373	0712	5489	XXXX	C/NS
Interest and Other Charges	97837+ 97857	XXXX	5523+5533+5543+5553+5403	0512+0792+0722+0732	5479 + 5499	XXXX	C/NS
TOTAL EXPENDITURES	C/S 5321	C/S 5324	C/S 5323	C/S 5322	C/S 5329	C/S 5328	C/NS
REVENUES OVER (UNDER) EXPENDITURES:	9621 - 9XXX1 - 5321	9624 - 5324	9623-9XXX3-5323	9622-9XXX2-5322	9629-9XXX9-5329	9628 - 5328	C/NS
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	91001	XXXX	91003 + 96003	91002	91009	XXXX	C/NS
Long-Term Financing	95001	XXXX	95003	95002	95009	XXXX	C/NS
Transfers In	99001	XXXX	99003	99002	99009	XXXX	C/NS
Transfers Out (GL 536)	(5331)	XXXX	(5333)	(5332)	(5339)	(5338)	C/NS
Other Financing Uses (GL 535)	(5601)	XXXX	(5603)	(5602)	(5609)	XXXX	C/NS
Other	93001+ 94001	XXXX	92003	92002 + 93002 + 94002	93009 + 94009	XXXX	C/NS
TOTAL OTHER FINANCING SOURCES (USES)	C/NS	C/NS	C/NS	C/NS	C/NS	C/NS	C/NS
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	C/S 5351	C/S 5354	C/S 5353	C/S 5352	C/S 5359	C/S 5358	C/NS
BEGINNING TOTAL FUND BALANCE	2751	2754	2753	2752	2759	2758	C/NS
Prior Year(s) Corrections or Restatements	5991	5994	5993	5992	5999	5998	C/NS
ENDING TOTAL FUND BALANCE	C/S 4391	C/S 4394	C/S 4393	C/S 4392	C/S 4399	C/S 4398	C/NS

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

General Fund (1)

<u>Item</u>	<u>Number</u> <u>Description</u>
	5331 Transfers Out (GL 536)
	5601 Total Expenditures
	C/S 5321 Other Financing Uses (GL 535)
	C/S 9621 Total Revenues

Associated Student Body Fund (4)

<u>Item</u>	<u>Number</u> <u>Description</u>
	4804 General Student Body Revenue
	4814 Athletics Revenue
	4824 Classes Revenue
	4834 Clubs Revenue
	4854 General Student Body Expenditures
	4864 Athletics Expenditures
	4874 Classes Expenditures
	4884 Clubs Expenditures
	4934 Private Monies Revenue
	4944 Private Monies Expenditures
	C/S 5324 Total Expenditures
	C/S 9624 Total Revenues

Debt Service Fund (3)

<u>Item</u>	<u>Number</u> <u>Description</u>
	5333 Transfers Out (GL 536)
	5373 Matured Bond Exp.
	5403 Interfund Loan Int.
	5523 Interest on Bonds
	5533 Bond Transfer Fees
	5543 Arbitrage Rebate
	5553 Underwriter's Fees/Discounts
	5603 Other Financing Uses
	C/S 5323 Total Expenditures
	C/S 9623 Total Revenues

Capital Projects Fund (2)

<u>Item</u>	<u>Number</u> <u>Description</u>
	0112 Sites Expenditures
	0212 Buildings Expenditures
	0312 Equipment Expenditures
	0412 Energy Expenditures
	0512 Sales & Lease Expenditures
	0712 Principal Expenditures
	0722 Interest Expenditures
	0732 Arbitrage Rebate Expenditures
	0792 Bond Issuance Expenditures
	5332 Transfers Out (GL 536)
	5602 Other Financing Uses (GL 535)
	C/S 5322 Total Expenditures
	C/S 9622 Total Revenues

Transportation Vehicle Fund (9)

<u>Item</u>	<u>Number</u> <u>Description</u>
	5339 Transfers Out (GL 536)
	5449 Cash Purch & Rebuild Transp Equip
	5459 Cont. Purch & Rebuild Transp Equip
	5479 Interest
	5489 Debt
	5499 Debt Related Expenditures
	5609 Other Financing Uses (GL 535)
	C/S 5329 Total Expenditures
	C/S 9629 Total Revenues

Permanent Fund (8)

<u>Item</u>	<u>Number</u> <u>Description</u>
	4218 Transfers
	4238 Earnings Income
	4268 Equipment
	4278 Supplies
	4518 Private Donations
	4648 Investment Expense
	5338 Transfers Out (GL 536)
	5588 Other Operating Expense
	6728 Administrative Expense
	C/S 5328 Total Expenditures
	C/S 9628 Total Revenues

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u> <u>Positive (Negative)</u>
			<u>Final</u> <u>To Actual</u>
REVENUES:	(Index 3)	(Index 4)	
Local	1XXX1 + 2XXX1	1XXX1 + 2XXX1	Actual-Final
State	3XXX1 + 4XXX1	3XXX1 + 4XXX1	Actual-Final
Federal	5XXX1 + 6XXX1	5XXX1 + 6XXX1	Actual-Final
Other	7XXX1 + 8XXX1	7XXX1 + 8XXX1	Actual-Final
TOTAL REVENUES	9621- 9XXX1	9621 - 9XXX1	Actual-Final
EXPENDITURES			
CURRENT:			
Regular Instruction	01XXX - 01XX9	01XXX - 01XX9	Final-Actual
Special Education	2XXX - 2XXX9	2XXX - 2XXX9	Final-Actual
Vocational Education	3XXX - 3XXX9	3XXX - 3XXX9	Final-Actual
Skills Center	4XXX - 4XX9	4XXX - 4XX9	Final-Actual
Compensatory Programs	5 + 6XXX - 5 + 6XXX9	5 + 6XXX - 5 + 6XXX9	Final-Actual
Other Instructional Programs	7XXX - 7XX9	7XXX - 7XX9	Final-Actual
Community Services	8XXX - 8XX9	8XXX - 8XX9	Final-Actual
Support Services	9XXX - 9XX9	9XXX - 9XX9	Final-Actual
Student Activities/Other	XXX	XXX	XXX
CAPITAL OUTLAY:			
Sites	XXX	XXX	XXX
Building	XXX	XXX	XXX
Equipment	XXX	XXX	XXX
Energy	XXX	XXX	XXX
Transportation Equipment	XXX	XXX	XXX
Other	XXX9	XXX9	Final-Actual
DEBT SERVICE:			
Principal	97847	97847	Final-Actual
Interest and Other Charges	97837 + 97857	97837 + 97857	Final-Actual
TOTAL EXPENDITURES	5321	5321	Final-Actual
REVENUES OVER (UNDER) EXPENDITURES	9621 - 9XXX1 - 5321	9621 - 9XXX1 - 5321	Actual-Final
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	91001	91001	Actual-Final
Long-Term Financing	95001	95001	Actual-Final
Transfers In	99001	99001	Actual-Final
Transfers Out (GL 536)	(5331)	(5331)	Actual-Final
Other Financing Uses (GL 535)	XXX	(5601)	Actual-Final
Other	93001 + 94001	93001 + 94001	Actual-Final
TOTAL OTHER FINANCING SOURCES (USES)	C/NS	C/NS	Actual-Final
EXCESS OF REVENUES/OTHER FINANCING SOURCES			
OVER (UNDER) EXPENDITURES AND			
OTHER FINANCING USES	C/S 5351	C/S 5351	Actual-Final
BEGINNING TOTAL FUND BALANCE	2751	2751	Actual-Final
Prior Year(s) Corrections or Restatements	5991	5991	Actual-Final
ENDING TOTAL FUND BALANCE	C/S 4391	C/S 4391	Actual-Final

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
			<u>Final To Actual</u>
REVENUES:	(Index 3)	(Index 4)	
Local	9624	9624	Actual-Final
State	XXXX	XXXX	XXXX
Federal	XXXX	XXXX	XXXX
Other	XXXX	XXXX	XXXX
TOTAL REVENUES	9624	9624=items 4804+4814+4824+4834+4934	Actual-Final
EXPENDITURES			
CURRENT:			
Regular Instruction	XXXX	XXXX	XXXX
Special Education	XXXX	XXXX	XXXX
Vocational Education	XXXX	XXXX	XXXX
Skills Center	XXXX	XXXX	XXXX
Compensatory Programs	XXXX	XXXX	XXXX
Other Instructional Programs	XXXX	XXXX	XXXX
Community Services	XXXX	XXXX	XXXX
Support Services	XXXX	XXXX	XXXX
Student Activities/Other	5324	5324=items 4854+4864+4874+4884+4944	Final-Actual
CAPITAL OUTLAY:			
Sites	XXXX	XXXX	XXXX
Building	XXXX	XXXX	XXXX
Equipment	XXXX	XXXX	XXXX
Energy	XXXX	XXXX	XXXX
Transportation Equipment	XXXX	XXXX	XXXX
Other	XXXX	XXXX	XXXX
DEBT SERVICE:			
Principal	XXXX	XXXX	XXXX
Interest and Other Charges	XXXX	XXXX	XXXX
TOTAL EXPENDITURES	5324	5324	Final-Actual
REVENUES OVER (UNDER) EXPENDITURES	9624 - 5324	9624 - 5324	Actual-Final
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	XXXX	XXXX	XXXX
Long-Term Financing	XXXX	XXXX	XXXX
Transfers In	XXXX	XXXX	XXXX
Transfers Out (GL 536)	XXXX	XXXX	XXXX
Other Financing Uses (GL 535)	XXXX	XXXX	XXXX
Other	XXXX	XXXX	XXXX
TOTAL OTHER FINANCING SOURCES (USES)	XXXX	XXXX	XXXX
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	C/S 5354	C/S 5354	Actual-Final
BEGINNING TOTAL FUND BALANCE	2754	2754	Actual-Final
Prior Year(s) Corrections or Restatements	5994	5994	Actual-Final
ENDING TOTAL FUND BALANCE	C/S 4394	C/S 4394	Actual-Final

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
			<u>Final To Actual</u>
REVENUES:	(Index 3)	(Index 4)	
Local	1XXX3 + 2XXX3	1XXX3 + 2XXX3	Actual-Final
State	3XXX3	3XXX3	Actual-Final
Federal	5XXX3 + 6XXX3	5XXX3 + 6XXX3	Actual-Final
Other	XXX	XXX	Actual-Final
TOTAL REVENUES	9623 - 9XXX3	9623 - 9XXX3	Actual-Final
EXPENDITURES			
CURRENT:			
Regular Instruction	XXX	XXX	XXX
Special Education	XXX	XXX	XXX
Vocational Education	XXX	XXX	XXX
Skills Center	XXX	XXX	XXX
Compensatory Programs	XXX	XXX	XXX
Other Instructional Programs	XXX	XXX	XXX
Community Services	XXX	XXX	XXX
Support Services	XXX	XXX	XXX
Student Activities/Other	XXX	XXX	XXX
CAPITAL OUTLAY:			
Sites	XXX	XXX	XXX
Building	XXX	XXX	XXX
Equipment	XXX	XXX	XXX
Energy	XXX	XXX	XXX
Transportation Equipment	XXX	XXX	XXX
Other	XXX	XXX	XXX
DEBT SERVICE:			
Principal	5373	5373	Final-Actual
Interest and Other Charges	5523 + 5403 + 5533+ 5543 + 5553	5523 + 5403 + 5533+ 5543 + 5553	Final-Actual
TOTAL EXPENDITURES	5323	5323	Final-Actual
REVENUES OVER (UNDER) EXPENDITURES	9623 - 9XXX3 - 5323	9623 - 9XXX3 - 5323	Actual-Final
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	91003 + 96003	91003 + 96003	Actual-Final
Long-Term Financing	95003	95003	Actual-Final
Transfers In	99003	99003	Actual-Final
Transfers Out (GL 536)	(5333)	(5333)	Actual-Final
Other Financing Uses (GL 535)	XXX	(5603)	Actual-Final
Other	92003	92003	Actual-Final
TOTAL OTHER FINANCING SOURCES (USES)	C/NS	C/NS	Actual-Final
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	C/S 5353	C/S 5353	Actual-Final
BEGINNING TOTAL FUND BALANCE	2753	2753	Actual-Final
Prior Year(s) Corrections or Restatements	5993	5993	Actual-Final
ENDING TOTAL FUND BALANCE	C/S 4393	C/S 4393	Actual-Final

