

Administrative Budgeting and Financial Reporting

**Handbook of Policies and
Procedures for
Public School Districts**



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State Superintendent of
Public Instruction

May 2006

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Administrative, Budgeting and Financial Reporting

Handbook of Policies and Procedures for Public School Districts

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INTRODUCTION

Welcome to the *Administrative, Budgeting, and Financial Reporting Handbook* for school districts!

The handbook was developed to provide local school districts, educational service districts, and other users with a reference manual and working documents for those policies and procedures relating to the Office of Superintendent of Public Instruction (OSPI) School Apportionment and Financial Services (SAFS).

The handbook includes those prescribed policies and procedures for the F-195 School District Budget, F-200 School District Budget Extension, F-196 School District Annual Financial Report, F-197 County Treasurer's Report, and F-198 Budget Status Report processes, as well as other processes under the responsibility of SAFS.

The handbook also includes information related to SAFS systems and processes, which assist school districts in the preparation of their state-level reports. SAFS receives an extensive number of calls and correspondence requesting additional instruction or information. This publication is intended to respond to many of those inquiries.

In addition to the benefits of providing our clientele with a centralized location for information necessary to assist them with their state-level reporting responsibilities, other benefits include more timely release of system updates and a significant reduction in staff time, printing, and mailing costs realized by this agency.

The handbook will be updated each spring. SAFS hopes you find this publication helpful. We encourage your comments and suggestions. Please use the handbook suggestion form, contact us at (360) 725-6301, or e-mail us at cbrodie@ospi.wednet.edu if you have any questions or need additional information. The agency TTY number is (360) 664-3631.

The handbook is also available on the OSPI SAFS site at <http://www.k12.wa.us/safs/>.

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CHAPTER I: BUDGET DOCUMENT

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BUDGET DOCUMENT

STATUTORY CITATION: RCW 28A.505.010 through RCW 28A.505.150,
WAC 392-123-053 through 392-123-070,
WAC 392-123-078 and 392-123-079

PURPOSE: Form F-195 is the official school district budget document and must be filed with the Office of Superintendent of Public Instruction (OSPI). All school districts must prepare, adopt, and file their budgets in the format prescribed in this section of the handbook and be in accordance with the *Accounting Manual for Public School Districts in the State of Washington*.

The budget shall include estimated revenues, estimated expenditures, and estimated fund balances for each fund. These data are to be compared with prior year actuals and the current year's budget. Budgets not in compliance with Form F-195 must be resubmitted in whole or in part.

The budget shall also include total salary amounts and full-time equivalents. The high, low, and average annual salaries must be displayed by each job classification within each activity of each program. The districts must maintain and file district salary schedules for certificated and classified staff.

Each school district is required to submit the budget to their educational service district (ESD) for review and comment. School districts and ESDs can print all budget pages (Form F-195) from the Washington School Information Processing Cooperative (WSIPC) computer system.

Each second class school district is required to submit the approved budget to their ESD for review, alteration and approval. Each first class school district is required to file the approved budget with their ESD.

ESDs are required to review the adopted budget for each school district and must create and print each document from WSIPC's F-195 OSPI budget computer menu suboption entitled "FINAL F-195 AND F-203 PRINT/LOCK OPTION." This option will print and lock the adopted budget for each school district.

When the approved budget for each school district passes the ESD's review process, the ESD will forward **ONLY three** copies of the budget certification page with appropriate signatures and dates to **OSPI School Financial Services**.

The remaining sections of the F-195 document will be transmitted electronically to OSPI. The budget calendar must be reviewed and followed since all budget analysis will be done electronically.

OSPI will perform a final review of the approved budget for each school district before filing and/or approval. The budget certification page will be signed by OSPI and two copies will be returned to the ESD as official notification of filing and/or approval. The ESD will then forward a signed budget certification page to the school district.

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BUDGET CALENDAR

F-195 SCHOOL DISTRICT BUDGET

STATUTORY CITATION: RCW 28A.505.040 through 28A.505.080, WAC 392-123-054

PURPOSE: This section provides the schedule for preparation, adoption, review, and filing of the F-195 school district budget.

RCW 28A.505.040 through 28A.505.080 (WAC 392-123-054) specifies the time schedule for preparation, adoption, review, and filing of budgets. A summary of the time schedule is displayed below. (NOTE: If a due date falls on a weekend or holiday, the due date becomes the next working day.)

<u>Final Action Date</u>	<u>First Class Districts</u>	<u>Second Class Districts</u>
July 10	Final date to prepare budget.	Final date to prepare budget.
	Final date to have copies of budget available to public.	Final date to have copies of budget available to public.
	Final date to forward budget to ESD for review and comment.	Final date to forward budget to ESD for review and comment.
August 1		Final date for adoption of budget.
August 3		Final date to forward adopted budget to ESD for review, alteration, and approval.
August 31	Final date for adoption of budget.	Final date for budget review committee to approve budgets.
September 3	Final date for filing budget with ESD.	
September 10	Last date for ESD to file with OSPI.	Final date for OSPI to return a copy of the approved budget to the local school district.

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RESOLUTION OF FIXING AND ADOPTING THE BUDGET
(SAMPLE BOARD RESOLUTION)

_____ **SCHOOL DISTRICT NO.** _____

RESOLUTION NUMBER _____

WHEREAS, WAC 392-123-054 requires that the board of directors of every school district meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year.

WHEREAS, a public notice was published announcing that on _____, 20____, the Board of Directors of _____ School District No. _____, _____ County, Washington, would meet in public meeting for the purpose of fixing and adopting the 20____ Fiscal Budget of the district.

WHEREAS, pursuant to RCW 28A.150.270 and WAC 392-121-445 the Board of Directors is executing a resolution as part of this budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund up to the amount of \$_____ and for the month(s) of _____; and

THEREFORE, BE IT RESOLVED the Board of Directors of _____ School District, _____ County, Washington, has determined that the final appropriation level of expenditures for each fund in 20____ will be as follows:

APPROPRIATION LEVEL

A. General Fund	\$ _____
B. Associated Student Body Fund	\$ _____
C. Debt Service Fund	\$ _____
D. Capital Projects Fund	\$ _____
E. Transportation Vehicle Fund	\$ _____

APPROVED by the Board of Directors of _____ School District No. _____, _____ County, Washington, in a special meeting thereof held on the _____ day of _____, 20____.

ATTEST:

Secretary to the Board

Chairperson

Director

Director

Director

Director

Director

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FREQUENTLY ASKED QUESTIONS WITH ANSWERS

- Q. What should I do when I run my reports and the totals do not appear to be correct?**
A. Request edit option (usually option 2) of each system.
- Q. What should I do when I request the report and I get last year's data?**
A. The district must create its files for the year at the 1SPI level.
- Q. My printer does not paginate correctly?**
A. Contact your WSIPC fiscal coordinator.
- Q. I entered the correct levy and/or bond information for the levy revenue worksheet pages, but I still get an edit saying the amount does not equal OSPI data. Why?**
A. The ESD fiscal officer or ESD staff should enter all levy data in the school district's file at the ESD level. The district then needs to request the update with state data option at the 1SPI level (usually option 2) and request index 7.
- Q. What should I do when I run my edits and receive an invalid record or zero record in header message?**
A. Call School Financial Services.
- Q. Why does my enrollment for the first column appear to be incorrect?**
A. This is an annual average amount and any manual corrections submitted to OSPI are not taken into account.
- Q. I have enrollment and revenue data in my budget. Why am I still getting revenue edits?**
A. Review your F-203 input and run the F-203 edits. Then rerun the F-195 revenue edits.
- Q. I submitted a budget extension that has been approved/filed by the ESD and OSPI. The extension prints at the ESD level, but not in the middle column of next year's budget at the 1SPI level. Why?**
A. The district must request the update with state data option (usually option 2) and request the current budget year.
- Q. Why are the budgeting duty codes different than the S-275 duty codes?**
A. School Financial Services allows flexibility in the budgeting duty codes providing more duty codes, such as 001-005. While OSPI tries to coordinate these two processes, the timelines are so different that new duty codes are added to the S-275 process after the budgeting system is developed and completed.

FREQUENTLY ASKED QUESTIONS WITH ANSWERS (continued)

- Q. I requested the final lock and print option and discovered a problem. When I go into the input option it says that the file is locked for further input. What should I do to be able to make changes?**
- A. Call School Financial Services and we will unlock the file.
- Q. I used the F-203 X option in my initial budget preparation. May I continue to use these revenue estimates for the approval process?**
- A. Yes, but the district must enter necessary enrollment and other data in the new F-203 system to ensure apportionment payments for September through December. The district is also encouraged to review Revenue edit 300.
- Q. Do I need to submit salary schedules to OSPI?**
- A. No, but these schedules must be on file at the district and available to the public and OSPI.
- Q. Do I need to submit all the pages of the budget to OSPI?**
- A. No, OSPI requires only the budget certification page. OSPI staff will review all other information online.
- Q. I only received one copy of the handbook and have different staff working on different processes. How do I obtain more copies?**
- A. You may make photocopies of the handbook. It is also posted at the School Financial Services web site. You may e-mail or call School Financial Services to receive additional hardcopies or a copy on disk.
- Q. When will the F-203 X option be available?**
- A. The F-203 X option is normally released at the end of October.
- Q. What are the F-195 system timelines?**
- A. OSPI School Financial Services provides documentation to WSIPC in January, the system is programmed and tested January through March. School Financial Services generally releases the system in April or May, depending on legislative timelines.

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		Excess Levy Work Sheet	DS4
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Object Summary	GF10	Transportation Vehicle Fund Budget	
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Long-Term Financing - Conditional Sales Contracts	GF16		
Associated Student Body Fund Budget			
Summary	ASB1		

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(NAME) SCHOOL DISTRICT NO. ()
F-195 BUDGET FOR FISCAL YEAR 200X–200Y

CERTIFICATION

As Secretary to the Board of Directors of (school district name) School District No. () of (county name) County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

- (a) Established the total appropriation expenditure amount for each fund for the fiscal year; and
- (b) The budget for each fund represents the budget as adopted by the Board of Directors; and
- (c - Accrual basis districts) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
- (c - Cash basis districts) the Debt Service Fund budget is prepared on the modified accrual basis of accounting and all other funds are prepared on the cash basis of accounting pursuant to RCW 28A.505.020; and
- (d) The Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
- (e) If applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
- (f) Pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Hearing-Certification Date

FOR ESD AND OSPI USE ONLY

The school district budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and (for second class) approved or (for first class) filed in accordance with chapter 28A.505 RCW for the period September 1, 200X, through August 31, 200X.

ESD Superintendent or Designee

Date

OSPI Representative

Date

Lock and Print Date:

Check Figure:

Effective Date	Supersedes	Form	Chapter	Section	Page
9/1/02	9/1/00	SPI F-195	F-195	4	Certification

(NAME) SCHOOL DISTRICT NO. ()
BUDGET AND EXCESS LEVY SUMMARY - FISCAL YEAR 200X–200Y

SECTION A: BUDGET SUMMARY	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
Total Revenues and Other Financing Sources	9621	9624	9623	9622	9629
Total Appropriation (Expenditures)	5321	5324	5323	5322	5329
Other Financing Uses	5331	xxxx	5333	5332	5339
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	5351	5354	5353	5352	5359
Beginning Total Fund Balance	2751	2754	2753	2752	2759
Ending Total Fund Balance	4391	4394	4393	4392	4399

SECTION B: EXCESS LEVIES FOR 200Y COLLECTION

Excess Levies Approved by Voters for 200Y Collection	6001				
Rollback Mandated by School District Board of Directors 1/	6021				
Net Excess Levy Amount for 200Y Collection After Rollback	C/S 6031	xxxx	6033	6002	6009

CHECK FIGURE BY FUND	xxx, xxx	xxx, xxx	xxx, xxx	xxx, xxx	xxx, xxx
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The check figure is a total for Expenditures, Revenues, and Item Numbers. The number itself is not significant, only that it is consistent between the ESD locked version and the locked version reported to OSPI.

The intent is to ensure the file received at OSPI is the same as the ESD level. A difference in the check figure would mean the file at the ESD level was changed after it was submitted.

The check figure is not a monetary amount and does not deal with nor represent hundreds of thousands of dollars.

1/ Levy rollbacks should be done by board resolution. Please do not include such resolution as a part of this document.

Effective Date	Supersedes	Form	Chapter	Section	Page
9/1/05	9/1/03	SPI F-195	F-195	4	Fund Summary

(NAME) SCHOOL DISTRICT NO. ()
GENERAL FUND FINANCIAL SUMMARY - FISCAL YEAR 200X-0Y

	ACTUAL 200X-0Y (index 2)	% of Total	BUDGET 200X-200Y (index 3)	% of Total	BUDGET 200X-0Y (index 5)	% of Total
<u>ENROLLMENT AND STAFFING SUMMARY</u>						
Total K-12 FTE Enrollment Counts	3141		3141		3141	
FTE Certificated Employees	3171		3171		3171	
FTE Classified Employees	3181		3181		3181	
<u>FINANCIAL SUMMARY</u>						
Total Revenues and Other Financing Sources	9621		9621		9621	
Total Expenditures	5321		5321		5321	
Total Beginning Fund Balance	2751		2751		2751	
Total Ending Fund Balance	4391		4391		4391	
<u>EXPENDITURE SUMMARY BY PROGRAM GROUPS</u>						
Regular Instruction	mask = 01xxx		same		same	
Special Education Instruction	7621		7621		7621	
Vocational Instruction	7631		7631		7631	
Skills Center Instruction	7641		7641		7641	
Compensatory Education	7651		7651		7651	
Other Instructional Programs	7671		7671		7671	
Community Services	7681		7681		7681	
Support Services	7691		7691		7691	
Total - Program Groups	5321		5321		5321	
<u>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</u>						
Teaching Activities	7051		7051		7051	
Teaching Support	7061		7061		7061	
Other Supportive Activities	7071		7071		7071	
Building Administration	mask = xx23x		same		same	
Central Administration	7081		7081		7081	
Total - Activity Groups	5321		5321		5321	
<u>EXPENDITURE SUMMARY BY OBJECTS</u>						
Certificated Salaries	5021		5021		5021	
Classified Salaries	5031		5031		5031	
Employee Benefits and Payroll Taxes	5041		5041		5041	
Supplies, Instructional Resources and Noncapitalized Items	5051		5051		5051	
Purchased Services	5071		5071		5071	
Travel	5081		5081		5081	
Capital Outlay	5091		5091		5091	
Total - Objects	5321		5321		5321	

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ENROLLMENT AND STAFF COUNTS

	(1) Prior Year Actual 1/	(2) Current Year Budget 2/	(3) New Year Budget 3/
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten			3011
2. Grade 1			3021
3. Grade 2			3031
4. Grade 3			3041
5. Grade 4			3051
6. Grade 5			3061
7. Grade 6			3071
8. Grade 7			3081
9. Grade 8			3091
10. Grade 9			3101
11. Grade 10			3111
12. Grade 11 (excluding Running Start)			3121
13. Grade 12 (excluding Running Start)			3131
14. SUBTOTAL			C/S 3271
15. Running Start			3001
16. TOTAL K-12			C/S 3141
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees 4/			C/S 3171
2. General Fund FTE Classified Employees 4/			C/S 3181

1/ Enrollment counts in A.1 through A.14 are the average enrollment as displayed in Report 1251 for March in the prior fiscal year.

