

**CHAPTER VI: ANNUAL FINANCIAL REPORT**  
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## F-196 Introduction

**PURPOSE:** The purpose of this chapter is to provide information on submitting the Annual Financial Statements (F-196 Report) for Washington public school districts. The 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. Once the F-196 is 'Ready for OSPI Review', the school district and ESDs are able to print the Certification Page for signing.

School districts will use the EDS platform to run preliminaries of the F-196 Report and run edit reports before submitting the file to their ESD. Details of edits are in Section 5 of this chapter. There are error edits that must be corrected, warning messages that require district response, and informational edits that are provided to alert districts of potential problems.

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

When the F-196 data submitted to the ESDs have been reviewed, and the Certification Page has been signed and dated by the district and the ESD, the ESD will forward **one** copy 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 or warning messages.
3. A copy of the State Board of Education waiver approval or a statement covering the reason for a district operating less than 180 days.
4. If ending total fund balance is negative in any fund, an explanation must be sent 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.**

Effective Date  
9/1/04

Supersedes  
9/1/02

Form

Chapter  
F-196

Section  
Introduction

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

**STATUTORY CITATION:** WAC 392-117-035

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

**Notice is hereby given to school districts and ESDs, in accordance with WAC 392-117-035, that failure to adhere to the due dates below 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.**

<b><u>Final Action Date</u></b>	<b><u>Action</u></b>
October 25	Final date for submission of completed F-196 data from the school district to the local ESD. The data will be electronically submitted, or on the F-196 manual form, in the OSPI prescribed format.  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 return the file to the school district for corrections.
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.

<u>Effective Date</u>	<u>Supersedes</u>	<u>Form</u>	<u>Chapter</u>	<u>Section</u>	Due Date
9/1/08	9/1/03		F-196	1	Calendar

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## **FREQUENTLY ASKED QUESTIONS WITH ANSWERS**

1. **Q) I ran my reports and the calculated totals and/or subtotals do not appear to be correct.**  
A) Review the input screens in the EDS F-196 system. If data is missing from the input screen import the data again or manually enter the data.
2. **Q) I changed an amount in the F-196 input screen and the report does not reflect the change.**  
A) Review the data on the input screen in the EDS F-196 system. If data is missing from the input screen manually enter the data and press Save. Return to the Print Report tab to view the report again.
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) Manually enter the beginning fund balance amount on the input screen.
5. **Q) The F-197 data is not printing correctly on the edits.**  
A) The ESD may need to enter data for the month of August.
6. **Q) My supplemental reports are not calculating correctly.**  
A) Manual entry on the Supplemental Report input screen should be completed.
7. **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.
8. **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.
9. **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.
10. **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.
11. **Q) What do Columns 2–4 of the Resource to Program Expenditure Report represent?**  
A) Column 2 represents the state resources (revenue accounts 3000–4000); Column 3 represents the federal resources (revenue accounts 5000–6000); and Column 4 represents the other (local, etc.) resources (revenue accounts 1000–2000 & 7000–9000) devoted to each program.

## **FREQUENTLY ASKED QUESTIONS WITH ANSWERS (continued)**

**12. 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.

**13. 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.

**14. 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.

**15. 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.

**16. 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 finalized the F-196 file, and the final due date of November 15<sup>th</sup> has not passed, you can make the corrections as follows:

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

B) If OSPI has closed the data file (after November 15th), 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 at OSPI with the district's original Report F-196. Bulletins or financial reports issued by OSPI will not include the revised amounts.

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

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

Run: time date

**ANNUAL FINANCIAL STATEMENTS**

- Certification Page
- Balance Sheet, All Funds as of August 31, 2009
- Statement of Revenues, Expenditures, and Changes in Fund Balance, All Funds-For the Year Ended August 31, 2009
- Budgetary Comparison Schedule, All Funds
- Statement of Fiduciary Net Assets
- Statement of Changes in Fiduciary Net Assets
- Schedule of Long-Term Debt
- Report of Revenues and Other Financing Sources, All Funds
- Program/Activity/Object Report

**SUPPLEMENTAL REPORTS AND SCHEDULES**

- Program Matrix
- Data Requirements for Supplemental Reports
- Data Requirements for End-of-Year Reporting to Apportionment and State Recovery Rate
- Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items
- Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures
- Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation
- Resource to Program Expenditure Report
- Preliminary Special Education Maintenance of Effort
- Preliminary Federal Cross-Cutting Maintenance of Effort
- Preliminary Vocational Education Maintenance of Effort
- Edit/Error Report

Effective Date  
9/1/08

Supersedes  
New

Form  
SPI F-196

Chapter  
F-196

Section  
3

Financial Statement and  
Supplemental Report Content

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

**XXXXX School District ###  
Annual Financial Statements  
Fiscal Year XXXX-XXXX**

Run: time date

Certification Page

Balance Sheet, All Funds as of August 31, XXXX

Statement of Revenues, Expenditures, and Changes in Fund Balance, All Funds-For the Year Ended August 31, XXXX

Budgetary Comparison Schedules, All Funds

Statement of Fiduciary Net Assets

Statement of Changes in Fiduciary Net Assests

Schedule of Long-Term Debt

Report of Revenues and Other Financing Sources, All Funds

Program/Activity/Object Report

Effective Date  
9/1/08

Supersedes  
New

Form  
SPI F-196

Chapter  
F-196

Section  
4

Financial  
Stmnt Intro

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

**CERTIFICATION**

The Annual Financial Statements (Report F-196) for xxxxxxxx School District No. xx of xxxxxxxx County for the fiscal year ended August 31, xxxx, were presented on the **Item 102** basis of accounting in accordance with the appropriate accounting principles as stated in the *Accounting Manual for Public School Districts in the State of Washington*. School was conducted for **Item 103** days. (If school was operated fewer than 180 days, please include a statement covering the reasons and efforts to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 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**

	<b>GENERAL FUND</b>	<b>ASB FUND</b>	<b>DEBT SERVICE FUND</b>	<b>CAPITAL PROJECTS FUND</b>	<b>TRANSPORTATION VEHICLE FUND</b>	<b>PERMANENT FUND</b>	<b>TOTAL</b>
<b>Total Revenues and Other Financing Sources</b>	C/S 962	C/S 962	C/S 962	C/S 962	C/S 962	C/S 962	C/NS
<b>Total Expenditures</b>	C/S 532	C/S 532	C/S 532	C/S 532	C/S 532	C/S 532	C/NS
<b>Other Financing Uses</b>	C/S (533+560)	XXXX	C/S (533+560)	C/S (533+560)	C/S (533+560)	C/S (533)	C/NS
<b>Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses</b>	C/S 535	C/S 535	C/S 535	C/S 535	C/S 535	C/S 535	C/NS
<b>Beginning Total Fund Balance</b>	275	275	275	275	275	275	C/NS
<b>Prior Year(s) Corrections or Restatements</b>	599	599	599	599	599	599	C/NS
<b>Ending Total Fund Balance</b>	C/S 439	C/S 439	C/S 439	C/S 439	C/S 439	C/S 439	C/NS

Locked Date:

Certification Page

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

**Acct. No.	ASSETS:	Debt		Capital	Transportation		Permanent	Total
		General	ASB	Service	Projects	Vehicle		
		Fund	Fund	Fund	Fund	Fund	Fund	
GL 200+230+240+250	Cash & Cash Equivalents	C/S 621	C/S 621	C/S 621	C/S 621	C/S 621	C/S 621	C/NS
241	Minus Warrants Outstanding	476	476	476	476	476	476	C/NS
310	Taxes Receivable	402	XXXX	402	402	402	XXXX	C/NS
320	Due From Other Funds	403	403	403	403	403	403	C/NS
330	Due From Other Governmental Units	404	404	404	404	404	404	C/NS
340	Accounts Receivable	405	405	405	405	405	405	C/NS
350	Interfund Loans Receivable	521	XXXX	XXXX	521	XXXX	XXXX	C/NS
360	Accrued Interest Receivable	449	449	449	449	449	449	C/NS
GL 410+420	Inventory	C/S 622	406	XXXX	XXXX	XXXX	XXXX	C/NS
430	Prepaid Items	407	407	XXXX	407	407	407	C/NS
450	Investments	479	479	479	479	479	479	C/NS
451	Investments/Cash with Trustee	450	XXXX	450	450	450	450	C/NS
455	Investments—Deferred Compensation	496	XXXX	XXXX	496	XXXX	XXXX	C/NS
459	Self-Insurance Security Deposit	497	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
	<b>TOTAL ASSETS</b>	C/S 440	C/S 440	C/S 440	C/S 440	C/S 440	C/S 440	C/NS
	<b>LIABILITIES:</b>							
601	Accounts Payable	411	411	411	411	411	411	C/NS
602	Contracts Payable—Current	392	392	XXXX	392	392	392	C/NS
604	Accrued Interest Payable	XXXX	XXXX	444	XXXX	XXXX	XXXX	C/NS
605	Accrued Salaries	412	412	XXXX	412	XXXX	XXXX	C/NS
606	Revenue Anticipation Notes Payable	445	XXXX	445	445	445	XXXX	C/NS
610	Payroll Deductions and Taxes Payable	413	413	XXXX	413	XXXX	XXXX	C/NS
630	Due to Other Governmental Units	523	523	XXXX	523	523	523	C/NS
635	Deferred Compensation Payable	414	XXXX	XXXX	414	XXXX	XXXX	C/NS
GL 637+638+639	Estimated Employee Benefits Payable	C/S 623	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
640	Due to Other Funds	430	430	430	430	430	430	C/NS
645	Interfund Loans Payable	522	XXXX	522	522	522	XXXX	C/NS
650	Deposits	447	447	XXXX	447	XXXX	XXXX	C/NS
675	Matured Bonds Payable	XXXX	XXXX	422	XXXX	XXXX	XXXX	C/NS
685	Matured Bond Interest Payable	XXXX	XXXX	424	XXXX	XXXX	XXXX	C/NS
686	Arbitrage Rebate Payable	429	XXXX	429	429	429	XXXX	C/NS
GL 750+760	Deferred Revenue	C/S 624	C/S 624	C/S 624	C/S 624	C/S 624	432	C/NS
	<b>TOTAL LIABILITIES</b>	C/S 441	C/S 441	C/S 441	C/S 441	C/S 441	C/S 441	C/NS

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

<b>**Acct. No.</b>	<b>FUND BALANCE:</b>	<b>General Fund</b>	<b>ASB Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Transportation Vehicle Fund</b>	<b>Permanent Fund</b>	<b>Total</b>
GL								
810+830+835+840+850+855+861	Reservation of Fund Balance	C/S 625	C/S 625	C/S 625				
+862+863+864+865+869					C/S 625	C/S 625	C/S 625	C/NS
GL 870+875	Unreserved, Designated Fund Balance	C/S 626	434	XXXX	434	XXXX	434	C/NS
890	Unreserved, Undesignated Fund Balance	431	431	431	431	431	431	C/NS
	<b>TOTAL FUND BALANCE</b>	C/S 442	C/S 442	C/S 442	C/S 442	C/S 442	C/S 442	C/NS
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	C/S 104	C/S 104	C/S 104	C/S 104	C/S 104	C/S 104	C/NS

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

**Balance Sheet GL Item Number Description**

<b>Acct. No.</b>	<b>ASSETS:</b>	<b>General</b>	<b>ASB</b>	<b>Debt</b>	<b>Capital</b>	<b>Transportation</b>	
		<u>Fund</u>	<u>Fund</u>	<u>Service</u>	<u>Projects</u>	<u>Vehicle</u>	<u>Permanent</u>
200	Imprest Cash	400	400	XXXX	400	XXXX	400
230	Cash on Hand	401	401	401	401	401	401
240	Cash on Deposit with County Treasurer	475	475	475	475	475	475
241	Minus Warrants Outstanding	476	476	476	476	476	476
250	Cash with Fiscal Agent	XXXX	XXXX	477	XXXX	XXXX	XXXX
310	Taxes Receivable	402	XXXX	402	402	402	XXXX

<b>Acct. No.</b>	<b>ASSETS:</b>	<b>General</b>	<b>ASB</b>	<b>Debt</b>	<b>Capital</b>	<b>Transportation</b>	
		<u>Fund</u>	<u>Fund</u>	<u>Service</u>	<u>Projects</u>	<u>Vehicle</u>	<u>Permanent</u>
200	Imprest Cash	400	400	XXXX	400	XXXX	400
230	Cash on Hand	401	401	401	401	401	401
430	Prepaid Items	407	407	XXXX	407	407	407
450	Investments	479	479	479	479	479	479
451	Investments/Cash with Trustee	450	XXXX	450	450	450	450
455	Investments—Deferred Compensation	496	XXXX	XXXX	496	XXXX	XXXX
459	Self-Insurance Security Deposit	497	XXXX	XXXX	XXXX	XXXX	XXXX
<b>TOTAL ASSETS</b>		C/S 440	C/S 440	C/S 440	C/S 440	C/S 440	C/S 440

<b>Acct. No.</b>	<b>LIABILITIES:</b>						
601	Accounts Payable	411	411	411	411	411	411
602	Contracts Payable—Current	392	392	XXXX	392	392	392
604	Accrued Interest Payable	XXXX	XXXX	444	XXXX	XXXX	XXXX
605	Accrued Salaries	412	412	XXXX	412	XXXX	XXXX
606	Revenue Anticipation Notes Payable	445	XXXX	445	445	445	XXXX
610	Payroll Deductions and Taxes Payable	413	413	XXXX	413	XXXX	XXXX
630	Due to Other Governmental Units	523	523	XXXX	523	523	523
635	Deferred Compensation Payable	414	XXXX	XXXX	414	XXXX	XXXX
637	Est. Unemployment Benefits Payable	408	XXXX	XXXX	XXXX	XXXX	XXXX
638	Est. Other Emp. Insurance Benefits Pay	446	XXXX	XXXX	XXXX	XXXX	XXXX
639	Est. Industrial Insurance Benefits Payab	416	XXXX	XXXX	XXXX	XXXX	XXXX
640	Due to Other Funds	430	430	430	430	430	430

**Balance Sheet GL Item Number Description**

Acct. No.	LIABILITIES: (cont.)	General	ASB	Debt	Capital	Transportation	Permanent
		Fund	Fund	Service	Projects	Vehicle	
645	Interfund Loans Payable	522	XXXX	522	522	522	XXXX
650	Deposits	447	447	XXXX	447	XXXX	XXXX
675	Matured Bonds Payable	XXXX	XXXX	422	XXXX	XXXX	XXXX
685	Matured Bond Interest Payable	XXXX	XXXX	424	XXXX	XXXX	XXXX
686	Arbitrage Rebate Payable	429	XXXX	429	429	429	XXXX
690	Bonds Payable—Long-Term	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
750	Deferred Revenue	432	432	432	432	432	432
760	Deferred Revenue—Taxes Receivable	433	XXXX	433	433	433	XXXX
<b>TOTAL LIABILITIES</b>		C/S 441	C/S 441	C/S 441	C/S 441	C/S 441	C/S 441
<b>FUND BALANCE:</b>							
810	Reserved for Other Items	394	394	394	394	394	394
830	Reserved for Debt Service	435	XXXX	XXXX	435	435	XXXX
835	Reserved for Arbitrage Rebate	420	XXXX	420	420	420	XXXX
840	Reserved for Inventory	428	428	XXXX	XXXX	XXXX	XXXX
850	Reserved for Uninsured Risks	436	436	XXXX	436	436	XXXX
855	Reserved for Trust Principal	XXXX	XXXX	XXXX	XXXX	XXXX	484
861	Reserve of Bond Proceeds	XXXX	XXXX	XXXX	458	XXXX	XXXX
862	Reserve of Levy Proceeds	XXXX	XXXX	XXXX	459	XXXX	XXXX
863	Reserve of State Proceeds	XXXX	XXXX	XXXX	460	XXXX	XXXX
864	Reserve of Federal Proceeds	XXXX	XXXX	XXXX	461	XXXX	XXXX
865	Reserve of Other Proceeds	XXXX	XXXX	XXXX	517	XXXX	XXXX
869	Reserve for Undistributed Proceeds	XXXX	XXXX	XXXX	390	XXXX	XXXX
870	Unreserved, Designated for Other Items	434	434	XXXX	434	XXXX	434
875	Unreserved, Designated for Contingenc	437	XXXX	XXXX	XXXX	XXXX	XXXX
890	Unreserved, Undesignated Fund Balanc	431	431	431	431	431	431
<b>TOTAL FUND BALANCE</b>		C/S 442	C/S 442	C/S 442	C/S 442	C/S 442	C/S 442
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		441+442	441+442	441+442	441+442	441+442	441+442

Effective Date  
9/1/08

Supersedes  
9/1/05

Form  
SPI F-196

Chapter  
F-196

Section  
4

GL Item  
Numbers

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Governmental Funds**

**For the Year Ended August 31, XXXX**

	<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>
<b>REVENUES:</b>							
Local (Rev. 1XXX + 2XXX)	C/S 800	480+481+482+ 483+493	C/S 800	C/S 800	C/S 800	XXXX	C/NS
State (Rev. 3XXX + 4XXX)	C/S 801	XXXX	C/S 801	C/S 801	C/S 801	XXXX	C/NS
Federal (Rev. 5XXX + 6XXX less federal stimulus)	C/S 802	XXXX	C/S 802	C/S 802	C/S 802	XXXX	C/NS
Federal Stimulus (6111, 6112, 6113, 6114, 6118, 6119, 6211, 6212, 6213, 6214, 6218, 6219, 6311, 6312, 6313, 6314, 6318, 6319)	C/S 879	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Other (Rev. 7XXX + 8XXX)	C/S 803	XXXX	XXXX	C/S 803	C/S 803	451+421+423	C/NS
<b>TOTAL REVENUES</b>	C/S 804	C/S 962	C/S 804	C/S 804	C/S 804	C/S 962	C/NS
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction (01XXX-01XX9)	C/S 805	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Federal Stimulus (1XXXX-1XXX9)	C/S 880	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Special Education (2XXXX-2XXX9)	C/S 806	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Vocational Education (3XXXX-3XXX9)	C/S 807	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Skills Center (4XXXX-4XXX0)	C/S 808	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Compensatory Programs (5&6XXXX-5&6XXX9)	C/S 809	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Other Instructional Programs (7XXXX-7XXX9)	C/S 810	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Community Services (8XXXX-8XXX9)	C/S 811	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Support Services (9XXXX-9XXX9)	C/S 812	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Student Activities/Other	XXXX	485+486+487+ 488+494	XXXX	XXXX	XXXX	426+427+464 +672+558	C/NS
<b>CAPITAL OUTLAY:</b>							
Sites	XXXX	XXXX	XXXX	011	XXXX	XXXX	C/NS
Building	XXXX	XXXX	XXXX	021	XXXX	XXXX	C/NS
Equipment	XXXX	XXXX	XXXX	031	XXXX	XXXX	C/NS
Energy	XXXX	XXXX	XXXX	041	XXXX	XXXX	C/NS
Transportation Equipment	XXXX	XXXX	XXXX	XXXX	C/S 813	XXXX	C/NS
Other - Total Object 9	C/S 509	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
<b>DEBT SERVICE:</b>							
Principal	C/S 876	XXXX	537	071	548	XXXX	C/NS
Interest and Other Charges	C/S 814	XXXX	C/S 814	C/S 814	C/S 814	XXXX	C/NS
<b>TOTAL EXPENDITURES</b>	C/S 532	C/S 532	C/S 532	C/S 532	C/S 532	C/S 532	C/NS
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	C/S 817	C/S 817	C/S 817	C/S 817	C/S 817	C/S 817	C/NS