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
			<u>Final To Actual</u>
REVENUES:	(Index 3)	(Index 4)	
Local	1XXX2 + 2XXX2	1XXX2 + 2XXX2	Actual-Final
State	3XXX2 + 4XXX2	3XXX2 + 4XXX2	Actual-Final
Federal	5XXX2 + 6XXX2	5XXX2 + 6XXX2	Actual-Final
Other	7XXX2 + 8XXX2	7XXX2 + 8XXX2	Actual-Final
TOTAL REVENUES	9622 - 9XXX2	9622 - 9XXX2	Actual-Final
EXPENDITURES			
CURRENT:			
Regular Instruction	XXXX	XXXX	XXXX
Special Education	XXXX	XXXX	XXXX
Vocational Education	XXXX	XXXX	XXXX
Skills Center	XXXX	XXXX	XXXX
Compensatory Programs	XXXX	XXXX	XXXX
Other Instructional Programs	XXXX	XXXX	XXXX
Community Services	XXXX	XXXX	XXXX
Support Services	XXXX	XXXX	XXXX
Student Activities/Other	XXXX	XXXX	XXXX
CAPITAL OUTLAY:			
Sites	0112	0112	Final-Actual
Building	0212	0212	Final-Actual
Equipment	0312	0312	Final-Actual
Energy	0412	0412	Final-Actual
Transportation Equipment	XXXX	XXXX	XXXX
Other	XXXX	XXXX	XXXX
DEBT SERVICE:			
Principal	0712	0712	Final-Actual
Interest and Other Charges	0512 + 0792 + 0722 + 0732	0512 + 0792 + 0722 + 0732	Final-Actual
TOTAL EXPENDITURES	5322	5322	Final-Actual
REVENUES OVER (UNDER) EXPENDITURES	9622 - 9XXX2 - 5322	9622 - 9XXX2 - 5322	Actual-Final
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	91002	91002	Actual-Final
Long-Term Financing	95002	95002	Actual-Final
Transfers In	99002	99002	Actual-Final
Transfers Out (GL 536)	(5332)	(5332)	Actual-Final
Other Financing Uses (GL 535)	XXXX	(5602)	Actual-Final
Other	92002 + 93002 + 94002	92002 + 93002 + 94002	Actual-Final
TOTAL OTHER FINANCING SOURCES (USES)	C/NS	C/NS	Actual-Final
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	C/S 5352	C/S 5352	Actual-Final
BEGINNING TOTAL FUND BALANCE	2752	2752	Actual-Final
Prior Year(s) Corrections or Restatements	5992	5992	Actual-Final
ENDING TOTAL FUND BALANCE	C/S 4392	C/S 4392	Actual-Final

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
			<u>Final To Actual</u>
REVENUES:	(Index 3)	(Index 4)	
Local	1XXX9+2XXX9	1XXX9+2XXX9	Actual-Final
State	3XXX9+4XXX9	3XXX9+4XXX9	Actual-Final
Federal	5XXX9	5XXX9	Actual-Final
Other	8XXX9	8XXX9	Actual-Final
TOTAL REVENUES	9629-9XXX9	9629-9XXX9	Actual-Final
EXPENDITURES			
CURRENT:			
Regular Instruction	XXXX	XXXX	XXXX
Special Education	XXXX	XXXX	XXXX
Vocational Education	XXXX	XXXX	XXXX
Skills Center	XXXX	XXXX	XXXX
Compensatory Programs	XXXX	XXXX	XXXX
Other Instructional Programs	XXXX	XXXX	XXXX
Community Services	XXXX	XXXX	XXXX
Support Services	XXXX	XXXX	XXXX
Student Activities/Other	XXXX	XXXX	XXXX
CAPITAL OUTLAY:			
Sites	XXXX	XXXX	XXXX
Building	XXXX	XXXX	XXXX
Equipment	XXXX	XXXX	XXXX
Energy	XXXX	XXXX	XXXX
Transportation Equipment	5449+5459	5449+5459	Final-Actual
Other	XXXX	XXXX	XXXX
DEBT SERVICE:			
Principal	5489	5489	Final-Actual
Interest and Other Charges	5479+5499	5479+5499	Final-Actual
TOTAL EXPENDITURES	5329	5329	Final-Actual
REVENUES OVER (UNDER) EXPENDITURES	9629-9XXX9-5329	9629-9XXX9-5329	Actual-Final
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	91009	91009	Final-Actual
Long-Term Financing	95009	95009	Final-Actual
Transfers In	99009	99009	Final-Actual
Transfers Out (GL 536)	(5339)	(5339)	Final-Actual
Other Financing Uses (GL 535)	XXXX	(5609)	Final-Actual
Other	93009+94009	93009+94009	Final-Actual
TOTAL OTHER FINANCING SOURCES (USES)	C/NS	C/NS	Actual-Final
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	C/S 5359	C/S 5359	Actual-Final
BEGINNING TOTAL FUND BALANCE	2759	2759	Actual-Final
Prior Year(s) Corrections or Restatements	5999	5999	Actual-Final
ENDING TOTAL FUND BALANCE	C/S 4399	C/S 4399	Actual-Final

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

Acct. No.	Assets:	Private Purpose Trust	Other Trust
200	Imprest Cash	4007	5647
230	Cash on Hand	4017	5657
240	Cash on Deposit with Cty Treas	4757	5667
241	Minus Warrants Outstanding	4767	5067
320	Due From Other Funds	4037	5197
340	Accounts Receivable	4057	5207
360	Accrued Interest Receivable	4497	5367
450	Investments	4797	5387
451	Investments/Cash with Trustees	4507	5397
460	Other Assets	4897	XXXX
490	Capital Assets, Land	5107	XXXX
491	Capital Assets, Buildings	5117	XXXX
493	Capital Assets, Equipment	5137	6707
498	Accum. Depreciation, Buildings	4907	XXXX
499	Accum. Depreciation, Equipment	4917	6717
	Total Assets	C/S 4407	C/S 5417
	Liabilities:		
601	Accounts Payable	4117	5427
640	Due to Other Funds	4307	5507
	Total Liabilities	C/S 4417	C/S 5517
	Net Assets:		
	Net assets held in trust for:		
810	Reserved for Other Items	3947	5677
855	Reserved for Trust Principal	4847	5687
870	Unreserved, Designated for Other Items	4347	6267
890	Unreserved, Undesignated Fund Balance	4317	5597
	Total Net Assets	C/S 4427	C/S 5627

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

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	4517	5727
Employer Members	XXXX	5737
Other	6747	5747
Total Contributions	C/S 5707	C/S 5767
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	5717	5777
Interest and Dividends	4667 + 4677	5787 + 5797
Less Investment Expenses	(4647)	(5907)
Total Investment Income	C/S 5947	C/S 5897
Net Investment Income	C/S 5927	C/S 5917
Other Additions:		
Rent or Lease Revenue	6327	5887
Total Other Additions	6327	5887
Total Additions	C/S 5977	C/S 5987
DEDUCTIONS:		
Benefits	XXXX	6047
Refund of Contributions	4637	6057
Administrative Expenses	6727	6067
Scholarships	4657	XXXX
Other	6277	6167
Total Deductions	C/S 6287	C/S 6297
Net Increase (Decrease)	5977 - 6287	5987 - 6297
Net Assets—Beginning	2757	6307
Prior Year(s) Corrections or Restatements	5997	6177
Net Assets—Ending	C/S 4397	C/S 6317

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

Description	Beginning Outstanding Debt MM/DD/YYYY (1)	Amount Issued/ Increased (2)	Amount Redeemed/ Decreased (3)	Ending Outstanding Debt MM/DD/YYYY (1)+(2)-(3)
Total Voted Bonds	6331	6421	6511	C/S 6601
Total Non-Voted Notes/Bonds	6341	6431	6521	C/S 6611
Qualified Zone Academy Bonds (QZAB)	6391	6481	6571	C/S 6661
Other Long-Term Debt:				
Capital Leases	6351	6441	6531	C/S 6621
Contracts Payable (GL 603)	3931	3951	3881	C/S 3891
NonCancellable Operating Leases	6361	6451	6541	C/S 6631
Claims & Judgments	6371	6461	6551	C/S 6641
Compensated Absences	6381	6471	6561	C/S 6651
Other Long-Term Debt	6751	6761	6771	C/S 6891
Total Other Long-Term Debt	C/S 6401	C/S 6491	C/S 6581	C/S 6671
Total Long-Term Debt	C/S 6411	C/S 6501	C/S 6591	C/S 6681

FY XXXX-XXXX

REVENUE AND EXPENDITURE DETAIL REPORTS

REPORT OF REVENUES AND OTHER FINANCING SOURCES FOR THE GENERAL, DEBT SERVICE,
CAPITAL PROJECTS, AND TRANSPORTATION VEHICLE FUNDS

GENERAL FUND PROGRAM/ACTIVITY/OBJECT EXPENDITURE REPORT

GENERAL FUND EXPENDITURE MATRICES FOR EACH PROGRAM

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

		General	Debt	Capital	Transportation
		Fund	Service	Projects	Vehicle
		Fund	Fund	Fund	Fund
LOCAL TAXES					
1100	Local Property Tax	11001	11003	11002	11009
1300	Sale of Tax Title Property	13001	13003	13002	13009
1400	Local in Lieu of Taxes	14001	14003	14002	14009
1500	Timber Excise Tax	15001	15003	15002	15009
1600	County-Administered Forests	16001	16003	16002	16009
1900	Other Local Taxes	19001	19003	19002	19009
1000	TOTAL LOCAL TAXES	mask 1XXX1	mask 1XXX3	mask 1XXX2	mask 1XXX9
LOCAL SUPPORT NON-TAX					
2100	Tuitions and Fees, Unassigned	21001	XXXX	XXXX	XXXX
2131	Secondary Vocational Education Tuitions and Fees	21311	XXXX	XXXX	XXXX
2145	Skills Center Tuitions and Fees	21451	XXXX	XXXX	XXXX
2171	Traffic Safety Education Fees	21711	XXXX	XXXX	XXXX
2173	Summer School Tuitions and Fees	21731	XXXX	XXXX	XXXX
2186	Community School Tuitions and Fees	21861	XXXX	XXXX	XXXX
2188	Day Care Tuitions and Fees	21881	XXXX	XXXX	XXXX
2200	Sales of Goods, Supplies, and Services, Unassigned	22001	XXXX	22002	22009
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Services	22311	XXXX	XXXX	XXXX
2245	Skills Center, Sales of Goods, Supplies, and Services	22451	XXXX	XXXX	XXXX
2288	Day Care	22881	XXXX	XXXX	XXXX
2289	Other Community Services	22891	XXXX	XXXX	XXXX
2298	School Food Services	22981	XXXX	XXXX	XXXX
2299	School Bus Revenue	22991	XXXX	XXXX	22999
2300	Investment Earnings	23001	23003	23002	23009
2400	Interfund Loan Interest Earnings	24001	XXXX	24002	XXXX
2500	Gifts and Donations	25001	XXXX	25002	25009
2600	Fines and Damages	26001	XXXX	26002	26009
2700	Rentals and Leases	27001	27003	27002	27009
2800	Insurance Recoveries	28001	XXXX	28002	28009
2900	Local Support Nontax, Unassigned	29001	29003	29002	29009
2910	E-rate	29101	XXXX	29102	XXXX
2000	TOTAL LOCAL SUPPORT NON-TAX	mask 2XXX1	mask 2XXX3	mask 2XXX2	mask 2XXX9
STATE, GENERAL PURPOSE					
3100	Apportionment	31001	XXXX	XXXX	XXXX
3300	Local Effort Assistance	33001	XXXX	XXXX	XXXX
3600	State Forests	36001	36003	36002	36009
3900	Other State General Purpose, Unassigned	39001	39003	39002	XXXX
3000	TOTAL STATE, GENERAL PURPOSE	mask 3XXX1	mask 3XXX3	mask 3XXX2	mask 3XXX9
STATE, SPECIAL PURPOSE					
4100	Special Purpose, Unassigned	41001	XXXX	41002	XXXX
4121	Special Education	41211	XXXX	XXXX	XXXX
4126	State Institutions, Special Education	41261	XXXX	XXXX	XXXX
4130	State Matching (Paid Directly to Districts)	XXXX	XXXX	41302	XXXX
4155	Learning Assistance	41551	XXXX	XXXX	XXXX
4156	State Institutions, Centers, and Homes—Delinquent	41561	XXXX	XXXX	XXXX