2/ Enrollment counts in A.1 through A.14 are the enrollment used for budget purposes in the current year that have not been updated to actual.

3/ Enrollment should include special education, part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The FTE staff counts for the *prior* fiscal year are the *actual* counts reported on Form S-275; the FTE staff counts for the *current* fiscal year are the *budgeted* counts reported on Form F-195.

SUMMARY OF GENERAL FUND BUDGET

		(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
REVENUES AND OTHER FINANCING SOURCES				
1000	Local Taxes			MASK GF4
2000	Local Support Nontax			MASK GF4
3000	State, General Purpose			MASK GF5
4000	State, Special Purpose			MASK GF5
5000	Federal, General Purpose			MASK GF5
6000	Federal, Special Purpose			MASK GF6
7000	Revenues from Other School Districts			MASK GF7
8000	Revenues from Other Entities			MASK GF7
9000	Other Financing Sources			MASK GF7
A.	TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9621 GF7
EXPENDITURES				
00	Regular Instruction			MASK GF8a
20	Special Education Instruction			MASK GF8a
30	Vocational Education Instruction			MASK GF8a
40	Skills Center Instruction			MASK GF8a
50 and 60	Compensatory Education Instruction			MASK GF8b
70	Other Instructional Programs			MASK GF8b
80	Community Services			MASK GF8c
90	Support Services			MASK GF8c
B.	TOTAL EXPENDITURES			C/S 5321 GF8c
C.	OTHER FINANCING USES (G.L. 905)			5331
D.	EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C)			C/S 5351

SUMMARY OF GENERAL FUND BUDGET (continued)

	(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3211
G.L.830 Reserved for Debt Service			2651
G.L.835 Reserved for Arbitrage Rebate			3161
G.L.840 Reserved for Inventory			2661
G.L.850 Reserved for Uninsured Risks			2671
G.L.870 Unreserved, Designated for Other Items			2681
G.L.875 Unreserved, Designated for Contingencies			2641
G.L.890 Unreserved, Undesignated Fund Balance			2691
E. TOTAL BEGINNING FUND BALANCE			C/S 2751
F. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3941
G.L.830 Reserved for Debt Service			4351
G.L.835 Reserved for Arbitrage Rebate			4201
G.L.840 Reserved for Inventory			4281
G.L.850 Reserved for Uninsured Risks			4361
G.L.870 Unreserved, Designated for Other Items			4341
G.L.875 Unreserved, Designated for Contingencies			4371
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4311
G. TOTAL ENDING FUND BALANCE (D+E, + or - F)			C/S 4391 1/

1/ Line G must be equal to or greater than all reserved fund balances.

GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

		(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
LOCAL TAXES				
1100	Local Property Tax			C/S 11001
1300	Sale of Tax Title Property			13001
1400	Local in Lieu of Taxes			14001
1500	Timber Excise Tax			C/S 15001
1600	County-Administered Forests			16001
1900	Other Local Taxes			19001
1000	TOTAL LOCAL TAXES			MASK
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned			21001
2131	Secondary Vocational Education-Tuition			21311
2145	Skills Center Tuitions and Fees			21451
2171	Traffic Safety Education Fees			21711
2173	Summer School Tuitions and Fees			21731
2186	Community School Tuitions and Fees			21861
2188	Day Care Tuitions and Fees			21881
2200	Sales of Goods, Supplies, and Services, Unassigned			22001
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Services			22311
2245	Skills Center, Sales of Goods, Supplies and Services			22451
2288	Day Care			22881
2289	Other Community Services			22891
2298	Food Services			22981
2299	School Bus Revenue			22991
2300	Investment Earnings			23001
2400	Interfund Loan Interest Earnings			24001
2500	Gifts and Donations			25001
2600	Fines and Damages			26001
2700	Rentals and Leases			27001
2800	Insurance Recoveries			28001
2900	Local Support Nontax, Unassigned			29001
2910	E-Rate			29101
2000	TOTAL LOCAL SUPPORT NONTAX			MASK

GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

		(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
STATE, GENERAL PURPOSE				
3100	Apportionment			31001
3300	Local Effort Assistance			33001
3600	State Forests			36001
3900	Other State General Purpose, Unassigned			39001
3000	TOTAL STATE, GENERAL PURPOSE			MASK
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned			41001
4121	Special Education			41211
4126	State Institutions, Special Education			41261
4155	Learning Assistance			41551
4156	State Institutions, Centers, and Homes, Delinquent			41561
4158	Special and Pilot Programs			41581
4163	Promoting Academic Success	XXXXXX	XXXXXX	41631
4165	Transitional Bilingual			41651
4166	Student Achievement			41661
4174	Highly Capable			41741
4188	Day Care			41881
4198	School Food Service			41981
4199	Transportation—Operations			41991
4300	Other State Agencies, Unassigned			43001
4321	Special Education—Other State Agencies	XXXXXX		43211
4326	State Institutions—Special Education—Other State Agencies	XXXXXX		43261
4356	State Institutions, Centers, and Homes, Delinquent—Other State Agencies	XXXXXX		43561
4358	Special and Pilot Programs—Other State Agencies	XXXXXX		43581
4365	Transitional Bilingual—Other State Agencies	XXXXXX		43651
4388	Day Care—Other State Agencies			43881
4398	School Food Service—Other State Agencies	XXXXXX		43981
4399	Transportation—Operations—Other State Agencies	XXXXXX		43991
4000	TOTAL STATE, SPECIAL PURPOSE			MASK
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned			52001
5300	Impact Aid, Maintenance and Operation			53001
5329	Impact Aid, Special Education Funding			53291
5400	Federal in Lieu of Taxes			54001
5500	Federal Forests			55001
5000	TOTAL FEDERAL, GENERAL PURPOSE			MASK

School District

GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

		(1)	(2)	(3)
		Prior Year	Current Year	New Year
		Actual	Budget	Budget
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned			61001
6121	Special Education, Medicaid Reimbursement			61211
6124	Special Education, Supplemental			61241
6138	Secondary Vocational Education			61381
6146	Skills Center			61461
6151	Disadvantaged (formerly Remediation)			61511
6152	School Improvement, Federal			61521
6153	Migrant			61531
6154	Reading First, Federal			61541
6157	Institutions, Neglected and Delinquent			61571
6161	Head Start	XXXXXX		61611
6162	Math & Science—Professional Development	XXXXXX		61621
6164	Limited English Proficiency (formerly Bilingual)			61641
6167	Indian Education JOM	XXXXXX		61671
6168	Indian Education, ED	XXXXXX		61681
6176	Targeted Assistance			61761
6177	Eisenhower Professional Development	61771	XXXXXX	XXXXXX
6178	Youth Training Programs	XXXXXX		61781
6188	Day Care			61881
6189	Other Community Services			61891
6198	School Food Services			61981
6199	Transportation—Operations	XXXXXX		61991
6200	Direct Special Purpose Grants			62001
6221	Special Education—Medicaid Reimbursement	XXXXXX		62211
6224	Special Education—Supplemental	XXXXXX		62241
6238	Secondary Vocational Education	XXXXXX		62381
6246	Skills Center	XXXXXX		62461
6251	Disadvantaged (formerly Remediation)	XXXXXX		62511
6252	School Improvement, Federal	XXXXXX		62521
6253	Migrant	XXXXXX		62531
6254	Reading First, Federal	XXXXXX		62541
6257	Institutions, Neglected and Delinquent	XXXXXX		62571
6261	Head Start			62611
6262	Math & Science—Professional Development	XXXXXX		62621
6264	Limited English Proficiency (formerly Bilingual)			62641
6267	Indian Education JOM			62671
6268	Indian Education, ED			62681
6276	Targeted Assistance	XXXXXX		62761
6278	Youth Training, Direct Grants			62781
6288	Day Care	XXXXXX		62881
6289	Other Community Services			62891
6298	School Food Services	XXXXXX		62981
6299	Transportation—Operations	XXXXXX		62991
6300	Federal Grants Through Other Agencies, Unassigned			63001
6310	Medicaid Administrative Match			63101
6321	Special Education—Medicaid Reimbursement	XXXXXX		63211
6324	Special Education—Supplemental	XXXXXX		63241
6338	Secondary Vocational Education	XXXXXX		63381
6346	Skills Center	XXXXXX		63461

School District

GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

			(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
FEDERAL, SPECIAL PURPOSE (continued)					
6351	Disadvantaged (formerly Remediation)		XXXXXX		63511
6352	School Improvement, Federal				63521
6353	Migrant		XXXXXX		63531
6354	Reading First, Federal		XXXXXX		63541
6357	Institutions, Neglected and Delinquent				63571
6361	Head Start				63611
6362	Math & Science—Professional Development		XXXXXX		63621
6364	Limited English Proficiency (formerly Bilingual)		XXXXXX		63641
6367	Indian Education JOM				63671
6368	Indian Education, ED		XXXXXX		63681
6376	Targeted Assistance		XXXXXX		63761
6377	Eisenhower Professional Development		63771	XXXXXX	XXXXXX
6378	Youth Training				63781
6388	Day Care		XXXXXX		63881
6389	Other Community Services				63891
6398	School Food Services		XXXXXX		63981
6399	Transportation—Operations		XXXXXX		63991
6998	USDA Commodities				69981
6000	TOTAL FEDERAL, SPECIAL PURPOSE				MASK
REVENUES FROM OTHER SCHOOL DISTRICTS					
7100	Program Participation, Unassigned				71001
7121	Special Education				71211
7131	Vocational Education				71311
7145	Skills Center				71451
7197	Support Services				71971
7198	School Food Services				71981
7199	Transportation				71991
7301	Nonhigh Participation				73011
7000	TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS				MASK
REVENUES FROM OTHER ENTITIES					
8100	Governmental Entities				81001
8188	Day Care				81881
8189	Community Services				81891
8198	School Food Services				81981
8199	Transportation				81991
8500	Nonfederal, ESD				85001
8000	TOTAL REVENUES FROM OTHER ENTITIES				MASK
OTHER FINANCING SOURCES					
9100	Sale of Bonds				91001
9300	Sale of Equipment				93001
9400	Compensated Loss of Fixed Assets				94001
9500	Long-Term Financing				95001
9900	Transfers				99001
9000	TOTAL OTHER FINANCING SOURCES				MASK
TOTAL REVENUES AND OTHER FINANCING SOURCES					C/S 9621
Effective Date	Supersedes	Form	Chapter Section Page		
9/1/06	9/1/05	SPI F-195	F-195 4 GF7		

EXPENDITURE BY PROGRAM

		(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
REGULAR INSTRUCTION				
01	Basic Education			MASK
00	TOTAL REGULAR INSTRUCTION			MASK
SPECIAL EDUCATION INSTRUCTION				
21	Special Education, Supplemental, State			MASK
24	Special Education, Supplemental, Federal			MASK
26	Special Education, Institutions, State			MASK
29	Special Education, Other Categorical			MASK
20	TOTAL SPECIAL EDUCATION INSTRUCTION			C/S 7621
VOCATIONAL EDUCATION INSTRUCTION				
31	Vocational, Basic, State			MASK
38	Vocational, Federal			MASK
39	Vocational, Other Categorical			MASK
30	TOTAL VOCATIONAL EDUCATION INSTRUCTION			C/S 7631
SKILLS CENTER INSTRUCTION				
45	Skills Center, Basic, State			MASK
46	Skills Center, Federal			MASK
40	TOTAL SKILLS CENTER INSTRUCTION			C/S 7641

EXPENDITURE BY PROGRAM (continued)

		(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
COMPENSATORY EDUCATION INSTRUCTION				
51	Disadvantaged, Federal (formerly Remediation)			MASK
52	School Improvement, Federal			MASK
53	Migrant, Federal			MASK
54	Reading First, Federal (formerly Student Retention and Retrieval, State)			MASK
55	Learning Assistance, State			MASK
56	State Institutions, Centers, and Homes for Delinquents, State			MASK
57	Institutions, Neglected and Delinquent, Federal			MASK
58	Special and Pilot Programs, State			MASK
61	Head Start, Federal			MASK
62	Math and Science-Professional Development	XXXXX		MASK
63	Promoting Academic Success	XXXXX	XXXXX	MASK
64	Limited English Proficiency (formerly Bilingual, Federal)			MASK
65	Transitional Bilingual, State			MASK
66	Student Achievement, State			MASK
67	Indian Education, JOM, Federal			MASK
68	Indian Education, ED, Federal			MASK
69	Compensatory, Other			MASK
50 and 60	TOTAL COMPENSATORY EDUCATION INSTRUCTION			C/S 7651
OTHER INSTRUCTIONAL PROGRAMS				
71	Traffic Safety Education			MASK
73	Summer School			MASK
74	Highly Capable			MASK
76	Targeted Assistance, Federal			MASK
77	Eisenhower Professional Development	MASK	XXXXX	XXXXX
78	Youth Training Programs, Federal			MASK
79	Instructional Programs, Other			MASK
70	TOTAL OTHER INSTRUCTIONAL PROGRAMS			C/S 7671

EXPENDITURE BY PROGRAM (continued)