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Governmental Funds**

**For the Year Ended August 31, XXXX**

	<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>
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	9100	XXXX	C/S 951 (9100 + 9600)	9100	9100	XXXX	C/NS
Long-Term Financing	9500	XXXX	XXXX	9500	9500	XXXX	C/NS
Transfers In	9900	XXXX	9900	9900	9900	XXXX	C/NS
Transfers Out (GL 536)	(533)	XXXX	(533)	(533)	(533)	(533)	C/NS
Other Financing Uses (GL 535)	(560)	XXXX	(560)	(560)	(560)	XXXX	C/NS
Other	C/S 950 (9300 + 9400)	XXXX	9200	C/S 950 (9200 + 9300 + 9400)	C/S 950 (9300 + 9400)	XXXX	C/NS
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	C/S 869	XXXX	C/S 869	C/S 869	C/S 869	(533)	C/NS
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>							
	C/S 535	C/S 535	C/S 535	C/S 535	C/S 535	C/S 535	C/NS
<b>BEGINNING TOTAL FUND BALANCE</b>	275	275	275	275	275	275	C/NS
Prior Year(s) Corrections or Restatements	599	599	599	599	599	599	C/NS
<b>ENDING TOTAL FUND BALANCE</b>	C/S 439	C/S 439	C/S 439	C/S 439	C/S 439	C/S 439	C/NS

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

**General Fund (1)**

<u>Item</u>	<u>Number Description</u>
509	Total Capital Outlay
533	Transfers Out (GL 536)
560	Other Financing Uses (GL 535)
814	Interest & Other Charges (97-83-7 plus 97-85-7)
874	Principal (97-84-7)
C/S 532	Total Expenditures
C/S 962	Total Revenues & OFS*

**Associated Student Body Fund (4)**

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

**Debt Service Fund (3)**

<u>Item</u>	<u>Number Description</u>
533	Transfers Out (GL 536)
537	Matured Bond Exp.
540	Interfund Loan Int.
552	Interest on Bonds
553	Bond Transfer Fees
554	Arbitrage Rebate
555	Underwriter's Fees/Discounts
560	Other Financing Uses
C/S 532	Total Expenditures (537+552+553+554+555+540)
C/S 962	Total Revenues & OFS*

**Capital Projects Fund (2)**

<u>Item</u>	<u>Number Description</u>
011	Sites Expenditures
021	Buildings Expenditures
031	Equipment Expenditures
041	Energy Expenditures
051	Sales & Lease Expenditures
071	Principal Expenditures
072	Interest Expenditures
073	Arbitrage Rebate Expenditures
079	Bond Issuance Expenditures
533	Transfers Out (GL 536)
560	Other Financing Uses (GL 535)
C/S 532	Total Expenditures (071+051+079+072+073)
C/S 962	Total Revenues & OFS*

**Transportation Vehicle Fund (9)**

<u>Item</u>	<u>Number Description</u>
533	Transfers Out (GL 536)
544	Cash Purch & Rebuild Transp Equip
545	Cont. Purch & Rebuild Transp Equip
547	Interest
548	Debt
549	Debt Related Expenditures
560	Other Financing Uses (GL 535)
C/S 532	Total Expenditures (548+547+549)
C/S 962	Total Revenues & OFS*

**Permanent Fund (8)**

<u>Item</u>	<u>Number Description</u>
421	Transfers
423	Earnings Income
426	Equipment
427	Supplies
451	Private Donations
464	Investment Expense
533	Transfers Out (GL 536)
558	Other Operating Expense
672	Administrative Expense
C/S 532	Total Expenditures (426+427+464+672+558)
C/S 962	Total Revenues (451+421+423)

\*OFS=Other Financing Sources

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative) Final To Actual
<b>REVENUES:</b>			
Local (Rev. 1XXX + 2XXX)	1000 + 2000	C/S 800	C/S 881 (Actual-Final)
State (Rev. 3XXX + 4XXX)	3000 + 4000	C/S 801	C/S 882 (Actual-Final)
Federal (Rev. 5XXX + 6XXX - 879)	5000+6000-6111-6112-6113-6114-6118- 6119-6211-6212-6213-6214-6218-6219-6311- 6312-6313-6314-6318-6319	C/S 802	C/S 883 (Actual-Final)
Federal Stimulus (6111, 6112, 6113, 6114, 6118, 6119, 6211, 6212, 6213, 6214, 6218, 6219, 6311, 6312, 6313, 6314, 6318, 6319 )	6111, 6112, 6113, 6114, 6118, 6119, 6211, 6212, 6213, 6214, 6218, 6219, 6311, 6312, 6313, 6314, 6318, 6319	C/S 879	C/S 884 (Actual-Final)
Other (Rev. 7XXX + 8XXX)	7000 + 8000	C/S 803	C/S 885 (Actual-Final)
<b>TOTAL REVENUES</b>	C/S 962 - 9000	C/S 804	C/S 886 (Actual-Final)
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction (01XXX-01XX9)	01XXX-01XX9	C/S 805	C/S 887 (Final-Actual)
Federal Stimulus (1XXXX-1XXX9)	1XXXX-1XXX9	C/S 880	C/S 888 (Final-Actual)
Special Education (2XXXX-2XXX9)	2XXXX-2XXX9	C/S 806	C/S 889 (Final-Actual)
Vocational Education (3XXXX-3XXX9)	3XXXX-3XXX9	C/S 807	C/S 890 (Final-Actual)
Skills Center (4XXXX-4XXX9)	4XXXX-4XXX9	C/S 808	C/S 891 (Final-Actual)
Compensatory Programs (5XXXX+6XXXX-5XXX9&6XXX9)	5XXXX+6XXXX-5XXX9-6XXX9	C/S 809	C/S 892 (Final-Actual)
Other Instructional Programs (7XXXX-7XXX9)	7XXXX-7XXX9	C/S 810	C/S 893 (Final-Actual)
Community Services (8XXXX-8XXX9)	8XXXX-8XXX9	C/S 811	C/S 894 (Final-Actual)
Support Services (9XXXX-9XXX9)	9XXXX-9XXX9	C/S 812	C/S 895 (Final-Actual)
Student Activities/Other	XXXX	XXXX	XXXX
<b>CAPITAL OUTLAY:</b>			
Sites	XXXX	XXXX	XXXX
Building	XXXX	XXXX	XXXX
Equipment	XXXX	XXXX	XXXX
Energy	XXXX	XXXX	XXXX
Transportation Equipment	XXXX	XXXX	XXXX
Other (total object 9)	C/S 509	C/S 509	C/S 896 (Final-Actual)
<b>DEBT SERVICE:</b>			
Principal (97-84-7)	97-84-7	876	C/S 897 (Final-Actual)
Interest and Other Charges (97-83-7 + 97-85-7)	97-83-7 + 97-85-7	C/S 814	C/S 898 (Final-Actual)
<b>TOTAL EXPENDITURES</b>	C/S 532	C/S 532	C/S 899 (Final-Actual)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	C/S 962-9000-C/S 532	C/S 817 (962-9000-532)	C/S 953 (Actual-Final)
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales and Refunding Bond Sales	9100	9100	C/S 954 (Actual-Final)
Long-Term Financing	9500	9500	C/S 955 (Actual-Final)
Transfers In	9900	9900	C/S 956 (Actual-Final)
Transfers Out (GL 536)	(533)	(533)	C/S 957 (Actual-Final)
Other Financing Uses (GL 535)	(560)	(560)	C/S 958 (Actual-Final)
Other	9300 + 9400	C/S 950 (9300+9400)	C/S 959 (Actual-Final)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	9000-533-560	C/S 869	C/S 960 (Actual-Final)
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	C/S 535	C/S 535	C/S 961 (Actual-Final)
<b>BEGINNING TOTAL FUND BALANCE</b>	275	275	C/S 963 (Actual-Final)
Prior Year(s) Corrections or Restatements	599	599	C/S 964 (Actual-Final)
<b>ENDING TOTAL FUND BALANCE</b>	C/S 439	C/S 439	C/S 965 (Actual-Final)

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

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

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

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

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

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>Variance with Final Budget Positive (Negative) Final To Actual</u>
<b>REVENUES:</b>			
Local (Rev. 1XXX + 2XXX)	1000 + 2000	C/S 800	C/S 881 (Actual-Final)
State (Rev. 3XXX + 4XXX)	3000 + 4000	C/S 801	C/S 882 (Actual-Final)
Federal (Rev. 5XXX + 6XXX)	5000 + 6000	C/S 802	C/S 883 (Actual-Final)
Federal Stimulus	XXXX	XXXX	XXXX
Other (Rev. 7XXX + 8XXX)	7000 + 8000	C/S 803	C/S 885 (Actual-Final)
<b>TOTAL REVENUES</b>	<b>C/S 962 - 9000</b>	<b>C/S 804</b>	<b>C/S 886 (Actual-Final)</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	XXXX	XXXX	XXXX
Federal Stimulus	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
<b>CAPITAL OUTLAY:</b>			
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
<b>DEBT SERVICE:</b>			
Principal	071	071	C/S 897 (Final-Actual)
Interest and Other Charges (051+079+072+073)	051+079+072+073	C/S 814	C/S 898 (Final-Actual)
<b>TOTAL EXPENDITURES</b>	<b>C/S 532</b>	<b>C/S 532</b>	<b>C/S 899 (Final-Actual)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>C/S 962-9000-C/S 532</b>	<b>C/S 817 (C/S 962-9000-C/S 532)</b>	<b>C/S 953 (Actual-Final)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales and Refunding Bond Sales	9100	9100	C/S 954 (Actual-Final)
Long-Term Financing	9500	9500	C/S 955 (Actual-Final)
Transfers In	9900	9900	C/S 956 (Actual-Final)
Transfers Out (GL 536)	(533)	(533)	C/S 957 (Actual-Final)
Other Financing Uses (GL 535)	(560)	(560)	C/S 958 (Actual-Final)
Other	9200+9300+9400	C/S 950 (9200+9300+9400)	C/S 959 (Actual-Final)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>9000-533-560</b>	<b>C/S 869</b>	<b>C/S 960 (Actual-Final)</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>C/S 535</b>	<b>C/S 535</b>	<b>C/S 961 (Actual-Final)</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>275</b>	<b>275</b>	<b>C/S 963 (Actual-Final)</b>
Prior Year(s) Corrections or Restatements	599	599	C/S 964 (Actual-Final)
<b>ENDING TOTAL FUND BALANCE</b>	<b>C/S 439</b>	<b>C/S 439</b>	<b>C/S 965 (Actual-Final)</b>

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>
<b>REVENUES:</b>			
Local (Rev. 1XXX + 2XXX)	1000 + 2000	C/S 800	C/S 881 (Actual-Final)
State (Rev. 3XXX + 4XXX)	3000 + 4000	C/S 801	C/S 882 (Actual-Final)
Federal (Rev. 5XXX )	5000	C/S 802	C/S 883 (Actual-Final)
Federal Stimulus	XXXX	XXXX	XXXX
Other (Rev. 8XXX)	8000	C/S 803	C/S 885 (Actual-Final)
<b>TOTAL REVENUES</b>	<b>C/S 962 - 9000</b>	<b>C/S 804</b>	<b>C/S 886 (Actual-Final)</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction (01XXX-01XX9)	XXXX	XXXX	XXXX
Federal Stimulus (1XXXX-1XXX9)	XXXX	XXXX	XXXX
Special Education (2XXXX-2XXX9)	XXXX	XXXX	XXXX
Vocational Education (3XXXX-3XXX9)	XXXX	XXXX	XXXX
Skills Center (4XXXX-4XXX0)	XXXX	XXXX	XXXX
Compensatory Programs (5XXXX+6XXXX-5XXX9&6XXX9)	XXXX	XXXX	XXXX
Other Instructional Programs (7XXXX-7XXX9)	XXXX	XXXX	XXXX
Community Services (8XXXX-8XXX9)	XXXX	XXXX	XXXX
Support Services (9XXXX-9XXX9)	XXXX	XXXX	XXXX
Student Activities/Other	XXXX	XXXX	XXXX
<b>CAPITAL OUTLAY:</b>			
Sites	XXXX	XXXX	XXXX
Building	XXXX	XXXX	XXXX
Equipment	XXXX	XXXX	XXXX
Energy	XXXX	XXXX	XXXX
Transportation Equipment (544+545)	544 + 545	C/S 813	C/S 967 (Final-Actual)
Other	XXXX	XXXX	XXXX
<b>DEBT SERVICE:</b>			
Principal	548	548	C/S 897 (Final-Actual)
Interest and Other Charges (547+549)	547 + 549	C/S 814	C/S 898 (Final-Actual)
<b>TOTAL EXPENDITURES</b>	<b>532</b>	<b>532</b>	<b>C/S 899 (Final-Actual)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>C/S 962-9XXX-C/S 532</b>	<b>C/S 817 (C/S 962-9XXX-C/S 532)</b>	<b>C/S 953 (Actual-Final)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales and Refunding Bond Sales	9100	9100	C/S 954 (Actual-Final)
Long-Term Financing	9500	9500	C/S 955 (Actual-Final)
Transfers In	9900	9900	C/S 956 (Actual-Final)
Transfers Out (GL 536)	(533)	(533)	C/S 957 (Actual-Final)
Other Financing Uses (GL 535)	(560)	(560)	C/S 958 (Actual-Final)
Other	9300+9400	C/S 950 (9300+9400)	C/S 959 (Actual-Final)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>9000-533-560</b>	<b>C/S 869</b>	<b>C/S 960 (Actual-Final)</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>C/S 535</b>	<b>C/S 535</b>	<b>C/S 961 (Actual-Final)</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>275</b>	<b>275</b>	<b>C/S 963 (Actual-Final)</b>
Prior Year(s) Corrections or Restatements	599	599	C/S 964 (Actual-Final)
<b>ENDING TOTAL FUND BALANCE</b>	<b>C/S 439</b>	<b>C/S 439</b>	<b>C/S 965 (Actual-Final)</b>

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

Acct. No.	Assets:	<u>Private Purpose Trust</u>	<u>Other Trust</u>
200	Imprest Cash	400	564
230	Cash on Hand	401	565
240	Cash on Deposit with Cty Treas	475	566
241	Minus Warrants Outstanding	476	506
320	Due From Other Funds	403	519
340	Accounts Receivable	405	520
360	Accrued Interest Receivable	449	536
450	Investments	479	538
451	Investments/Cash with Trustees	450	539
460	Other Assets	489	XXXX
490	Capital Assets, Land	510	XXXX
491	Capital Assets, Buildings	511	XXXX
493	Capital Assets, Equipment	513	670
498	Accum. Depreciation, Buildings	490	XXXX
499	Accum. Depreciation, Equipment	491	671
	<b>Total Assets</b>	C/S 440	C/S 541
	<b>Liabilities:</b>		
601	Accounts Payable	411	542
640	Due to Other Funds	430	550
	<b>Total Liabilities</b>	C/S 441	C/S 551
	<b>Net Assets:</b>		
	Net assets held in trust for:		
810	Reserved for Other Items	394	567
850	Reserved for Self Insured Risk	XXXX	371
855	Reserved for Trust Principal	484	568
870	Unreserved, Designated for Other Items	434	626
890	Unreserved, Undesignated Fund Balance	431	559
	<b>Total Net Assets</b>	C/S 442	C/S 562

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

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

Run: time date

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

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

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

Run: time date

Description	Beginning Outstanding Debt MM/DD/YYYY (1)	Amount Issued/ Increased (2)	Amount Redeemed/ Decreased (3)	Ending Outstanding Debt MM/DD/YYYY (1)+(2)-(3)
<b>Total Voted Bonds</b>	633	642	651	<b>C/S 660</b>
<b>Total Non-Voted Notes/Bonds</b>	634	643	652	<b>C/S 661</b>
<b>Qualified Zone Academy Bonds (QZAB)</b>	639	648	657	<b>C/S 666</b>
<b>Other Long-Term Debt:</b>				
<b>Capital Leases</b>	635	644	653	<b>C/S 662</b>
<b>Contracts Payable (GL 603)</b>	393	395	388	<b>C/S 389</b>
<b>NonCancellable Operating Leases</b>	636	645	654	<b>C/S 663</b>
<b>Claims &amp; Judgments</b>	637	646	655	<b>C/S 664</b>
<b>Compensated Absences</b>	638	647	656	<b>C/S 665</b>
<b>Other Long-Term Debt</b>	675	676	677	<b>C/S 689</b>
<b>Total Other Long-Term Debt</b>	<b>C/S 640</b>	<b>C/S 649</b>	<b>C/S 658</b>	<b>C/S 667</b>
<b>Total Long-Term Debt</b>	<b>C/S 6411</b>	<b>C/S 650</b>	<b>C/S 659</b>	<b>C/S 668</b>