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

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Transportation Vehicle Fund</u>
STATE, SPECIAL PURPOSE (CONT.)				
4158 Special and Pilot Programs	41581	XXXX	XXXX	XXXX
4163 Promoting Academic Success	41631	XXXX	XXXX	XXXX
4165 Transitional Bilingual	41651	XXXX	XXXX	XXXX
4166 Student Achievement	41661	XXXX	41662	XXXX
4174 Highly Capable	41741	XXXX	XXXX	XXXX
4188 Day Care	41881	XXXX	XXXX	XXXX
4198 School Food Services	41981	XXXX	XXXX	XXXX
4199 Transportation-Operations	41991	XXXX	XXXX	XXXX
4230 State Matching (Paid Directly to Contractors)	XXXX	XXXX	42302	XXXX
4300 Other State Agencies, Unassigned	43001	XXXX	43002	XXXX
4321 Special Education, Other State Agencies	43211	XXXX	XXXX	XXXX
4326 State Institutions, Special Education, Other State Agencies	43261	XXXX	XXXX	XXXX
4330 State Matching, Other	XXXX	XXXX	43302	XXXX
4356 State Institutions, Centers, and Homes—Del., Other State Agencies	43561	XXXX	XXXX	XXXX
4358 Special and Pilot Programs, Other State Agencies	43581	XXXX	XXXX	XXXX
4365 Transitional Bilingual, Other State Agencies	43651	XXXX	XXXX	XXXX
4388 Day Care, Other State Agencies	43881	XXXX	XXXX	XXXX
4398 School Food Services, Other State Agencies	43981	XXXX	XXXX	XXXX
4399 Transportation-Operations, Other State Agencies	43991	XXXX	XXXX	XXXX
4499 Transportation-Depreciation	XXXX	XXXX	XXXX	44999
4000 TOTAL STATE, SPECIAL PURPOSE	mask 4XXX1	XXXX	mask 4XXX2	mask 4XXX9
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Fed Grants, Unassigned	52001	52003	52002	XXXX
5300 Impact Aid, Maintenance and Operation	53001	53003	53002	53009
5329 Impact Aid, Special Education Funding	53291	XXXX	XXXX	XXXX
5400 Federal in Lieu of Taxes	54001	54003	54002	54009
5500 Federal Forests	55001	55003	55002	XXXX
5000 TOTAL FEDERAL, GENERAL PURPOSE	mask 5XXX1	mask 5XXX3	mask 5XXX2	mask 5XXX9
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	61001	XXXX	XXXX	XXXX
6121 Special Education-Medicaid Reimb.	61211	XXXX	XXXX	XXXX
6124 Special Education, Supplemental	61241	XXXX	XXXX	XXXX
6138 Secondary Vocational Education	61381	XXXX	XXXX	XXXX
6146 Skills Center	61461	XXXX	XXXX	XXXX
6151 Disadvantaged	61511	XXXX	XXXX	XXXX
6152 School Improvement	61521	XXXX	XXXX	XXXX
6153 Migrant	61531	XXXX	XXXX	XXXX
6154 Reading First	61541	XXXX	XXXX	XXXX
6157 Institutions, Neglected and Delinquent	61571	XXXX	XXXX	XXXX
6161 Head Start	61611	XXXX	XXXX	XXXX
6162 Math & Science, Professional Development	61621	XXXX	XXXX	XXXX
6164 Limited English Proficiency	61641	XXXX	XXXX	XXXX
6167 Indian Education, JOM	61671	XXXX	XXXX	XXXX
6168 Indian Education, ED	61681	XXXX	XXXX	XXXX
6176 Targeted Assistance	61761	XXXX	XXXX	XXXX
6178 Youth Training Programs	61781	XXXX	XXXX	XXXX
6188 Day Care	61881	XXXX	XXXX	XXXX
6189 Other Community Services	61891	XXXX	XXXX	XXXX
6198 School Food Services	61981	XXXX	XXXX	XXXX

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

	<u>General</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Transportation</u> <u>Vehicle</u> <u>Fund</u>
FEDERAL, SPECIAL PURPOSE (CONT.)				
6199	Transportation-Operation	61991	XXXX	XXXX
6200	Direct Special Purpose Grants	62001	XXXX	XXXX
6221	Special Education, Medicaid Reimbursement	62211	XXXX	XXXX
6224	Special Education, Supplemental	62241	XXXX	XXXX
6238	Secondary Vocational Education	62381	XXXX	XXXX
6240	Impact Aid	XXXX	XXXX	62402
6246	Skills Center	62461	XXXX	XXXX
6251	Disadvantaged (formerly Remediation)	62511	XXXX	XXXX
6252	School Improvement, Federal	62521	XXXX	XXXX
6253	Migrant	62531	XXXX	XXXX
6254	Reading First, Federal	62541	XXXX	XXXX
6257	Institutions, Neglected and Delinquent	62571	XXXX	XXXX
6261	Head Start	62611	XXXX	XXXX
6262	Math & Science, Professional Development	62621	XXXX	XXXX
6264	Bilingual	62641	XXXX	XXXX
6267	Indian Education, JOM	62671	XXXX	XXXX
6268	Indian Education, ED	62681	XXXX	XXXX
6276	Targeted Assistance	62781	XXXX	XXXX
6278	Youth Training-Direct Grants	62781	XXXX	XXXX
6288	Day Care	62881	XXXX	XXXX
6289	Other Community Services	62891	XXXX	XXXX
6298	School Food Services	62981	XXXX	XXXX
6299	Transportation-Operation	62991	XXXX	XXXX
6300	Federal Grants Through Other Agencies, Unassigned	63001	XXXX	63002
6310	Medicaid Administrative Match	63101	XXXX	XXXX
6321	Special Education, Medicaid Reimbursement	63211	XXXX	XXXX
6324	Special Education, Supplemental	63241	XXXX	XXXX
6338	Secondary Vocational Education	63381	XXXX	XXXX
6346	Skills Center	63461	XXXX	XXXX
6351	Disadvantaged (formerly Remediation)	63511	XXXX	XXXX
6352	School Improvement	63521	XXXX	XXXX
6353	Migrant	63531	XXXX	XXXX
6354	Reading First, Federal	63541	XXXX	XXXX
6357	Institutions-Neglected and Delinquent	63571	XXXX	XXXX
6361	Head Start	63611	XXXX	XXXX
6362	Math & Science, Professional Development	63621	XXXX	XXXX
6364	Limited English Proficiency (formerly Bilingual)	63641	XXXX	XXXX
6367	Indian Education, JOM	63671	XXXX	XXXX
6368	Indian Education, ED	63681	XXXX	XXXX
6376	Targeted Assistance	63761	XXXX	XXXX
6378	Youth Training	63781	XXXX	XXXX
6388	Day Care	63881	XXXX	XXXX
6389	Other Community Services	63891	XXXX	XXXX
6398	School Food Services	63981	XXXX	XXXX
6399	Transportation-Operation	63991	XXXX	XXXX
6998	USDA Commodities	69981	XXXX	XXXX
6000 TOTAL FEDERAL, SPECIAL PURPOSE		mask 6XXX1	XXXX	mask 6XXX2

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

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Transportation Vehicle Fund</u>
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	71001	XXXX	71002	XXXX
7121 Special Education	71211	XXXX	XXXX	XXXX
7131 Vocational Education	71311	XXXX	XXXX	XXXX
7145 Skills Center	71451	XXXX	XXXX	XXXX
7163 Promoting Academic Success	7163	XXXX	XXXX	XXXX
7197 Support Services	71971	XXXX	XXXX	XXXX
7198 School Food Services	71981	XXXX	XXXX	XXXX
7199 Transportation	71991	XXXX	XXXX	XXXX
7301 Nonhigh Participation	73011	XXXX	XXXX	XXXX
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	mask 7XXX1	XXXX	mask 7XXX2	XXXX
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	81001	XXXX	81002	81009
8188 Day Care	81881	XXXX	XXXX	XXXX
8189 Community Service	81891	XXXX	XXXX	XXXX
8198 School Food Services	81981	XXXX	XXXX	XXXX
8199 Transportation	81991	XXXX	XXXX	XXXX
8500 Educational Service Districts	85001	XXXX	85002	85009
8000 TOTAL REVENUES FROM OTHER ENTITIES	mask 8XXX1	XXXX	mask 8XXX2	mask 8XXX9
OTHER FINANCING SOURCES				
9100 Sale of Bonds	91001	91003	91002	91009
9200 Sale of Real Property	XXXX	92003	92002	XXXX
9300 Sale of Equipment	93001	XXXX	93002	93009
9400 Compensated Loss of Capital Assets	94001	XXXX	94002	94009
9500 Long-Term Financing	95001	XXXX	95002	95009
9600 Sale of Refunding Bonds	XXXX	96003	XXXX	XXXX
9900 Transfers	99001	99003	99002	99009
9000 TOTAL OTHER FINANCING SOURCES	mask 9XXX1	mask 9XXX3	mask 9XXX2	mask 9XXX9
TOTAL REVENUES AND OTHER FINANCING SOURCES	C/S 9621	C/S 9623	C/S 9622	C/S 9629

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

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	01XXX
21	Special Education-Supplemental, State	21XXX
24	Special Education-Supplemental, Federal	24XXX
26	Special Education-Institutions, State	26XXX
29	Special Education, Other Federal	29XXX
31	Vocational-Basic, State	31XXX
38	Vocational-Federal	38XXX
39	Vocational, Other Categorical	39XXX
45	Skills Center-Basic, State	45XXX
46	Skills Center, Federal	46XXX
51	Disadvantaged, Federal	51XXX
52	School Improvement, Federal	52XXX
53	Migrant, Federal	53XXX
54	Reading First, Federal	54XXX
55	Learning Assistance Program, State	55XXX
56	State Inst., Centers and Homes, Delinq.	56XXX
57	State Instit., Neglected and Delinq., Federal	57XXX
58	Special and Pilot Programs, State	58XXX
61	Head Start, Federal	61XXX
62	Math & Science, Prof. Dev., Federal	62XXX
63	Promoting Academic Success	63XXX
64	Limited English Proficiency, Federal	64XXX
65	Transitional Bilingual, State	65XXX
66	Student Achievement, State	66XXX
67	Indian Education, Federal, JOM	67XXX
68	Indian Education, Federal, ED	68XXX
69	Compensatory, Other	69XXX
71	Traffic Safety	71XXX
73	Summer School	73XXX
74	Highly Capable	74XXX
76	Targeted Assistance, Federal	76XXX
78	Youth Training Programs, Federal	78XXX
79	Instructional Programs, Other	79XXX
81	Public Radio/Television	81XXX
86	Community Schools	86XXX
88	Day Care	88XXX
89	Other Community Services	89XXX
97	Districtwide Support	97XXX
98	School Food Services	98XXX
99	Pupil Transportation	99XXX
	TOTAL, ALL PROGRAMS	C/S 5321

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Board of Directors	C/S 7111
12	Superintendent's Office	C/S 7121
13	Business Office	C/S 7131
14	Human Resources	C/S 7101
15	Public Relations	C/S 7301
21	Supervision	C/S 7141
22	Learning Resources	C/S 7151
23	Principal's Office	C/S 7161
24	Guidance & Counseling	C/S 7171
25	Pupil Management & Safety	C/S 7181
26	Health/Related Services	C/S 7191
27	Teaching	C/S 7201
28	Extracurricular	C/S 7211
29	Payments to School Districts	C/S 7221
41	Supervision	C/S 7231
42	Food	C/S 7241
44	Operations	C/S 7251
49	Transfers	C/S 7261
51	Supervision	C/S 7271
52	Operations	C/S 7281
53	Maintenance	C/S 7291
56	Insurance	C/S 7321
59	Transfers	C/S 7041
61	Supervision	C/S 7351
62	Grounds Maintenance	C/S 7361
63	Operation of Buildings	C/S 7371
64	Maintenance	C/S 7381
65	Utilities	C/S 7391
67	Building and Property Security	C/S 7411
68	Insurance	C/S 7421
72	Information Systems	C/S 7431
73	Printing	C/S 7441
74	Warehousing and Distribution	C/S 7451
75	Motor Pool	C/S 7461
83	Interest	C/S 7481
84	Principal	C/S 7491
85	Debt-Related Expenditures	C/S 7501
91	Public Activities	C/S 7511

OBJECT OF EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	C/S 5001
1	Credit Transfer	C/S 5011
2	Salaries—Certificated Employees	C/S 5021
3	Salaries—Classified Employees	C/S 5031
4	Employee Benefits and Payroll Taxes	C/S 5041
5	Supplies, Instructional Resources and Noncapitalized Items	C/S 5051
6	Not Used	
7	Purchased Services	C/S 5071
8	Travel	C/S 5081
9	Capital Outlay	C/S 5091
	TOTAL, ALL OBJECTS	C/S 5321

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

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

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**FY XXXX-XXXX
SUPPLEMENTAL REPORTS AND SCHEDULES**

DATA REQUIREMENTS FOR SUPPLEMENTAL REPORTS

DATA REQUIREMENTS FOR END-OF-YEAR REPORTING TO APPORTIONMENT AND STATE RECOVERY RATE

DATA REQUIREMENTS FOR FEDERAL INDIRECT RATE REPORT

RESOURCE TO PROGRAM EXPENDITURE REPORT

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

Other Data Requirements and Certifications

- A. Enter the amount of e-rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by the utility. **Item 1771**
- B. Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2006-07 school year as defined by WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2006-07 will be the lesser of 2.00 days, the days calculated and shown on Report 1191E (line E.1), or the number of days entered here. **Item 2021**
- C. The district has implemented the Excess Cost Methodology for Special Education (1077 method).
1=YES 2=NO 3=District did not offer a Special Education program **Item 1561**
- D. Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090. **Item 1581**
- E. Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060. **Item 1591**
- F. Under RCW 28A.400.205 the district must certify "that it has spent funds provided for cost-of-living increases on salaries and salary-related benefits."
1=YES 2=NO **Item 1551**

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

DATA FOR JANUARY APPORTIONMENT

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. **Item 1781**
 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 protections services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

2. Teacher Assistance Program (total expenditures)

All districts that received a teacher assistance program allocation in revenue account 415802 are required to report total expenditures for stipends, training, travel to training, substitute reimbursement for observation, and benefits. **Item 1941**
 These expenditures incurred during the period of July 1, 2006, through August 31, 2007.