		(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
COMMUNITY SERVICES				
81	Public Radio/Television			MASK
86	Community Schools			MASK
88	Day Care			MASK
89	Other Community Services			MASK
80	TOTAL COMMUNITY SERVICES			C/S 7681
SUPPORT SERVICES				
97	Districtwide Support			MASK
98	School Food Services			MASK
99	Pupil Transportation			MASK
90	TOTAL SUPPORT SERVICES			C/S 7691
TOTAL PROGRAM EXPENDITURES				C/S 5321

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE
Fiscal Year 200X–200Y

		OBJECTS OF EXPENDITURE									
PROGRAM		Total	Debit Transfer	Credit Transfer	Certificated Salaries	Classified Salaries	Employee Bene., Payroll Taxes	Supplies, Instr. Resources, Non- Capitalized Items	Purchased Services	Travel	Capital Outlay
			(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
01	Basic Education			XXXXX							
21	Special Education, Supplemental, State			XXXXX							
24	Special Education, Supplemental, Federal			XXXXX							
26	Special Education, Institutions, State			XXXXX							
29	Special Education, Other Categorical			XXXXX							
	Total Special Education Instruction			XXXXX							
31	Vocational, Basic, State			XXXXX							
38	Vocational, Federal			XXXXX							
39	Vocational, Other Categorical			XXXXX							
	Total Vocational Education Instruction			XXXXX							
45	Skills Center, Basic, State			XXXXX							
46	Skills Center, Federal			XXXXX							
	Total Skills Center Instruction			XXXXX							
51	Disadvantaged, Fed (formerly Remediation)			XXXXX							
52	School Improvement, Federal			XXXXX							
53	Migrant, Federal			XXXXX							
54	Reading First, Federal			XXXXX							
55	Learning Assistance, State			XXXXX							
56	State Instit/Ctrs/Homes, Delinquent, State			XXXXX							
57	Instit, Neglected and Delinquent, Federal			XXXXX							
58	Special and Pilot Programs, State			XXXXX							
61	Head Start, Federal			XXXXX							
62	Math and Science-Professional Development			XXXXX							
63	Promoting Academic Success			XXXXX							
64	LEP, Federal (formerly Bilingual)			XXXXX							
65	Transitional Bilingual, State			XXXXX							
66	Student Achievement, State			XXXXX							
67	Indian Education, JOM, Federal			XXXXX							
68	Indian Education, ED, Federal			XXXXX							
69	Compensatory, Other			XXXXX							
	Total Compensatory Education Instruction			XXXXX							

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE (continued)
Fiscal Year 200X–200Y

OBJECTS OF EXPENDITURE											
PROGRAM		Total	Debit Transfer	Credit Transfer	Certificated Salaries	Classified Salaries	Employee Bene., Payroll Taxes	Supplies, Instr. Resources, Non- Capitalized Items	Purchased Services	Travel	Capital Outlay
			(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
71	Traffic Safety Education			XXXXX							
73	Summer School			XXXXX							
74	Highly Capable			XXXXX							
76	Targeted Assistance, Federal			XXXXX							
78	Youth Training Programs, Federal			XXXXX							
79	Instructional Programs, Other			XXXXX							
	Total Other Instructional Programs			XXXXX							
81	Public Radio/Television			XXXXX							
86	Community Schools			XXXXX							
88	Day Care			XXXXX							
89	Other Community Services			XXXXX							
	Total Community Services			XXXXX							
97	Districtwide Support										
98	Food Services										
99	Pupil Transportation										
	Total Support Services										
OBJECT TOTALS		C/S 5321	C/S 5001	C/S 5011	C/S 5021	C/S 5031	C/S 5041	C/S 5051	C/S 5071	C/S 5081	C/S 5091

SALARY EXHIBIT - CERTIFICATED EMPLOYEES

Fiscal Year 200X-200Y

Program Name _____ No. _____

Activity Code	Title of Position	FTE	**** Annual Salary Rates ****			Total Annual Salary
			1/	High	Low	
						\$

TOTAL _____ 3/ \$ _____

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times annual average salary rate.

3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES

Fiscal Year 200X-200Y

Program Name _____ No. _____

Activity
Code

<u>Title of Position</u>	<u>FTE</u> ^{1/}	<u>No. of Hours</u>	* * * * Hourly Rates of Pay * * * *			<u>Total Annual Salary</u> ^{2/}
			<u>High</u>	<u>Low</u>	<u>Average</u>	\$

TOTAL

_____ ^{3/} \$ _____

- 1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the number of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions staff.
- 2/ Except for subtotals and totals, annual salary must equal number of hours times the average hourly rate of pay.
- 3/ Use three decimal places.

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Prior Year Actual	(2) % to Total	(3) Current Year Budget	(4) % to Total	(5) New Year Budget	(6) % to Total
Debit Transfers -0-	\$	XXXXX	\$	XXXXX	\$ C/S 5001	XXXXX
Credit Transfers -1-	()	XXXXX	()	XXXXX	(C/S 5011)	XXXXX
Certificated Salaries -2-					C/S 5021	
Classified Salaries -3-					C/S 5031	
Employee Benefits and Payroll Taxes -4-					C/S 5041	
Supplies, Instr. Resources and Noncapitalized Items -5-					C/S 5051	
Purchased Services -7-					C/S 5071	
Travel -8-					C/S 5081	
Capital Outlay -9-					C/S 5091	
TOTAL EXPENDITURES	\$ C/S 5321	100.0	\$ C/S 5321	100.0	\$ C/S 5321	100.0

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

ACTIVITY	(1) Prior Year Actual	(2) % to Total	(3) Current Year Budget	(4) % to Total	(5) New Year Budget	(6) % to Total
Teaching Activities						
27 Teaching	\$		\$		\$ C/S 7201	
28 Extracurricular					C/S 7211	
29 Payments to School Districts					C/S 7221	
Total Teaching Activities	\$		\$		C/S 7051	
Teaching Support						
22 Learning Resources	\$		\$		\$ C/S 7151	
24 Guidance and Counseling					C/S 7171	
25 Pupil Management and Safety					C/S 7181	
26 Health/Related Services					C/S 7191	
Total Teaching Support	\$		\$		C/S 7061	
Other Supportive Activities						
42 Food	\$		\$		\$ C/S 7241	
44 Operations					C/S 7251	
49 Transfers	()	()	()	()	(C/S 7261)	()
52 Operations					C/S 7281	
53 Maintenance					C/S 7291	
56 Insurance					C/S 7321	
59 Transfers	()	()	()	()	(C/S 7041)	()
62 Grounds Maintenance					C/S 7361	
63 Operation of Buildings					C/S 7371	
64 Maintenance					C/S 7381	
65 Utilities					C/S 7391	
67 Building Security					C/S 7411	
68 Insurance					C/S 7421	

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY (continued)

ACTIVITY	(1) Prior Year Actual	(2) % to Total	(3) Current Year Budget	(4) % to Total	(5) New Year Budget	(6) % to Total
Other Supportive Activities (cont.)						
72 Information Systems					C/S 7431	
73 Printing					C/S 7441	
74 Warehousing and Distribution					C/S 7451	
75 Motor Pool					C/S 7461	
83 Interest					C/S 7481	
84 Principal					C/S 7491	
85 Debt-Related Expenditures					C/S 7501	
91 Public Activities					C/S 7511	
Total Other Supportive Activities	\$		\$		C/S 7071	
Unit Administration						
23 Principal's Office	\$		\$		\$ C/S 7161	
Total Unit Administration						
Central Administration						
11 Board of Directors	\$		\$		\$ C/S 7111	
12 Superintendent's Office					C/S 7121	
13 Business Office					C/S 7131	
14 Human Resources					C/S 7101	
15 Public Relations	XXXXX	XXXXX	XXXXX	XXXXX	C/S 7301	
21 Supervision—Instruction					C/S 7141	
41 Supervision—Nutrition Services					C/S 7231	
51 Supervision—Transportation					C/S 7271	
61 Supervision—Building					C/S 7351	
Total Central Administration	\$		\$		C/S 7081	
TOTAL EXPENDITURES	\$ C/S 5321	100.0	\$ C/S 5321	100.0	\$ C/S 5321	100.0

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY FOR FY 200X–200Y

(Calculate to three decimal places)

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
Teaching Activities				
27 Teaching				
28 Extracurricular				
Total Teaching Activities				
Teaching Support				
22 Learning Resources				
24 Guidance and Counseling				
25 Pupil Management and Safety				
26 Health/Related Services				
Total Teaching Support				
Other Supportive Activities				
44 Food Services Operations	XXXXX	XXXXX		
52 Operations	XXXXX	XXXXX		
53 Maintenance	XXXXX	XXXXX		
62 Grounds—Maintenance	XXXXX	XXXXX		
63 Operation of Buildings	XXXXX	XXXXX		
64 Maintenance	XXXXX	XXXXX		
65 Utilities	XXXXX	XXXXX		
67 Building Security	XXXXX	XXXXX		
72 Information Systems				
73 Printing				
74 Warehousing and Distribution				
75 Motor Pool				
91 Public Activities	XXXXX	XXXXX		
Total Other Supportive Activities				

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY FOR FY 200X-0Y (continued)

(Calculate to three decimal places)

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
Unit Administration				
23 Principal's Office				
Total Unit Administration				
Central Administration				
12 Superintendent's Office				
13 Business Office				
14 Human Resources				
15 Public Relations				
21 Supervision—Instruction				
41 Supervision—Nutrition Services				
51 Supervision—Transportation				
61 Supervision—Building				
Total Central Administration				
TOTAL FTE STAFF 1/		100.000		100.000

NOTE: Activities 29, 42, 43, 49, 55, 56, 59, 66, 68, 82, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

GENERAL FUND - REVENUE WORKSHEET - LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of the timber excise tax collection (Revenue Account 1500) is necessary to estimate the net excess levy collection. The net excess levy equals the excess levy amount minus the sum of the timber levy.

PART I - LOCAL PROPERTY TAX COLLECTIONS

(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col. 1 - Col. 2)	(4) Collection % 1/	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 3191	\$ C/S 3241	\$ CALCULATED	4181	\$ CALCULATED
Spring 200X \$ C/S 6031	\$ C/S 3251	\$ CALCULATED	4191	\$ C/S 2951
1100 TOTAL LOCAL TAXES				\$ C/S 11001

PART II - TIMBER EXCISE TAX

(1) Timber Assessed Valuation 3/	(2) \$ Per Thousand 2/	(3) Est. Timber Levy (Col. 1 x Col. 2)	(4) Collection %	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 4151	\$ 3201	\$ C/S 3241	0%	\$ XXXXX
Spring 200X \$ 3221	\$ 3231	\$ C/S 3251	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15001

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50 percent timber assessed valuation or 80 percent assessed valuation of timber roll.

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

(1) A. Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) <u>in prior years:</u>		(2) Length of Contract <u>(months)</u>	(3) Outstanding Balance at <u>Sept. 1, 200X</u>	(4) Principal Payments in <u>FY 200X-200Y</u>	(5) Interest Payments in <u>FY 200X-200Y</u>	(6) Outstanding Balance at <u>Aug. 31, 200Y</u> (Col. 3 - Col. 4)
			\$	\$	\$	\$

- 1/ Please refer to Bulletin No. 20-92 School Business Services (5/15/92) and the Accounting Manual for further information.
2/ Budget expenditure(s) on appropriate program matrix pages.
3/ Budget as part of Program 97 Districtwide Support, Activity 83 Other Interest, or Activity 84 Debt Principal, as appropriate.
4/ Budget as Other Financing Source in Revenue Account 9500 on page GF7.

SUMMARY OF ASSOCIATED STUDENT BODY FUND

	(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
REVENUES			
100 General Student Body			4804
200 Athletics			4814
300 Classes			4824
400 Clubs			4834
600 Private Moneys			4934
A. TOTAL REVENUES			C/S 9624
EXPENDITURES			
100 General Student Body			4854
200 Athletics			4864
300 Classes			4874
400 Clubs			4884
600 Private Moneys			4944
B. TOTAL EXPENDITURES			C/S 5324
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)			C/S 5354
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3214
G.L.840 Reserved for Inventory			2664
G.L.850 Reserved for Uninsured Risks			2674
G.L.870 Unreserved, Designated for Other Items			2684
G.L.890 Unreserved, Undesignated Fund Balance			2694
D. TOTAL BEGINNING FUND BALANCE			CS 2754
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3944
G.L.840 Reserved for Inventory			4284
G.L.850 Reserved for Uninsured Risks			4364
G.L.870 Unreserved, Designated for Other Items			4344
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4314
F. TOTAL ENDING FUND BALANCE (C+D, + or - E)			C/S 4394 1/

1/ Amount on Line F should be equal to or greater than all reserved fund balances.