Effective Date  
9/1/08

Supersedes  
9/1/06

Form  
SPI F-196

Chapter  
F-196

Section  
4

Schedule of  
Long-Term Debt

**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>
<b>LOCAL TAXES</b>				
1100 Local Property Tax	1100	1100	1100	1100
1300 Sale of Tax Title Property	1300	1300	1300	1300
1400 Local in Lieu of Taxes	1400	1400	1400	1400
1500 Timber Excise Tax	1500	1500	1500	1500
1600 County-Administered Forests	1600	1600	1600	1600
1900 Other Local Taxes	1900	1900	1900	1900
<b>1000 TOTAL LOCAL TAXES</b>	<b>1000</b>	<b>1000</b>	<b>1000</b>	<b>1000</b>
<b>LOCAL SUPPORT NON-TAX</b>				
2100 Tuitions and Fees, Unassigned	2100	XXXX	XXXX	XXXX
2131 Secondary Vocational Education Tuitions and Fees	2131	XXXX	XXXX	XXXX
2145 Skills Center Tuitions and Fees	2145	XXXX	XXXX	XXXX
2171 Traffic Safety Education Fees	2171	XXXX	XXXX	XXXX
2173 Summer School Tuitions and Fees	2173	XXXX	XXXX	XXXX
2186 Community School Tuitions and Fees	2186	XXXX	XXXX	XXXX
2188 Day Care Tuitions and Fees	2188	XXXX	XXXX	XXXX
2200 Sales of Goods, Supplies, and Services, Unassigned	2200	XXXX	2200	2200
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Services	2231	XXXX	XXXX	XXXX
2245 Skills Center, Sales of Goods, Supplies, and Services	2245	XXXX	XXXX	XXXX
2288 Day Care	2288	XXXX	XXXX	XXXX
2289 Other Community Services	2289	XXXX	XXXX	XXXX
2298 School Food Services	2298	XXXX	XXXX	XXXX
2299 School Bus Revenue	2299	XXXX	XXXX	2299
2300 Investment Earnings	2300	2300	2300	2300
2400 Interfund Loan Interest Earnings	2400	XXXX	2400	XXXX
2500 Gifts and Donations	2500	XXXX	2500	2500
2600 Fines and Damages	2600	XXXX	2600	2600
2700 Rentals and Leases	2700	2700	2700	2700
2800 Insurance Recoveries	2800	XXXX	2800	2800
2900 Local Support Nontax, Unassigned	2900	2900	2900	2900
2910 E-rate	2910	XXXX	2910	XXXX
<b>2000 TOTAL LOCAL SUPPORT NON-TAX</b>	<b>2000</b>	<b>2000</b>	<b>2000</b>	<b>2000</b>

**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>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	3100	XXXX	XXXX	XXXX
3121 Special Education—General Apportionment	3121	XXXX	XXXX	XXXX
3300 Local Effort Assistance	3300	XXXX	XXXX	XXXX
3600 State Forests	3600	3600	3600	3600
3900 Other State General Purpose, Unassigned	3900	3900	3900	XXXX
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>3000</b>	<b>3000</b>	<b>3000</b>	<b>3000</b>

<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	4100	XXXX	4100	XXXX
4121 Special Education	4121	XXXX	XXXX	XXXX
4126 State Institutions, Special Education	4126	XXXX	XXXX	XXXX
4130 State Matching (Paid Directly to Districts)	XXXX	XXXX	4130	XXXX
4134 Middle School Career and Technical Education	4134	XXXX	XXXX	XXXX
4155 Learning Assistance	4155	XXXX	XXXX	XXXX
4156 State Institutions, Centers, and Homes—Delinquent	4156	XXXX	XXXX	XXXX
4158 Special and Pilot Programs	4158	XXXX	XXXX	XXXX
4163 Promoting Academic Success	4163	XXXX	XXXX	XXXX
4165 Transitional Bilingual	4165	XXXX	XXXX	XXXX
4166 Student Achievement	4166	XXXX	416	XXXX
4174 Highly Capable	4174	XXXX	XXXX	XXXX
4175 Professional Development	4175	XXXX	XXXX	XXXX
4188 Day Care	4188	XXXX	XXXX	XXXX
4198 School Food Services	4198	XXXX	XXXX	XXXX
4199 Transportation-Operations	4199	XXXX	XXXX	XXXX
4230 State Matching (Paid Directly to Contractors)	XXXX	XXXX	4230	XXXX
4300 Other State Agencies, Unassigned	4300	XXXX	4300	XXXX
4321 Special Education, Other State Agencies	4321	XXXX	XXXX	XXXX
4326 State Institutions, Sp. Ed., Other State Agencies	4326	XXXX	XXXX	XXXX
4330 State Matching, Other	XXXX	XXXX	4330	XXXX
4356 State Institutions, Ctrs, and Homes—Del., Other State Agencies	4356	XXXX	XXXX	XXXX
4358 Special and Pilot Programs, Other State Agencies	4358	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>
<b>STATE, SPECIAL PURPOSE (Cont.)</b>				
4365 Transitional Bilingual, Other State Agencies	4365	XXXX	XXXX	XXXX
4388 Day Care, Other State Agencies	4388	XXXX	XXXX	XXXX
4398 School Food Services, Other State Agencies	4398	XXXX	XXXX	XXXX
4399 Transportation-Operations, Other State Agencies	4399	XXXX	XXXX	XXXX
4499 Transportation-Depreciation	XXXX	XXXX	XXXX	4499
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>4000</b>	<b>XXXX</b>	<b>4000</b>	<b>4000</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Fed Grants, Unassigned	5200	5200	5200	XXXX
5300 Impact Aid, Maintenance and Operation	5300	5300	5300	5300
5329 Impact Aid, Special Education Funding	5329	XXXX	XXXX	XXXX
5400 Federal in Lieu of Taxes	5400	5400	5400	5400
5500 Federal Forests	5500	5500	5500	XXXX
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	6100	XXXX	XXXX	XXXX
6111 Federal Stimulus, Title I	6111	XXXX	XXXX	XXXX
6112 Federal Stimulus, School Improvement	6112	XXXX	XXXX	XXXX
6113 Federal Stimulus, State Fiscal Stabilization Fund	6113	XXXX	XXXX	XXXX
6114 Federal Stimulus, IDEA	6114	XXXX	XXXX	XXXX
6118 Federal Stimulus, Competitive Grants	6118	XXXX	XXXX	XXXX
6119 Federal Stimulus, Other	6119	XXXX	XXXX	XXXX
6121 Special Education-Medicaid Reimbursements.	6121	XXXX	XXXX	XXXX
6124 Special Education, Supplemental	6124	XXXX	XXXX	XXXX
6138 Secondary Vocational Education	6138	XXXX	XXXX	XXXX
6146 Skills Center	6146	XXXX	XXXX	XXXX
6151 Disadvantaged	6151	XXXX	XXXX	XXXX
6152 School Improvement	6152	XXXX	XXXX	XXXX
6153 Migrant	6153	XXXX	XXXX	XXXX
6154 Reading First	6154	XXXX	XXXX	XXXX
6157 Institutions, Neglected and Delinquent	6157	XXXX	XXXX	XXXX
6161 Head Start	6161	XXXX	XXXX	XXXX

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
6162	Math & Science, Professional Development	6162	XXXX	XXXX	XXXX
6164	Limited English Proficiency	6164	XXXX	XXXX	XXXX
6167	Indian Education, JOM	6167	XXXX	XXXX	XXXX
6168	Indian Education, ED	6168	XXXX	XXXX	XXXX
6176	Targeted Assistance	6176	XXXX	XXXX	XXXX
6178	Youth Training Programs	6178	XXXX	XXXX	XXXX
6188	Day Care	6188	XXXX	XXXX	XXXX
6189	Other Community Services	6189	XXXX	XXXX	XXXX
6198	School Food Services	6198	XXXX	XXXX	XXXX
6199	Transportation-Operation	6199	XXXX	XXXX	XXXX
6200	Direct Special Purpose Grants	6200	XXXX	6200	XXXX
6211	Federal Stimulus, Title I	6211	XXXX	XXXX	XXXX
6212	Federal Stimulus, School Improvement	6212	XXXX	XXXX	XXXX
6213	Federal Stimulus, State Fiscal Stabilization Fund	6213	XXXX	XXXX	XXXX
6214	Federal Stimulus, IDEA	6214	XXXX	XXXX	XXXX
6218	Federal Stimulus, Competitive Grants	6218	XXXX	XXXX	XXXX
6219	Federal Stimulus, Other	6219	XXXX	XXXX	XXXX
6221	Special Education, Medicaid Reimbursement	6221	XXXX	XXXX	XXXX
6224	Special Education, Supplemental	6224	XXXX	XXXX	XXXX
6238	Secondary Vocational Education	6238	XXXX	XXXX	XXXX
6240	Impact Aid	XXXX	XXXX	6240	XXXX
6246	Skills Center	6246	XXXX	XXXX	XXXX
6251	Disadvantaged	6251	XXXX	XXXX	XXXX
6252	School Improvement, Federal	6252	XXXX	XXXX	XXXX
6253	Migrant	6253	XXXX	XXXX	XXXX
6254	Reading First, Federal	6254	XXXX	XXXX	XXXX
6257	Institutions, Neglected and Delinquent	6257	XXXX	XXXX	XXXX
6261	Head Start	6261	XXXX	XXXX	XXXX
6262	Math & Science, Professional Development	6262	XXXX	XXXX	XXXX
6264	Bilingual	6264	XXXX	XXXX	XXXX
6267	Indian Education, JOM	6267	XXXX	XXXX	XXXX
6268	Indian Education, ED	6268	XXXX	XXXX	XXXX
6276	Targeted Assistance	6276	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>
<b>FEDERAL, SPECIAL PURPOSE (CONT.)</b>				
6278 Youth Training-Direct Grants	6278	XXXX	XXXX	XXXX
6288 Day Care	6288	XXXX	XXXX	XXXX
6289 Other Community Services	6289	XXXX	XXXX	XXXX
6298 School Food Services	6298	XXXX	XXXX	XXXX
6299 Transportation-Operation	6299	XXXX	XXXX	XXXX
6300 Federal Grants Through Other Agencies, Unassigned	6300	XXXX	6300	XXXX
6310 Medicaid Administrative Match	6310	XXXX	XXXX	XXXX
6311 Federal Stimulus, Title I	6311	XXXX	XXXX	XXXX
6312 Federal Stimulus, School Improvement	6312	XXXX	XXXX	XXXX
6313 Federal Stimulus, State Fiscal Stabilization Fund	6313	XXXX	XXXX	XXXX
6314 Federal Stimulus, IDEA	6314	XXXX	XXXX	XXXX
6318 Federal Stimulus, Competitive Grants	6218	XXXX	XXXX	XXXX
6319 Federal Stimulus, Other	6219	XXXX	XXXX	XXXX
6321 Special Education, Medicaid Reimbursement	6321	XXXX	XXXX	XXXX
6324 Special Education, Supplemental	6324	XXXX	XXXX	XXXX
6338 Secondary Vocational Education	6338	XXXX	XXXX	XXXX
6346 Skills Center	6346	XXXX	XXXX	XXXX
6351 Disadvantaged	6351	XXXX	XXXX	XXXX
6352 School Improvement	6352	XXXX	XXXX	XXXX
6353 Migrant	6353	XXXX	XXXX	XXXX
6354 Reading First, Federal	6354	XXXX	XXXX	XXXX
6357 Institutions-Neglected and Delinquent	6357	XXXX	XXXX	XXXX
6361 Head Start	6361	XXXX	XXXX	XXXX
6362 Math & Science, Professional Development	6362	XXXX	XXXX	XXXX
6364 Limited English Proficiency	6364	XXXX	XXXX	XXXX
6367 Indian Education, JOM	6367	XXXX	XXXX	XXXX
6368 Indian Education, ED	6368	XXXX	XXXX	XXXX
6376 Targeted Assistance	6376	XXXX	XXXX	XXXX
6378 Youth Training	6378	XXXX	XXXX	XXXX
6388 Day Care	6388	XXXX	XXXX	XXXX
6389 Other Community Services	6389	XXXX	XXXX	XXXX
6398 School Food Services	6398	XXXX	XXXX	XXXX
6399 Transportation-Operation	6399	XXXX	XXXX	XXXX
6998 USDA Commodities	6998	XXXX	XXXX	XXXX
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>6000</b>	<b>XXXX</b>	<b>6000</b>	<b>XXXX</b>

**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>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	7100	XXXX	7100	XXXX
7121 Special Education	7121	XXXX	XXXX	XXXX
7131 Vocational Education	7131	XXXX	XXXX	XXXX
7145 Skills Center	7145	XXXX	XXXX	XXXX
7163 Promoting Academic Success	7163	XXXX	XXXX	XXXX
7197 Support Services	7197	XXXX	XXXX	XXXX
7198 School Food Services	7198	XXXX	XXXX	XXXX
7199 Transportation	7199	XXXX	XXXX	XXXX
7301 Nonhigh Participation	7301	XXXX	XXXX	XXXX
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>7000</b>	<b>XXXX</b>	<b>7000</b>	<b>XXXX</b>
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	8100	XXXX	8100	8100
8188 Day Care	8188	XXXX	XXXX	XXXX
8189 Community Service	8189	XXXX	XXXX	XXXX
8198 School Food Services	8198	XXXX	XXXX	XXXX
8199 Transportation	8199	XXXX	XXXX	XXXX
8500 Educational Service Districts	8500	XXXX	8500	8500
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>8000</b>	<b>XXXX</b>	<b>8000</b>	<b>8000</b>
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	9100	9100	9100	9100
9200 Sale of Real Property	XXXX	9200	9200	XXXX
9300 Sale of Equipment	9300	XXXX	9300	9300
9400 Compensated Loss of Capital Assets	9400	XXXX	9400	9400
9500 Long-Term Financing	9500	XXXX	9500	9500
9600 Sale of Refunding Bonds	XXXX	9600	XXXX	XXXX
9900 Transfers	9900	9900	9900	9900
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>9000</b>	<b>9000</b>	<b>9000</b>	<b>9000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>C/S 962</b>	<b>C/S 962</b>	<b>C/S 962</b>	<b>C/S 962</b>

**PROGRAM EXPENDITURE SUMMARY**

**ACTIVITY EXPENDITURE SUMMARY**

**OBJECT OF EXPENDITURE SUMMARY**

NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	C/S 900	11	Board of Directors	C/S 711	0	Debit Transfer	C/S 500
11	Federal Stimulus-Title I	C/S 942	12	Superintendent's Office	C/S 712	1	Credit Transfer	C/S 501
12	Federal Stimulus-School Improvement	C/S 943	13	Business Office	C/S 713	2	Salaries—Certificated Employees	C/S 502
13	Federal Stimulus-State Fiscal Stabilization Fund	C/S 944	14	Human Resources	C/S 710	3	Salaries—Classified Employees	C/S 503
14	Federal Stimulus-IDEA	C/S 945	15	Public Relations	C/S 730	4	Employee Benefits and Payroll Taxes	C/S 504
18	Federal Stimulus-Competitive Grants	C/S 946	21	Supervision	C/S 714	5	Supplies, Instructional Resources and Noncapitalized Items	C/S 505
19	Federal Stimulus-Other	C/S 947	22	Learning Resources	C/S 715	7	Purchased Services	C/S 507
21	Special Education-Supplemental, State	C/S 901	23	Principal's Office	C/S 716	8	Travel	C/S 508
24	Special Education-Supplemental, Federal	C/S 902	24	Guidance & Counseling	C/S 717	9	Capital Outlay	C/S 509
26	Special Education-Institutions, State	C/S 903	25	Pupil Management & Safety	C/S 718		<b>TOTAL, ALL OBJECTS</b>	C/S 532
29	Special Education-Other, Federal	C/S 904	26	Health/Related Services	C/S 719			
31	Vocational-Basic, State	C/S 905	27	Teaching	C/S 720			
34	Middle School Career and Technical Ed, State	C/S 906	28	Extracurricular	C/S 721			
38	Vocational-Federal	C/S 907	29	Payments to School Districts	C/S 722			
39	Vocational-Other Categorical	C/S 908	41	Supervision	C/S 723			
45	Skills Center-Basic, State	C/S 909	42	Food	C/S 724			
46	Skills Center-Federal	C/S 910	44	Operations	C/S 725			
51	Disadvantaged, Federal	C/S 911	49	Transfers	C/S 726			
52	School Improvement, Federal	C/S 912	51	Supervision	C/S 727			
53	Migrant, Federal	C/S 913	52	Operations	C/S 728			
54	Reading First, Federal	C/S 914	53	Maintenance	C/S 729			
55	Learning Assistance Program, State	C/S 915	56	Insurance	C/S 732			
56	State Inst., Centers and Homes, Delinq.	C/S 916	59	Transfers	C/S 704			
57	State Instit., Neglected and Delinq., Federal	C/S 917	61	Supervision	C/S 735			
58	Special and Pilot Programs, State	C/S 918	62	Grounds Maintenance	C/S 736			
61	Head Start, Federal	C/S 919	63	Operation of Buildings	C/S 737			
62	Math & Science, Prof. Dev., Federal	C/S 920	64	Maintenance	C/S 738			
63	Promoting Academic Success	C/S 921	65	Utilities	C/S 739			
64	Limited English Proficiency, Federal	C/S 922	67	Building and Property Security	C/S 741			
65	Transitional Bilingual, State	C/S 923	68	Insurance	C/S 742			
66	Student Achievement, State	C/S 924	72	Information Systems	C/S 743			
67	Indian Education, Federal, JOM	C/S 925	73	Printing	C/S 744			

PROGRAM EXPENDITURE SUMMARY			ACTIVITY EXPENDITURE SUMMARY		
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT
68	Indian Education, Federal, ED	C/S 926	74	Warehousing and Distrib.	C/S 745
69	Compensatory, Other	C/S 927	75	Motor Pool	C/S 746
71	Traffic Safety	C/S 928	83	Interest	C/S 748
73	Summer School	C/S 929	84	Principal	C/S 749
74	Highly Capable	C/S 930	85	Debt-Related Expenditures	C/S 750
75	Professional Development, State	C/S 931	91	Public Activities	C/S 751
76	Targeted Assistance, Federal	C/S 932		<b>TOTAL, ALL ACTIVITIES</b>	C/S 532
78	Youth Training Programs, Federal	C/S 933			
79	Instructional Programs, Other	C/S 934			
81	Public Radio/Television	C/S 935			
86	Community Schools	C/S 936			
88	Day Care	C/S 937			
89	Other Community Services	C/S 938			
97	Districtwide Support	C/S 939			
98	School Food Services	C/S 940			
99	Pupil Transportation	C/S 941			
	<b>TOTAL, ALL PROGRAMS</b>	C/S 532			

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

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

Run: time date

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

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Effective Date  
9/1/08

Supersedes  
New

Form  
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4

Supplemental Reports  
and Schedules

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

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

Run: time date

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

<u>Effective Date</u> 9/1/08	<u>Supersedes</u> 9/1/07	<u>Form</u> SPI F-196	<u>Chapter</u> F-196	<u>Section</u> 4	Program Matrix
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Report F-196  
E.S.D. ###  
County: ##

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

Run: time date

**Other Data Requirements and Certifications**

- A. Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by the utility. **Item 177**
- B. Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2008-09 school year as defined by WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2008-09 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 202**
- C. Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090. **Item 158**
- D. Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060. **Item 159**
- E. 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." **Item 155**  
YES or NO

Effective Date  
9/1/08

Supersedes  
9/1/07

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4

Data Req for  
Supp Reports

**DATA FOR JANUARY APPORTIONMENT**

**1. Fire District Payment RCW 52.30.020**

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

**Item 178**

Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

**2. 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.

These expenditures incurred during the period of July 1, 2008, through August 31, 2009.