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

a) Total All Programs (SYSTEM CALCULATED)	C/S 6091 5321
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)	C/S 6071
c) Total All Programs less Program 97 Districtwide Support (a - b) (SYSTEM CALCULATED)	C/S 6011

XXXXX School District No. XXX
Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward (Page 1 of 2)
For the Year Ended August 31, XXXX

(Enter an amount in the following manual input item numbers, Option 1 Data Input, if applicable.)

DISTORTING ITEMS

1. Flow-through funds for programs 01-89, 98, and 99.
Item 3301
2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.
Item 3311
3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendent's Office.
Item 3321
4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
Item 3331
5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
Item 3341
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.
Item 3351
7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
Item 3361
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.
Item 3371
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.
Item 3381
10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
Item 3391
11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
Item 3401
12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Building & Property Security.
Item 3411
13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.
Item 3421
14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.
Item 3431
15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.
Item 3441
16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.
Item 3451
17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.
Item 3461

XXXXX School District No. XXX
Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward (Page 2 of 2)
For the Year Ended August 31, XXXX

(Enter an amount in the following manual input item numbers, Option 1 Data Input, if applicable.)

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program. **Item 3471**
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. **Item 3631**
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). **Item 3481**
21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Costs for liaison with news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. **Item 3641 ***
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. **Item 3651**
23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems activities. Do not include expenditures for student records such as printing report cards or student transcripts. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). **Item 3701 ***
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). **Item 3691**
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). **Item 3491**
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). **Item 3501**
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). **Item 3511**
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). **Item 3521**
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). **Item 3531**
30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building & Property Security, which is allocable to activities 13, 14, and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). **Item 3541**
31. Space and occupancy costs for general administration (organization-wide) in Program 97, Activity 68, Insurance, which is allocable to activities 13, 14, and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). **Item 3551**

* Expenditures in Program 97, Activity 15 and 72, will not be included in the indirect pool if manual input items 3641 and 3701 are blank.

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for FY 2008-09

Program and Activity Titles	Column 1 TOTAL PROGRAM EXPENDITURES	Column 2 CAPITAL OUTLAY	Column 3 -----EXCLUDED----- DEBT SERVICE	Column 4 DISTORTING ITEMS	Column 5 (Added to Column 7) UNALLOWABLE	Column 6 (Pool) INDIRECT EXPENDITURES	Column 7 (Base) DIRECT EXPENDITURES
Total Programs 01-89, 98, 99	C/NS 5321-97XXX	C/NS 5091-97XX9	XXXX	C/NS 9842X + 3301	XXXX	XXXX	C/NS col 1-2-3-4+5-6
Program 97 Activities							
11 Board of Directors	9711X	97119	XXXX	3311	C/NS col 1-2-3-4-6	3471 + 3631	XXXX
12 Superintendent's Office	9712X	97129	XXXX	3321	XXXX	C/NS col 1-2-3-4	XXXX
13 Business Office	9713X	97139	XXXX	3331	XXXX	C/NS col 1-2-3-4	XXXX
14 Human Resources	9714X	97149	XXXX	3341	XXXX	C/NS col 1-2-3-4+3651	XXXX
15 Public Relations	9715X	97159	XXXX	XXXX	C/NS col 1-2-3-4-6	3641	XXXX
25 Pupil Management and Safety	9725X	97259	XXXX	3351	XXXX	C/NS col 1-2-3-4	XXXX
61 Supervision	9761X	97619	XXXX	3361	XXXX	C/NS col 1-2-3-4	XXXX
62 Grounds Maintenance	9762X	97629	XXXX	3371	XXXX	C/NS col 1-2-3-4	XXXX
63 Operation of Buildings	9763X	97639	XXXX	3381	XXXX	C/NS col 1-2-3-4	XXXX
64 Maintenance	9764X	97649	XXXX	3391	XXXX	C/NS col 1-2-3-4	XXXX
65 Utilities	9765X	97659	XXXX	3401	XXXX	C/NS col 1-2-3-4	XXXX
67 Building and Property Security	9767X	97679	XXXX	3411	XXXX	C/NS col 1-2-3-4	XXXX
68 Insurance	9768X	97689	XXXX	3421	XXXX	C/NS col 1-2-3-4	XXXX
72 Information Systems	9772X	97729	XXXX	3431	XXXX	C/NS col 1-2-3-4	XXXX
73 Printing	9773X	97739	XXXX	3441	XXXX	C/NS col 1-2-3-4	XXXX
74 Warehousing	9774X	97749	XXXX	3451	XXXX	C/NS col 1-2-3-4	XXXX
75 Motor Pool	9775X	97759	XXXX	3461	XXXX	C/NS col 1-2-3-4	XXXX
83 Interest	9783X	97839	97837	XXXX	XXXX	XXXX	XXXX
84 Principal	9784X	97849	97847	XXXX	XXXX	XXXX	XXXX
85 Debt-Related Expenditures	9785X	97859	97857	XXXX	XXXX	XXXX	XXXX
Total Program 97	97XXX	97XX9	C/S 3561 (97837+97847+97857)	C/S 5951 (prog 97 Distorting Items)	C/S 6781 (total prog 97, Unallowable)	C/S 6131 (Total prog 97, Indirect Expenditures)	XXXX
Sub-Total All Programs	5321	5091	3561	C/S 6731 Total Distorting Items	XXXX	C/S 6141 (Total Indirect Expenditures)	C/S 6151 (Total Direct Expenditures)
Unallowable Costs	XXXX	XXXX	XXXX	XXXX	C/NS (6781 displayed as a negative number)	XXXX	6781
Totals	5321	5091	3561	6731	C/NS (6781 - 6781 s/b zero)	6141	C/S 6811 (6151 + 6781)

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

FY 04-05

1. FY 04-05 Indirect Expenditures (Item 6921, Index 4)
2. FY 04-05 Direct Expenditures (Item 6931, Index 4)
3. FY 04-05 Over (Under) Recovery (Item 6941, Index 4)
4. FY 04-05 Total Pool (line 1 + line 3)
5. Calculated FY 04-05 Unrestricted Indirect Rate To Be Used In FY 06-07 (Item 6951, Index 4)

FY 06-07

6. FY 06-07 Indirect Expenditures From Column 6 (C/S Item 6141, Index 4)
7. FY 04-05 Over (Under) Recovery (Line 3)
8. FY 06-07 Adjusted Indirect Pool (line 6 + line 7)
9. FY 06-07 Direct Expenditures From Column 7 (C/S Item 6811, Index 4)
10. FY 06-07 Unrestricted Indirect Rate (Line 5)
11. FY 06-07 Amount Recovered (line 9 * line 10)
12. FY 06-07 Over (Under) Recovery (line 8 - line 11) (C/S Item 6961, Index 4)
13. FY 06-07 Total Pool (line 6 + line 12)
14. Calculated FY 06-07 Unrestricted Indirect Rate To Be Used In FY 08-09 (Line 13 / Line 9) (C/S Item 6201, Index 4)

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

	(1)	(2)	(3)	(4)
	PROGRAM EXPENDITURES	STATE RESOURCES	FEDERAL RESOURCES	OTHER RESOURCES
BASIC EDUCATION PROGRAMS				
01 Basic Education	01XXX	249	110	204
31 Vocational-Basic, State	31XXX	256	117	211
45 Skills Center-Basic, State	45XXX	260	121	215
97 Districtwide Support	97XXX	593	157	596
TOTAL BASIC EDUCATION PROGRAMS	C/NS	C/NS	C/NS	C/NS
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	21XXX	250	111	205
24 Special Education-Supplemental, Federal	24XXX	251	112	206
26 Special Education-Institutions, State	26XXX	252	113	207
29 Special Education-Other, Federal	29XXX	255	116	210
38 Vocational, Federal	38XXX	257	118	212
39 Vocational, Other Categorical	39XXX	258	119	213
46 Skills Center, Federal	46XXX	261	122	216
51 Disadvantaged, Federal	51XXX	263	124	218
52 School Improvement, Federal	52XXX	241	126	242
53 Migrant, Federal	53XXX	329	125	219
54 Reading First, Federal	54XXX	243	253	259
55 Learning Assistance, State	55XXX	271	127	221
56 State Inst., Centers and Homes	56XXX	287	128	222
57 State Inst., Neglected and Delinquent, Federal	57XXX	288	129	223
58 Special and Pilot Programs, State	58XXX	289	130	224
61 Head Start, Federal	61XXX	270	131	225
62 Math & Science, Professional Dev., Federal	62XXX	360	361	362
63 Promoting Academic Success	63XXX	366	367	368
64 Limited English Proficiency, Federal	64XXX	272	133	227
65 Transitional Bilingual, State	65XXX	273	134	228
66 Student Achievement, State	66XXX	254	114	203
67 Indian Education, Federal, JOM	67XXX	274	135	229
68 Indian Education, Federal, ED	68XXX	298	136	230
69 Compensatory, Other	69XXX	299	137	231
71 Traffic Safety	71XXX	326	138	232
73 Summer School	73XXX	328	139	233
74 Highly Capable	74XXX	280	140	234
76 Targeted Assistance, Federal	76XXX	282	142	236
78 Youth Training Programs, Federal	78XXX	284	144	238
79 Instructional Programs, Other	79XXX	285	145	239
TOTAL OTHER INSTRUCTIONAL PROGRAMS	C/NS	C/NS	C/NS	C/NS
OTHER PROGRAMS				
81 Public Radio/Television	81XXX	286	146	240
86 Community Schools	86XXX	290	150	244
88 Day Care	88XXX	291	151	245
89 Other Community Services	89XXX	292	152	246
98 Food Services	98XXX	293	153	247
99 Pupil Transportation	99XXX	294	154	248
TOTAL OTHER PROGRAMS	C/NS	C/NS	C/NS	C/NS
TOTALS	C/NS	C/S 107	C/S 105	C/S 163

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EDITS, RECOVERY REPORT, AND MAINTENANCE OF EFFORT INDEX

EDIT/ERROR REPORT FOR EACH FUND
POTENTIAL STATE REVENUE RECOVERY INFORMATION
PRELIMINARY SPECIAL EDUCATION MAINTENANCE OF EFFORT
PRELIMINARY FEDERAL CROSS-CUTTING MAINTENANCE OF EFFORT
PRELIMINARY VOCATIONAL MAINTENANCE OF EFFORT

Effective Date
9/1/06

Supersedes
9/1/04

Form
SPI F-196

Chapter
F-196

Section
4

Page
Page 27-Index

** THE FOLLOWING MESSAGES ARE TO ASSIST YOU IN PREPARING YOUR YEAR-END FINANCIAL STATEMENTS.
** ERROR MESSAGES REQUIRE CORRECTIONS.
** WARNING MESSAGES REQUIRE CORRECTIONS OR EXPLANATION.
** INFORMATION MESSAGES NEED YOUR ATTENTION BUT CORRECTIONS OR EXPLANATIONS ARE NOT REQUIRED.
** THANK YOU FOR REVIEWING THESE EDITS AND MAKING APPROPRIATE CHANGES.
** BEGINNING WITH FY 2003-04 THERE ARE NO EDITS FOR POTENTIAL RECOVERY REVENUE ACCOUNTS. DISTRICTS WITH REVENUE ACCOUNT(S) 4121, 4155, 4165, 4174, 4199, 4126, OR 4156 PLEASE REFER TO THE ABFR, BUDPREP CHAPTER, SECTION 5, FOR THE FULL RECOVERY CALCULATION DESCRIPTION.

*****--GENERAL FUND--*****

IF THE DISTRICT HAS PASSED EACH EDIT PLEASE PRINT: DISTRICT HAS PASSED ALL GENERAL FUND EDITS: GOOD JOB

*****--ASB FUND--*****

IF THE DISTRICT HAS PASSED EACH EDIT PLEASE PRINT: DISTRICT HAS PASSED ALL ASB FUND EDITS: GOOD JOB

*****--DEBT SERVICE FUND--*****

IF THE DISTRICT HAS PASSED EACH EDIT PLEASE PRINT: DISTRICT HAS PASSED ALL DEBT SERVICE FUND EDITS: GOOD JOB

*****--CAPITAL PROJECTS FUND--*****

IF THE DISTRICT HAS PASSED EACH EDIT PLEASE PRINT: DISTRICT HAS PASSED ALL CAPITAL PROJECTS FUND EDITS: GOOD JOB

*****--TRANSPORTATION VEHICLE FUND--*****

IF THE DISTRICT HAS PASSED EACH EDIT PLEASE PRINT: DISTRICT HAS PASSED ALL TRANSPORTATION VEHICLE FUND EDITS: GOOD JOB

*****--FIDUCIARY FUNDS--*****

IF THE DISTRICT HAS PASSED EACH EDIT PLEASE PRINT: DISTRICT HAS PASSED ALL FIDUCIARY FUNDS EDITS: GOOD JOB

*****--PERMANENT FUND--*****

IF THE DISTRICT HAS PASSED EACH EDIT PLEASE PRINT: DISTRICT HAS PASSED ALL PERMANENT FUND EDITS: GOOD JOB

If the district has revenue accounts listed below, please refer to the ABRF, BUDPREP Chapter, Section 5, for the full recovery calculation description.

Beginning with FY 2003-04 there are no edits for potential recovery revenue accounts.