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes			MASK DS2
2000 Local Support Nontax			MASK DS2
3000 State, General Purpose			MASK DS2
5000 Federal, General Purpose			MASK DS2
6000 Federal, Special Purpose			MASK DS2
9000 Other Financing Sources			MASK DS2
A. TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9623
EXPENDITURES			
Matured Bond Expenditures			5373
Interest on Bonds			5523
Interfund Loan Interest			5403
Bond Transfer Fees			5533
Arbitrage Rebate			5543
Underwriter's Fees			5553
B. TOTAL EXPENDITURES			C/S 5323
C. OTHER FINANCING USES (G.L. 905)			5333
D. PAYMENT TO REFUNDED BOND ESCROW AGENT			5603
E. CROSSOVER DEFEASANCE			5613
F. EXCESS OF REVENUES/OTHER FINANCING USES SOURCES OVER (UNDER) EXPENDITURES (A - B - C - D - E)			C/S 5353
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3213
G.L.830 Reserved for Debt Service	2653	XXXXX	XXXXX
G.L.835 Reserved for Arbitrage Rebate			3163
G.L.890 Unreserved, Undesignated Fund Balance			2693
G. TOTAL BEGINNING FUND BALANCE			C/S 2753
H. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3943
G.L.835 Reserved for Arbitrage Rebate			4203
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4313
I. TOTAL ENDING FUND BALANCE (F+G, + or - H)			C/S 4393

DEBT SERVICE FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

		(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
LOCAL TAXES				
1100	Local Property Taxes			C/S 11003 DS4
1300	Sale of Tax Title Property			13003
1400	Local in Lieu of Taxes			14003
1500	Timber Excise Tax			C/S 15003 DS4
1600	County-Administered Forests			16003
1900	Other Local Taxes			19003
1000	TOTAL LOCAL TAXES			MASK
LOCAL SUPPORT NONTAX				
2300	Investment Earnings			23003
2700	Rentals and Leases			27003
2900	Local Support Nontax, Unassigned			29003
2000	TOTAL LOCAL SUPPORT NONTAX			MASK
STATE, GENERAL PURPOSE				
3600	State Forests			36003
3900	Other State General Purpose, Unassigned			39003
3000	TOTAL STATE, GENERAL PURPOSE			MASK
FEDERAL, GENERAL PURPOSE				
5200	General ,Purpose Direct Federal Grants, Unassigned			52003
5300	Impact Aid, Maintenance and Operation			53003
5400	Federal in Lieu of Taxes			54003
5500	Federal Forests			55003
5000	TOTAL FEDERAL, GENERAL PURPOSE			MASK
OTHER FINANCING SOURCES				
9100	Sale of Bonds			91003
9200	Sale of Real Property			92003
9600	Sale of Refunding Bonds			96003
9900	Transfers			99003
9000	TOTAL OTHER FINANCING SOURCES			MASK
TOTAL REVENUES AND OTHER FINANCING SOURCES				C/S 9623

**DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS
FOR BUDGET YEAR 200X-200Y**

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1, 200X
A. VOTED BONDS		
TOTAL VOTED BONDS	\$ C/S 5803	\$ C/S 5813
B. NONVOTED BONDS		
TOTAL NONVOTED BONDS	\$ C/S 5823	\$ C/S 5833
TOTAL ALL BONDS	\$ C/S 5843	\$ C/S 5853 2/

- 1/ Include only bond issues for which debt service costs are included on page DS1. Please list in sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.
- 2/ Total estimated bonds outstanding as of September 1 should agree with county treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

DEBT SERVICE FUND - REVENUE WORKSHEET - LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of the timber excise tax collection (Revenue Account 1500) is necessary to estimate the net excess levy collection. The net excess levy equals the excess levy amount minus the sum of the timber levy.

PART I - LOCAL PROPERTY TAX COLLECTIONS

(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col. 1 - Col. 2)	(4) Collection % 1/	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 3193	\$ C/S 3243	\$ CALCULATED	4183	\$ CALCULATED
Spring 200Y \$ 6033	\$ C/S 3253	\$ CALCULATED	4193	\$ C/S 2953
1100 TOTAL LOCAL TAXES				\$ C/S 11003

PART II - TIMBER EXCISE TAX

(1) 100% Timber Assessed Valuation	(2) \$ Per Thousand 2/	(3) Est. Timber Levy (Col. 1 x Col. 2)	(4) Collection %	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 4153	\$ 3203	\$ C/S 3243	0%	\$ XXXXX
Spring 200Y \$ 3223	\$ 3233	\$ C/S 3253	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15003

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is the same as dollars per thousand used for excess levy (use a three-decimal rate).

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes			MASK CP3
2000 Local Support Nontax			MASK CP3
3000 State, General Purpose			MASK CP3
4000 State, Special Purpose			MASK CP3
5000 Federal, General Purpose			MASK CP4
6000 Federal, Special Purpose			MASK CP4
7000 Revenues from Other School Districts			MASK CP4
8000 Revenues from Other Entities			MASK CP4
9000 Other Financing Sources			MASK CP4
A. TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9622 CP4
EXPENDITURES			
10 Sites			C/S 0112 CP6
20 Buildings			C/S 0212 CP6
30 Equipment			C/S 0312 CP6
40 Energy			C/S 0412 CP6
50 Sales and Lease Expenditures			C/S 0512 CP6
60 Bond Issuance Expenditures			C/S 0792 CP6
90 Debt Expenditures			C/S 0912 CP6
B. TOTAL EXPENDITURES			C/S 5322
C. OTHER FINANCING USES (G.L. 905)	XXXXX		5332
D. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C)			C/S 5352

SUMMARY OF CAPITAL PROJECTS FUND BUDGET (continued)

	(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3212
G.L.830 Reserved for Debt Service			2652
G.L.835 Reserved for Arbitrage Rebate			3162
G.L.850 Reserved for Uninsured Risks			2672
G.L.861 Reserve of Bond Proceeds			2762
G.L.862 Reserve of Levy Proceeds			2772
G.L.863 Reserve of State Proceeds			2782
G.L.864 Reserve of Federal Proceeds			2792
G.L.865 Reserve of Other Proceeds			5162
G.L.870 Unreserved, Designated for Other Items			2682
G.L.890 Unreserved, Undesignated Fund Balance			2692
E. TOTAL BEGINNING FUND BALANCE			C/S 2752
F. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3942
G.L.830 Reserved for Debt Service			4352
G.L.835 Reserved for Arbitrage Rebate			4202
G.L.850 Reserved for Uninsured Risks			4362
G.L.861 Reserve of Bond Proceeds			4582
G.L.862 Reserve of Levy Proceeds			4592
G.L.863 Reserve of State Proceeds			4602
G.L.864 Reserve of Federal Proceeds			4612
G.L.865 Reserve of Other Proceeds			5172
G.L.870 Unreserved, Designated for Other Items			4342
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4312
G. TOTAL ENDING FUND BALANCE (D+E, + or - F)			C/S 4392 1/

1/ Line G must be equal to or greater than all reserved fund balances.

CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

		(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
LOCAL TAXES				
1100	Local Property Tax			C/S 11002 CP5
1300	Sale of Tax Title Property			13002
1400	Local in Lieu of Taxes			14002
1500	Timber Excise Tax			C/S 15002 CP5
1600	County-Administered Forests			16002
1900	Other Local Taxes			19002
1000	TOTAL LOCAL TAXES			MASK
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned			22002
2300	Investment Earnings			23002
2400	Interfund Loan Interest Earnings			24002
2500	Gifts and Donations			25002
2600	Fines and Damages			26002
2700	Rentals and Leases			27002
2800	Insurance Recoveries			28002
2900	Local Nontax, Unassigned			29002
2910	E-rate			29102
2000	TOTAL LOCAL SUPPORT NONTAX			MASK
STATE, GENERAL PURPOSE				
3600	State Forests			36002
3900	Other State General Purpose, Unassigned			39002
3000	TOTAL STATE, GENERAL PURPOSE			MASK
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned			41002
4130	State Matching, Paid Direct to Districts			41302
4166	Student Achievement			41662
4230	State Matching, Paid Direct to Contractors			42302
4300	Other State Agencies, Unassigned			43002
4330	State Mathing-Other	XXXXX		43302
4000	TOTAL STATE, SPECIAL PURPOSE			MASK

CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

		(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned			52002
5300	Impact Aid, Maintenance and Operation			53002
5400	Federal in Lieu of Taxes			54002
5500	Federal Forests			55002
5000	TOTAL FEDERAL, GENERAL PURPOSE			MASK
FEDERAL, SPECIAL PURPOSE				
6200	Direct Special Purpose Grants			62002
6240	Impact Aid			62402
6300	Federal Grants Through Other Agencies, Unassigned			63002
6000	TOTAL FEDERAL, SPECIAL PURPOSE			MASK
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100	Program Participation, Unassigned			71002
7000	TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS			MASK
REVENUES FROM OTHER ENTITIES				
8100	Governmental Entities			81002
8500	Nonfederal, ESD			85002
8000	TOTAL REVENUES FROM OTHER ENTITIES			MASK
OTHER FINANCING SOURCES				
9100	Sale of Bonds			91002
9200	Sale of Real Property			92002
9300	Sale of Equipment			93002
9400	Compensated Loss of Fixed Assets			94002
9500	Long-Term Financing			95002
9900	Transfers			99002
9000	TOTAL OTHER FINANCING SOURCES			MASK
TOTAL REVENUES AND OTHER FINANCING SOURCES				C/S 9622

CAPITAL PROJECTS FUND - REVENUE WORKSHEET - LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of the timber excise tax collection (Revenue Account 1500) is necessary to estimate the net excess levy collection. The net excess levy equals the excess levy amount minus the sum of the timber levy.

PART I - LOCAL PROPERTY TAX COLLECTIONS

(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col. 1 - Col. 2)	(4) Collection % 1/	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 3192	\$ C/S 3242	\$ CALCULATED	4182	\$ CALCULATED
Spring 200Y \$ 6002	\$ C/S 3252	\$ CALCULATED	4192	\$ C/S 2952
1100 TOTAL LOCAL TAXES				\$ C/S 11002

PART II - TIMBER EXCISE TAX

(1) 100% Timber Assessed Valuation	(2) \$ Per Thousand 2/	(3) Est. Timber Levy (Col. 1 x Col. 2)	(4) Collection %	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 4152	\$ 3202	\$ C/S 3242	0%	\$ XXXXX
Spring 200Y \$ 3222	\$ 3232	\$ C/S 3252	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15002

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is the same as dollars per thousand used for excess levy (use a three-decimal rate).

CAPITAL PROJECTS FUND - PROJECT DESCRIPTION FOR FISCAL YEAR 200X—200Y

PROJECT DESCRIPTION	Total	Sites (10)	Buildings (20)	Equipment (30)	Energy (40)	Sales & Lease Expenditure (50)	Bond Issuance Expenditure (60)	Debt Principal (91)	Debt Interest (92)	Arbitrage Rebate (93)
TOTAL EXPENDITURES	C/S 5322	C/S 0112	C/S 0212	C/S 0312	C/S 0412	C/S 0512	C/S 0792	C/S 0712	C/S 0722	C/S 0732

SALARY EXHIBIT - CERTIFICATED EMPLOYEES FOR FISCAL YEAR 200X—200Y 1/

Title of Position	FTE	* * * * Annual Salary Rates * * * *			Total Annual Salary	2/
		High	Low	Average		
					\$	

TOTAL \$

1/ Salaries budgeted in the Capital Projects Fund must be in accordance with the *Accounting Manual for Public School Districts in the State of Washington*.
2/ Except for subtotals and totals, annual salary must equal FTE times the average annual salary rate.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES FOR FISCAL YEAR 200X—200Y 1/

Title of Position	FTE	No. of Hours	* * * * Hourly Rates of Pay * * * *			Total Annual Salary	2/
			High	Low	Average		
						\$	

TOTAL						\$	
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1/ Salaries budgeted in the Capital Projects Fund must be in accordance with the *Accounting Manual for Public School Districts in the State of Washington*.

2/ Except for subtotals and totals, annual salary must equal number of hours times the average hourly rate of pay.

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1)	(2)	(3)	(4)	(5)	(6)
	Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years:	Length of Contract (months)	Outstanding Balance at Sept. 1, 200X	Principal Payments in FY 200X-200Y	Interest Payments in FY 200X-200Y	Outstanding Balance at Aug. 31, 200Y (Col. 3 - Col. 4)
			\$	\$	\$	\$
	TOTAL		\$	\$ 3/	\$	\$
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY:	Length of Contract (months)	Total Amount of Contract Purchase 2/	Down Pmts. & Prin. Pmts. in FY 200X-200Y	Interest Payments in FY 200X-200Y	Long-Term Financing Rev. Acct. 9500 (Col. 3 - Col. 4)
	TOTAL		\$	\$	\$	\$ 4/
C.	TOTAL for both sections (A+B)				\$ 3/	\$

- 1/ Please refer to Bulletin No. 20-92 School Business Services (5/15/92) and the Accounting Manual for further information.
 2/ Budget expenditure(s) in appropriate expenditure type on page CP6.
 3/ Budget as part of Expenditure (90)—Debt on page CP6.
 4/ Budget as Other Financing Source in Revenue Account 9500 on page CP4.

TRANSPORTATION VEHICLE FUND BUDGET

		(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
REVENUES AND OTHER FINANCING SOURCES				
1100	Local Property Tax			C/S 11009
1300	Sale of Tax Title Property			13009
1400	Local in Lieu of Taxes			14009
1500	Timber Excise Tax			C/S 15009
1600	County-Administered Forests			16009
1900	Other Local Taxes			19009
2200	Sales of Goods, Supplies, and Services, Unassigned			22009
2299	School Bus Revenue			22999
2300	Investment Earnings			23009
2500	Gifts and Donations			25009
2600	Fines and Damages			26009
2700	Rentals and Leases			27009
2800	Insurance Recoveries			28009
2900	Local Support Nontax, Unassigned			29009
3600	State Forests			36009
4499	Transportation Reimbursement—Depreciation			44999
5300	Impact Aid, Maintenance and Operation			53009
5400	Federal in Lieu of Taxes			54009
8100	Governmental Entities			81009
8500	Nonfederal, ESD			85009
9100	Sale of Bonds			91009
9300	Sale of Equipment			93009
9400	Compensated Loss of Fixed Assets			94009
9500	Long-Term Financing			95009
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				CALCULATED
B. 9900 TRANSFERS IN (from the General Fund)				99009
C. TOTAL REVENUES AND OTHER FINANCING SOURCES				C/S 9629

TRANSPORTATION VEHICLE FUND BUDGET (continued)

	(1) Prior Year Actual	(2) Current Year Budget	(3) New Year Budget
EXPENDITURES			
Program 97 Districtwide Support			
Act. 83 Interest 1/			5479
Act. 84 Principal			5489
Act. 85 Debt-Related Expenditures			5499
Program 99 Pupil Transportation			
Act. 57 Cash Purchases/Rebuilding of Transportation Equipment			5449
Act. 58 Contract Purchases/Rebuilding of Transportation Equipment			5459
D. TOTAL EXPENDITURES			C/S 5329
E. OTHER FINANCING USES (G.L. 905)			5339
F. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C - D - E)			C/S 5359
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3219
G.L.830 Reserved for Debt Service			2659
G.L.835 Reserved for Arbitrage Rebate			3169
G.L.850 Reserved for Uninsured Risks			2679
G.L.890 Unreserved, Undesignated Fund Balance			2699
G. TOTAL BEGINNING FUND BALANCE			C/S 2759
H. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3949
G.L.830 Reserved for Debt Service			4359
G.L.835 Reserved for Arbitrage Rebate			4209
G.L.850 Reserved for Uninsured Risks			4369
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4319
I. TOTAL ENDING FUND BALANCE (F+G, + or - H)			C/S 4399 2/

1/ Includes interest portion of purchase contracts.