**Item 194**

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

**C/S 609**

a) Total All Programs (SYSTEM CALCULATED)

C/S 532

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

C/S 939

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

C/S 601

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

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

**DISTORTING ITEMS**

1. Flow-through funds for programs 01-89, 98, and 99. **Item 330**
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 331**
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 332**
4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office. **Item 333**
5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources. **Item 334**
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 335**
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 336**
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 337**
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 338**
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 339**

Effective Date  
9/1/08

Supersedes  
9/1/05

Form  
SPI F-196

Chapter  
F-196

Section  
4

Distorting  
Items

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

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

**DISTORTING ITEMS**

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

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

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

**INDIRECT EXPENDITURES**

- 18.** Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program. **Item 347**
  
- 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 363**
  
- 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 348**
  
- 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. \*Expenditures in this activity will not be included in the indirect pool if this manual input item is blank. **Item 364**
  
- 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 365**
  
- 23.** Costs recorded in Program 97, Activity 72, for districtwide Information Systems activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). \*Expenditures in this activity will not be included in the indirect pool if this manual input item is blank. **Item 370**
  
- 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 369**
  
- 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 349**

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

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

**INDIRECT EXPENDITURES**

- 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 350**
- 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 351**
- 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 352**
- 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 353**
- 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 354**
- 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 355**

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
 Including Fixed With Carry-Forward Calculation for FY 2010-11

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

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
 Including Fixed With Carry-Forward Calculation for FY 2010-11

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
<b>Sub-Total All Programs</b>	532	509	356	C/S 358 Total Distorting Items	XXXX	C/S 610 (Total Indirect Expenditures)	C/S 611 (Total Direct Expenditures)
<b>Unallowable Costs</b>	XXXX	XXXX	XXXX	XXXX	C/NS (359 displayed as a negative number)	XXXX	359
<b>Totals</b>	532	509	356	358	C/NS (359-359 s/b zero)	610	C/S 612 (611+359- 356)

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

**FY 06-07**

1. FY 06-07 Indirect Expenditures (Item 610)
2. FY 06-07 Direct Expenditures (Item 612)
3. FY 06-07 Over (Under) Recovery (C/S Item 686)
4. FY 06-07 Total Pool (line 1 + line 3) (C/S 687)
5. Calculated FY 06-07 Restricted Indirect  
Rate To Be Used In FY 08-09 (Item 619)

**FY 08-09**

6. FY 08-09 Indirect Expenditures From Column 6 (C/S Item 610)
7. FY 06-07 Over (Under) Recovery (Line 3) (C/S Item 686)
8. FY 08-09 Adjusted Indirect Pool (line 6 + line 7) C/S Item 850
9. FY 08-09 Direct Expenditures From Column 7 (C/S Item 612)
10. FY 08-09 Restricted Indirect Rate (Line 5) C/S Item 619
11. FY 08-09 Amount Recovered (line 9 \* line 10) (C/S Item 851)
12. FY 08-09 Over (Under) Recovery (line 8 - line 11) (C/S Item 686)
13. FY 08-09 Total Pool (line 6 + line 12) (C/S Item 852)
14. Calculated FY 08-09 Restricted Indirect  
Rate To Be Used In FY 10-11 (Line 13 / Line 9) (C/S Item 619)

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
 Including Fixed With Carry-Forward Calculation for FY 2010-11

Program and Activity Titles	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	EXCLUDED DEBT SERVICE	DISTORTING ITEMS	(Added to Column 7) UNALLOWABLE	(Pool) INDIRECT EXPENDITURES	(Base) DIRECT EXPENDITURES
<b>Total Programs 01-89, 98, 99</b>	C/S 818	C/S 819	XXXX	C/S 820	XXXX	XXXX	C/S 821
<b>Program 97 Activities</b>							
11 Board of Directors	97-11-X	97-11-9	XXXX	331	C/S 822	C/S 834	XXXX
12 Superintendent's Office	97-12-X	97-12-9	XXXX	332	XXXX	C/S 835	XXXX
13 Business Office	97-13-X	97-13-9	XXXX	333	XXXX	C/S 836	XXXX
14 Human Resources	97-14-X	97-14-9	XXXX	334	XXXX	C/S 837	XXXX
15 Public Relations	97-15-X	97-15-9	XXXX	XXXX	C/S 824	3641	XXXX
25 Pupil Management and Safety	97-25-X	97-25-9	XXXX	335	XXXX	C/S 838	XXXX
61 Supervision	97-61-X	97-61-9	XXXX	336	XXXX	C/S 839	XXXX
62 Grounds Maintenance	97-62-X	97-62-9	XXXX	337	XXXX	C/S 840	XXXX
63 Operation of Buildings	97-63-X	97-63-9	XXXX	338	XXXX	C/S 841	XXXX
64 Maintenance	97-64-X	97-64-9	XXXX	339	XXXX	C/S 842	XXXX
65 Utilities	97-65-X	97-65-9	XXXX	340	XXXX	C/S 843	XXXX
67 Building and Property Security	97-67-X	97-67-9	XXXX	341	XXXX	C/S 844	XXXX
68 Insurance	97-68-X	97-68-9	XXXX	342	XXXX	C/S 845	XXXX
72 Information Systems	97-72-X	97-72-9	XXXX	343	XXXX	C/S 846	XXXX
73 Printing	97-73-X	97-73-9	XXXX	344	XXXX	C/S 847	XXXX
74 Warehousing	97-74-X	97-74-9	XXXX	345	XXXX	C/S 848	XXXX
75 Motor Pool	97-75-X	97-75-9	XXXX	346	XXXX	C/S 849	XXXX
83 Interest	97-83-X	97-83-9	97-83-7	XXXX	XXXX	XXXX	XXXX
84 Principal	97-84-X	97-84-9	97-84-7	XXXX	XXXX	XXXX	XXXX
85 Debt-Related Expenditures	97-85-X	97-85-9	97-85-7	XXXX	XXXX	XXXX	XXXX
<b>Total Program 97</b>	<b>C/S 939</b>	<b>C/S 948</b>	<b>C/S 356 (97-83-7+97-84-7+97-85-7)</b>	<b>C/S 595 (prog 97 Distorting Items)</b>	<b>C/S 678 (total prog 97, Unallowable)</b>	<b>C/S 613 (Total prog 97, Indirect Expenditures)</b>	<b>XXXX</b>

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
 Including Fixed With Carry-Forward Calculation for FY 2010-11

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

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

**FY 06-07**

1. FY 06-07 Indirect Expenditures (Item 614)
2. FY 06-07 Direct Expenditures (Item 681)
3. FY 06-07 Over (Under) Recovery (C/S Item 696)
4. FY 06-07 Total Pool (line 1 + line 3) (C/S 688)
5. Calculated FY 06-07 Unrestricted Indirect Rate To Be Used In FY 08-09 (Item 620)

**FY 08-09**

6. FY 08-09 Indirect Expenditures From Column 6 (C/S Item 614)
7. FY 06-07 Over (Under) Recovery (Line 3) (C/S Item 696)
8. FY 08-09 Adjusted Indirect Pool (line 6 + line 7) (C/S Item 853)
9. FY 08-09 Direct Expenditures From Column 7 (C/S Item 681)
10. FY 08-09 Unrestricted Indirect Rate (Line 5) (C/S Item 620)
11. FY 08-09 Amount Recovered (line 9 \* line 10) (C/S Item 854)
12. FY 08-09 Over (Under) Recovery (line 8 - line 11) (C/S Item 696)
13. FY 08-09 Total Pool (line 6 + line 12) C/S Item 855)
14. Calculated FY 08-09 Unrestricted Indirect Rate To Be Used In FY 10-11 (Line 13 / Line 9) (C/S Item 620)

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

	(1)	(2)	(3)	(4)	
	PROGRAM	STATE	FEDERAL	OTHER	DIFFERENCE
	EXPENDITURES	RESOURCES	RESOURCES	RESOURCES	(2)+(3)+(4)-(1)
<b>BASIC EDUCATION PROGRAMS</b>					
01 Basic Education	C/S 900	249	110	204	C/NS 249+110+204-900
31 Vocational-Basic, State	C/S 905	256	117	211	C/NS 256+117+211-905
45 Skills Center-Basic, State	C/S 909	260	121	215	C/NS 260+121+215-909
97 Districtwide Support	C/S 939	593	157	596	C/NS 593+157+596-939
<b>TOTAL BASIC EDUCATION PROGRAMS</b>	<b>C/S 856</b>	<b>C/S 857</b>	<b>C/S 858</b>	<b>C/S 859</b>	<b>C/NS 857+858+859-856</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>					
11 Federal Stimulus-Title I	C/S 942	752	753	754	C/NS 752+756+754-942
12 Federal Stimulus-School Improvement	C/S 943	755	756	757	C/NS 755+756+757-943
13 Federal Stimulus-State Fiscal Stabilization Fund	C/S 944	758	759	760	C/NS 758+759+760-944
14 Federal Stimulus-IDEA	C/S 945	761	762	763	C/NS 761+762+763-945
18 Federal Stimulus-Competitive Grants	C/S 946	764	765	766	C/NS 764+765+766-946
19 Federal Stimulus-Other	C/S 947	767	768	769	C/NS 767+768+769-947
21 Special Education-Supplemental, State	C/S 901	250	111	205	C/NS 250+111+205-901
24 Special Education-Supplemental, Federal	C/S 902	251	112	206	C/NS 251+112+206-902
26 Special Education-Institutions, State	C/S 903	252	113	207	C/NS 252+113+207-903
29 Special Education-Other, Federal	C/S 904	255	116	210	C/NS 255+116+210-904
34 Middle School Career and Technical Ed, State	C/S 906	372	373	374	C/NS 372+373+374-906
38 Vocational-Federal	C/S 907	257	118	212	C/NS 275+118+212-907
39 Vocational-Other Categorical	C/S 908	258	119	213	C/NS 258+119+213-908
46 Skills Center-Federal	C/S 910	261	122	216	C/NS 258+122+216-910
51 Disadvantaged, Federal	C/S 911	263	124	218	C/NS 263+124+218-911
52 School Improvement, Federal	C/S 912	241	126	242	C/NS 241+126+242-912
53 Migrant, Federal	C/S 913	329	125	219	C/NS 329+125+219-913
54 Reading First, Federal	C/S 914	243	253	259	C/NS 243+253+259-914
55 Learning Assistance, State	C/S 915	271	127	221	C/NS 271+127+221-915
56 State Inst., Centers and Homes	C/S 916	287	128	222	C/NS 287+128+222-916
57 State Inst., Neglected and Delinquent, Federal	C/S 917	288	129	223	C/NS 288+129+223-917
58 Special and Pilot Programs, State	C/S 918	289	130	224	C/NS 289+130+224-918
61 Head Start, Federal	C/S 919	270	131	225	C/NS 270+131+225-919
62 Math & Science, Professional Dev., Federal	C/S 920	360	361	362	C/NS 360+361+362-920
63 Promoting Academic Success	C/S 921	366	367	368	C/NS 366+367+368-921
64 Limited English Proficiency, Federal	C/S 922	272	133	227	C/NS 272+133+227-922
65 Transitional Bilingual, State	C/S 923	273	134	228	C/NS 273+134+228-923

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

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

Run: time date

	(1)	(2)	(3)	(4)	
	PROGRAM	STATE	FEDERAL	OTHER	DIFFERENCE
	EXPENDITURES	RESOURCES	RESOURCES	RESOURCES	(2)+(3)+(4)-(1)
<b>OTHER INSTRUCTIONAL PROGRAMS (Cont.)</b>					
66 Student Achievement, State	C/S 924	254	114	203	C/NS 254+114+203-924
67 Indian Education, Federal, JOM	C/S 925	274	135	229	C/NS 274+135+229-925
68 Indian Education, Federal, ED	C/S 926	298	136	230	C/NS 298+136+230-926
69 Compensatory, Other	C/S 927	299	137	231	C/NS 299+137+231-927
71 Traffic Safety	C/S 928	326	138	232	C/NS 326+136+232-928
73 Summer School	C/S 929	328	139	233	C/NS 328+139+233-929
74 Highly Capable	C/S 930	280	140	234	C/NS 280+140+234-930
75 Professional Development, State	C/S 931	375	376	377	C/NS 375+376+377-931
76 Targeted Assistance, Federal	C/S 932	282	142	236	C/NS 282+142+236-932
78 Youth Training Programs, Federal	C/S 933	284	144	238	C/NS 284+144+238-933
79 Instructional Programs, Other	C/S 934	285	145	239	C/NS 285+145+239-934
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>C/S 860</b>	<b>C/S 861</b>	<b>C/S 862</b>	<b>C/S 863</b>	<b>C/NS 861+862+863-860</b>
<b>OTHER PROGRAMS</b>					
81 Public Radio/Television	C/S 935	286	146	240	C/NS 286+146+240-935
86 Community Schools	C/S 936	290	150	244	C/NS 290+150+244-936
88 Day Care	C/S 937	291	151	245	C/NS 291+151+245-937
89 Other Community Services	C/S 938	292	152	246	C/NS 292+152+246-938
98 School Food Services	C/S 940	293	153	247	C/NS 293+153+247-940
99 Pupil Transportation	C/S 941	294	154	248	C/NS 294+154+248-941
<b>TOTAL OTHER PROGRAMS</b>	<b>C/S 864</b>	<b>C/S 865</b>	<b>C/S 866</b>	<b>C/S 867</b>	<b>C/NS 865+866+867-864</b>
<b>TOTAL ALL PROGRAMS</b>	<b>C/S 868</b>	<b>C/S 107</b>	<b>C/S 105</b>	<b>C/S 163</b>	<b>C/NS 107+105+163-868</b>

Effective Date  
9/1/08

Supersedes  
9/1/07

Form  
SPI F-196

Chapter  
F-196

Section  
4

Resource to  
Program Expenditure

**XXXXX School District**  
**Preliminary Special Education Maintenance of Effort**  
**Fiscal Year XXXX-XXXX**

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

**Preliminary FY XXXX-XXXX to FY XXXX-XXXX Aggregate Maintenance of Effort Test**

	<b>FY 07-08</b>	<b>FY 08-09</b>
	<b>Actual</b>	<b>Actual</b>
	<b>(A)</b>	<b>(B)</b>
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	21XXX	21XXX
2. Minus Revenue 7121 Payments From Other Districts.	7121	7121
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	6321	6321
4. Minus Revenue 6121 Special Education-Medicaid Reimbursements.	6121	6121
5. Equals aggregate special education expenditures for resident special education students.	C/S 878	C/S 878
6. Preliminary Aggregate Maintenance of Effort Test (5B minus 5A). (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**

7. Resident special education students (updated by OSPI).	455	454
8. Expenditures per pupil (line 5/line 7).	C/S 992	C/S 984
9. Preliminary Per Pupil Maintenance of Effort Test (8B minus 8A). (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:		
10. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the previous year.	205	205
11. Preliminary Local Aggregate Maintenance of Effort Test (10B minus 10A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		C/S 991
12. Expenditures per pupil (line 10/line 7).	C/S 993	C/S 986
13. Preliminary Local Per Pupil Maintenance of Effort Test (12B minus 12A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		C/S 987

Notes:

- A. Actual revenue and expenditure data are obtained from F-196 data.
- B. Resident special education student data as shown on line 7 are obtained from 1735R Reports and include students in ages birth-2, 3-PreK, and K-21.
- C. Based on the information to date the school district has passed the preliminary year-end Maintenance of Effort Test if **ONE** of the values on line 6, 9, 11, **OR** 13 is zero or positive. If ALL values on lines 6, 9, 11, AND 13 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