- 4121 Special Education–State
- 4155 Learning Assistance
- 4165 Transitional Bilingual
- 4174 Highly Capable
- 4199 Transportation–Operations
- 4126 State Institutions–Special Education
- 4156 State Institutions, Centers, and Homes–Delinquent

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

	FY XX-XY Actual (A)	FY XY-XZ Actual (B)
Preliminary FY XXXX-XXXX to FY XXXX-XXXX Aggregate Maintenance of Effort Test	Index 2	Index 4
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 redirected through the apportionment process to another school district or ESD.	21XXX	21XXX
2. Minus Revenue 7121 Payments From Other Districts.	71211	71211
3. Minus Revenue 6121 Medicaid Reimbursements.	61211	61211
4. Equals aggregate special education expenditures for resident special education students.	Calc. N/S	Calc. N/S
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		C/S 990
Preliminary FY XXXX-XXXX to FY XXXX-XXXX Per-Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	455 (Index 8)	454 (Index 8)
7. Expenditures per pupil (line 4/line 6).	984 (Index 2)	C/S 984
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non compliance.)		C/S 985
Preliminary Year-End Local Special Education Maintenance of Effort Test		
FY XXXX-XXXX to FY XXXX-XXXX Aggregate Maintenance of Effort Test:		
9. Resource to program expenditure report Item #2051 for the current year is compared to Item #2051 for the previous year.	2051 Calc. N/S	2051 Calc. N/S
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		C/S 991
11. Expenditures per pupil (line 9/line 6).	986 (Index 2)	C/S 986
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		C/S 987
Mid-Year Special Education Maintenance of Effort Warning		
FY XXXX-XXXX to FY XXXX-XXXX Aggregate Maintenance of Effort Test:		
13. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 redirected through the apportionment process to another school district or ESD.	21XXX	21XXX (Index 5)
14. Minus Revenue 7121 Payments From Other Districts.	71211	71211 (Index 5)
15. Minus Revenue 6121 Medicaid Reimbursements.	61211	61211 (Index 5)
16. Equals aggregate special education expenditures for resident special education students.	C/S 988 (index 4)	C/S 988 (Index 5)
17. Aggregate Maintenance of Effort Test (16B minus 16A). (A positive amount means the aggregate test was passed and a negative amount indicates non-compliance.)		C/S 989 (Index 4)

Notes:

- A. Actual revenue and expenditure data are obtained from F-196 data. Budgeted revenue and expenditure data are obtained from F-195 data.
- B. Resident special education student data as shown on line 6 are obtained from 1735R Reports and include students in ages 0-2 and 3-21.
- 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. 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.

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

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

Description	Operation	Data Item Element		Food Services Deficit Calculation	
		Index 4 F-196	vs. F-196	Index 2 F-196	
Total Expenditures	+	(plus)	532	532	
Public Radio/Television	-	(minus)	81XXX	81XXX	
Community Schools	-	(minus)	86XXX	86XXX	
Day Care	-	(minus)	88XXX	88XXX	
Other Community Services	-	(minus)	89XXX	89XXX	
School Food Services	-	(minus)	98XXX	98XXX	
Debt Service, Interest	-	(minus)	97837	97837	
Debt Service, Principal	-	(minus)	97847	97847	
Debt Service, Debt Related Expenditures	-	(minus)	97857	97857	
Capital Outlay, All Object 9	-	(minus)	509	509	
Federal, General Purpose Revenue	-	(minus)	5XXX	5XXX	
Federal, Special Purpose Revenue	-	(minus)	6XXX	6XXX	
Food Service Deficit	+	(plus)			
Food Services Revenue, Federal	+	(plus)	6198	6198	
Food Services Revenue, Federal	+	(plus)	6298	XXXX	
Food Services Revenue, Federal	+	(plus)	6398	XXXX	
Food Services Revenue, USDA Commodities	+	(plus)	6998	6998	
Capital Outlay, Special Education Suppl.-Federal	+	(plus)	24XX9	24XX9	
Capital Outlay, Special Education Inst.-State	+	(plus)	26XX9	26XX9	
Capital Outlay, Special Education Other Federal	+	(plus)	29XX9	29XX9	
Capital Outlay, Vocational-Federal	+	(plus)	38XX9	38XX9	
Capital Outlay, Vocational-Other Categorical	+	(plus)	39XX9	39XX9	
Capital Outlay, Skills Center-Federal	+	(plus)	46XX9	46XX9	
Capital Outlay, Disadvantaged-Federal	+	(plus)	51XX9	51XX9	
Capital Outlay, School Improvement-Federal	+	(plus)	52XX9	52XX9	
Capital Outlay, Migrant-Federal	+	(plus)	53XX9	53XX9	
Capital Outlay, Reading First-Federal	+	(plus)	54XX9	54XX9	
Capital Outlay, State Institutions-Center and Homes for Delinquents	+	(plus)	56XX9	56XX9	
Capital Outlay, State Inst.-Neg. and Del.	+	(plus)	57XX9	57XX9	
Capital Outlay, Head Start-Federal	+	(plus)	61XX9	61XX9	
Capital Outlay, Math and Science, Prof. Dev.-Federal	+	(plus)	62XX9	XXXXX	
Capital Outlay, Limited English Proficiency-Federal	+	(plus)	64XX9	64XX9	
Capital Outlay, Indian Education-Federal-JOM	+	(plus)	67XX9	67XX9	
Capital Outlay, Indian Education-Federal-ED	+	(plus)	68XX9	68XX9	
Capital Outlay, Compensatory-Other	+	(plus)	69XX9	69XX9	
Capital Outlay, Targeted Assistance-Federal	+	(plus)	76XX9	76XX9	
Capital Outlay, Youth Training Program-Federal	+	(plus)	78XX9	78XX9	
Capital Outlay, Instructional Program-Other	+	(plus)	79XX9	79XX9	
Capital Outlay, Public Radio/Television	+	(plus)	81XX9	81XX9	
Capital Outlay, Community Schools	+	(plus)	86XX9	86XX9	
Capital Outlay, Day Care	+	(plus)	88XX9	88XX9	
Capital Outlay, Other Community Services	+	(plus)	89XX9	89XX9	
Capital Outlay, Food Services	+	(plus)	98XX9	98XX9	
Total Expenditures for Preliminary Maintenance of Effort	=	equals	Current Year Total C/S 980	Prior Year Total 980 Index 2	

	FY 05-06 (Index 4)	FY 04-05 (Index 2)
Total Program 98	+	
Revenue 2298 (Local)	-	
Revenue 4198 (State)	-	
Revenue 4398 (State)	-	
Revenue 6198 (Fed)	-	
Revenue 6298 (Fed)	-	
Revenue 6398 (Fed)	-	
Revenue 6998 (Fed)	-	
Revenue 7198 (Other)	-	
Revenue 8198 (Other)	-	
Total Food Service Deficit		

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

Col 1/Col 2 = MOE % (Item 981 - Index 4)

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

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

Data Elements Used in Vocational Maintenance of Effort Test			Col 1 F-196 Index 4	Col 2 F-196 Index 2
Description	Operation	Data Item Element		
Program 31, Vocational—Basic State	+	(plus)	31XXX	31XXX
Program 38, Vocational—Federal	+	(plus)	38XXX	38XXX
Program 39, Vocational—Other Categorical	+	(plus)	39XXX	39XXX
Program 45, Skills Center—State	+	(plus)	45XXX	45XXX
Program 46, Skills Center—Federal	+	(plus)	46XXX	46XXX
Secondary Vocational Education Revenue	-	(minus)	6138	6138
Skills Center Revenue	-	(minus)	6146	6146
Total Expenditures for Preliminary Maintenance of Effort	=	equals	Current Year Total C/S 982	Prior Year Total C/S 982 (Index 2)
			Col 1/Col 2 = MOE % (Item 983-Index 4)	

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

**General Fund Error Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>																																																				
1.001	Certification Page, Item 1021 must = Item 1021 on Budget.	Certification Page, F-196 Acctg. Basis	not = F-195 Acctg. Basis.																																																				
1.002	Certification Page, Item 1031 should be greater than or equal to 180. This Item cannot be blank.	Number of school days operated	Cannot be blank.																																																				
1.003	Page 3, Item 2751 (Index 4) Fund Balance at September 1 should equal Item 4391 (Index 2) fund balance at August 31, previous year.	G.F. Fund Balance at Sept 1	not = G.F. Fund Bal. at Aug 31 of previous year.																																																				
1.007	Pages 13 & 14, General Fund Rev. 2171, 4171 and 6138 must be 0 for districts listed in nonhigh table. (The nonhigh table is in Item 100 in Index 8.)	Pages 13 & 14, G.F., Rev. 2171, 4171, 6138	Not valid for nonhigh dists.																																																				
1.008	Page 13, General Fund Rev. 4126 must be greater than 0 for following districts: (All other districts must be 0 - see error code 1.036.)	Page 13, G.F. Rev 4126 St. Inst Spec. Ed.	Must have amount.																																																				
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1.009	Page 13, General Fund Rev. 4156 must be greater than 0 for the following districts: (All other districts must be 0 - see error code 1.037).	Page 13, G.F. Rev. 4156 St. Inst.	Must have amount.																																																				
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1.013	Pages 17-31, 17-38, and 17-71 must be 0 for districts listed in nonhigh table (nonhigh table is in Item 100 Index 8).	Program 31, 38, and 71	Not valid for nonhigh districts.																																																				

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1.014	Page 17-26 must be greater than 0 for the following school districts:	Program 26 Spec. Ed. Inst. State	Must have an amount.																																																				
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1.015	Page 17-56 must be greater than 0 for the following school districts: (See Edit 1.044.)	Program 56 Spec. Ed. St. Inst. Cntr. Homes - Del.	Must have an amount.																																																				
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1.032	Page 2, Item 4401 = Page 2, Items 4411 + 4421 Assets = Liabilities + Fund Balance.	Page 2, Assets	not = Page 2 Liabilities plus Fund Balance.																																																				
1.036	All districts other than those listed in error code 1.008 must be 0 in Revenue Account 4126.	Page 13, G.F. Rev. 4126 St. Inst. H/C	Not authorized this district.																																																				
1.037	All districts other than those listed in error code 1.009 must be 0 in Revenue Account 4156.	Page 13, G.F. Rev. 4156 St. Inst.	Not authorized this district.																																																				
1.039	The following districts must have revenue in Account 6146:	Page 14, G.F. 6146 Skills Cntr.	Must have amount.																																																				
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1.040	All districts other than those listed in error code 1.039 cannot have revenue in Account 6146 and cannot have Program 46.	Page 14, G.F. 6146 Skills Cntr. Spec. Ed.Inst. St.	Not authorized this district.																								
1.043	All districts other than districts listed in edit 1.014 and cannot have Program 26.	Exp. charged to Program 26 Spec. Ed. Inst. St.	Program not authorized this district.																								
1.044	All districts other than districts listed in edit 1.015 and cannot have Program 56.	Exp. charged to Program 56	Program not authorized this district.																								
1.051	The following districts must have expenditure Program 45: (Mask 45XXX.)	No exp. in Program 45 Skills Centers	District has skills center.																								
	<table border="0"> <thead> <tr> <th><u>District Name</u></th> <th><u>County District#</u></th> <th><u>District Name</u></th> <th><u>County District#</u></th> </tr> </thead> <tbody> <tr> <td>Kennewick</td> <td>03017</td> <td>Bremerton</td> <td>18100</td> </tr> <tr> <td>Port Angeles</td> <td>05121</td> <td>Mukilteo</td> <td>31006</td> </tr> <tr> <td>Evergreen</td> <td>06114</td> <td>Spokane</td> <td>32081</td> </tr> <tr> <td>Eastmont</td> <td>09206</td> <td>Tumwater</td> <td>34033</td> </tr> <tr> <td>Highline</td> <td>17401</td> <td>Yakima</td> <td>39007</td> </tr> </tbody> </table>	<u>District Name</u>	<u>County District#</u>	<u>District Name</u>	<u>County District#</u>	Kennewick	03017	Bremerton	18100	Port Angeles	05121	Mukilteo	31006	Evergreen	06114	Spokane	32081	Eastmont	09206	Tumwater	34033	Highline	17401	Yakima	39007		
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1.052	All districts other than those listed in edit 1.051 Cannot have Program 45.	Exp. charged to Program 45 Skills Center	Program not authorized this district.																								
1.053	The following districts must have expenditure Program 46. (Mask 46XXX)	No exp. in Program 46 Skills Center Fed	District has skills center.																								
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1.054	All districts other than districts listed in edit 1.053 cannot have Program 46.	Exp. charged to Program 46 Skills Cntr., Fed.	Program not authorized this district.																								
1.073	Page 3, Item 4391, ending total fund balance = page 2, Item 4421 (total fund balance). (Variance \$5.00.)	Ending, Fund Bal., Page 3-G.F.	not = Fund Bal., page 2.																								
1.074	Debit transfers (Item 5001) must equal credit transfers. (Item 5011) page 17.	Debit transfers	not = Credit transfers.																								