2/ Amount on Line I must be equal to or greater than all reserved fund balances.

TRANSPORTATION VEHICLE FUND - REVENUE WORKSHEET - LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of the timber excise tax collection (Revenue Account 1500) is necessary to estimate the net excess levy collection. The net excess levy equals the excess levy amount minus the sum of the timber levy.

PART I - LOCAL PROPERTY TAX COLLECTIONS

(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col. 1 - Col. 2)	(4) Collection % 1/	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 3199	\$ C/S 3249	\$ CALCULATED	4189	\$ CALCULATED
Spring 200Y \$ 6009	\$ C/S 3259	\$ CALCULATED	4199	\$ C/S 2959
1100 TOTAL LOCAL TAXES				\$ C/S 11009

PART II - TIMBER EXCISE TAX

(1) 100% Timber Assessed Valuation	(2) \$ Per Thousand 2/	(3) Est. Timber Levy (Col. 1 x Col. 2)	(4) Collection %	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 4159	\$ 3209	\$ C/S 3249	0%	\$ XXXXX
Spring 200Y \$ 3229	\$ 3239	\$ C/S 3259	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15009

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is the same as dollars per thousand used for excess levy (use a three-decimal rate).

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1)	(2)	(3)	(4)	(5)	(6)
	Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years:	Length of Contract (months)	Outstanding Balance at <u>Sept. 1, 200X</u>	Principal Payments in <u>FY 200X-200Y</u>	Interest Payments in <u>FY 200X-200Y</u>	Outstanding Balance at <u>Aug. 31, 200Y</u> (Col. 3 - Col. 4)
			\$	\$	\$	\$
	TOTAL		\$	\$ 3/	\$	\$
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY:	Length of Contract (months)	Total Amount of Contract <u>Purchase 2/</u>	Down Pmts. & Prin. Pmts. in <u>FY 200X-200Y</u>	Interest Payments in <u>FY 200X-200Y</u>	Long-Term Financing <u>Rev. Acct. 9500</u> (Col. 3 - Col. 4)
	TOTAL		\$	\$	\$	\$ 4/
C.	TOTAL for both sections (A+B)				\$ 3/	\$

- 1/ Please refer to Bulletin No. 20-92 School Business Services (5/15/92) and the Accounting Manual for further information.
 2/ Budget expenditure(s) on page TVF2 under Activity 58 Contract Purchases/Rebuilding of Transportation Equipment.
 3/ Budget as part of Program 97 Districtwide Support, Activity 83 Other Interest, or Activity 84 Debt Principal, as appropriate.
 4/ Budget as Other Financing Source in Revenue Account 9500 on page TVF1.

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EDITS

F-195 BUDGET / F-195 REVENUE

STATUTORY CITATION: Chapter 28A.505 RCW, WAC 392-123-078 and 392-123-079

PURPOSE: To aid in the budget review process, OSPI has established edits for Form SPI F-195. This section provides school districts and educational service districts an explanation of the edits.

School district budgets are reviewed and edited by ESDs and OSPI to ensure estimates are reasonable.

All school districts' budgets will have a preliminary review and edit performed by their respective ESD prior to adoption. Review, alteration, and approval of second class school district budgets are required by a committee consisting of the ESD superintendent or a representative thereof, a member of the local school district board of directors or a representative thereof, and a representative of OSPI.

The purpose for this review and edit is to assist school districts in their budget preparation by drawing attention to areas and/or relationships requiring further evaluation. This edit does not relieve the school district from its responsibility for establishing the estimates as set forth in its budget document.

Edits have been assigned to two classifications. These classifications are error edits and informational edits. Error edits check for erroneous data which have been entered into each system and initiates items needing correction. Error edits also check for the presence of certain accounts, programs, and activities which must be present in each district. Informational edits indicate items that may need correction if so determined upon further investigation.

Upon receipt of the F-195 data, the ESD will perform budget and revenue edit checks. If data provided varies by specified amounts, edit messages will be printed. These edits perform to ensure estimates are reasonable and have been entered properly.

SCHOOL DISTRICT BUDGET AND BUDGET EXTENSION COMPUTER EDITS

GENERAL FUND ERROR

EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE																								
1.001	On levy certification page item #6001 must agree with OSPI file (item #6001) index #7. This edit value can be entered by ESD staff. Valid for F-195 and F-200.	LEVY CERT PG G.F. COL , LINE A NOT =SPI FILE INDEX #7	CORRECT OR SUBMIT LEVY DOCUMENT TO OSPI																								
1.002	On certification page item #1021 must be "2" (accrual) if prior year total K-12 FTE enrollment (item #3141) is equal to or greater than 1000. Valid only for F-195.	PRIOR YEAR ENROLLMENT = OR > 1000 FTE	DISTRICT MUST BE ACCRUAL																								
1.003	On GF2, Col. 3, Other Financing Uses (item #5331) plus TVF2, Col. 3, Other Financing Uses (item #5339) plus CP4, Col. 3, Other Financing Uses (item #5332) must equal TVF1, Col. 3, Revenue 9900 (item #99009) plus DS2, Col. 3, Revenue 9900 (item #99003) plus CP4, Col. 3, Revenue 9900 (item #99002) Transfers. Valid only for F-195.	TVF1, Col. 3 , + CP4, Col. 3 + DS2, Col. REV ACCT 9900	NOT=GF2,COL3,LN C+TVF2,COL3 LN E+CP1, COL3, X-FERS																								
1.005	On certification page item #1021 is "2" (accrual) and prior year total K-12 FTE enrollment (item #3141) is equal to or less than 999.999. Valid only for F-195.	PRIOR YEAR ENROLLMENT < 1000 FTE	DISTRICT SELECTS TO REMAIN ACCRUAL																								
1.006	On certification page item #1021 is "1" (cash) and prior year total K-12 FTE enrollment (item #3141) is equal to or less than 999.999. Valid only for F-195.	PRIOR YEAR ENROLLMENT < 1000 FTE	DISTRICT ELECTS TO BE CASH																								
1.028	Nonhigh district's general fund cannot have revenues: 2131, 2145, 2171, 2231, 2245, 6138, 6146, 6238, 6246, 6338, 6346, 7131, and 7145. Valid for F-195 and F-200.	IMPROPER GENERAL FUND REV ACCT _____ Computer to insert appropriate revenue number.	DISTRICT IS NONHIGH																								
1.029	All districts listed below must have Revenue Account 6146 Skills Center (valid for F-195 and F-200): <table border="0" style="margin-left: 20px;"> <tr> <td><u>District</u></td><td><u>CCDDD</u></td><td><u>District</u></td><td><u>CCDDD</u></td></tr> <tr> <td>Kennewick</td><td>03-017</td><td>Bremerton</td><td>18-100</td></tr> <tr> <td>Port Angeles</td><td>05-121</td><td>Mukilteo</td><td>31-006</td></tr> <tr> <td>Evergreen</td><td>06-114</td><td>Spokane</td><td>32-081</td></tr> <tr> <td>Eastmont</td><td>09-206</td><td>Tumwater</td><td>34-033</td></tr> <tr> <td>Highline</td><td>17-401</td><td>Yakima</td><td>39-007</td></tr> </table>	<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>	Kennewick	03-017	Bremerton	18-100	Port Angeles	05-121	Mukilteo	31-006	Evergreen	06-114	Spokane	32-081	Eastmont	09-206	Tumwater	34-033	Highline	17-401	Yakima	39-007	GF6 NO REVENUE IN ACCOUNT 6146 SKILLS CENTER	DISTRICT HAS SKILLS CENTER
<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>																								
Kennewick	03-017	Bremerton	18-100																								
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Evergreen	06-114	Spokane	32-081																								
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Highline	17-401	Yakima	39-007																								
1.030	Only those districts listed below can have Revenue Account 6146 Skills Center (valid for F-195 and F-200): <table border="0" style="margin-left: 20px;"> <tr> <td><u>District</u></td><td><u>CCDDD</u></td><td><u>District</u></td><td><u>CCDDD</u></td></tr> <tr> <td>Kennewick</td><td>03-017</td><td>Bremerton</td><td>18-100</td></tr> <tr> <td>Port Angeles</td><td>05-121</td><td>Mukilteo</td><td>31-006</td></tr> <tr> <td>Evergreen</td><td>06-114</td><td>Spokane</td><td>32-081</td></tr> <tr> <td>Eastmont</td><td>09-206</td><td>Tumwater</td><td>34-033</td></tr> <tr> <td>Highline</td><td>17-401</td><td>Yakima</td><td>39-007</td></tr> </table>	<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>	Kennewick	03-017	Bremerton	18-100	Port Angeles	05-121	Mukilteo	31-006	Evergreen	06-114	Spokane	32-081	Eastmont	09-206	Tumwater	34-033	Highline	17-401	Yakima	39-007	GF6 REVENUE IN ACCOUNT 6146, 6246, AND 6346 SKILLS CENTER IMPROPER	DISTRICT DOES NOT HAVE SKILLS CENTER
<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>																								
Kennewick	03-017	Bremerton	18-100																								
Port Angeles	05-121	Mukilteo	31-006																								
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SCHOOL DISTRICT BUDGET AND BUDGET EXTENSION COMPUTER EDITS

GENERAL FUND ERROR

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TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE																								
1.048	<p>The following districts must have Revenue Account 4126 State Institution Special Education (valid for F-195 and F-200):</p> <table><tr><td><u>District</u></td><td><u>CCDDD</u></td></tr><tr><td>Shoreline</td><td>17-412</td></tr><tr><td>Bremerton</td><td>18-100</td></tr><tr><td>Clover Park</td><td>27-400</td></tr></table>	<u>District</u>	<u>CCDDD</u>	Shoreline	17-412	Bremerton	18-100	Clover Park	27-400	GF5 NO REVENUE IN ACCT 4126 SPECIAL EDUCATION	DISTRICT OPERATES STATE H/C INSTITUTION																
<u>District</u>	<u>CCDDD</u>																										
Shoreline	17-412																										
Bremerton	18-100																										
Clover Park	27-400																										
1.049	<p>Only those districts listed below can have Revenue Account 4126 State Institution Special Education (valid for F-195 and F-200):</p> <table><tr><td><u>District</u></td><td><u>CCDDD</u></td></tr><tr><td>Shoreline</td><td>17-412</td></tr><tr><td>Bremerton</td><td>18-100</td></tr><tr><td>Clover Park</td><td>27-400</td></tr></table>	<u>District</u>	<u>CCDDD</u>	Shoreline	17-412	Bremerton	18-100	Clover Park	27-400	GF5 REVENUE ACCOUNT 4126 AND 4326 ST INST SPECIAL EDUCATION IMPROPER	DISTRICT DOES NOT HAVE STATE H/C INSTITUTION																
<u>District</u>	<u>CCDDD</u>																										
Shoreline	17-412																										
Bremerton	18-100																										
Clover Park	27-400																										
1.054	<p>Only those districts listed below can have Revenue Account 2245 Skills Center Projects, Sale of Goods, Supplies, and Services (valid for F-195 and F-200):</p> <table><tr><td><u>District</u></td><td><u>CCDDD</u></td><td><u>District</u></td><td><u>CCDDD</u></td></tr><tr><td>Kennewick</td><td>03-017</td><td>Bremerton</td><td>18-100</td></tr><tr><td>Port Angeles</td><td>05-121</td><td>Mukilteo</td><td>31-006</td></tr><tr><td>Evergreen</td><td>06-114</td><td>Spokane</td><td>32-081</td></tr><tr><td>Eastmont</td><td>09-206</td><td>Tumwater</td><td>34-033</td></tr><tr><td>Highline</td><td>17-401</td><td>Yakima</td><td>39-007</td></tr></table>	<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>	Kennewick	03-017	Bremerton	18-100	Port Angeles	05-121	Mukilteo	31-006	Evergreen	06-114	Spokane	32-081	Eastmont	09-206	Tumwater	34-033	Highline	17-401	Yakima	39-007	GF4 REVENUE IN ACCOUNT 2245 SKILLS CENTER SALES IMPROPER	DISTRICT DOES NOT HAVE SKILLS CENTER
<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>																								
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Port Angeles	05-121	Mukilteo	31-006																								
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SCHOOL DISTRICT BUDGET AND BUDGET EXTENSION COMPUTER EDITS