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

Description	Operation	Data Item Elements Used		Food Services Deficit Calculation		
		FY 08-09	FY 07-08			
		F-196	vs. F-196			
Total Expenditures	+ (plus)	532	532			
Public Radio/Television	- (minus)	81XXX	81XXX			
Community Schools	- (minus)	86XXX	86XXX			
Day Care	- (minus)	88XXX	88XXX	Total Program 98	+	
Other Community Services	- (minus)	89XXX	89XXX	Revenue 2298 (Local)	-	
School Food Services	- (minus)	98XXX	98XXX	Revenue 4198 (State)	-	
Debt Service, Interest	- (minus)	97837	97837	Revenue 4398 (State)	-	
Debt Service, Principal	- (minus)	97847	97847	Revenue 6198 (Fed)	-	
Debt Service, Debt Related Expenditures	- (minus)	97857	97857	Revenue 6298 (Fed)	-	
Capital Outlay, All Object 9	- (minus)	509	509	Revenue 6398 (Fed)	-	
Federal, General Purpose Revenue	- (minus)	5XXX	5XXX	Revenue 6998 (Fed)	-	
Federal, Special Purpose Revenue	- (minus)	6XXX	6XXX	Revenue 7198 (Other)	-	
Food Service Deficit (If deficit is a positive number)	+ (plus)	C/S 874	C/S 874	Revenue 8198 (Other)	-	
Food Services Revenue, Federal	+ (plus)	6198	6198	<b>Total Food Service Deficit</b>		<b>C/S 874</b>
Food Services Revenue, Federal	+ (plus)	6298	XXXX			<b>C/S 874</b>
Food Services Revenue, Federal	+ (plus)	6398	XXXX			
Food Services Revenue, USDA Commodities	+ (plus)	6998	6998	<b>NOTE:</b>		
Capital Outlay, Federal Stimulus, Title I	+ (plus)	11XX9	XXXX	If Total Food Service Deficit is a positive amount it is added		
Capital Outlay, Federal Stimulus, School Improvement	+ (plus)	12XX9	XXXX	to the total aggregate expenditures. If Total Food Service		
Capital Outlay, Federal Stimulus, State Fiscal Stabilization	+ (plus)	13XX9	XXXX	Deficit is a negative amount zero dollars are displayed.		
Capital Outlay, Federal Stimulus, IDEA	+ (plus)	14XX9	XXXX			
Capital Outlay, Federal Stimulus, Competitive Grants	+ (plus)	18XX9	XXXX			
Capital Outlay, Federal Stimulus, Other	+ (plus)	19XX9	XXXX			
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			

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

Description	Operation	Data Item Elements Used	
		FY 08-09 F-196	FY 07-08 F-196
Capital Outlay, Limited English Proficiency-Federal	+ (plus)	64XX9	64XX9
Capital Outlay, Indian Education-Federal-JOM	+ (plus)	67XX9	67XX9
Capital Outlay, Indian Education-Federal-ED	+ (plus)	68XX9	68XX9
Capital Outlay, Compensatory-Other	+ (plus)	69XX9	69XX9
Capital Outlay, Targeted Assistance-Federal	+ (plus)	76XX9	76XX9
Capital Outlay, Youth Training Program-Federal	+ (plus)	78XX9	78XX9
Capital Outlay, Instructional Program-Other	+ (plus)	79XX9	79XX9
Capital Outlay, Public Radio/Television	+ (plus)	81XX9	81XX9
Capital Outlay, Community Schools	+ (plus)	86XX9	86XX9
Capital Outlay, Day Care	+ (plus)	88XX9	88XX9
Capital Outlay, Other Community Services	+ (plus)	89XX9	89XX9
Capital Outlay, Food Services	+ (plus)	98XX9	98XX9
Total Expenditures for Preliminary Maintenance of Effort	= equals	<b>C/S 980</b>	<b>C/S 980</b>

**FY 08-09/FY 07-08 = ## % Item 981**

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

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

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

**Data Elements Used in Vocational Maintenance of Effort Test**

Description	Operation	Data Item Element	F-196 FY 08-09	F-196 FY 07-08
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
Secondary Vocational Education Revenue	-	(minus)	6338	6338
Total Expenditures for Preliminary Maintenance of Effort	=	equals	<b>C/S Item 982</b>	<b>C/S Item 982</b>
			<b>FY 08-09/FY 07-08 = ## % Item 983</b>	

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

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

**XXXXX School District**  
**Fiscal Year XXXX-XXX**  
**F-196 Actual Edit/Error Report**

Run: time date

\*\* 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

Effective Date  
9/1/08

Supersedes  
9/1/06

Form  
SPI F-196

Chapter  
F-196

Section  
4

Edit  
Report

**F-196 Error and Information Edits  
General Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.002	On the Certification Page, the number of school days operated cannot be blank. This number should be equal to or greater than 180.	= item 103		The district receives this edit if Item 103 is blank.
1.003	On the Statement of Revenues, Expenditures, and Changes in Fund Balance report, the GF fund balance at September 1 is not equal to the GF fund balance at August 31 of the previous year.	= item 275	=GF Item 439 of prior year	The district receives this edit if current year F-196 Item 275 not equal prior year F-196 Item 439.
1.007	Your district is reporting GF Revenue 2171, Traffic Safety. This account must be zero for nonhigh districts. Your district is reporting GF Revenue 6138, Secondary Vocational Education-Federal. This account must be zero for nonhigh districts.	= F-196 GF revenue 2171 = F-196 GF revenue 6138		Nonhigh districts receive this edit if they have GF revenue 2171. Nonhigh districts receive this edit if they have GF revenue 6138.
1.008	Your district has not reported GF Revenue 4126, State Institutions, Special Education. This account must be greater than zero.	= F-196 GF revenue 4126		The following districts will receive this edit if there are no revenues reported in GF revenue account 4126. <u>District Name</u> Shoreline Bremerton Clover Park Selah White River
				<u>County/District #</u> 17412 18100 27400 39119 27416
1.009	Your district has not reported GF Revenue 4156, State Institutions, Centers, and Homes-Delinquent. This account must be greater than zero. (See error code 1.037).	= F-196 GF revenue 4156		This following districts will receive this edit if they do not report GF revenue 4156. <u>District Name</u> Kennewick Richland Wenatchee Vancouver Kelso Eastmont North Franklin Ephrata Aberdeen Seattle Issaquah Northshore Kittitas Chehalis Shelton Okanogan Naselle-Grays River Valley Tacoma Clover Park Everett Tumwater Rochester Yakima
				<u>County/District #</u> 03017 03400 04246 06037 08458 09206 11051 13165 14005 17001 17411 17417 19403 21302 23309 24105 25155 27010 27400 31002 34033 34401 39007

**F-196 Error and Information Edits  
General Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.013	Your district is reporting expenditures in Program 31. This account must be zero for non high districts.	= item 905		
	Your district is reporting expenditures in Program 38. This account must be zero for non high districts.	= item 907		Nonhigh districts receive this edit if they have GF expenditures in Item 907 (Program 38).
	Your district is reporting expenditures in Program 71. This account must be zero for non high districts.	=item 928		Nonhigh districts receive this edit if they have GF expenditures in Item 928 (Program 71).
1.014	Your district has not reported expenditures in Program 26, Special Education, Institutions, State. Expenditures in this account must be greater than zero.	= item 903		The following districts will receive this edit if there are no expenditures reported in Item 903 (Program 26).
				<u>District Name</u> <span style="float:right"><u>County/District #</u></span>
				Shoreline <span style="float:right">17412</span>
				Bremerton <span style="float:right">18100</span>
				Clover Park <span style="float:right">27400</span>
				Selah <span style="float:right">39119</span>
				White River <span style="float:right">27416</span>
1.015	Your district has not reported expenditures in Program 56, State Institutions, Centers, and Homes-Delinquent. Expenditures in this account must be greater than zero .	= item 916		The following districts will receive this edit if there are no expenditures reported in Item 916 (Program 56).
				<u>District Name</u> <span style="float:right"><u>County/District #</u></span>
				Kennewick <span style="float:right">03017</span>
				Richland <span style="float:right">03400</span>
				Wenatchee <span style="float:right">04246</span>
				Vancouver <span style="float:right">06037</span>
				Kelso <span style="float:right">08458</span>
				Eastmont <span style="float:right">09206</span>
				North Franklin <span style="float:right">11051</span>
				Ephrata <span style="float:right">13165</span>
				Aberdeen <span style="float:right">14005</span>
				Seattle <span style="float:right">17001</span>
				Issaquah <span style="float:right">17411</span>
				Northshore <span style="float:right">17417</span>
				Kittitas <span style="float:right">19403</span>
				Chehalis <span style="float:right">21302</span>
				Shelton <span style="float:right">23309</span>
				Okanogan <span style="float:right">24105</span>
				Naselle-Grays River <span style="float:right">25155</span>
				Tacoma <span style="float:right">27010</span>
				Clover Park <span style="float:right">27400</span>
				Everett <span style="float:right">31002</span>
				Tumwater <span style="float:right">34033</span>
				Rochester <span style="float:right">34401</span>
				Yakima <span style="float:right">39007</span>

**F-196 Error and Information Edits  
General Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.032	On the Balance Sheet, GF Assets are not equal to Liabilities plus Fund Balance.	= item 440	GF F-196 Item 441 + 442	= F-196 440 not equal to Item 441 plus 442
1.036	Your district is reporting revenue in GF Revenue account 4126, Special Education, State Institutions. This account must be zero.	= GF F-196 revenue 4126		All districts other than those listed in error code 1.008 must be 0 in GF revenue account 4126.
1.037	Your district is reporting revenue in GF Revenue account 4156, State Institutions, Centers, and Homes, Delinquent. This account must be zero.	= GF F-196 revenue 4156		All districts other than those listed in error code 1.009 must be 0 in GF revenue account 4156.
1.039	Your district has not reported GF Revenue 6146, Skills Center. This account must be greater than zero.	= GF revenue 6146		The following districts receive this edit if they have not reported revenue in GF revenue account 6146: <u>District Name</u> Kennewick Port Angeles Evergreen Eastmont Highline Bremerton Mukilteo Spokane Tumwater Yakima
				<u>County/District #</u> 03017 05121 06114 09206 17401 18100 31006 32081 34033 39007
1.040	Your district is reporting revenue in GF Revenue account 6146, Skills Center. This account must be zero. Your district is reporting expenditures in Program 46, Skills Center-Federal. This account must be zero.	= GF F-196 revenue 6146 = item 910		If the district is not listed on the table in edit 1.039, they receive this edit. If the district is not listed on the table in edit 1.039, they receive this edit.
1.043	Your district is reporting expenditures in Program 26, State Institutions-Special Ed. This account must be zero.	= item 903		If the district is not listed on the table in edit 1.014, they receive this edit.
1.044	Your district is reporting expenditures in Program 56, State Institutions, Centers, and Homes-Delinquent. This account must be zero.	= item 916		If the district is not listed on the table in edit 1.015, they receive this edit.
1.051	Your district has not reported expenditures in Program 45, Skills Centers-Basic-State. This account must be greater than zero.	= item 909		The following districts receive this edit if there are no expenditures reported in Item 909 (Program 45). <u>District Name</u> Kennewick Port Angeles Evergreen Eastmont Highline Bremerton Mukilteo Spokane Tumwater Yakima
				<u>County/District #</u> 03017 05121 06114 09206 17401 18100 31006 32081 34033 39007

**F-196 Error and Information Edits  
General Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.052	Your district is reporting expenditures in Program 45, Skills Center, Basic, State. This account must be zero.	= item 909		If the district is not listed on the table in edit 1.051, they receive this edit.
1.053	Your district has not reported expenditures in Program 46, Skills Center, Federal. This account must be greater than zero.	= item 910		The following districts receive this edit if there is no data in Item 910 (Program 46). <u>District Name</u> Kennewick 03017 Port Angeles 05121 Evergreen 06114 Eastmont 09206 Highline 17401 Bremerton 18100 Mukilteo 31006 Spokane 32081 Tumwater 34033 Yakima 39007
1.054	Your district is reporting expenditures in Program 46, Skills Center-Federal. This account must be zero.	= item 910		If the district is not listed on the table in edit 1.053, they receive this edit.
1.073	On the Statement of Revenues, Expenditures, and Changes in Fund balance the GF Ending Total Fund Balance is not equal to the Ending Total Fund Balance on the Balance Sheet.	= item 439	= item 442	GF Item 439 must equal GF Item 442. Variance is \$5.00.
1.074	Object 0, Debit Transfers must equal Object 1, Credit Transfers on the Program/Activity/Object Report.	= item 500	= item 501	GF Item 500 must equal GF Item 501.
1.075	On the Resource to Program Expenditure Report, the sum of federal, state, and local resources does not equal total Expenditures.	= item 868	= GF F-196 GF Item 105 + 107 + 163	F-196 GF Item 105 plus 107 plus 163 must equal 868. This edit does not print if the variance is less than \$5.00.
1.080	On the Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate page, Unallowable Costs for Activity 11, Board of Directors, in column 5 cannot be negative.	= item 822		If 97-11-X, less 97-11-9, less GF Item 331, less GF Item 347, less GF Item 363 is negative the district receives this edit.
	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate page, Unallowable Costs for Activity 12, Superintendent's Office, in Column 5 cannot be negative.	= item 823		If 97-12-X, less 97-12-9, less GF Item 332, less GF Item 348 is negative the district receives this edit.
	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate page, Unallowable Costs for Activity 25, Pupil Management & Safety, in column 5 cannot be negative.	= item 825		If 97-25-X, less 97-25-9, less GF Item 335, less GF Item 369 is negative the district receives this edit.
	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate page, Unallowable Costs for Activity 61, Supervision, in column 5 cannot be negative.	= item 826		If 97-61X, less 97-61-9, less GF Item 336, less GF Item 349 is negative the district receives this edit.
	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate page, Unallowable Costs for Activity 62, Grounds Maintenance, in column 5 cannot be negative.	= item 827		If 97-62X, less 97-62-9, less GF Item 337, less GF Item 350 is negative the district receives this edit.

**F-196 Error and Information Edits  
General Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.080 (Cont.)	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate page, Unallowable Costs for Activity 63, Operation of Buildings, in column 5 cannot be negative.	= item 828		If 97-63X, less 97-63-9, less GF Item 338, less GF Item 351 is negative the district receives this edit.
	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate page, Unallowable Costs for Activity 64, Maintenance, in column 5 cannot be negative.	= item 829		If 97-64X, less 97-64-9, less GF Item 339, less GF Item 352 is negative the district receives this edit.
	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate page, Unallowable Costs for Activity 65, Utilities, in column 5 cannot be negative.	= item 830		If 97-65X, less 97-65-9, less GF Item 340, less GF Item 353 is negative the district receives this edit.
	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate page, Unallowable Costs for Activity 67, Building & Property Security, in column 5 cannot be negative.	= item 831		If 97-67X, less 97-67-9, less GF Item 341, less GF Item 354 is negative the district receives this edit.

**F-196 Error and Information Edits  
General Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.504	Program 01, Basic Education, must be greater than zero.	= item 900		Districts receive this edit if Program 01 expenditures on the matrix page are zero.
1.505	Program 97, Districtwide Support, must be greater than zero.	= item 939		Districts receive this edit if Program 97 expenditures on the matrix page are zero.
1.506	Program 97, Districtwide Support, Total Activity 11 must be greater than zero.	=F-196 mask 9711X		Districts receive this edit if Activity 11 expenditures are zero.
1.507	Total Activity 27, Teaching, must be greater than zero.	= item 720		Districts receive this edit if GF Item 720 is zero.
1.508	Total Activity 63, Operation of Buildings, must be greater than zero.	= item 737		Districts receive this edit if GF Item 737 is zero.
1.509	Total Activity 65, Utilities, must be greater than zero.	= item 739		Districts receive this edit if GF Item 739 is zero.
1.510	Total Object 2, Certificated Salaries, must be greater than zero.	= GF F-196 Item 502		Districts receive this edit if GF Item 502 is zero.
1.511	Total Object 4, Employee Benefits, must be greater than zero.	= GF F-196 Item 504		Districts receive this edit if GF Item 504 is zero.
1.512	Total Object 5, Supplies and Materials, must be greater than zero.	= GF F-196 Item 505		Districts receive this edit if GF Item 505 is zero.
1.513	Total Object 7, Contractual Services, must be greater than zero.	=GF F-196 F Item 507		Districts receive this edit if GF Item 507 is zero.
1.514	Transfers In (revenue account 9900) for all funds should equal Transfers Out (G.L. 536) for all funds.	= revenue 99001 + 99003 + 99002 + 99009	= F-196 Items 5331 + 5333 + 5332 + 5339 + 5338	The district receives this edit if the dollar amount in revenue account 9900 for all funds is not equal to the dollar amount in Item 533 for all funds.
1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20. GF revenue account 1300 is not equal to County Treasurer Cash File F-197 item 28. GF revenue account 1400 is not equal to County Treasurer Cash File F-197 item 29. GF revenue account 1600 is not equal to County Treasurer Cash File F-197 item 30. GF revenue account 1900 is not equal to County Treasurer Cash File F-197 item 31.	= GF F-196 revenue 1100 = GF F-196 revenue 1300 = GF F-196 revenue 1400 = GF F-196 revenue 1600 = GF F-196 revenue 1900	Cash File Item 20 Cash File Item 28 Cash File Item 29 Cash File Item 30 Cash File Item 31	Edit checks revenue account 1100 compared to F-197 Cash file Item 20. Edit checks revenue account 1300 compared to F-197 Cash file Item 28. Edit checks revenue account 1400 compared to F-197 Cash file Item 29. Edit checks revenue account 1600 compared to F-197 Cash file Item 30. Edit checks revenue account 1900 compared to F-197 Cash file Item 31.