**General Fund Error Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.075	The F-196 expenditures on the Resource to Program Expenditure Report should equal the sum of federal, state and local resources. (Item 5321 = 1051 + 1071 + 1631) page 26. (This edit does not print if the variance is less than \$5.00.)	Page 26 total expenditures	not = total of fed, state & local resources.
1.079	On page 20, an entry is required in 2C., Item 1561. Has the district implemented the Excess Cost Methodology for Special Education (1077 method)? Enter a value of 1 for YES, a 2 for NO, or a 3 for District Does Not Have a Special Education Program.	Page 20, Item 1561 cannot be blank	Must be a 1, 2, or 3.
1.080	On page 24, Unallowable Costs for Activity 11, Board of Directors, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 24, Activity 11, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.
	On page 24, Unallowable Costs for Activity 12, Superintendent's Office, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 24, Activity 12, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.
	On page 24, Unallowable Costs for Activity 25, Pupil Management & Safety, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 24, Activity 25, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.
	On page 24, Unallowable Costs for Activity 61, Supervision, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 24, Activity 61, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.
	On page 24, Unallowable Costs for Activity 62, Grounds Maintenance, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 24, Activity 62, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.
	On page 24, Unallowable Costs for Activity 63, Operation of Buildings, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 24, Activity 63, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.
	On page 24, Unallowable Costs for Activity 64, Maintenance, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 24, Activity 64, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.
	On page 24, Unallowable Costs for Activity 65, Utilities, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 24, Activity 65, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.

**General Fund Error Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.080 (Cont.)	On page 24, Unallowable Costs for Activity 67, Building & Property Security, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 24, Activity 67, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.
	On page 25, Unallowable Costs for Activity 11, Board of Directors, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 25, Activity 11, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.
	On page 25, Unallowable Costs for Activity 12, Superintendent's Office, in column 5, cannot be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items cannot be negative.	Page 25, Activity 12, column 5 is negative	Columns 1 - 2 - 3 - 4 - 6 cannot be negative.
1.081	Item 3581, page 24, column 4 Distorting Items should equal 9842X plus input item 3301 plus Total Program 97 Distorting Items.	Page 24, Item 3581, column 4	not = 9842X + 3301 + 3571.
1.082	Item 6101, page 24, column 6 Indirect Expenditures should equal Total Expenditures less Capital Outlay less Debt Service less Distorting Items less Direct Expenditures.	Page 24, Item 6101, column 6	not = 5321 - 5091 - 3561 - 3581 - 6121.
1.083	Item 6731, page 25, column 4 Distorting Items should equal 9842X plus input item 3301 plus Total Program 97 Distorting Items.	Page 25, Item 6731, column 4	not = 9842X + 3301 + 5951.
1.084	Item 6141, page 25, column 6 Indirect Expenditures should equal Total Expenditures less Capital Outlay less Debt Service less Distorting Items less Direct Expenditures.	Page 25, Item 6141, column 6	not = 5321 - 5091 - 3561 - 6731 - 6811.

**General Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.504	Page 18-01, Program 01 must be greater than 0.	Program 01 Basic Ed must show an Exp. Amount	
1.505	Page 18-97, Program 97 must be greater than 0.	Program 97 Districtwide Sup. must show an Exp. Amount	
1.506	Page 18-97, Total Activity 11 must be greater than 0.	Total Activity 11 Board of Directors must show an Exp. Amount	
1.507	Page 17-XX, Total Activity 27 must be greater than 0.	Total Activity 27 Teaching must show an Exp. Amount	
1.508	Page 17-XX, Total Activity 63 must be greater than 0.	Total Activity 63 Op. of Bldgs. must show an Exp. Amount	
1.509	Page 17-XX, Total Activity 65 must be greater than 0.	Total Activity 65 Utilities must show an Exp. Amount	
1.510	Page 17-XX, Total Object 2 must be greater than 0.	Total Object 2 Cert. Salaries must show an Exp. Amount	
1.511	Page 17-XX, Total Object 4 must be greater than 0.	Total Object 4 Employee Benefits must show an Exp. Amount	
1.512	Page 17-XX, Total Object 5 must be greater than 0.	Total Object 5 Sup. and Materials must show an Exp. Amount	
1.513	Page 17-XX, Total Object 7 must be greater than 0.	Total Object 7 Contractual Services must show an Exp. Amount	
1.514	Transfers Out (revenue account 9900) for all funds should equal Transfers In (G.L. 536, Item 533) for all funds.	Transfers Out (revenue account 9900) for all funds	not = Transfers In for all funds (G.L. 536, Item 533).
1.516	Below listed revenue accounts from F-196 should equal corresponding revenue account in cash files.	F-196 Rev. Acct. _____ (Revenue Acct.)	not = County Treasurer's Rev. Acct. _____ (Revenue Acct.)

<u>Cash Item</u>	<u>Revenue</u>	<u>Cash Item</u>	<u>Revenue</u>
20	1100	34	3600
28	1300	35	1500
29	1400	41	2400
30	1600	55	5400
31	1900	27	5500

**General Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.519	If Item 1021 on the Cert. Page = 2.00, then page 2, G.L. 601, Item 4111, + G.L. 602, Item 3921, should be greater than zero if the district is on an accrual basis of accounting.	Page 2, Accounts Payable G.L. 601 + G.L. 602	Should be greater than zero.
1.523	<u>This is a warning message</u> Certification Page, Item 1031 should be greater than or equal to 180.	***Certification Pg, number of days operated less than 180*** (asterisks are added to message for emphasis)	***Attach explanation***
1.528	<u>This is a warning message</u> If total expenditures in Item 5321, Index 4, are greater than authorized appropriation, which is also in Item 5321, Index 3, send a letter of explanation. (Variance \$10.00.)	***Actual total Exp. are greater than (asterisks are added to message for emphasis)	authorized appropriation.*** Send letter of explanation.
1.530	If Revenue 6198 is greater than zero, then Revenue 4198 should be greater than zero.	Revenue 6198 is greater than zero	Then Revenue 4198 should be greater than zero.
1.537	Page 2, Item 4751, G.L. 240 = County Treasurer, Item 240 Cash on Deposit with County Treasurer.	Page 2, G.L. 240 Cash on Deposit	not = Cash File Item 240.
1.538	Page 2, Item 4761, G.L. 241 = County Treasurer Item 241 Minus Outstanding Warrants.	Page 2, G.L. 241 Minus Outstanding Warrants	not = Cash File Item 241.
1.539	Page 2, Item 4791, G.L. 450 = County Treasurer Item 450 Investments.	Page 2, G.L. 450, Investments	not = Cash File Item 450.
1.545	If page 3-G.F. Item 5991 is not equal to zero, a message is printed. (Message prints if adjustments are positive or negative.)	Page 3-G.F. Adj. limited to (Computer to print amount.)	Prior year error corr. or a change in acctg. principles.
1.553	If a general ledger account amount is negative, a message is printed. The edit checks Items 4001, 4011, 4751 4761, 4021, 4031, 4041, 4051, 5211, 4491, 4061, 4781, 4071 4791, 4501, 4961, 4971, 4111, 3921, 4121, 4451, 4681, 4691, 4131, 5231, 4141, 4081, 4461, 4161, 4301, 5221, 4471, 4291, 4321, '4331, 3941, 4351, 4201, 4281, 4361, 4341, 4371, and 4311.	Gen. Fund G.L. Acct. _____	has a negative amount.
1.554	If a general fund revenue account is negative, a message is printed.	Gen. Fund Rev. Acct. _____	has a negative amount.
1.556	If an amount in a program/activity/object account is negative, a message is printed.	Program/Activity Object _____	has a negative amount.

**General Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.558	If Program 97, Activity 74 for warehousing is greater than zero, then there should be some year-end inventory. If Program 97, Activity 74, Objects 2 through 7 are greater than zero, then Item 4061 for G.L. 410 should be greater than zero.	Program 97, Activity 74 is greater than zero	Year-end inventory G.L. 410 should be greater than zero.
1.575	On page 26, Resource to Program Expenditure Report, State (Item 249) + Federal (Item 110) + Other Resources (Item 204) does not = Program 01 Expenditures.	Page 26, Program 01 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 256) + Federal (Item 117) + Other Resources (Item 211) does not = Program 31 Expenditures.	Page 26, Program 31 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 260) + Federal (Item 121) + Other Resources (Item 215) does not = Program 45 Expenditures.	Page 26, Program 45 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 593) + Federal (Item 157) + Other Resources (Item 596) does not = Program 97 Expenditures.	Page 26, Program 97 not =	total State + Federal + Other resources.
1.576	On page 26, Resource to Program Expenditure Report, State (Item 250) + Federal (Item 111) + Other Resources (Item 205) does not = Program 21 Expenditures.	Page 26, Program 21 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 251) + Federal (Item 112) + Other Resources (Item 206) does not = Program 24 Expenditures.	Page 26, Program 24 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 252) + Federal (Item 113) + Other Resources (Item 207) does not = Program 26 Expenditures.	Page 26, Program 26 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 255) + Federal (Item 116) + Other Resources (Item 210) does not = Program 29 Expenditures.	Page 26, Program 29 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 257) + Federal (Item 118) + Other Resources (Item 212) does not = Program 38 Expenditures.	Page 26, Program 38 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 258) + Federal (Item 119) + Other Resources (Item 213) does not = Program 39 Expenditures.	Page 26, Program 39 not =	total State + Federal + Other resources.

**General Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.576 (Cont.)	On page 26, Resource to Program Expenditure Report, State (Item 261) + Federal (Item 122) + Other Resources (Item 216) does not = Program 46 Expenditures.	Page 26, Program 46 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 263) + Federal (Item 124) + Other Resources (Item 218) does not = Program 51 Expenditures.	Page 26, Program 51 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 241) + Federal (Item 126) + Other Resources (Item 242) does not = Program 52 Expenditures.	Page 26, Program 52 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 329) + Federal (Item 125) + Other Resources (Item 219) does not = Program 53 Expenditures.	Page 26, Program 53 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 243) + Federal (Item 253) + Other Resources (Item 259) does not = Program 54 Expenditures.	Page 26, Program 54 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 271) + Federal (Item 127) + Other Resources (Item 221) does not = Program 55 Expenditures.	Page 26, Program 55 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 287) + Federal (Item 128) + Other Resources (Item 222) does not = Program 56 Expenditures.	Page 26, Program 56 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 288) + Federal (Item 129) + Other Resources (Item 223) does not = Program 57 Expenditures.	Page 26, Program 57 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 289) + Federal (Item 130) + Other Resources (Item 224) does not = Program 58 Expenditures.	Page 26, Program 58 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 270) + Federal (Item 131) + Other Resources (Item 225) does not = Program 61 Expenditures.	Page 26, Program 61 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 360) + Federal (Item 361) + Other Resources (Item 362) does not = Program 62 Expenditures.	Page 26, Program 62 not =	total State + Federal + Other resources.

**General Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.576 (Cont.)	On page 26, Resource to Program Expenditure Report, State (Item 366) + Federal (Item 367) + Other Resources (Item 368) does not = Program 63 Expenditures.	Page 26, Program 63 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 272) + Federal (Item 133) + Other Resources (Item 227) does not = Program 64 Expenditures.	Page 26, Program 64 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 273) + Federal (Item 134) + Other Resources (Item 228) does not = Program 65 Expenditures.	Page 26, Program 65 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 254) + Federal (Item 114) + Other Resources (Item 203) does not = Program 66 Expenditures.	Page 26, Program 66 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 274) + Federal (Item 135) + Other Resources (Item 229) does not = Program 67 Expenditures.	Page 26, Program 67 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 298) + Federal (Item 136) + Other Resources (Item 230) does not = Program 68 Expenditures.	Page 26, Program 68 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 299) + Federal (Item 137) + Other Resources (Item 231) does not = Program 69 Expenditures.	Page 26, Program 69 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 326) + Federal (Item 138) + Other Resources (Item 232) does not = Program 71 Expenditures.	Page 26, Program 71 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 328) + Federal (Item 139) + Other Resources (Item 233) does not = Program 73 Expenditures.	Page 26, Program 73 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 280) + Federal (Item 140) + Other Resources (Item 234) does not = Program 74 Expenditures.	Page 26, Program 74 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 282) + Federal (Item 142) + Other Resources (Item 236) does not = Program 76 Expenditures.	Page 26, Program 76 not =	total State + Federal + Other resources.