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TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE																								
1.114	On GF10, total Object 0 (item #5001) must equal total of Object 1 (item #5011). Valid for F-195 and F-200.	GF10 COLUMN 5 TOTAL OF OBJECT 0	NOT=GF10 COLUMN 5 TOTAL OF OBJECT 1																								
1.120	Program 97 Districtwide Support, Act. 84 - Debt Principal, on GF9-97 should be equal to or greater than Part A Principal on GF16. Valid for F-195 and F-200.	PROGRAM 97, ACT 84 NOT EQUAL OR GREATER THAN \$ _____	PAGE GF16 PART 1 COL 4, DEBT PRINCIPAL TOTAL \$ _____																								
1.121	Program 97 Districtwide Support, Act. 83 - Other Interest, on GF9-97 should be equal to or greater than Part C Interest Payments on GF16. Valid for F-195 and F-200.	PROGRAM 97, ACT 83 NOT EQUAL OR GREATER THAN \$ _____	PAGE GF16 PART 1 COL 4, TOTAL INTEREST PART C, COL 5 \$ _____																								
1.122	Nonhigh district's general fund cannot have expenditures in Programs: 31, 38, 39, 45, 46, 49, and 71. Mask 31XXX, 38XXX, 39XXX, 45XXX, 46XXX, 49XXX, and 71XXX. Valid for F-195 and F-200.	IMPROPER EXPENDITURES IN PROGRAM _____ Computer to insert appropriate program number.	DISTRICT IS NONHIGH																								
1.136	The following districts must have expenditures in Program 45 Skills Center (mask 45XXX, valid for F-195 and F-200): <table border="0" style="margin-left: 40px;"> <tr> <td><u>District</u></td><td><u>CCDDD</u></td><td><u>District</u></td><td><u>CCDDD</u></td></tr> <tr> <td>Kennewick</td><td>03-017</td><td>Bremerton</td><td>18-100</td></tr> <tr> <td>Port Angeles</td><td>05-121</td><td>Mukilteo</td><td>31-006</td></tr> <tr> <td>Evergreen</td><td>06-114</td><td>Spokane</td><td>32-081</td></tr> <tr> <td>Eastmont</td><td>09-206</td><td>Tumwater</td><td>34-033</td></tr> <tr> <td>Highline</td><td>17-401</td><td>Yakima</td><td>39-007</td></tr> </table>	<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>	Kennewick	03-017	Bremerton	18-100	Port Angeles	05-121	Mukilteo	31-006	Evergreen	06-114	Spokane	32-081	Eastmont	09-206	Tumwater	34-033	Highline	17-401	Yakima	39-007	NO EXPENDITURES IN PROGRAM 45 SKILLS CENTER	DISTRICT HAS SKILLS CENTER
<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>																								
Kennewick	03-017	Bremerton	18-100																								
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Evergreen	06-114	Spokane	32-081																								
Eastmont	09-206	Tumwater	34-033																								
Highline	17-401	Yakima	39-007																								
1.137	Only those districts listed below can have expenditures in Program 45 Skills Center (mask 45XXX, valid for F-195 and F-200): <table border="0" style="margin-left: 40px;"> <tr> <td><u>District</u></td><td><u>CCDDD</u></td><td><u>District</u></td><td><u>CCDDD</u></td></tr> <tr> <td>Kennewick</td><td>03-017</td><td>Bremerton</td><td>18-100</td></tr> <tr> <td>Port Angeles</td><td>05-121</td><td>Mukilteo</td><td>31-006</td></tr> <tr> <td>Evergreen</td><td>06-114</td><td>Spokane</td><td>32-081</td></tr> <tr> <td>Eastmont</td><td>09-206</td><td>Tumwater</td><td>34-033</td></tr> <tr> <td>Highline</td><td>17-401</td><td>Yakima</td><td>39-007</td></tr> </table>	<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>	Kennewick	03-017	Bremerton	18-100	Port Angeles	05-121	Mukilteo	31-006	Evergreen	06-114	Spokane	32-081	Eastmont	09-206	Tumwater	34-033	Highline	17-401	Yakima	39-007	EXPENDITURES BUDGETED IN PROGRAM 45 SKILLS CENTER	DISTRICT DOES NOT HAVE SKILLS CENTER
<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>																								
Kennewick	03-017	Bremerton	18-100																								
Port Angeles	05-121	Mukilteo	31-006																								
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SCHOOL DISTRICT BUDGET AND BUDGET EXTENSION COMPUTER EDITS

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1.141	<p>The following districts must have expenditures in Program 46 Skills Center Fed (mask 46XXX, valid for F-195 and F-200):</p> <table><tr><td><u>District</u></td><td><u>CCDDD</u></td><td><u>District</u></td><td><u>CCDDD</u></td></tr><tr><td>Kennewick</td><td>03-017</td><td>Bremerton</td><td>18-100</td></tr><tr><td>Port Angeles</td><td>05-121</td><td>Mukilteo</td><td>31-006</td></tr><tr><td>Evergreen</td><td>06-114</td><td>Spokane</td><td>32-081</td></tr><tr><td>Eastmont</td><td>09-206</td><td>Tumwater</td><td>34-033</td></tr><tr><td>Highline</td><td>17-401</td><td>Yakima</td><td>39-007</td></tr></table>	<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>	Kennewick	03-017	Bremerton	18-100	Port Angeles	05-121	Mukilteo	31-006	Evergreen	06-114	Spokane	32-081	Eastmont	09-206	Tumwater	34-033	Highline	17-401	Yakima	39-007	NO EXPENDITURES IN PROGRAM 46 SKILLS CENTER	DISTRICT HAS SKILLS CENTER
<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>																								
Kennewick	03-017	Bremerton	18-100																								
Port Angeles	05-121	Mukilteo	31-006																								
Evergreen	06-114	Spokane	32-081																								
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1.142	<p>Only those districts listed below can have expenditures in Program 46 Skills Center Federal (mask 46XXX, valid for F-195 and F-200):</p> <table><tr><td><u>District</u></td><td><u>CCDDD</u></td><td><u>District</u></td><td><u>CCDDD</u></td></tr><tr><td>Kennewick</td><td>03-017</td><td>Bremerton</td><td>18-100</td></tr><tr><td>Port Angeles</td><td>05-121</td><td>Mukilteo</td><td>31-006</td></tr><tr><td>Evergreen</td><td>06-114</td><td>Spokane</td><td>32-081</td></tr><tr><td>Eastmont</td><td>09-206</td><td>Tumwater</td><td>34-033</td></tr><tr><td>Highline</td><td>17-401</td><td>Yakima</td><td>39-007</td></tr></table>	<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>	Kennewick	03-017	Bremerton	18-100	Port Angeles	05-121	Mukilteo	31-006	Evergreen	06-114	Spokane	32-081	Eastmont	09-206	Tumwater	34-033	Highline	17-401	Yakima	39-007	EXPENDITURES BUDGETED IN PROGRAM 46 SKILLS CENTER	DISTRICT DOES NOT HAVE SKILLS CENTER
<u>District</u>	<u>CCDDD</u>	<u>District</u>	<u>CCDDD</u>																								
Kennewick	03-017	Bremerton	18-100																								
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Evergreen	06-114	Spokane	32-081																								
Eastmont	09-206	Tumwater	34-033																								
Highline	17-401	Yakima	39-007																								
1.143	<p>The following districts must have expenditures in Program 26 H/C St. Inst. (mask 26XXX, valid for F-195 and F-200):</p> <table><tr><td><u>District</u></td><td><u>CCDDD</u></td></tr><tr><td>Shoreline</td><td>17-412</td></tr><tr><td>Bremerton</td><td>18-100</td></tr><tr><td>Clover Park</td><td>27-400</td></tr></table>	<u>District</u>	<u>CCDDD</u>	Shoreline	17-412	Bremerton	18-100	Clover Park	27-400	NO EXPENDITURES IN PROGRAM 26 H/C STATE	DISTRICT OPERATES STATE H/C INSTITUTION																
<u>District</u>	<u>CCDDD</u>																										
Shoreline	17-412																										
Bremerton	18-100																										
Clover Park	27-400																										
1.144	<p>Only those districts listed below can have expenditures in Program 26 H/C St. Inst. (mask 26XXX, valid for F-195 and F-200):</p> <table><tr><td><u>District</u></td><td><u>CCDDD</u></td></tr><tr><td>Shoreline</td><td>17-412</td></tr><tr><td>Bremerton</td><td>18-100</td></tr><tr><td>Clover Park</td><td>27-400</td></tr></table>	<u>District</u>	<u>CCDDD</u>	Shoreline	17-412	Bremerton	18-100	Clover Park	27-400	EXPENDITURES BUDGETED IN PROGRAM 26 H/C ST INST	DISTRICT DOES NOT OPERATE STATE H/C INSTITUTION																
<u>District</u>	<u>CCDDD</u>																										
Shoreline	17-412																										
Bremerton	18-100																										
Clover Park	27-400																										
1.188	<p>On GF3, Line H, Col. 3, Total Ending Fund Balance (item #4391), must be equal to or greater than the amount of all restricted fund balances (item #3941+4201+4351+4281+4361+4341+4371). Valid for F-195 and F-200.</p>	GF3 COL 3 RESTRICTED FUND BALANCE OF \$ _____	EXCEED GF3 LINE H - BUDGET BALANCED!																								

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TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE
1.189	On GF3, Col. 3, the ending unreserved fund balance (item #4311) must be zero or a positive value. Valid for F-195 and F-200.	GF3 COL 3 UNRES ENDING FUND BALANCE	NOT=ZERO OR A POSITIVE VALUE
1.190	Excess Levy amount on page ii (item #6031) or item #6031 (index 3) must exist before revenue can be budgeted for Local Effort Assistance, Revenue 3300, on GF5, and/or Revenue 11001, Index 3 or 5. Valid for F-195 and F-200.	GF5 COL 3 CAN'T BUDGET REV ACCT 3300	NO GF LEVY PG II OR PREVIOUS YEAR
1.191	On GF2, Line A, Col. 3, Total Beginning Fund Balance (item #2751) should equal the ending Prior Year Actual Fund Balance in Index 4 (before file is rolled), or Index 2 (after file is rolled, item #4421). Variance = \$2.00. Valid for F-200.	PAGE GF2 LINE A COL 3 TOTAL BEGINNING FUND BALANCE \$ _____	NOT= PRIOR YEAR F-196 TOTAL ENDING FUND BALANCE \$ _____
1.193	Compare GF7, Col. 3, Line 9500, Long-Term Financing, to total on GF16 (calculated amount), Long-Term Financing-Conditional Sales Contract. Variance = 0. Valid for F-195 and F-200.	GF7 COL 3 REV LONG-TERM ACCOUNT 9500 OF \$ _____	DOES NOT EQUAL TOTAL ON PAGE GF16 OF \$ _____
1.503	Compare Fall Levy collection percentage in all funds. Variance = 1%. Valid for F-195 and F-200.	FALL COLLECTION LEVY PERCENTAGES GF15 PART I-ITEM 4181 TVF3 PART I-ITEM 4189 CP5 PART I-ITEM 4182 DS4 PART I-ITEM 4183	DOES NOT EQUAL FALL LEVY COLLECTION % RATE ON PAGE _____ Computer to insert % rate 2 decimal places.
1.504	Compare Spring Levy collection percentage in all funds. Variance = 1%. Valid for F-195 and F-200.	SPRING COLLECTION LEVY PERCENTAGES GF15 PART I-ITEM 4191 TVF3 PART I-ITEM 4199 CP5 PART I-ITEM 4192 DS4 PART I-ITEM 4193	DOES NOT EQUAL SPRING LEVY COLLECTION % RATE ON PAGE _____ Computer to insert % rate 2 decimal places.
1.514	On GF10, Col. 5, add Certificated Salaries Object 2 (item #5021) to Classified Salaries Object 3 (item #5031) and divide total benefits Object 4 (item #5041) by total salaries. Print message if percentage is less than 18%. Valid for F-195 and F-200.	HAS THE DISTRICT BUDGETED ENOUGH EMPLOY BENEFITS?	(BENEFITS OBJ4/TOTAL SAL OBJ 2+3<18% -GF10)
1.578	On Program 01 matrix page, if the district is nonhigh there should be an amount entered in Activity 29, Object 7. Valid for F-195 and F-200.	GF9-01 PROG 01 MATRIX, WHY NO PAYMENT	TO HIGH DISTB BUDGETED IN ACT 29, OBJ 7

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GENERAL FUND INFORMATIONAL EDIT

TEST	DESCRIPTION			FIELD #1 MESSAGE	FIELD #2 MESSAGE
NOTE:	The following 1700 series informational edits are valid for F-195 and F-200.				
	<u>Revenue</u>	<u>Expenditure</u>	<u>Variance</u>		
1.704	4121, 4321, 6121, 6221, 6321 + 7121 PAGES GF5-7	Program 21 Special Education (mask 21XXX) PAGE GF8A	25%	GF5-7 REV ACC 4121, 4321, 6121, 6221, 6321 + 7121 SPECIAL EDUCATION BUDGETED AS	GF8A PROGRAM 21 SPECIAL EDUCATION BUDGETED AS
1.705	6124, 6224 + 6324 PAGE GF6	Program 24 Special Education (mask 24XXX) PAGE GF8A	25%	GF6 REV ACCT 6124, 6224 + 6324 SPECIAL EDUCATION BUDGETED AS	GF8A PROGRAM 24 SPECIAL EDUCATION BUDGETED AS
1.706	4126 + 4326 PAGE GF5	Program 26 Spec. Ed., State Inst. (mask 26XXX) PAGE GF8A	25%	GF6 REV ACCT 4126 + 4326 SPECIAL EDUCATION ST INST BUDGETED AS	GF8A PROGRAM 26 SPECIAL EDUCATION ST INST BUDGETED AS
1.710	6138, 6238 + 6338 PAGE GF6	Program 38 Voc. Ed. (mask 38XXX) PAGE GF8A	15%	GF6 REV ACCT 6138, 6238 + 6338 VOC FED BUDGETED AS	GF8A PROGRAM 38 VOC FED BUDGETED AS
1.711	2145 + 7145 PAGES GF6&7	Program 45 Skills Center (mask 45XXX) PAGE GF8A	25%	GF4-7 REV ACCT 2145 + 7145 SKILLS CENTER BUDGETED AS	GF8A PROGRAM 45 SKILLS CENTER BUDGETED AS
1.712	6146, 6246 + 6346 PAGE GF6	Program 46 Skills Center (mask 46XXX) PAGE GF8A	25%	GF6 REV ACCT 6146, 6246 + 6346 SKILLS CENTER BUDGETED AS	GF8A PROGRAM 46 SKILLS CENTER BUDGETED AS

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GENERAL FUND INFORMATIONAL EDIT