**F-196 Error and Information Edits  
General Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.516 (Cont.)	GF revenue account 3600 is not equal to County Treasurer Cash File F-197 item 34.	= GF F-196 revenue 3600	Cash File Item 34	Edit checks revenue account 3600 compared to F-197 Cash file Item 34.
	GF revenue account 1500 is not equal to County Treasurer Cash File F-197 item 35.	= GF F-196 revenue 1500	Cash File Item 35	Edit checks revenue account 1500 compared to F-197 Cash file Item 35.
	GF revenue account 2400 is not equal to County Treasurer Cash File F-197 item 41.	= GF F-196 revenue 2400	Cash File Item 41	Edit checks revenue account 2400 compared to F-197 Cash file Item 41.
	GF revenue account 5400 is not equal to County Treasurer Cash File F-197 item 55.	= GF F-196 revenue 5400	Cash File Item 55	Edit checks revenue account 5400 compared to F-197 Cash file Item 55.
	GF revenue is not equal to County Treasurer Cash File F-197 item 27.	= GF F-196 revenue 5500	Cash File Item 27	Edit checks revenue account 5500 compared to F-197 Cash file Item 27.
1.519	On the Certification Page GF G.L. 601, Accounts Payable, plus G.L. 602, Contracts Payable, Current, should be greater than zero if the district is on an accrual basis of accounting.	= item 411 + item 392		The district receives this edit if the district is on an accrual basis of accounting and if GF Item 411 plus 392 is less than zero.
1.523	<b>**Warning**</b> On the Certification Page, number of days operated is less than 180 days. <b>***Attach State Board of Education waiver approval letter***</b> . Emergency waivers are not considered a reduction in days for this entry.	= item 103		The district receives this edit if GF Item 103 is less than 180.
1.528	<b>**Warning**</b> F-196 GF total expenditures are greater than authorized GF budgeted appropriations. <b>***Attach letter of explanation***</b> .	= GF F-196 Item 532	= GF F-195 Item 532	The district receives this edit if F-196 GF Item 532 is greater than F-195 Budgeted Item 532 for the same year. Variance is \$10.00
1.530	If GF Revenue 6198, School Food Services-Federal, is greater than zero, then Revenue 4198, School Food Services-State, should be greater than zero.	= GF revenue 6198	= GF revenue 4198	The district receives this edit If GF revenue 6198 is greater than zero and GF revenue 4198 is zero.
1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasure Item 240, Cash on Deposit with County Treasurer.	= GF F-196 Item 475	= Cash File Item 240	The district receives this edit if GF Item 475 is not equal to GF Cash File Item 240.
1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasure Item 241, Minus Outstanding Warrants.	= GF F-196 Item 476	= Cash File Item 2	The district receives this edit if GF Item 476 is not equal to GF Cash File Item 241.
1.539	On the Balance Sheet GF G.L. 450, Investments, is not equal to County Treasure Item 450, Investments.	= F-196 GF Item 479	= Cash File Item 4	The district receives this edit if GF Item 479 is not equal to GF Cash File Item 450.
1.545	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, GF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	= item 599		The district receives this edit if there is data in GF Item 599. The message prints if the adjustment is positive or negative.
1.553	On the Balance Sheet General Ledger GL 200 is negative.	= Negative GL dollar amount	= GF Item 400	The district receives this edit if GF Item 400 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 230 is negative.	= Negative GL dollar amount	= GF Item 401	The district receives this edit if GF Item 401 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 240 is negative.	= Negative GL dollar amount	= GF Item 475	The district receives this edit if GF Item 475 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 241 is negative.	= Negative GL dollar amount	= GF Item 476	The district receives this edit if GF Item 476 is a negative dollar amount.

**F-196 Error and Informational Edits  
General Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.553 (Cont.)	On the Balance Sheet General Ledger GL 310 is negative.	= Negative GL dollar amount	= GF Item 402	The district receives this edit if GF Item 402 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 320 is negative.	= Negative GL dollar amount	= GF Item 403	The district receives this edit if GF Item 403 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 330 is negative.	= Negative GL dollar amount	= GF Item 404	The district receives this edit if GF Item 404 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 340 is negative.	= Negative GL dollar amount	= GF Item 405	The district receives this edit if GF Item 405 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 350 is negative.	= Negative GL dollar amount	= GF Item 521	The district receives this edit if GF Item 521 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 360 is negative.	= Negative GL dollar amount	= GF Item 449	The district receives this edit if GF Item 449 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 410 is negative.	= Negative GL dollar amount	= GF Item 406	The district receives this edit if GF Item 406 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 420 is negative.	= Negative GL dollar amount	= GF Item 478	The district receives this edit if GF Item 478 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 430 is negative.	= Negative GL dollar amount	= GF Item 407	The district receives this edit if GF Item 407 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 450 is negative.	= Negative GL dollar amount	= GF Item 479	The district receives this edit if GF Item 479 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 451 is negative.	= Negative GL dollar amount	= GF Item 450	The district receives this edit if GF Item 450 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 455 is negative.	= Negative GL dollar amount	= GF Item 496	The district receives this edit if GF Item 496 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 459 is negative.	= Negative GL dollar amount	= GF Item 497	The district receives this edit if GF Item 497 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 601 is negative.	= Negative GL dollar amount	= GF Item 411	The district receives this edit if GF Item 411 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 602 is negative.	= Negative GL dollar amount	= GF Item 392	The district receives this edit if GF Item 392 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 605 is negative.	= Negative GL dollar amount	= GF Item 412	The district receives this edit if GF Item 412 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 606 is negative.	= Negative GL dollar amount	= GF Item 445	The district receives this edit if GF Item 445 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 610 is negative.	= Negative GL dollar amount	= GF Item 413	The district receives this edit if GF Item 413 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 630 is negative.	= Negative GL dollar amount	= GF Item 523	The district receives this edit if GF Item 523 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 635 is negative.	= Negative GL dollar amount	= GF Item 414	The district receives this edit if GF Item 414 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 637 is negative.	= Negative GL dollar amount	= GF Item 408	The district receives this edit if GF Item 408 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 638 is negative.	= Negative GL dollar amount	= GF Item 446	The district receives this edit if GF Item 446 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 639 is negative.	= Negative GL dollar amount	= GF Item 416	The district receives this edit if GF Item 416 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 640 is negative.	= Negative GL dollar amount	= GF Item 430	The district receives this edit if GF Item 430 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 645 is negative.	= Negative GL dollar amount	= GF Item 522	The district receives this edit if GF Item 522 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 650 is negative.	= Negative GL dollar amount	= GF Item 447	The district receives this edit if GF Item 447 is a negative dollar amount.

**F-196 Error and Information Edits  
General Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.553 (Cont.)	On the Balance Sheet General Ledger GL 686 is negative.	= Negative GL dollar amount	= GF Item 429	The district receives this edit if GF Item 429 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 750 is negative.	= Negative GL dollar amount	= GF Item 432	The district receives this edit if GF Item 432 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 760 is negative.	= Negative GL dollar amount	= GF Item 433	The district receives this edit if GF Item 433 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 810 is negative.	= Negative GL dollar amount	= GF Item 394	The district receives this edit if GF Item 394 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 830 is negative.	= Negative GL dollar amount	= GF Item 435	The district receives this edit if GF Item 435 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 835 is negative.	= Negative GL dollar amount	= GF Item 420	The district receives this edit if GF Item 420 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 840 is negative.	= Negative GL dollar amount	= GF Item 428	The district receives this edit if GF Item 428 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 850 is negative.	= Negative GL dollar amount	= GF Item 436	The district receives this edit if GF Item 436 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 870 is negative.	= Negative GL dollar amount	= GF Item 434	The district receives this edit if GF Item 434 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 875 is negative.	= Negative GL dollar amount	= GF Item 437	The district receives this edit if GF Item 437 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 890 is negative.	= Negative GL dollar amount	= GF Item 431	The district receives this edit if GF Item 431 is a negative dollar amount.
1.554	Your district has a negative GF revenue account XXXX.	= the negative revenue account dollar amount		The district receives this edit if there is a negative GF revenue account. Field 1 is the negative dollar amount.
1.556	Your district has a negative GF expenditures in Program/Activity/Object.	= the negative expenditures dollar amount		The district receives this edit if any GF Program/Activity/Object on the matrix page has a negative amount. The computer displays the Program/Activity/Object in the description column and the negative dollar amount in column 1. Column 2 is blank
1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	= GF Program 97, Activity 74, Objects 2-7	=GF Item 406, G.L. 410	The district receives this edit if Program 97, Activity 74, Object 2-7 on the matrix page is greater than zero and Item 406 is zero.
1.575	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 01, Basic Education. On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 31, Vocational Education.	= item 900 = item 905	= GF Item 249 + 110 + 204 = GF Item 256 + 117 + 211	If Item 249 plus 110 plus 204 does not equal item 900 the district receives this edit. If Item 256 plus 117 plus 211 does not equal item 905 the district receives this edit.

**F-196 Error and Information Edits  
General Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.575 (cont.)	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 45, Skills Center.	= item 909	= GF Item 260 + 121 + 215	If Item 260 plus 121 plus 215 does not equal item 909 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 97, Districtwide Support.	= item 939	= GF Item 593 + 157 + 596	If Item 593 plus 157 plus 296 does not equal item 939 the district receives this edit.
1.576	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 11, Federal Stimulus-Title I.	= item 942	= GF Item 752 + 753 + 754	If Item 752 plus 753 plus 754 does not equal item 942 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 12, Federal Stimulus-School Improvement.	= item 943	= GF Item 755 + 756 + 757	If Item 755 plus 756 plus 757 does not equal item 943 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 13, Federal Stimulus-State Fiscal Stabilization Fund.	= item 944	= GF Item 758 + 759 + 760	If Item 758 plus 759 plus 760 does not equal item 944 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 14, Federal Stimulus-IDEA.	= item 945	= GF Item 761 + 762 + 763	If Item 761 plus 762 plus 763 does not equal item 945 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 18, Federal Stimulus-Competitive Grants.	= item 946	= GF Item 764 + 765 + 766	If Item 764 plus 765 plus 766 does not equal item 946 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 19, Federal Stimulus-Other.	= item 947	= GF Item 767 + 768 + 769	If Item 767 plus 768 plus 769 does not equal item 947 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 21, Special Education.	= item 901	= GF Item 250 + 111 + 205	If Item 250 plus 111 plus 205 does not equal item 901 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 24, Special Education, Supplemental, Federal.	= item 902	= GF Item 251 + 112 + 206	If Item 251 plus 112 plus 206 does not equal item 902 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 26, Special Education, Institutions, State.	= item 903	= GF Item 252 + 113 + 207	If Item 252 plus 113 plus 207 does not equal item 903 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 29, Special Education, Other, Federal.	= item 904	= GF Item 255 + 116 + 210	If Item 255 plus 116 plus 210 does not equal item 904 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 34, Vocational, Other Categorical.	= item 906	= GF Item 372 + 373 + 374	If Item 372 plus 373 plus 374 does not equal item 906 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 38, Vocational, Other Categorical.	= item 907	= GF Item 257 + 118 + 212	If Item 257 plus 118 plus 212 does not equal item 907 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 39, Vocational, Other Categorical.	= item 908	= GF Item 258 + 119 + 213	If Item 258 plus 119 plus 213 does not equal item 908 the district receives this edit.

**F-196 Error and Information Edits  
General Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1,576 (Cont.)	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 46, Skills Center, Federal.	= item 910	= GF Item 261 + 122 + 216	If Item 261 plus 122 plus 216 does not equal item 910 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 51, Disadvantaged, Federal.	= item 911	= GF Item 263 + 124 + 218	If Item 263 plus 124 plus 218 does not equal item 911 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 52, School Improvement, Federal.	= item 912	= GF Item 241 + 126 + 242	If Item 241 plus 126 plus 242 does not equal item 912 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 53, Migrant, Federal.	= item 913	= GF Item 329 + 125 + 219	If Item 329 plus 125 plus 219 does not equal item 913 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 54, Reading First, Federal.	= item 914	= GF Item 243 + 253 + 259	If Item 243 plus 253 plus 259 does not equal item 914 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 55, Learning Assistance Program, State.	= item 915	= GF Item 271 + 127 + 221	If Item 271 plus 127 plus 221 does not equal item 915 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 56, State Institutions, Centers, and Homes-Delinquent.	= item 916	= GF Item 287 + 128 + 222	If Item 287 plus 128 plus 222 does not equal item 916 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 57, State Institutions-Neglected and Delinquent, Federal.	= item 917	= GF Item 288 + 129 + 223	If Item 288 plus 129 plus 223 does not equal item 917 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 58, Special and Pilot Programs, State.	= item 918	= GF Item 289 + 130 + 224	If Item 289 plus 130 plus 224 does not equal item 918 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 61, Head Start, Federal.	= item 919	= GF Item 270 + 131 + 225	If Item 270 plus 131 plus 225 does not equal item 919 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 62, Math and Science-Professional Development, Federal.	= item 920	= GF Item 360 + 361 + 362	If Item 360 plus 361 plus 362 does not equal item 920 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 63, Promoting Academic Success.	= item 921	= GF Item 366 + 367 + 368	If Item 366 plus 367 plus 368 does not equal item 921 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 64, Limited English Proficiency, Federal.	= item 922	= GF Item 272 + 133 + 227	If Item 272 plus 133 plus 227 does not equal item 922 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 65, Transitional Bilingual, State.	= item 923	= GF Item 273 + 134 + 228	If Item 273 plus 134 plus 228 does not equal item 923 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 66, Student Achievement, State.	= item 924	= GF Item 254 + 114 + 203	If Item 254 plus 114 plus 203 does not equal item 924 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 67, Indian Education, Federal, JOM.	= item 925	= GF Item 274 + 135 + 229	If Item 274 plus 135 plus 229 does not equal item 925 the district receives this edit.

**F-196 Error and Information Edits  
General Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.576 (Cont.)	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 68, Indian Education, Federal, ED.	= item 926	= GF Item 298 + 136 + 230	If Item 298 plus 136 plus 230 does not equal item 926 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 69, Compensatory, Other.	= item 927	= GF Item 299 + 137 + 231	If Item 299 plus 137 plus 231 does not equal item 927 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 71, Traffic Safety.	= item 928	= GF Item 326 + 138 + 232	If Item 326 plus 138 plus 232 does not equal item 928 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 73, Summer School.	= item 929	= GF Item 328 + 139 + 233	If Item 328 plus 139 plus 233 does not equal item 929 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 74, Highly Capable.	= item 930	= GF Item 280 + 140 + 234	If Item 280 plus 140 plus 243 does not equal item 930 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 75, Professional Development, State.	= item 931	= GF Item 375+ 376 + 377	If Item 375 plus 376 plus 377 does not equal item 931 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 76, Targeted Assistance, Federal.	= item 932	= GF Item 282 + 142 + 236	If Item 282 plus 142 plus 236 does not equal item 932 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 78, Youth Training Programs, Federal.	= item 933	= GF Item 284 + 144 + 238	If Item 284 plus 144 plus 238 does not equal item 933 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 79, Instructional Programs, Other.	= item 934	= GF Item 285 + 145 + 239	If Item 285 plus 145 plus 239 does not equal item 934 the district receives this edit.
1.577	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 81. Public Radio/Television.	= item 935	= GF Item 286 + 146 + 240	If Item 286 plus 146 plus 240 does not equal item 935 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 86, Community Schools.	= item 936	= GF Item 290 + 150 + 244	If Item 290 plus 150 plus 244 does not equal item 936 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 88, Day Care.	= item 937	= GF Item 291 + 151 + 245	If Item 291 plus 151 plus 245 does not equal item 937 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 89, Other Community Services.	= item 938	= GF Item 292 + 152 + 246	If Item 292 plus 152 plus 246 does not equal item 938 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 98, School Food Services.	= item 940	= GF Item 293 + 153 + 247	If Item 293 plus 153 plus 247 does not equal item 940 the district receives this edit.
	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 99, Pupil Transportation.	= item 941	= GF Item 294 + 154 + 248	If Item 294 plus 154 plus 248 does not equal item 941 the district receives this edit.
1.584	On the Special Education Maintenance of Effort test, <b>ALL</b> of the values on lines 6, 9, 11, <b>AND</b> 13 are negative. The district is not in compliance on the Preliminary Special Education MOE.			The district receives this edit if GF Items 990, 985, 991, AND 987 are negative.
1.585	On the Special Education Maintenance of Effort test, <b>ONE</b> of the values on line 6, 9, 11, <b>OR</b> 13 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. *Good job*			The district receives this edit if GF Items 990 OR 985 OR 991 OR 987 are zero or a positive number.

**F-196 Error and Information Edits  
General Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.587	On the Preliminary Federal Cross-Cutting MOE the district's current year aggregate expenditures are 90% less than the previous year aggregate expenditures.	= GF F-196 Item 980	= GF F-196 Item 980 from the prior year F-196	The district receives this edit if the current F-196 item 980 is .90 less than the prior year GF Item 980.
1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*			The district receives this edit if the current F-196 item 980 is greater than the prior year GF Item 980.
1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?			The district receives this edit if GF Item 178 is blank.
1.592	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Teacher Assistance Program (TAP) revenue is blank. Did your district receive TAP revenue?			The district receives this edit if GF Item 194 is blank.
1.593	On the Data Requirements for Supplemental Reports, the number of learning improvement days provided to certificated staff by your district is less than 2.00.			The district receives this edit if GF Item 202 is less than 2.00.
1.595	On the Balance Sheet, G.L. 320, Due From Other Funds, for all funds is not equal G.L. 640, Due to Other Funds, for all funds.	= F-196 Item 403 for all funds	= F-196 Item 430 for all funds	The district receives this edit if Items 403 for all funds is not equal to 430 for all funds.
1.596	**Warning** On the Certification Page the GF Ending Total Fund Balance is negative. **Please send letter of explanation.**	= GF F-196 Item 439		The district receives this edit if GF Item 439 is negative.
1.597	On the Schedule of Long-Term Debt, the Total Ending Outstanding Debt is blank. Does your district have Long-Term Debt?	= F-196 Item 668		The district receives this edit if F-196 Item 668 is blank.
1.598	On the Schedule of Long-Term Debt the Beginning Outstanding Debt for Total Long-Term Debt at September 1 is not equal to the Ending Total Long-Term Debt at August 31 of the previous year.	= F-196 Item 641	= prior year F-196 Item 668	The district receives this edit if the current F-196 Item 641 is not equal to the prior year Item 668.
	On the Schedule of Long-Term Debt, the Beginning Outstanding Debt for Total Voted Bonds at September 1 is not equal to the Ending Total Voted Bonds at August 31 of the previous year.	= F-196 Item 633	= prior year F-196 Item 660	The district receives this edit if the current F-196 Item 633 is not equal to the prior year Item 660.
	On the Schedule of Long-Term Debt, the Beginning Outstanding Debt for Total Non-Voted Bonds at September 1 is not equal to the Ending Outstanding Non-Voted Bonds at August 31 of the previous year.	= F-196 Item 634	= prior year F-196 Item 661	The district receives this edit if the current F-196 Item 634 is not equal to the prior year Item 661.
	On the Schedule of Long-Term Debt, the Beginning Outstanding Debt for Capital Leases at September 1 is not equal to the Ending Outstanding Capital Leases at August 31 of the previous year.	= F-196 Item 635	= prior year F-196 Item 662	The district receives this edit if the current F-196 Item 635 is not equal to the prior year Item 662.
	On the Schedule of Long-Term Debt, the Beginning Outstanding Debt for Contracts Payable at September 1 is not equal to the Ending Outstanding Contracts Payable at August 31 of the previous year.	= F-196 Item 393	= prior year F-196 Item 389	The district receives this edit if the current F-196 Item 393 is not equal to the prior year Item 389.