**General Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.576 (Cont.)	On page 26, Resource to Program Expenditure Report, State (Item 283) + Federal (Item 143) + Other Resources (Item 237) does not = Program 77 Expenditures.	Page 26, Program 77 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 284) + Federal (Item 144) + Other Resources (Item 238) does not = Program 78 Expenditures.	Page 26, Program 78 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 285) + Federal (Item 145) + Other Resources (Item 239) does not = Program 79 Expenditures.	Page 26, Program 79 not =	total State + Federal + Other resources.
1.577	On page 26, Resource to Program Expenditure Report, State (Item 286) + Federal (Item 146) + Other Resources (Item 240) does not = Program 81 Expenditures.	Page 26, Program 81 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 290) + Federal (Item 150) + Other Resources (Item 244) does not = Program 86 Expenditures.	Page 26, Program 86 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 291) + Federal (Item 151) + Other Resources (Item 245) does not = Program 88 Expenditures.	Page 26, Program 88 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 292) + Federal (Item 152) + Other Resources (Item 246) does not = Program 89 Expenditures.	Page 26, Program 89 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 293) + Federal (Item 153) + Other Resources (Item 247) does not = Program 98 Expenditures.	Page 26, Program 98 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 294) + Federal (Item 154) + Other Resources (Item 248) does not = Program 99 Expenditures.	Page 26, Program 99 not =	total State + Federal + Other resources.
1.579	If Program 31, Activity 29, Object 7 is greater than zero, then Item 2011 Amount Paid to Other Districts, should be greater than zero (pages 19 & 29).	Program 31, Activity 29, Obj. 7 is greater than zero	Then amount paid other districts should be greater than zero.
1.584	If ALL of the values on the Special Education MOE tests, page 30, lines 5, 8, 10, AND 12 are negative, the district is not in compliance on the preliminary Year-End Special Education MOE.	The value on lines 5, 8, 10, and 12 of the Sp. Ed. MOE test are negative	District Prelim. Sp. Ed. MOE is not in compliance.
	If ONE of the values on page 30, line 5, 8, 10, or 12 is positive, print this message:	Your district has passed the preliminary	Special Ed. MOE test-Good Job.

**General Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.586	Special education mid-year warning. This is a special education maintenance of effort test. A comparison is made between the budget and the current year calculated expenditures. Please refer to page 30.	Current year F-195 aggregate budgeted	are less than current F-196 MOE expenditures.
1.587	This is the preliminary federal cross-cutting maintenance of effort test. A comparison is made between the current and the previous year calculated expenditures. Please refer to page 31. If the district passes print this message:	Current year aggregate and per pupil federal cross-cutting MOE expend. Your district has passed the	is .90 less than previous year's MOE expenditures. preliminary Fed. cross-cutting MOE test-Good job.
1.589	This edit checks the input value entered in Item 1781, page 21. If it is equal to zero the message is displayed.	Did the district have a fire protection exp?	If so, please enter data into page 21.
1.592	This edit checks the input value entered in Item 1941 on page 21. If it is equal to zero, the message is displayed.	Did the district receive Teacher Assistance Program revenues?	If so, please enter data into page 21.
1.593	On page 20, an entry is required in Item 2021 for certification of the number of learning improvement days provided by the school district to certificated instructional staff in the 2006-07 school year as defined by WAC 392-140-950 through 967.	Learning improvement days are less than 2.00.	State funding is reduced for any district providing less than 2.00 learning improvement days.
1.594	On page 20, enter Item 2021 for certification of the number of learning improvement days provided by the schooldistrict to certificated instructional staff in the 2005-06 school year as defined by WAC 392-140-950 through 967.	Page 20, Item 2021 is blank.	Did the district have LID days?
1.595	G.L. 320, Due From Other Funds, for all funds (Item 4031+4034+4033+4032+4039+4037+5197+4038) must equal G.L. 640, Due To Other Funds, for all funds (Item 4301+4304+4303+4302+4309+4307+5507+4308).	G.L. 320, Due From Other Funds, (all funds) not equal	G.L. 640, Due To Other Funds (all funds).
1.596	On the Cert. Page, Item 4391, Ending Total Fund Balance, is negative. Please send letter of explanation.	Cert. page Ending Total Fund Balance, Item 4391, is negative.	***Please send letter of explanation***
1.597	Total Ending Outstanding Debt, Item 6681, on page 11 is blank. Did the district have Long-Term Debt?	Total Ending Outstanding Debt on Page 11 is blank.	Did the district have Long-Term Debt?
1.598	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Total Long-Term Debt, Item 6411 (Index 4) at September 1 is not equal to Ending Outstanding Debt, Total Long-Term Debt, Item 6681 (Index 2) at August 31 of the previous year. Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Total Voted Bonds, Item 6331, September 1, is not equal to Ending Outstanding Debt, Total Voted Bonds, Item 6601, August 31.	Page 11, Beginning Outstanding Debt, Total Long-Term Debt at September 1 Page 11, Beginning Outstanding Debt, Total Voted Bonds at September 1	not = Ending Outstanding Debt, Total Long-Term Debt at Aug. 31, prior year. not = Ending Outstanding Debt, Total Voted Bonds at Aug. 31, prior year.

**General Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.598 (Cont.)	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Total Non-Voted Bonds, Item 6341, September 1, is not equal to Ending Outstanding Debt, Total Non-Voted Bonds, Item 6611, August 31.	Page 11, Beginning Outstanding Debt, Total Non-Voted Bonds at September 1	not = Ending Outstanding Debt, Total Non-Voted Bonds at Aug. 31, prior year.
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Capital Leases, Item 6351, September 1, is not equal to Ending Outstanding Debt, Capital Leases, Item 6621, August 31.	Page 11, Beginning Outstanding Debt, Capital Leases at September 1	not = Ending Outstanding Debt, Capital Leases at Aug. 31, prior year.
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Contracts Payable, Item 3931, September 1, is not equal to Ending Outstanding Debt, Contracts Payable, Item 3891, August 31.	Page 11, Beginning Outstanding Debt, Contracts Payable at September 1	not = Ending Outstanding Debt, Contracts Payable at Aug. 31, prior year.
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, NonCancellable Operating Leases, Item 6361, September 1, is not equal to Ending Outstanding Debt, NonCanc. Operating Leases, Item 6631, August 31.	Page 11, Beginning Outstanding Debt, NonCanc. Operating Leases at September 1	not = Ending Outstanding Debt, NonCanc. Operating Leases at Aug. 31, prior year.
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Claims & Judgements, Item 6371, September 1, is not equal to Ending Outstanding Debt, Claims & Judgements, Item 6641, August 31.	Page 11, Beginning Outstanding Debt, Claims & Judgements at September 1	not = Ending Outstanding Debt, Claims & Judgements at Aug. 31, prior year.
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Compensated Absences, Item 6381, September 1, is not equal to Ending Outstanding Debt, Compensated Absences, Item 6651, August 31.	Page 11, Beginning Outstanding Debt, Compensated Absences at September 1	not = Ending Outstanding Debt, Comp. Absences at Aug. 31, prior year.
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, QZAB, Item 6391, September 1, is not equal to Ending Outstanding Debt, QZAB, Item 6661, August 31.	Page 11, Beginning Outstanding Debt, QZAB at September 1	not = Ending Outstanding Debt, QZAB at Aug. 31, prior year.
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Other Long-Term Debt, Item 6751, September 1, is not equal to Ending Outstanding Debt, Other Long-Term Debt, Item 6891, August 31.	Page 11, Beginning Outstanding Debt, Other Long-Term Debt at September 1	not = Ending Outstanding Debt, Other Long-Term Debt at Aug. 31, prior year.
1.599	On Page 20, Item 1581, Growth Management Act impact fees, is blank. If this item number is blank the district verifies it did not receive impact fees.	Item 1581, Page 20, is blank.	The district verifies it did not receive impact fees.
1.600	On Page 20, Item 1591, State Environmental Policy Act mitigation fees, is blank. If this item number is blank the district verifies it did not receive mitigation fees.	Item 1591, Page 20, is blank.	The district verifies it did not receive mitigation fees.
1.601	On Page 23, Item 3641, is blank. If allowable expenditures in Program 97, Activity 15, Public Relations, are not entered they will not be included in the Indirect Pool.	Page 23, Item 3641, is blank. Allowable expenditures in Program 97, Activity 15, for	Public Relations will not be included in the Indirect Expenditure Pool.
	On Page 23, Item 3701, is blank. If allowable expenditures in Program 97, Activity 72, Information Systems, are not entered they will not be included in the Indirect Pool.	Page 23, Item 3701, is blank. Allowable expenditures in Program 97, Activity 72 for	Information Systems will not be included in the Indirect Expenditure Pool.

**Associated Student Body Fund Error Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
4.002	Page 3-ASB Item 2754 (Index 4) Fund Balance at September 1 should equal Item 4394 (Index 2) Fund Balance at August 31, previous year.	ASB Fund Balance at September 1	not = ASB Fund Balance Aug. 31 of previous year.
4.009	Page 2, Item 4404 = page 2, Items 4414 + 4424 Assets = Liabilities + Fund Balance.	Page 2, Assets	not = Liabilities and Fund Balance.
4.013	Page 3-ASB Aug. 31 Ending Total Fund Balance, Item 4394 = Total Fund Balance, Item 4424, page 2. (Variance \$5.00)	Page 3-ASB, Aug 31 Fund Balance	not = page 2, Fund Balance.

**Associated Student Body Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
4.501	<u>This is a warning message</u> If actual expenditures in Item 5324 (Index 4) are greater than budgeted expenditures in Item 5324 (Index 3) send a letter of explanation. (Variance \$10.00.)	***Actual expenditures are greater than (asterisks added for emphasis)	authorized appropriation.*** Send letter of explanation.
4.502	Page 2, Item 4754, G.L. 240 = County Treasurer Item 240 Cash on Deposit with County Treasurer.	Page 2, G.L. 240, Cash on Deposit with County Treasurer	not = cash File Item 240.
4.503	Page 2, Item 4764, G.L. 241 = County Treasurer Item 241 Minus Outstanding Warrants.	Page 2, G.L. 241, Minus Outstanding Warrants	not = cash File Item 241.
4.504	Page 2, Item 4794, G.L. 450 = County Treasurer Item 450 Investments.	Page 2, G.L. 450, Investments	not = cash File Item 450.
4.506	If page 3-ASB Item 5994 is not equal to 0, a message is printed.	Page 3-ASB adj. limited to	Prior year error corr. and changes in acctg. prin.
4.507	If a general ledger account amount is negative, a message is printed. The edit checks Items 4004, 4014, 4754, 4764, 4034, 4044, 4054, 4494, 4064, 4074, 4794, 4114, 3924, 5234, 4304, 4474, 4324, 3944, 4284, 4364, 4344, and 4314.	ASB Fund G.L. Acct. _____	has a negative amount.
4.508	If an ASB fund revenue account is negative, a message is printed. Items 4804, 4814, 4824, 4834, and 4934 are checked.	ASB Fund Rev. Acct. _____	has a negative amount.
4.509	If an ASB fund expenditure account is negative, a message is printed. Items 4854, 4864, 4874, 4884, and 4944 are checked.	ASB Fund Expenditure Acct, _____	has a negative amount.
4.511	On the Cert. Page, Item 4394, Ending Total Fund Balance, is negative. Please send letter of explanation.	Cert. page Ending Total Fund Balance, Item 4394 is negative.	***Please send letter of explanation***

**Debt Service Fund Error Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
3.002	Page 3-DSF Item 2753 (Index 4) Fund Balance at September 1 should equal Item 4393 (Index 2) Fund Balance at August 31, previous year.	DSF Fund Balance at September 1	not = DSF Fund Bal. Aug. 31 of previous year.
3.007	Page 2, Item 4403 = page 2, Item 4413 + Item 4423 Assets = Liabilities + Fund Balance.	Page 2 Assets	not = Liabilities plus Fund Balance.
3.011	Page 3 ending total Fund Balance Item 4393 = page 2 total Fund Balance Item 4423. (Variance \$5.00.)	Page 3-DSF Aug. 31, Fund Balance	not = page 2, Fund Balance.