TEST		DESCRIPTION	Variance	FIELD #1 MESSAGE	FIELD #2 MESSAGE
1.715	Revenue 6151, 6251 + 6351 PAGES GF6-7	Expenditure Program 51 Remediation, Fed. (mask 51XXX) PAGE GF8B	25%	GF6-7 REV ACCT 6151, 6251 + 6351 REMED BUDGETED AS	GF8B PROGRAM 51 REMEDIATION BUDGETED AS
1.716	6153, 6253 + 6353 PAGES GF6-7	Program 53 Migrant, Fed. (mask 53XXX) PAGE GF8B	25%	GF6-7 REV ACCT 6153, 6253 + 6353 MIGRANT BUDGETED AS	GF8B PROGRAM 53 MIGRANT BUDGETED AS
1.717	4155 PAGE GF5	Program 55 Learning Assistance (mask 55XXX) PAGE GF8B	10%	GF6 REV ACCT 4155 LAP BUDGETED AS	GF8B PROGRAM 55 LAP BUDGETED AS
1.718	4156 + 4356 PAGE GF5	Program 56 St. Inst. Ctrs./Homes, Del. (mask 56XXX) PAGE GF8B	25%	GF6 REV ACCT 4156 + 4356 ST INST CTRS BUDGETED AS	GF8B PROGRAM 56 ST INST CTRS/HOMES BUDGETED AS
1.721	6161, 6261 + 6361 PAGES GF6-7	Program 61 Head Start, Fed. (mask 61XXX) PAGE GF8B	15%	GF6-7 REV ACCT 6161, 6261 + 6361 HEAD START BUDGETED AS	GF8B PROGRAM 51 HEAD START BUDGETED AS
1.723	6164, 6264 + 6364 PAGE GF6-7	Program 64 LEP, Fed (mask 64XXX) PAGE GF8B	10%	GF6-7 REV ACCT 6164, 6264 + 6364 LEP FED BUDGETED AS	GF8B PROGRAM 64 LEP, FED BUDGETED AS
1.724	4165 + 4365 PAGE GF5	Program 65 Trans. Bil., State (mask 65XXX) PAGE GF8B	5%	GF5 REV ACCT 4165 + 4365 TRANS BIL BUDGETED AS	GF8B PROGRAM 65 TRANS BIL BUDGETED AS
1.726	6168, 6268 + 6368 PAGES GF6-7	Program 68 Indian Education, Fed. (mask 68XXX) PAGE GF8B	10%	GF6-7 REV ACCT 6168, 6268 + 6368 INDIAN ED FED BUDGETED AS	GF8B PROGRAM 68 INDIAN ED FED BUDGETED AS
1.728	2173 PAGE GF4	Program 73 Summer School (mask 73XXX) PAGE GF8B	5%	GF4 REV ACCT 2173 SUMMER SCHOOL BUDGETED AS	GF8B PROGRAM 73 SUMMER SCHOOL BUDGETED AS

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SCHOOL DISTRICT BUDGET AND BUDGET EXTENSION COMPUTER EDITS

GENERAL FUND INFORMATIONAL

EDIT

TEST		DESCRIPTION	Variance	FIELD #1 MESSAGE	FIELD #2 MESSAGE
1.730	Revenue 6176, 6276 + 6376 PAGES GF6-7	Expenditure Program 76 Targeted Assistance (mask 76XXX) PAGE GF8B	10%	GF6-7 REV ACCT 6176, 6276 + 6376 TARGET ASSIST FED BUDGETED AS	GF8B PROGRAM 76 TARGET ASSIST FED BUDGETED AS
1.732	6187, 6278 + 6378 PAGE GF6-7	Program 78 Youth Training, Fed. (mask 78XXX) PAGE GF8B	10%	GF6-7 REV ACCT 6178, 6278 + 6378 YOUTH TRAINING BUDGETED AS	GF8B PROGRAM 78 YOUTH TRAINING BUDGETED AS
1.734	2183 PAGES GF4	Program 83 Adult Education (mask 83XXX) PAGE GF8C	10%	GF4-5 REV ACCT 2183 ADULT ED BUDGETED AS	GF8C PROGRAM 83 ADULT ED BUDGETED AS
1.737	2186 PAGE GF4	Program 86 Comm. Schools (mask 86XXX) PAGE GF8C	10%	GF4 REV ACCT 2186 COMM SCHOOLS BUDGETED AS	GF8C PROGRAM 86 COMMUNITY SCHOOLS BUDGETED AS
1.738	2289 PAGE GF4	Program 89 Other Comm. Services (mask 89XXX) PAGE GF8C	10%	GF6 REV ACCT 2289 OTHER COMM SVS BUDGETED AS	GF8C PROGRAM 89 OTHER COMM SVS BUDGETED AS
1.739	2298, 4198, 4398, 6198, 6298, 6398, 6998 + 7198 PAGES GF4-7	Program 98 School Food Services (mask 98XXX) PAGE GF8C	15%	GF8B PROGRAM 98 FOOD SERVICES BUDGETED AS	REV ACC 2298, 4198, 4398, 6198, 6298, 6398, 6998 + 7198 SCHOOL FOOD SERVICES BUDGETED AS
1.740	2299, 4199, 4399, 6199, 6299, 6399, + 7199 PAGES GF4-7	Program 99 Pupil Transportation (mask 99XXX) PAGE GF8C	25%	REV ACC 2299, 4199, 4399, 6199, 6299, 6399 + 7199 PUPIL TRANS BUDGETED AS	GF8C PROGRAM 99 PUPIL TRANSPORTATION BUDGETED AS
1.742	6157, 6257, + 6357 PAGES GF6-7	Program 57 Inst., Neg. and Del. (mask 57XXX) PAGE GF8B	25%	GF6-7 REV ACCT 6157, 6257 + 6357 INST N&D BUDGETED AS	GF8C PROGRAM 57 INST N&D BUDGETED AS

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SCHOOL DISTRICT BUDGET AND BUDGET EXTENSION COMPUTER EDITS

ASSOCIATED STUDENT BODY FUND ERROR

EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE
4.001	On ASB1, Col. 3, the ending unreserved fund balance (item #4314) must be zero or a positive value. Valid for F-195 and F-200.	ASB1 COL 3 UNRES ENDING FUND BALANCES.	NOT=ZERO OR A POSITIVE VALUE
4.009	On ASB1, Line A, Col. 3, Total Beginning Fund Balance (item #2754) should equal the ending Prior Year Actual Fund Balance in Index 4 (before file is rolled), or Index 2 (after file is rolled, item #4424). Variance = \$2.00. Valid for F-200.	PAGE ASB1 LINE A COL 3 TOTAL BEGINNING FUND BALANCE \$ _____	NOT= PRIOR YEAR F-196 TOTAL ENDING FUND BALANCE \$ _____
4.999	If ASB1, Col. 3, Line B, Total Expenditures (item #5323) is zero, then nothing entered in Associated Student Body Fund. Valid for F-195.		NO EXPENDITURES IN ASBF

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SCHOOL DISTRICT BUDGET AND BUDGET EXTENSION COMPUTER EDITS

DEBT SERVICE FUND ERROR EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE
3.001	On DS1, Col. 3, Line K, Total Ending Fund Balance (item #4393) should be zero or positive number. Valid for F-195 and F-200.	DS1, COL 3, TOTAL ENDING FUND BAL IS LESS THAN ZERO	BUDGET NOT BALANCED
3.024	On DS1, Col. 3, Line A,, Total Beginning Fund Balance (item #2753), should equal the ending Prior Year Actual Fund Balance in Index 4 (before file is rolled), or Index 2 (after file is rolled, item #4423). Variance = \$2.00. Valid for F-200.	PAGE DS1, LINE A. COL 3 TOTAL BEGINNING FUND BALANCE \$ _____	NOT= PRIOR YEAR F-196 TOTAL ENDING FUND BALANCE \$ _____
3.902	Compare item #6033, Total excess levy after rollback, to total spring levy calculated on DS4. If certified levy is greater than zero, spring calculation on DS4 should be greater than zero. Valid for F-195 and F-200.	DISTRICT HAS ENTERED DSF SPRING LEVY ON LEVY CERT PG	PLEASE CHECK REVENUE WORKSHEET PAGE DS4
3.904	If the district has an amount in item #6033, the district should have revenue in revenue account 11003. Valid for F-195 and F-200.	DISTRICT HAS DSF LEVY	PLEASE CHECK INPUT ON PAGE DS4
3.905	Compare item #5853, Total ALL Bonds, on DS3, to expenditure total item #5323. If Total ALL Bonds on DS3 is greater than zero, then total expenditures on DS1 should be greater than zero. Valid for F-195.	DISTRICT HAS ENTERED BOND INFO ON PAGE DS3	PLEASE CHECK EXPENDITURE ITEMS FOR PAGE DS1
3.906	Check item #5833 Total Nonvoted Bonds and item #99003 Transfers in from other funds. If Total Nonvoted Bonds is greater than zero, then item #99003 could be greater than zero.	DISTRICT HAS ENTERED NONVOTED BONDS ON PAGE DS3	SHOULD THE DISTRICT TRANSFER INTO 99003
3.999	If DS1, Col. 3, Line B, Total Expenditures (item 5323) is zero, then nothing entered in Debt Service Fund. Valid for F-195.		NO EXPENDITURES IN DSF

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SCHOOL DISTRICT BUDGET AND BUDGET EXTENSION COMPUTER EDITS

CAPITAL PROJECTS FUND ERROR

EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE
2.001	Levy certification page, item #6002, must agree with SPI file (item #6002 Index 7). This edit value can be entered by ESD staff. Valid for F-195 and F-200.	LEVY CERT PG CP FUND COL LINE A NOT=SPI FILE	CORRECT OR SUBMIT DOCUMENTATION TO SPI
2.002	On CP5, Part I, Col. 1, amount input for fall excess levy (item #3192) must equal OSPI file (item #6031, Index 7). This edit value can be entered by ESD staff. Valid for F-195 and F-200. Variance = \$200.00.	CP5 PART I COL 1 FALL EXCESS LEVY	NOT=LEVY AS CERTIFIED FOR COLLECTION
2.004	On CP2, Col. 3, the amount input from Line I (item #4392) must be equal to or greater than the amount of all restricted fund balances (items #3942+#4202+#4352+#4362+#5172+#4582+#4592+#4602+#4612). Valid for F-195 and F-200.	CP2 COLUMN 3 RESTRICTED FUND BALANCES OF \$ _____	EXCEED CP2 LINE I - BUDGET NOT BALANCED!!!
2.005	On CP2, Col. 3, the ending unreserved, undesignated fund balance (item #4312) must be zero or a positive value. Valid for F-195 and F-200.	CP2 COLUMN 3 UNRES ENDING FUND BALANCE	NOT=ZERO OR A POSITIVE VALUE
2.006	Compare CP4, Col. 3, Line 9500 Long-Term Financing, to total on CP9, Long-Term Financing Conditional Sales Contract (calculated) Col. 6, Line B. Valid for F-195 and F-200.	CP4 COL 3 REV ACCT 9500 LONG-TERM FINANCING OF \$ _____	DOES NOT EQUAL TOTAL PAGE CP9 LONG-TERM FIN CSC \$ _____
2.007	Expenditures for debt (principal and interest) on CP1, item #0712, Col. 3, Line 90,-debt, should be equal to or greater than Part A, Col. 4, Total, and Part C, Col. 5, on CP9. Valid for F-195 and F-200.	ON PAGE CP1, DEBT #90 NOT EQUAL OR GREATER THAN \$ _____	PAGE CP9 PART C COL 4 + 5 DEBT/INTEREST TOTAL \$ _____
2.031	On CP2, Line A, Col. 3, Total Beginning Fund Balance (item #2752) should equal the ending Prior Year Actual Fund Balance in Index 4 (before file is rolled), or Index 2 (after file is rolled, item #4422). Variance = \$2.00. Valid for F-200.	PAGE CP1, LINE A COL 3 TOTAL BEGINNING FUND BALANCE \$ _____	NOT= PRIOR YEAR F-196 TOTAL ENDING FUND BALANCE \$ _____

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CAPITAL PROJECTS FUND INFORMATIONAL

EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE
2.905	If the district has an amount in item #6002, the district should have revenue in revenue account 11002. Valid for F-195 and F-200.	DISTRICT HAS CPF LEVY	PLEASE CHECK INPUT ON PAGE CP5
2.906	Compare item 6002, Total excess levy after rollback, to total spring levy calculated on page CP5. If certified levy is greater than zero, spring calculation on page CP3 should be greater than zero. Valid for F-195 and F-200.	DISTRICT HAS ENTERED CPF SPRING LEVY ON LEVY CERT PG	PLEASE CHECK REVENUE WORKSHEET PAGE CP5
2.999	If CP1, Col. 3, line B, total expenditures (item #5322) is zero, then nothing is entered in Capital Projects Fund. Valid for F-195.	NO EXPENDITURES IN CPF	

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SCHOOL DISTRICT BUDGET AND BUDGET EXTENSION COMPUTER EDITS

TRANSPORTATION VEHICLE FUND ERROR EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE
9.001	Levy Certification page Item #6009 must agree with SPI file (item #6009, Index 7). This edit value can be entered by ESD staff. Valid for F-195 and F-200.	LEVY CERT PG TV FUND COL LINE A NOT=SPI FILE	CORRECT OR SUBMIT DOCUMENTATION TO SPI
9.006	On TVF3, Part I, Col. 1, amount input for Fall Excess Levy (item #3199) must equal SPI file (item #6039, Index 7). This edit value can be entered by ESD staff. Valid for F-195 and F-200. Variance = \$200.00.	TVF3 PART I COL 1 FALL EXCESS LEVY	NOT=LEVY AS CERTIFIED FOR COLLECTION
9.016	On TV2, Col. 3, the amount input from Line I (item #4399) must be equal to or greater than the amount of all restricted fund balances (items #3949+#4209+#4359+#4369). Valid for F-195 and F-200.	TVF2 COLUMN 3 RESTRICTED FUND BALANCE OF \$ _____	EXCEED TVF2 LINE I - BUDGET NOT BALANCED!!!
9.019	On TVF2, Col. 3, the ending unreserved, undesignated fund balance (item #4319) must be zero or a positive value. Valid for F-195 and F-200.	TVF2 COLUMN 3 UNRES ENDING FUND BALANCE	NOT=ZERO OR A POSITIVE VALUE
9.021	On TVF2, Line G, Col. 3, Total Beginning Fund Balance (item #2759) should equal the ending Prior Year Actual Fund Balance in Index 4 (before file is rolled), or Index 2 (after file is rolled, Item #4429). Variance = \$2.00. Valid for F-200.	PAGE TVF2 LINE H COL 3 TOTAL BEGINNING FUND BALANCE OF \$ _____	NOT= PRIOR YEAR F-196 TOTAL ENDING FUND BALANCE \$ _____
9.023	Compare TVF1, Col. 3, Line 9500 Long-Term Financing, to total on TVF4, Long-Term Financing Conditional Sales Contract (calculated) Col. 6, Line B. Valid for F-195 and F-200.	TVF1 COL 3 REV ACCT 9500 LONG-TERM FINANCING OF \$ _____	DOES NOT EQUAL TOTAL PAGE TVF4 LONG-TERM FIN CSC \$ _____
9.026	On TVF2, Col. 3, Line Act 58, Contract Purchases and Rebuilding of Buses (item #5459) should be equal to or greater than amount on TVF4, Col. 3 total (calculated). Valid for F-195 and F-200.	TVF2, COL 3 ACT 58 CONTRT PUR&REB SHOULD BE EQUAL TO OR GREATER THAN	TVF4, COL 4 TOTAL LONG-TERM FINANCING
9.027	Program 97 Districtwide Support, Act 84 - Debt Principal item #5489, on TVF2 should be equal to or greater than Part A, Col. 4, on TVF4. Valid for F-195 and F-200.	ON PAGE TVF2, PROG 97, ACT 84 NOT EQUAL OR GREATER THAN \$ _____	PAGE TVF4, PART A COL 4 DEBT PRINCIPAL TOTAL \$ _____