**F-196 Error and Information Edits  
General Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
1.598 (Cont.)	On the Schedule of Long-Term Debt, the Beginning Outstanding Debt for NonCancellable Operating Leases at September 1 is not equal to the Ending Outstanding NonCancellable Operating leases at August 31 of the previous year.	= F-196 Item 636	= prior year F-196 Item 663	The district receives this edit if the current F-196 Item 636 is not equal to the prior year Item 663.
	On the Schedule of Long-Term Debt, the Beginning Outstanding Debt for Claims & Judgments at September 1 is not equal to the Ending Outstanding Claims & Judgments at August 31 of the previous year.	= F-196 Item 637	= prior year F-196 Item 664	The district receives this edit if the current F-196 Item 637 is not equal to the prior year Item 664.
	On the Schedule of Long-Term Debt, the Beginning Outstanding Debt for Compensated Absences at September 1 is not equal to the Ending Outstanding Compensated Absences at August 31 of the previous year.	= F-196 Item 638	= prior year F-196 Item 665	The district receives this edit if the current F-196 Item 638 is not equal to the prior year Item 665.
	On the Schedule of Long-Term Debt, the Beginning Outstanding Debt for QZAB's at September 1 is not equal to the Ending Outstanding QZAB's at August 31 of the previous year.	= F-196 Item 639	= prior year F-196 Item 666	The district receives this edit if the current F-196 Item 639 is not equal to the prior year Item 666.
	On the Schedule of Long-Term Debt, the Beginning Outstanding Debt for Other Long-Term Debt at September 1 is not equal to the Ending Outstanding Other long-Term Debt at August 31 of the previous year.	= F-196 Item 675	= prior year F-196 Item 689	The district receives this edit if the current F-196 Item 671 is not equal to the prior year Item 689.
1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	= F-196 Item 158		The district receives this edit if F-196 Item 158 is blank.
1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	= F-196 Item 159		The district receives this edit if F-196 Item 151 is blank.
1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	= F-196 Item 364		The district receives this edit if F-196 Item 364 is blank.
1.602	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 72, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	= F-196 Item 370		The district receives this edit if F-196 Item 370 is blank.

**F-196 Error and Information Edits  
Associated Student Body Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
4.002	On the Statement of Revenues, Expenditures, and Changes in Fund Balance report, the ASB fund balance at September 1 is not equal to the ASB fund balance at August 31 of the previous year.	= ASB F-196 Item 275	= ASB F-196 Item 439 of the prior year	The district receives this edit if current year F-196 Item 275 not equal prior year F-196 Item 439.
4.009	On the Balance Sheet, ASB Assets are not equal to Liabilities plus Fund Balance.	= ASB F-196 Item 440	= ASB F-196 Item 441 + 442	Districts receive this edit if ASB Item 4404 is not equal to ASB Item 441 plus 442.
4.013	On the Statement of Revenues, Expenditures and Changes in Fund Balance the ASB Total Fund Balance is not equal to the Ending Total Fund Balance on the Balance Sheet.	= ASB F-196 Item 439	= ASB F-196 Item 442	ASB Item 439 must equal ASB Item 442. Variance is \$5.00.

**F-196 Error and Information Edits  
Associated Student Body Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
4.501	**Warning** F-196 ASB total expenditures are greater than authorized ASB budgeted appropriations. ***Attach letter of explanation***	= ASB F-196 Item 532	= ASB F-195 Item 532	F-196 ASB Item 532 is greater than <u>F-195</u> Budgeted item 532 for the same year. Variance is \$10.00.
4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasure Item 240, Cash on Deposit with County Treasurer.	= ASB F-196 Item 475	= Cash File Item 240	The district receives this edit if ASB Item 475 is not equal to ASB Cash File Item 240.
4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasure Item 241, Minus Warrants Outstanding.	= ASB F-196 Item 476	= Cash File Item 241	The district receives this edit if ASB Item 474 is not equal to ASB Cash File Item 241.
4.504	On the Balance Sheet, ASB G.L. 450, Investments, is not equal to F-197 County Treasure Item 450, Investments.	= ASB F-196 Item 479	= Cash File Item 450	The district receives this edit if ASB Item 479 is not equal to ASB Cash File Item 450.
4.506	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, ASB prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles	= ASB F-196 Item 599		The district receives this edit if there is data in ASB Item 599. The message prints if the adjustment is positive or negative.
4.507	On the Balance Sheet General Ledger GL 200 is negative.	= Negative GL dollar amount	= ASB Item 400	The district receives this edit if ASB Item 400 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 230 is negative.	= Negative GL dollar amount	= ASB Item 401	The district receives this edit if ASB Item 401 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 240 is negative.	= Negative GL dollar amount	= ASB Item 475	The district receives this edit if ASB Item 475 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 241 is negative.	= Negative GL dollar amount	= ASB Item 476	The district receives this edit if ASB Item 476 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 320 is negative.	= Negative GL dollar amount	= ASB Item 403	The district receives this edit if ASB Item 403 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 330 is negative.	= Negative GL dollar amount	= ASB Item 404	The district receives this edit if ASB Item 404 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 340 is negative.	= Negative GL dollar amount	= ASB Item 405	The district receives this edit if ASB Item 405 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 360 is negative.	= Negative GL dollar amount	= ASB Item 449	The district receives this edit if ASB Item 449 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 410 is negative.	= Negative GL dollar amount	= ASB Item 406	The district receives this edit if ASB Item 406 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 430 is negative.	= Negative GL dollar amount	= ASB Item 407	The district receives this edit if ASB Item 407 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 450 is negative.	= Negative GL dollar amount	= ASB Item 479	The district receives this edit if ASB Item 479 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 601 is negative.	= Negative GL dollar amount	= ASB Item 411	The district receives this edit if ASB Item 411 is a negative dollar amount.

**F-196 Error and Information Edits  
Associated Student Body Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
4.507 (Cont.)	On the Balance Sheet General Ledger GL 602 is negative.	= Negative GL dollar amount	= ASB Item 392	The district receives this edit if ASB Item 392 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 630 is negative.	= Negative GL dollar amount	= ASB Item 523	The district receives this edit if ASB Item 523 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 640 is negative.	= Negative GL dollar amount	= ASB Item 430	The district receives this edit if ASB Item 430 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 650 is negative.	= Negative GL dollar amount	= ASB Item 447	The district receives this edit if ASB Item 447 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 750 is negative.	= Negative GL dollar amount	= ASB Item 432	The district receives this edit if ASB Item 432 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 810 is negative.	= Negative GL dollar amount	= ASB Item 394	The district receives this edit if ASB Item 394 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 840 is negative.	= Negative GL dollar amount	= ASB Item 428	The district receives this edit if ASB Item 428 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 850 is negative.	= Negative GL dollar amount	= ASB Item 436	The district receives this edit if ASB Item 436 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 870 is negative.	= Negative GL dollar amount	= ASB Item 434	The district receives this edit if ASB Item 434 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 890 is negative.	= Negative GL dollar amount	= ASB Item 431	The district receives this edit if ASB Item 431 is a negative dollar amount.
4.508	Your district has a negative ASB General Student Body revenue account.	= negative dollar amount	= ASB Item 480	The district receives this edit if item 480 is a negative number.
	Your district has a negative ASB Athletics revenue account.	= negative dollar amount	= ASB Item 481	The district receives this edit if item 481 is a negative number
	Your district has a negative ASB Classes revenue account.	= negative dollar amount	= ASB Item 482	The district receives this edit if item 482 is a negative number
	Your district has a negative ASB Clubs revenue account.	= negative dollar amount	= ASB Item 483	The district receives this edit if item 483 is a negative number
	Your district has a negative ASB Private Monies revenue account.	= negative dollar amount	= ASB Item 493	The district receives this edit if item 493 is a negative number
4.509	Your district has a negative ASB General Student Body expenditure.	= negative dollar amount	= ASB Item 485	The district receives this edit if item 485 is a negative number
	Your district has a negative ASB Athletics expenditure.	= negative dollar amount	= ASB Item 486	The district receives this edit if item 486 is a negative number
	Your district has a negative ASB Classes expenditure.	= negative dollar amount	= ASB Item 487	The district receives this edit if item 487 is a negative number
	Your district has a negative ASB Clubs expenditure.	= negative dollar amount	= ASB Item 488	The district receives this edit if item 488 is a negative number
	Your district has a negative ASB Private Monies expenditure.	= negative dollar amount	= ASB Item 494	The district receives this edit if item 494 is a negative number
4.511	**Warning** On the Certification Page the ASB Ending Total Fund Balance is negative. **Please send letter of explanation.**	= ASB F-196 Item 439		The district receives this edit if ASB Item 439 is negative.

**F-196 Error and Information Edits  
Debt Service Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
3.002	On the Statement of Revenues, Expenditures, and Changes in Fund Balance report, the DSF fund balance at September 1 is not equal to the DSF fund balance at August 31 of the previous year.	= DSF F-196 Item 275	= DSF Item 439 of the prior year	The district receives this edit if current year F-196 Item 275 is not equal to prior year F-196 Item 439.
3.007	On the Balance sheet, DSF Assets are not equal to Liabilities plus Fund Balance.	= DSF F-196 Item 440	= DSF F-196 Item 441 + 442	The district receives this edit if DSF F-196 Item 440 is not equal to 441 plus 442.
3.011	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, the DSF Ending Total Fund Balance is not equal to the Ending Total Fund Balance on the Balance sheet.	= DSF F-196 Item 439	= DSF F-196 Item 442	The district receives this edit if DSF F-196 Item 439 is not equal to DSF F-196 Item 442. Variance is \$5.00.

**F-196 Error and Information Edits  
Debt Service Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	= DSF F-196 Revenue 1100	Cash File Item 20	Edit checks revenue account 1100 compared to F-197 Cash file Item 20.
	DSF revenue account 1300 is not equal to County Treasurer Cash File F-197 item 28.	= DSF F-196 revenue 1300	Cash File Item 28	Edit checks revenue account 1300 compared to F-197 Cash file Item 28.
	DSF revenue account 1400 is not equal to County Treasurer Cash File F-197 item 29.	= DSF F-196 revenue 1400	Cash File Item 29	Edit checks revenue account 1400 compared to F-197 Cash file Item 29.
	DSF revenue account 1600 is not equal to County Treasurer Cash File F-197 item 30.	= DSF F-196 revenue 1600	Cash File Item 30	Edit checks revenue account 1600 compared to F-197 Cash file Item 30.
	DSF revenue is not equal to County Treasurer Cash File F-197 item 31.	= DSF F-196 revenue 1900	Cash File Item 31	Edit checks revenue account 1900 compared to F-197 Cash file Item 31.
	DSF revenue account 3600 is not equal to County Treasurer Cash File F-197 item 34.	= DSF F-196 revenue 3600	Cash File Item 34	Edit checks revenue account 3600 compared to F-197 Cash file Item 34.
	DSF revenue account 1500 is not equal to County Treasurer Cash File F-197 item 35.	= DSF F-196 revenue 1500	Cash File Item 35	Edit checks revenue account 1500 compared to F-197 Cash file Item 35.
	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	= DSF F-196 revenue 9600	Cash File Item 43	Edit checks revenue account 1500 compared to F-197 Cash file Item 43.
3.501	<b>**Warning**</b> F-196 DSF total expenditures are greater than authorized DSF budgeted appropriations. <b>***Attach letter of explanation***</b>	= DSF F-196 Item 532	= DSF F-195 Item 532	The district receives this edit if DSF F-196 Item 532 is greater than DSF F-195 Budgeted Item 532 for the same year. Variance is \$5.00.
3.502	On the Balance Sheet DSF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer item 240, Cash on Deposit with County Treasurer.	= DSF F-196 Item 475	= DSF Cash File Item 240	The district receives this edit if DSF Item 475 is not equal to DSF Cash File Item 240.
3.503	On the Balance Sheet DSF G.L. 450, Investments, is not equal to F-197 County Treasurer item 450, Investments.	= DSF F-196 Item 479	= DSF Cash File Item 450	The district receives this edit if DSF Item 479 is not equal to DSF Cash File Item 450.
3.507	On the Balance Sheet DSF G.L. 675, Matured Bonds Payable, is not equal to F-197 County Treasurer item 675 + 676.	= DSF F-196 Item 422	= DSF Cash File Item 675 + 676	The district receives this edit if DSF Item 422 is not equal to DSF Cash File Item 675 plus 676
3.509	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, DSF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	= DSF F-196 Item 599		The district receives this edit if there is data in DSF Item 599. The message prints if the adjustment is positive or negative.
3.510	On the Balance Sheet General Ledger GL 230 is negative.	= Negative GL dollar amount	= DSF Item 401	The district receives this edit if DSF Item 401 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 240 is negative.	= Negative GL dollar amount	= DSF Item 475	The district receives this edit if DSF Item 475 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 241 is negative.	= Negative GL dollar amount	= DSF Item 476	The district receives this edit if DSF Item 476 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 250 is negative.	= Negative GL dollar amount	= DSF Item 477	The district receives this edit if DSF Item 477 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 310 is negative.	= Negative GL dollar amount	= DSF Item 402	The district receives this edit if DSF Item 402 is a negative dollar amount.

**F-196 Error and Informational Edits  
Debt Service Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
3.510 (Cont.)	On the Balance Sheet General Ledger GL 320 is negative.	= Negative GL dollar amount	= DSF Item 403	The district receives this edit if DSF Item 403 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 340 is negative.	= Negative GL dollar amount	= DSF Item 405	The district receives this edit if DSF Item 405 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 360 is negative.	= Negative GL dollar amount	= DSF Item 449	The district receives this edit if DSF Item 449 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 450 is negative.	= Negative GL dollar amount	= DSF Item 479	The district receives this edit if DSF Item 479 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 451 is negative.	= Negative GL dollar amount	= DSF Item 450	The district receives this edit if DSF Item 450 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 601 is negative.	= Negative GL dollar amount	= DSF Item 411	The district receives this edit if DSF Item 411 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 604 is negative.	= Negative GL dollar amount	= DSF Item 444	The district receives this edit if DSF Item 444 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 606 is negative.	= Negative GL dollar amount	= DSF Item 445	The district receives this edit if DSF Item 445 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 640 is negative.	= Negative GL dollar amount	= DSF Item 430	The district receives this edit if DSF Item 430 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 645 is negative.	= Negative GL dollar amount	= DSF Item 522	The district receives this edit if DSF Item 522 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 675 is negative.	= Negative GL dollar amount	= DSF Item 422	The district receives this edit if DSF Item 422 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 685 is negative.	= Negative GL dollar amount	= DSF Item 424	The district receives this edit if DSF Item 424 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 686 is negative.	= Negative GL dollar amount	= DSF Item 429	The district receives this edit if DSF Item 429 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 750 is negative.	= Negative GL dollar amount	= DSF Item 432	The district receives this edit if DSF Item 432 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 760 is negative.	= Negative GL dollar amount	= DSF Item 433	The district receives this edit if DSF Item 433 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 810 is negative.	= Negative GL dollar amount	= DSF Item 394	The district receives this edit if DSF Item 394 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 835 is negative.	= Negative GL dollar amount	= DSF Item 420	The district receives this edit if DSF Item 420 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 890 is negative.	= Negative GL dollar amount	= DSF Item 431	The district receives this edit if DSF Item 431 is a negative dollar amount.
3.511	Your district has a negative DSF revenue account XXXX.	= the negative revenue account dollar amount		The district receives this edit if there is a negative DSF revenue account. Field 1 is the negative dollar amount.
3.513	On the Balance Sheet, G.L. 310, Taxes Receivable, is not equal to G.L. 760, Deferred Revenue-Taxes Receivable.	= DSF F-196 Item 402	= DSF F-196 Item 433	The district receives this edit if DSF Item 402 is not equal to DSF Item 433.
3.516	<b>**Warning**</b> On the Certification Page the DSF Ending Total Fund Balance is negative. <b>**Please send letter of explanation.**</b>	= DSF F-196 Item 439		The district receives this edit if F-196 DSF Item 439 is negative.

**F-196 Error and Information Edits  
Capital Projects Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
2.003	On the Statement of Revenue, Expenditures, and Changes in Fund Balance report, the CPF fund balance at September 1 is not equal to CPF fund balance at August 31 of the previous year.	= CPF F-196 Item 275	= CPF F-196 Item 439 of the prior year	The district receives this edit if the current year F-196 Item 275 is not equal to the prior year F-196 Item 439.
2.008	On the Balance Sheet, CPF assets are not equal to Liabilities plus Fund Balance.	= CPF F-196 Item 440	= CPF F-196 Item 441 + 442	The district receives this edit if CPF Item 440 is not equal to CPF Item 441 plus 442.
2.012	On the Statement of Revenues, Expenditures, and Changes in Fund Balance the CPF Ending Total Fund Balance is not equal to the Ending Total Fund Balance on the Balance Sheet.	= CPF F-196 Item 439	= CPF F-196 Item 442	The district receives this edit if CPF Item 439 is not equal to CPF Item 442. Variance is \$5.00.