**Debt Service Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

EDIT NO.	DESCRIPTION	FIELD # 1 MESSAGE	FIELD # 2 MESSAGE																				
3.500	Below listed revenue accounts from F-196 should equal corresponding revenue accounts in cash files. <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Cash Item</u></th> <th style="text-align: left;"><u>Revenue</u></th> <th style="text-align: left;"><u>Cash Item</u></th> <th style="text-align: left;"><u>Revenue</u></th> </tr> </thead> <tbody> <tr> <td>20</td> <td>1100</td> <td>31</td> <td>1900</td> </tr> <tr> <td>28</td> <td>1300</td> <td>34</td> <td>3600</td> </tr> <tr> <td>29</td> <td>1400</td> <td>35</td> <td>1500</td> </tr> <tr> <td>30</td> <td>1600</td> <td>43</td> <td>9600</td> </tr> </tbody> </table>	<u>Cash Item</u>	<u>Revenue</u>	<u>Cash Item</u>	<u>Revenue</u>	20	1100	31	1900	28	1300	34	3600	29	1400	35	1500	30	1600	43	9600	F-196 Rev. Account _____ (Rev. Acct.)	not = County Treasurer's Rev. Account _____.
<u>Cash Item</u>	<u>Revenue</u>	<u>Cash Item</u>	<u>Revenue</u>																				
20	1100	31	1900																				
28	1300	34	3600																				
29	1400	35	1500																				
30	1600	43	9600																				
3.501	<u>This is a warning message</u> If actual expenditures in Item 5323 (Index 4) exceed budgeted expenditures in Item 5323 (Index 3), send a letter of explanation. (Variance \$10.00.)	**Actual expenditures are greater than (asterisks added for emphasis)	authorized appropriation.*** Send Letter of explanation.																				
3.502	Page 2, Item 4752, G.L. 240 = County Treasurer Item 240 Cash on Deposit with County Treasurer.	Page 2, G.L. 240, Cash on Deposit with County Treas.	not = Cash File Item 240.																				
3.503	Page 2, Item 4793, G.L. 450 = County Treasurer Item 450 Investments.	Page 2, G.L. 450, Investments	not = Cash File Item 450.																				
3.504	Page 2, Item 4773, G.L. 250 = County Treasurer Cash with Fiscal Agent Item 250 + escrow account #6 Items 240 + 250 + 451.	Page 2, G.L. 250, Cash with Fiscal Agent	not = Cash File Item 250 plus escrow account #6 Items 240 + 250 + 451.																				
3.507	County Treasurer voted and non-voted ending matured bonds outstanding should equal ending matured bonds. Items 675 + 676 should equal Item 4223.	Page 2, G.L. 675	not = Cash File Item 675 + 676.																				
3.509	If page 3-DSF Item 5993 is not equal to 0, a message is printed.	Page 3-DSF Adj. limited to	Prior year error corr. or a change in acctg. principles.																				
3.510	If a general ledger account amount is negative, a message is printed. The edit checks Items 4013, 4753, 4763, 4773, 4023, 4033, 4053, 4493, 4793, 4503, 4113, 4443, 4453, 4303, 5223, 4223, 4243, 4293, 4323, 4333, 3943, 4203, and 4313.	Debt Service Fund G.L. Acct. _____	has a negative amount.																				
3.511	If a debt service fund revenue account or other financing source is negative, a message is printed.	Debt Service Fund Rev. Acct. _____	has a negative amount.																				
3.513	Page 2, Item 4023, Taxes Recievable = page 2, Item 4333, Deferred Revenue.	Page 2, taxes receivable	not = page 2, deferred revenue.																				
3.516	On the Cert. Page, Item 4393, Ending Total Fund Balance, is negative. Please send letter of explanation.	Cert. page Ending Total Fund Balance, Item 4393 is negative.	***Please send letter of explanation.***																				

**Capital Projects Fund Error Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
2.003	Page 3-CPF Item 2752 (Index 4) Fund Balance at September 1 should equal Item 4392 (Index 2) Fund Balance at August 31, previous year.	CPF Fund Balance at Sept. 1	not = CPF Fund Balance Aug. 31 of previous year.
2.008	Page 2, Item 4402 = Page 2, Items 4412 + 4422 Assets = Liabilities + Fund Balance.	Page 2, Assets	not = Liabilities plus Fund Balance.
2.012	Page 3 - CPF Aug. 31 Ending Total Fund Balance Item 4392 = page 2 total Fund Balance Item 4422. (Variance \$5.00.)	Page 3-CPF Aug. 31 Fund Balance	not = page 2, Fund Balance.

**Capital Projects Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

**EDIT
NO.**

DESCRIPTION

FIELD # 1 MESSAGE

FIELD # 2 MESSAGE

2.501	Below listed revenue accounts from F-196 should equal corresponding revenue accounts in cash files. Cash <table border="0" style="margin-left: 20px;"> <tr> <td><u>Item</u></td> <td><u>Revenue</u></td> <td><u>Item</u></td> <td><u>Revenue</u></td> </tr> <tr> <td>20</td> <td>1100</td> <td>34</td> <td>3600</td> </tr> <tr> <td>28</td> <td>1300</td> <td>35</td> <td>1500</td> </tr> <tr> <td>29</td> <td>1400</td> <td>41</td> <td>2400</td> </tr> <tr> <td>30</td> <td>1600</td> <td>42</td> <td>9100</td> </tr> <tr> <td>31</td> <td>1900</td> <td></td> <td></td> </tr> </table>	<u>Item</u>	<u>Revenue</u>	<u>Item</u>	<u>Revenue</u>	20	1100	34	3600	28	1300	35	1500	29	1400	41	2400	30	1600	42	9100	31	1900			F-196 Rev. Account _____ (Rev. Acct.)	not = County Treasurer's Rev. Account _____.
<u>Item</u>	<u>Revenue</u>	<u>Item</u>	<u>Revenue</u>																								
20	1100	34	3600																								
28	1300	35	1500																								
29	1400	41	2400																								
30	1600	42	9100																								
31	1900																										
2.502	If Item 1021 on the Cert. Page = 2.00, then page 2, G.L. 601, Item 4112 + G.L. 602, Item 3922, should be greater than zero if the district is on an accrual basis of accounting, and if capital projects fund expenditures are greater than zero.	Page 2, Accounts Payable, G.L. 601 + 602	should be greater than zero.																								
2.503	<u>This is a warning message</u> If Actual Expenditures in Item 5322 (Index 4) are greater than Budgeted Expenditures in Item 5322 (Index 3), send a letter of explanation. (Variance \$10.00.)	***Actual Expenditures are greater than (asterisks added for emphasis)	authorized appropriations.*** Send letter of explanation.																								
2.504	Page 2, Item 4752, G.L. 240 = County Treasurer Item 240 Cash on Deposit with County Treasurer.	Page 2, G.L. 240, Cash on Deposit	not = Cash File Item 240.																								
2.505	Page 2, Item 4762, G.L. 241 = County Treasurer Item 241 Minus Outstanding Warrants.	Page 2, G.L. 241, Minus Outstanding Warrants	not = Cash File Item 241.																								
2.506	Page 2, Item 4792, G.L. 450 = County Treasurer Item 450 Investments.	Page 2, G.L. 450, Investments	not = Cash File Item 450.																								
2.509	If Page 3-CPF Item 5992 is not equal to 0, print message.	Page 3-CPF Adj. limited to (Computer will print amount)	prior year error corr. or a change in acctg. principles.																								
2.510	If a general ledger account amount is negative, a message is printed. The edit checks Items 4002, 4012, 4752, 4762, 4022, 4032, 4042, 4052, 5212, 4492, 4072, 4792, 4502, 4962, 4112, 3922, 4122, 4452, 4682, 4692, 4132, 5232, 4142, 4302, 5222, 4472, 4292, 4322, 4332, 3942, 4352, 4202, 4362, 4582, 4592, 4602, 4612, 5172, 4342, and 4312.	Cap. Proj. Fund G.L. Acct. _____ (Computer will insert G.L. account number)	has a negative amount.																								
2.511	If a capital projects fund revenue is negative, a message is printed.	Cap. Proj. Fund Rev. Acct. _____ (Computer will insert rev. account number)	has a negative amount.																								
2.513	On the Cert. Page, Item 4392, Ending Total Fund Balance, is negative. Please send letter of explanation.	Cert. page Ending Total Fund Balance, Item 4392 is negative.	***Please send letter of explanation***																								

**Transportation Vehicle Fund Error Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
9.002	Page 3-TVF Item 2759 (Index 4) Fund Balance at September 1 should equal Item 4399 (Index 2), Fund Balance at August 31, previous year.	TVF Fund Balance Sept. 1	not = TVF Fund Balance Aug. 31 of previous year.
9.006	Page 2, Item 4409 = Page 2, Items 4419 + 4429 Assets = Liabilities + Fund Balance.	Page 2, Assets	not = Liabilities plus Fund Balance.
9.010	Page 3 Ending Total Fund Balance, Item 4399 = page 2 total Fund Balance Item 4429. (Variance \$5.00.)	Page 3-TVF Aug. 31 Fund Balance	not = page 2, Fund Balance.

**Transportation Vehicle Fund Informational Edits
Annual Financial Statements (F-196) and supplemental Reports**

EDIT NO.

DESCRIPTION

FIELD # 1 MESSAGE

FIELD # 2 MESSAGE

9.501 Below listed revenue accounts from F-196 must equal corresponding revenue accounts in cash files.

F-196 Rev. Account _____
(Rev. Acct.)

not = County Treasurer's Rev. Account _____
(Rev. Acct.)

<u>Cash Item</u>	<u>Revenue</u>	<u>Cash Item</u>	<u>Revenue</u>
20	1100	31	1900
28	1300	34	3600
29	1400	35	1500
30	1600	48	9900

9.502 This is a warning message
If actual expenditures in Item 5329 (Index 4) are greater than budgeted expenditures in Item 5329 (Index 3), send a letter of explanation. (Variance \$10.00.)

***Actual expenditures are greater than (asterisks added for emphasis)

authorized appropriation.***
Send letter of explanation.

9.503 Page 2, Item 4759, G.L. 240 = County Treasurer Item 240 Cash on Deposit with County Treasurer.

Page 2, G.L. 240, Cash with County Treasurer

not = Cash File Item 240.

9.504 Page 2, Item 4769, G.L. 241 = County Treasurer Item 241 Minus Outstanding Warrants.

Page 2, G.L. 241, Minus Outstanding Warrants

not = Cash File Item 241.

9.505 Page 2, Item 4799, G.L. 450 = County Treasurer Item 450 Investments.

Page 2, G.L. 450, Investments

not = Cash File Item 450.

9.508 If page 3-TVF Item 5999 is not equal to 0, a message is printed.

Page 3-TVF adj. limited to

prior year error corr. or changes in acctg. principles.

9.509 If a general ledger account is negative, a message is printed. The edit checks Items 4019, 4759, 4769, 4029, 4039, 4049, 4059, 4499, 4079, 4799, 4509, 4119, 3929, 4459, 5239, 4309, 5229, 4299, 4329, 4339, 3949, 4359, 4209, 4369, and 4319.

TVF G.L. Account _____

has a negative amount.

9.510 If a TVF revenue account is negative, a message is printed.

TVF Rev. Acct. _____

has a negative amount.

9.512 On the Cert. Page, Item 4399, Ending Total Fund Balance, is negative. Please send letter of explanation.

Cert. Page Ending Total Fund Balance, Item 4399 is negative

Please send letter of explanation

**Other Trust and Agency Fund Error Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
7.004	Page 9, Total Net Assets (PPTF), Item 4427, is not equal to Total Assets, Item 4407, less Total Liabilities, Item 4417.	Page 9, Total Net Assets (PPTF)	not = Total Assets - Total Liabilities.
7.011	Page 9, Total Net Assets (Other), Item 5627, is not equal to Total Assets, Item 5417, less Total Liabilities, Item 5517.	Page 9, Total Net Assets (Other)	not = Total Assets - Total Liabilities.
7.012	Page 9, Total Net Assets (PPTF), Item 4427, is not equal to Page 10, Net Assets—Ending, Item 4397.	Page 9, Total Net Assets (PPTF)	not = page 10, Net Assets —Ending.
7.013	Page 9, Total Net Assets (Other), Item 5627, is not equal to Page 10, Net Assets—Ending, Item 6317.	Page 9, Total Net Assets (Other)	not = page 10, Net Assets—Ending.
7.014	Page 10, Net Assets—Beginning (Sept. 1), Item 2757 (Index 4), is not equal to Net Assets—Ending, Item 4397 (Index 2) (August 31 of the prior year) (PPTF).	Page 10, Net Assets—Beginning (PPTF) (Sept. 1)	not = Net Assets—Ending (PPTF) (Aug. 31 of prior year.)
7.015	Page 10, Net Assets—Beginning (Sept. 1), Item 6307 (Index 4) is not equal to Net Assets—Ending, Item 6317 (Index 2) (August 31 of the prior year) (Other).	Page 10, Net Assets—Beginning (Other) (Sept. 1)	not = Net Assets—Ending (Other) (Aug. 31 of prior year.)

**Other Trust and Agency Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
7.508	The district has PPTF entries on page 9, Statement of Fiduciary Net Assets. Did the district remember to enter PPTF on page 10, Statement of Changes In Fiduciary Net Assets?	The district has PPTF entries on page 9	Did the district remember entries on page 10?
7.509	The district has Other Trust entries on page 9, Statement of Fiduciary Net Assets. Did the district remember to enter Other Trust on page 10, Statement of Changes In Fiduciary Net Assets?	The district has Other Trust entries on page 9	Did the district remember entries on page 10?

**Permanent Fund Error Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
8.009	Page 2, Item 4408 = page 2 Items 4418 + 4428 Assets = Liabilities + Fund Balance.	Page 2, Assets	not = liabilities plus Fund Balance.
8.010	Page 3, Item 2758, Fund Balance at Sept. 1 (Index 4), is not equal Ending Fund Balance, Item 4398 (Index 2) at Aug. 31 of previous year.	Page 3, Fund Balance at Sept. 1	not = Fund Balance at Aug. 31 of previous year.
8.011	Page 3, Item 4398, Ending Total Fund Balance should equal page 2, Total Fund Balance, Item 4428 (Variance \$5.00.)	Page 3, Aug. 31 Ending Total Fund Balance	not = page 2 Total Fund Balance.

**Permanent Fund Informational Edits
Annual Financial Statements (F-196) and Supplemental Reports**

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
8.508	Page 3, Permanent Fund, Item 2758 (Index 4), Fund Balance at September 1 should equal Item 4398 (Index 2), Fund Balance at August 31, previous year.	Page 3, Fund balance at Sept. 1	not = fund balance at Aug. 31 of previous year.
8.509	On the Cert. Page, Item 4398, Ending Total Fund Balance, is negative. Please send letter of explanation.	Cert. Page Ending Total Fund Balance, Item 4398 is negative	***Please send letter of explanation***