**F-196 Error and Information Edits  
Capital Projects Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
2.501	CPF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20. CPF revenue account 1300 is not equal to County Treasurer Cash File F-197 item 28. CPF revenue account 1400 is not equal to County Treasurer Cash File F-197 item 29. CPF revenue account 1600 is not equal to County Treasurer Cash File F-197 item 30. CPF revenue account 1900 is not equal to County Treasurer Cash File F-197 item 31. CPF revenue account 3600 is not equal to County Treasurer Cash File F-197 item 34. CPF revenue account 1500 is not equal to County Treasurer Cash File F-197 item 35. CPF revenue account 2400 is not equal to County Treasurer Cash File F-197 item 41. CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 item 42.	= CPF F-196 Revenue 1100 = CPF F-196 revenue 1300 = CPF F-196 revenue 1400 = CPF F-196 revenue 1600 = CPF F-196 revenue 1900 = CPF F-196 revenue 3600 = CPF F-196 revenue 1500 = CPF F-196 revenue 2400 = CPF F-196 revenue 9100	Cash File Item 20 Cash File Item 28 Cash File Item 29 Cash File Item 30 Cash File Item 31 Cash File Item 34 Cash File Item 35 Cash File Item 41 Cash File Item 42	Edit checks revenue account 1100 compared to F-197 Cash file Item 20. Edit checks revenue account 1300 compared to F-197 Cash file Item 28. Edit checks revenue account 1400 compared to F-197 Cash file Item 29. Edit checks revenue account 1600 compared to F-197 Cash file Item 30. Edit checks revenue account 1900 compared to F-197 Cash file Item 31. Edit checks revenue account 3600 compared to F-197 Cash file Item 34. Edit checks revenue account 1500 compared to F-197 Cash file Item 35. Edit checks revenue account 2400 compared to F-197 Cash file Item 41. Edit checks revenue account 9100 compared to F-197 Cash file Item 42.
2.502	On the Certification Page CPF G.L. 601, Accounts Payable, plus G.L. 602, Contracts Payable, Current, 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.	= CPF F-196 Item 411 + Item 392		The district receives this edit if CPF Item 411 plus Item 392 is less than zero.
2.503	<b>**Warning**</b> F-196 CPF total expenditures are greater than authorized CPF budgeted appropriations. <b>***Attach letter of explanation***</b>	= CPF F-196 Item 532	= CPF F-195 Item 532	The district receives this edit if CPF F-196 Item 532 is greater than F-195 Budgeted Item 532 for the same year. Variance is \$10.00.
2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	= CPF F-196 Item 475	= Cash File Item 240	The district receives this edit if CPF Item 475 is not equal to CPF Cash File Item 240.
2.505	On the Balance Sheet CPF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	= CPF F-196 Item 476	= Cash File Item 241	The district receives this edit if CPF Item 476 is not equal to CPF Cash File Item 241.
2.506	On the Balance Sheet CPF G.L. 450, Investment, is not equal to F-197 County Treasurer Item 450, Investments.	= CPF F-196 Item 479	= Cash File Item 450	The district receives this edit if CPF Item 479 is not equal to CPF Cash File Item 450.
2.509	On the Statement of Revenue, Expenditures, and Changes in Fund Balance, CPF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	= CPF F-196 Item 599		The district receives this edit if there is data in CPF Item 599. The message prints if the adjustment is positive or negative.

**F-196 Error and Information Edits  
Capital Projects Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
2.510	On the Balance Sheet General Ledger GL 200 is negative.	= Negative GL dollar amount	= CPF Item 400	The district receives this edit if CPF Item 400 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 230 is negative.	= Negative GL dollar amount	= CPF Item 401	The district receives this edit if CPF Item 401 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 240 is negative.	= Negative GL dollar amount	= CPF Item 475	The district receives this edit if CPF Item 475 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 241 is negative.	= Negative GL dollar amount	= CPF Item 476	The district receives this edit if CPF Item 476 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 310 is negative.	= Negative GL dollar amount	= CPF Item 402	The district receives this edit if CPF Item 402 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 320 is negative.	= Negative GL dollar amount	= CPF Item 403	The district receives this edit if CPF Item 403 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 330 is negative.	= Negative GL dollar amount	= CPF Item 404	The district receives this edit if CPF Item 404 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 340 is negative.	= Negative GL dollar amount	= CPF Item 405	The district receives this edit if CPF Item 405 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 350 is negative.	= Negative GL dollar amount	= CPF Item 521	The district receives this edit if CPF Item 521 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 360 is negative.	= Negative GL dollar amount	= CPF Item 449	The district receives this edit if CPF Item 449 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 430 is negative.	= Negative GL dollar amount	= CPF Item 407	The district receives this edit if CPF Item 407 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 450 is negative.	= Negative GL dollar amount	= CPF Item 479	The district receives this edit if CPF Item 479 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 451 is negative.	= Negative GL dollar amount	= CPF Item 450	The district receives this edit if CPF Item 450 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 455 is negative.	= Negative GL dollar amount	= CPF Item 496	The district receives this edit if CPF Item 496 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 601 is negative.	= Negative GL dollar amount	= CPF Item 411	The district receives this edit if CPF Item 411 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 602 is negative.	= Negative GL dollar amount	= CPF Item 392	The district receives this edit if CPF Item 392 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 605 is negative.	= Negative GL dollar amount	= CPF Item 412	The district receives this edit if CPF Item 412 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 606 is negative.	= Negative GL dollar amount	= CPF Item 445	The district receives this edit if CPF Item 445 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 610 is negative.	= Negative GL dollar amount	= CPF Item 413	The district receives this edit if CPF Item 413 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 630 is negative.	= Negative GL dollar amount	= CPF Item 523	The district receives this edit if CPF Item 523 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 635 is negative.	= Negative GL dollar amount	= CPF Item 414	The district receives this edit if CPF Item 414 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 640 is negative.	= Negative GL dollar amount	= CPF Item 430	The district receives this edit if CPF Item 430 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 645 is negative.	= Negative GL dollar amount	= CPF Item 522	The district receives this edit if CPF Item 522 is a negative dollar amount.

**F-196 Error and Information Edits  
Capital Projects Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
2.510 (Cont.)	On the Balance Sheet General Ledger GL 650 is negative.	= Negative GL dollar amount	= CPF Item 447	The district receives this edit if CPF Item 447 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 686 is negative.	= Negative GL dollar amount	= CPF Item 429	The district receives this edit if CPF Item 429 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 750 is negative.	= Negative GL dollar amount	= CPF Item 432	The district receives this edit if CPF Item 432 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 780 is negative.	= Negative GL dollar amount	= CPF Item 433	The district receives this edit if CPF Item 433 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 810 is negative.	= Negative GL dollar amount	= CPF Item 394	The district receives this edit if CPF Item 394 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 830 is negative.	= Negative GL dollar amount	= CPF Item 435	The district receives this edit if CPF Item 435 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 835 is negative.	= Negative GL dollar amount	= CPF Item 420	The district receives this edit if CPF Item 420 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 850 is negative.	= Negative GL dollar amount	= CPF Item 436	The district receives this edit if CPF Item 436 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 861 is negative.	= Negative GL dollar amount	= CPF Item 458	The district receives this edit if CPF Item 458 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 862 is negative.	= Negative GL dollar amount	= CPF item 459	The district receives this edit if CPF Item 459 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 863 is negative.	= Negative GL dollar amount	= CPF Item 460	The district receives this edit if CPF Item 460 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 864 is negative.	= Negative GL dollar amount	= CPF Item 461	The district receives this edit if CPF Item 461 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 865 is negative.	= Negative GL dollar amount	= CPF Item 517	The district receives this edit if CPF Item 517 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 870 is negative.	= Negative GL dollar amount	= CPF Item 434	The district receives this edit if CPF Item 434 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 890 is negative.	= Negative GL dollar amount	= CPF Item 431	The district receives this edit if CPF Item 431 is a negative dollar amount.
2.511	Your district has a negative CPF revenue account XXXX.	= the negative revenue account dollar amount		The district receives this edit if there is a negative CPF revenue account. Field 1 is the negative dollar amount.
2.513	<b>**Warning**</b> On the Certification Page the CPF Ending Total Fund Balance is negative. <b>**Please send letter of explanation.**</b>	= CPF F-196 Item 439		The district receives this edit if CPF F-196 Item 439 is negative.

**F-196 Error and Information Edits  
Transportation Vehicle Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
9.002	On the Statement of Revenues, Expenditures, and Changes in Fund Balance report, the TVF fund balance at September 1 is not equal to the TVF fund balance at August 31 of the previous year.	= TVF F-196 Item 275	= TVF Item 439 of the prior year	The district receives this edit if the current year F-196 Item 275 is not equal to the prior year F-196 Item 439.
9.006	On the Balance Sheet, TVF Assets is not equal to Liabilities plus Fund Balance.	= TVF F-196 Item 440	= TVF F-196 Item 441 + 442	The district receives this edit if F-196 Item 440 is not equal to Item 441 plus 442.
9.010	On the Statement of Revenues, Expenditures, and Changes in Fund Balance the TVF Ending Total Fund Balance is not equal to the Ending Total Fund Balance on the Balance Sheet.	= TVF F-196 Item 439	= TVF F-196 Item 442	The district receives this edit if TVF Item 439 is not equal to TVF Item 442. Variance is \$5.00.

**F-196 Error and Information Edits  
Transportation Vehicle Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
9.501	TVF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20. TVF revenue account 1300 is not equal to County Treasurer Cash File F-197 item 28. TVF revenue account 1400 is not equal to County Treasurer Cash File F-197 item 29. TVF revenue account 1600 is not equal to County Treasurer Cash File F-197 item 30. TVF revenue account 1900 is not equal to County Treasurer Cash File F-197 item 31. TVF revenue account 3600 is not equal to County Treasurer Cash File F-197 item 34. TVF revenue account 1500 is not equal to County Treasurer Cash File F-197 item 35. TVF revenue account 9900 is not equal to County Treasurer Cash File F-197 item 48.	= TVF F-196 Revenue 1100 = TVF F-196 revenue 1300 = TVF F-196 revenue 1400 = TVF F-196 revenue 1600 = TVF F-196 revenue 1900 = TVF F-196 revenue 3600 = TVF F-196 revenue 1500 = TVF F-196 revenue 9900	Cash File Item 20 Cash File Item 28 Cash File Item 29 Cash File Item 30 Cash File Item 31 Cash File Item 34 Cash File Item 35 Cash File Item 48	Edit checks revenue account 1100 compared to F-197 Cash file Item 20. Edit checks revenue account 1300 compared to F-197 Cash file Item 28. Edit checks revenue account 1400 compared to F-197 Cash file Item 29. Edit checks revenue account 1600 compared to F-197 Cash file Item 30. Edit checks revenue account 1900 compared to F-197 Cash file Item 31. Edit checks revenue account 3600 compared to F-197 Cash file Item 34. Edit checks revenue account 1500 compared to F-197 Cash file Item 35. Edit checks revenue account 9900 compared to F-197 Cash file Item 48.
9.502	<b>**Warning**</b> F-196 TVF total expenditures are greater than authorized TVF budgeted appropriations. <b>***Attach letter of explanation.***</b>	= TVF F-196 Item 532	= TVF F-195 Item 532	The district receives this edit if F-196 TVF Item 532 is greater than F-195 Budgeted Item 532 for the same year. Variance is \$10.00.
9.503	On the Balance Sheet TVF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	= TVF F-196 Item 475	= Cash File Item 240	The district receives this edit if TVF Item 475 is not equal to TVF Cash File Item 240.
9.504	On the Balance Sheet TVF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	= TVF F-196 Item 476	= Cash File Item 241	The district receives this edit if TVF Item 476 is not equal to TVF Cash File Item 241.
9.505	On the Balance Sheet TVF G.L. 450, Investments, is not equal to F-197 County Treasurer Item 450, Investments.	= TVF F-196 Item 479	= Cash File Item 450	The district receives this edit if TVF Item 479 is not equal to TVF Cash File Item 450.
9.508	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, TVF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	= TVF F-196 Item 599		The district receives this edit if there is data in TVF Item 599. The message prints if the adjustment is positive or negative.
9.509	On the Balance Sheet General Ledger GL 230 is negative.  On the Balance Sheet General Ledger GL 240 is negative.  On the Balance Sheet General Ledger GL 241 is negative.	= Negative GL dollar amount = Negative GL dollar amount = Negative GL dollar amount	= TVF Item 401 = TVF Item 475 = TVF Item 476	The district receives this edit if TVF Item 401 is a negative dollar amount. The district receives this edit if TVF Item 475 is a negative dollar amount. The district receives this edit if TVF Item 476 is a negative dollar amount.

**F-196 Error and Information Edits  
Transportation Vehicle Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
9.509 (Cont.)	On the Balance Sheet General Ledger GL 310 is negative.	= Negative GL dollar amount	= TVF Item 402	The district receives this edit if TVF Item 402 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 320 is negative.	= Negative GL dollar amount	= TVF Item 403	The district receives this edit if TVF Item 403 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 330 is negative.	= Negative GL dollar amount	= TVF Item 404	The district receives this edit if TVF Item 404 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 340 is negative.	= Negative GL dollar amount	= TVF Item 405	The district receives this edit if TVF Item 405 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 360 is negative.	= Negative GL dollar amount	= TVF Item 449	The district receives this edit if TVF Item 449 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 430 is negative.	= Negative GL dollar amount	= TVF Item 407	The district receives this edit if TVF Item 407 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 450 is negative.	= Negative GL dollar amount	= TVF Item 479	The district receives this edit if TVF Item 479 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 451 is negative.	= Negative GL dollar amount	= TVF Item 450	The district receives this edit if TVF Item 450 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 601 is negative.	= Negative GL dollar amount	= TVF Item 411	The district receives this edit if TVF Item 411 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 602 is negative.	= Negative GL dollar amount	= TVF Item 392	The district receives this edit if TVF Item 392 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 606 is negative.	= Negative GL dollar amount	= TVF Item 445	The district receives this edit if TVF Item 445 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 630 is negative.	= Negative GL dollar amount	= TVF Item 523	The district receives this edit if TVF Item 523 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 640 is negative.	= Negative GL dollar amount	= TVF Item 430	The district receives this edit if TVF Item 430 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 645 is negative.	= Negative GL dollar amount	= TVF Item 522	The district receives this edit if TVF Item 522 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 650 is negative.	= Negative GL dollar amount	= TVF Item 447	The district receives this edit if TVF Item 447 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 686 is negative.	= Negative GL dollar amount	= TVF Item 429	The district receives this edit if TVF Item 429 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 750 is negative.	= Negative GL dollar amount	= TVF Item 432	The district receives this edit if TVF Item 432 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 780 is negative.	= Negative GL dollar amount	= TVF Item 433	The district receives this edit if TVF Item 433 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 810 is negative.	= Negative GL dollar amount	= TVF Item 394	The district receives this edit if TVF Item 394 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 830 is negative.	= Negative GL dollar amount	= TVF Item 435	The district receives this edit if TVF Item 435 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 835 is negative.	= Negative GL dollar amount	= TVF Item 420	The district receives this edit if TVF Item 420 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 850 is negative.	= Negative GL dollar amount	= TVF Item 436	The district receives this edit if TVF Item 436 is a negative dollar amount.
	On the Balance Sheet General Ledger GL 890 is negative.	= Negative GL dollar amount	= TVF Item 431	The district receives this edit if TVF Item 431 is a negative dollar amount.

**F-196 Error and Information Edits  
Transportation Vehicle Fund Informational Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
9.510	Your district has a negative TVF revenue account XXXX.	= the negative revenue account dollar amount		The district receives this edit if there is a negative TVF revenue account. Field 1 is the negative dollar amount.
9.512	**Warning** On the Certification Page the TVF Ending Total Fund Balance is negative. **Please send letter of explanation.**	=TVF F-196 Item 439		The district receives this message if TVF Item 439 is negative.

**F-196 Error and Information Edits  
Other Trust and Agency Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
7.004	On the Statement of Fiduciary Net Assets, Private Purpose Trust Total Net Assets are not equal to Private Purpose Trust Total Assets less Total Liabilities.	= PPTF Item 442	= PPTF Item 440 - Item 441	The district receives this message if PPTF Item 442 is not equal to PPTF Item 440 less 441.
7.011	On the Statement of Fiduciary Net Assets, Other Trust Total Net Assets are not equal to Other Trust Total Assets less Total Liabilities.	= Other Trust Item 562	= Other Trust Item 541 - Item 551	The district receives this message if Other Trust Item 562 is not equal to Other Trust Item 541 less Item 441.
7.012	On the Statement of Fiduciary Net Assets, Private Purpose Trust Total Net Assets are not equal to the Private Purpose Trust Net Assets-Ending on the Statement of Changes in Fiduciary Net Assets.	= PPTF Item 442	= PPTF Item 439	The district receives this message if PPTF Item 442 is not equal to PPTF Item 439.
7.013	On the Statement of Fiduciary Net Assets, Other Trust Total Net Assets are not equal to the Other Trust Net Assets-Ending on the Statement of Changes in Fiduciary Net Assets.	= Other Trust Item 562	= Other Trust Item 631	The district receives this message if Other Trust Item 562 is not equal to Other Trust Item 631.
7.014	On the Statement of Changes in Fiduciary Net Assets, the Private Purpose Trust Net Assets-Beginning at September 1 is not equal to Private Purpose Trust Net Assets-Ending at August 31 of the previous year.	= PPTF Item 275	= PPTF Item 439 of the prior year.	The district receives this edit if the current year F-196 Item 275 is not equal to the prior year F-196 Item 439.
7.015	On the Statement of Changes in Fiduciary Net Assets, the Other Trust Net Assets-Beginning at September 1 is not equal to Other Trust Net Assets-Ending at August 31 of the previous year.	= Other Trust Item 630	= Other Trust Item 631 of the prior year	The district receives this edit if the current year F-196 Item 630 is not equal to the prior year F-196 Item 631.

**F-196 Error and Information Edits  
Permanent Fund Error Edits**

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
8.009	On the Balance Sheet, PF Assets are not equal to Liabilities plus Fund Balance.	= PF F-196 Item 440	= PF F-196 Item 441 + 442	The district receives this edit if PF Item 440 is not equal to PF Item 441 plus Item 442.
8.010	On the Statement of Revenues, Expenditures, and Changes in Fund Balance report, the PF fund balance at September 1 is not equal to the PF fund balance at August 31 of the previous year.	= PF F-196 Item 275	= PF F-196 Item 439 of the prior year	The district receives this edit if PF Item 275 is not equal to PF F-196 Item 439 of the prior year.
8.011	On the Statement of Revenues, Expenditures, and Changes in Fund Balance the PF Ending Total Fund Balance is not equal to the Ending Total Fund Balance on the Balance Sheet.	= PF F-196 item 439	= PF F-196 Item 442	The district receives this edit if PF Item 439 is not equal to PF Item 442. Variance is \$5.00.

F-196 Error and Information Edits  
Permanent Fund Informational Edits

<u>No.</u>	<u>Description</u>	<u>Field 1 Amount</u>	<u>Field 2 Amount</u>	<u>Notes</u>
8.509	On the Certification Page, the PF Ending Total Fund Balance is negative. **Please send letter of explanation.**	= PF F-196 Item 439		The district receives this edit if PF Item 439 is negative.