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SCHOOL DISTRICT BUDGET AND BUDGET EXTENSION COMPUTER EDITS

TRANSPORTATION VEHICLE FUND INFORMATIONAL EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE
9.028	Program 97 Districtwide Support, Act 83 - Other Interests Item #5479, on page TVF2 should be equal to or greater than Part A, Col. 5, on page TVF4. Valid for F-195 and F-200.	ON PAGE TVF2 PROG 97, ACT 83 NOT EQUAL OR GREATER THAN \$ _____	PAGE TVF4, TOTAL INTEREST PART C COL 5 \$ _____
9.901	If the district has Revenue 99009, then print message. Valid for F-195 and F-200.	PLEASE BE REMINDED TO SUBMIT TRANSFER RESOLUTION.	TO YOUR COUNTY TREASURER
9.902	Compare item #6009, Total Excess Levy after rollback, to Total Spring Levy calculated on page TVF3. If certified levy is greater than zero, spring calculation on page TVF3 should be greater than zero.	DISTRICT HAS ENTERED TVF SPRING LEVY ON LEVY CERT PG	PLEASE CHECK REVENUE WORKSHEET PAGE TVF3
9.904	If the district has an amount in Item #6009, the district should have revenue in revenue account 11009. Valid for F-195 and F-200.	DISTRICT HAS TVF LEVY	PLEASE CHECK INPUT ON PAGE TVF3
9.999	If TVF2, Col. 3, line D, Total Expenditures (Item #5329) is zero, then nothing entered in Transportation Vehicle Fund. Valid for F-195.	NOTHING ENTERED TVF	

F-195 REVENUE EDITS SCHOOL DISTRICT BUDGETING

GENERAL FUND ERROR EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE
	Check item #9621. If this item is positive, proceed with Edit Program. If the item is zero, print message and do not run edits.	F-195 INPUT IS NOT SUFFICIENT	CANNOT RUN EDITS
101	Compare Total Enrollment, F-195 (item #3141), to Total Enrollment, F-203 Output (item #167).	F-203 TOTAL ENROLLMENT	NOT = F-195, GF1 TOTAL TOTAL K-12 ENROLLMENT
102	Compare Kindergarten Enrollment, F-195 (item #3011), with Kindergarten, F-203 (item #s 154 + 155). Variance = 0.	F-203 KINDERGARTEN ENROLLMENT NOT = F-195 GF1	PLEASE CORRECT THE 203 OR PAGE GF1
103	Compare Grades 1-3, F-195 (item #3021+ 3031+3041), with Grades 1-3, F-203 Output (item #s 156 + 157). Variance = 0.	F-203 GRADES 1-3 ENROLLMENT NOT = F-195 GF1	PLEASE CORRECT THE F-203 OR PAGE GF1
104	Compare Grades 4-6, F-195 (item #s 3051+ 3061 + 3071), with Grades 4-6, F-203 Output (item #s 158 + 159 + 336 + 337). Variance = 0.	F-203 GRADES 4-6 ENROLLMENT NOT = F-195 GF1	PLEASE CORRECT THE F-203 OR PAGE GF1
105	Compare Grades 7 and 8, F-195 (item #s 3081+ 3091), with Grades 7 and 8, F-203 Output (item #s 160 + 161). Variance = 0.	F-203 GRADES 7 AND 8 ENROLLMENT NOT = F-195 GF1	PLEASE CORRECT THE F-203 OR PAGE GF1
106	Compare Grades 9-12, F-195 (item #s 3101+3111+ 3121+3131), with Grades 9-12, F-203 Output (item #s 162 + 163). Variance = 0.	F-203 GRADES 9-12 ENROLLMENT NOT = F-195 GF1	PLEASE CORRECT THE F-203 OR PAGE GF1
107	Compare Revenue Account 1400, F-195 General Fund, to Revenue Account 1400, F-203 Input (item #171). Variance = \$100.	F-203 REV ACCT 1400, LOCAL IN-LIEU OF TAXES	NOT = F-195 GF4, REV ACCT 1400 LOCAL IN-LIEU OF TAXES

F-195 REVENUE EDITS SCHOOL DISTRICT BUDGETING

GENERAL FUND INFORMATIONAL EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE
108	Compare Revenue Account 1600, F-195 General Fund, to Revenue Account 1600, F-203 Input (item #172). Variance = \$100.	F-203 REV ACCT 1600, COUNTY ADMINISTERED FOREST	NOT = F-195 GF4, REV ACCT 1600 COUNTY ADMINISTERED FOREST
109	Compare Revenue Account 3600, F-195 General Fund, to Revenue Account 3600, F-203 Input (item #173). Variance = \$100.	F-203 REV ACCT 3600, STATE FOREST	NOT = F-195 GF5, REV ACCT 3600 STATE FOREST
110	Compare Revenue Account 5500, F-195 General Fund, to Revenue Account 5500, F-203 Input (item #175). Variance = \$100.	F-203 REV ACCT 5500, FEDERAL FORESTS	NOT = F-195 GF5, REV ACCT 5500 FEDERAL FORESTS
111	Compare Revenue Account 5400, F-195 General Fund, to Revenue Account 5400, F-203 Input (item #174). Variance = \$100.	F-203 REV ACCT 5400, FEDERAL IN-LIEU OF TAXES	NOT = F-195 GF5, REV ACCT 5400 FEDERAL IN-LIEU OF TAXES
112	Compare Revenue Account 3100, F-195 General Fund, to Revenue Account 3100, F-203 Output (item #343). Variance = \$100.	F-203 REV ACCT 3100, APPORTIONMENT	NOT = F-195 GF5, REV ACCT 3100 APPORTIONMENT
115	Compare Revenue Account 4121, F-195 General Fund, to Revenue Account 4121, F-203 Output (item #325). Variance = \$100.	F-203 REV ACCT 4121, ED OF HANDICAPPED	NOT = F-195 GF5, REV ACCT 4121 ED OF HANDICAPPED
117	Compare Revenue Account 4198, F-195 General Fund, to Revenue Account 4198, F-203 Output (item #352). Variance = \$100.	F-203 REV ACCT 4198, SCHOOL FOOD SERVICES	NOT = F-195 GF5, REV ACCT 4198 SCHOOL FOOD SERVICES
118	Compare Revenue Account 4155, F-195 General Fund, to Revenue Account 4155, F-203 Output (item #346). Variance = \$100.	F-203 REV ACCT 4155, LEARNING ASSISTANCE	NOT = F-195 GF5, REV ACCT 4155 LEARNING ASSISTANCE
119	Compare Revenue Account 4165, F-195 General Fund, to Revenue Account 4165, F-203 Output (item #347). Variance = \$100.	F-203 REV ACCT 4165, TRANSITIONAL BILINGUAL	NOT = F-195 GF5, REV ACCT 4165 TRANSITIONAL BILINGUAL

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GENERAL FUND INFORMATIONAL

EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE		FIELD #2 MESSAGE	
120	Compare Revenue Account 4174, F-195 General Fund, to Revenue Account 4174, F-203 Output (item #349). Variance = \$100.	F-203 REV ACCT 4174, HIGHLY CAPABLE		NOT = F-195 GF4, REV ACCT 4174 HIGHLY CAPABLE	
122	Compare Revenue Account 4166, F-195 General Fund, to Revenue Account 4166, F-203 Output (item #277). Variance = \$100.	F-203 REV ACCT 4166, STUDENT ACHIEVE		NOT = F-195 GF5, REV ACCT 4166 STUDENT ACHIEVE	
123	Compare Revenue Account 4199, F-195 General Fund, to Revenue Account 4199, F-203 Output (item #331). Variance = \$100.	F-203 REV ACCT 4199, TRANSPORTATION OPERATIONS		NOT = F-195 GF5, REV ACCT 4199 TRANSPORTATION-OPERATIONS	
124	Compare Revenue Account 4499, F-195 TV Fund, to Revenue Account 4499, F-203 Output (item #219). Variance = \$100.	F-203 REV ACCT 4499, TRANSPORTATION REIMBURSEMENT-DEPRECIATION		NOT = F-195 TVF1, REV ACCT 4499 TRANSPORTATION REIMBURSE-DEP	
300	Master Revenue Edit. This edit will compare selected F-195 Revenues with the F-203 Revenues. The main purpose for this edit is to compare the F-195 entered revenue (as calculated or estimated using the previous year's F-203 X option) to the current year's F-203 calculated revenue. This edit cannot distinguish between whether the district has used the X option, or the current F-203, so all districts will receive this informational edit.	<u>Revenue Code</u>	<u>F-203 item #</u>	<u>F-195 item #</u>	<u>Difference</u>
		1400	171	14001	calculated
		1600	172	16001	calculated
		3100	343	31001	calculated
		3600	173	36001	calculated
		4121	325	41211	calculated
		4155	346	41551	calculated
		4165	347	41651	calculated
		4166	277	41661	calculated
		4174	349	41741	calculated
		4198	352	41981	calculated
		4199	331	41991	calculated
		4499	219	44991	calculated
		5400	174	54001	calculated
		5500	175	55001	calculated

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F-195 REVENUE EDITS SCHOOL DISTRICT BUDGETING

GENERAL FUND INFORMATIONAL

EDIT

TEST	DESCRIPTION	FIELD #1 MESSAGE	FIELD #2 MESSAGE
601	On Page GF2, Col. 3, Beginning Fund Balance G.L. 890 (Unreserved Fund Balance, item #2691), compare to the F-197 current month on the County Treasurer's file net cash and investment balance (item #100) per County Treasurer. If the F-197 amount is less than or equal to zero, or the Unreserved Fund Balance is greater than zero, print message. Variance = \$20,000.	CASH FILE F-197 SHOWS ZERO OR NEG GF CASH BALANCE OF \$ _____	SD SHOWS A POSITIVE UNRES GF BALANCE OF \$ _____
602	On Page TVF1, Col. 3, Beginning Fund Balance G.L. 890 (Unreserved Fund Balance, item #2699), compare to the F-197 current month on the County Treasurer's file net cash and investment balance (item #100) per County Treasurer. If the F-197 amount is less than or equal to zero, or the Unreserved Fund Balance is greater than zero, print message. Variance = \$5,000.	CASH FILE F-197 SHOWS ZERO OR NEG TVF CASH BALANCE OF \$ _____	SD SHOWS A POSITIVE UNRES TVF BALANCE OF \$ _____
603	On page CP1, Col. 3, Beginning Fund Balance G.L. 890 (Unreserved Fund Balance, item #2692), compare to the F-197 current month on the County Treasurer's file net cash and investment balance (item #100) per County Treasurer. If the F-197 amount is less than or equal to zero, or the Unreserved Fund Balance is greater than zero, print message. Variance = \$0.	CASH FILE F-197 SHOWS ZERO OR NEG CPF CASH BALANCE OF \$ _____	SD SHOWS A POSITIVE UNRES CPF BALANCE OF \$ _____
604	On page ASB1, Col. 3, Beginning Fund Balance G.L. 890 (Unreserved Fund Balance, item #2694), compare to the F-197 current month on the County Treasurer's file net cash and investment balance (item #100) per County Treasurer. If the F-197 amount is less than or equal to zero, or the Unreserved Fund Balance is greater than zero, print message. Variance = \$20,000.	CASH FILE F-197 SHOWS ZERO OR NEG ASB CASH BALANCE OF \$ _____	SD SHOWS A POSITIVE UNRES ASB BALANCE OF \$ _____

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CHAPTER II: BUDGET PREPARATION

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BUDGET PREPARATION—INTRODUCTION

PURPOSE

This chapter provides guidance for school district revenue forecasting and budget preparation. Information about state apportionment procedures and requirements is also provided.

F-203 ESTIMATES FOR STATE REVENUES

Districts must complete Form F-203 Estimates for State Revenues as part of the budget process. OSPI will use F-203 data submitted with the district's final adopted budget to determine 2006–07 state apportionment payments beginning in September 2006. Failure to properly complete Form F-203 may result in delay or miscalculation of apportionment payments to the district.

After budget adoption, a district may request revisions to F-203 estimates used for apportionment. The request should be in the form of a letter addressed to Steve Shish, OSPI, School Apportionment and Financial Services, PO Box 47200, Olympia, WA 98504-7200.

Beginning in January 2007, OSPI apportionment calculations will use actual year-to-date enrollment, staff mix factor, staff ratio, and other funding assumptions in lieu of F-203 estimates.

ADDITIONAL BUDGET INFORMATION AVAILABLE

2006–07 Budget Updates Webpage

School Apportionment and Financial Services (SAFS) is posting useful budget information to our “2006–07 Budget Preparations” webpage. The page contains links to the text of the 2006–07 State Operating Budget for K–12 education, levy authority and local effort assistance estimates, current projections of LAP funding, and various other documents to assist districts preparing 2006–07 budgets. Budget information that becomes available after the publication of this handbook will be posted to this site.

The SAFS website is <http://www.k12.wa.us/safs/>. Select the link called “2006–07 Budget Preparations.” ESDs and school districts are encouraged to check this page periodically for new information. (Refresh your browser links to get the most current postings.)

iGrants Grant Form Packages

OSPI continues to enhance its online grant application system (iGrants formerly WEBAPPS). Districts may use iGrants to apply for the grants or program approval for the following programs:

Federal Entitlement Programs:

21st Century Community Learning Centers
Carl Perkins Vocational and Technical
Comprehensive School Reform
District Improvement Assistance
Emergency Immigrant
Learn and Serve America
Reading First
Rural Low Income Schools
School Improvement Assistance
Special Education IDEA B
Special Education Preschool Sec 619

BUDGET PREPARATION—INTRODUCTION

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Title I Part B Even Start Family Literacy
Title I Part C Education for Migrant Children
Title I Part D Subpart 1 State Agency
Title I Part D Subpart 2 Local Agency
Title II Part A Teacher and Principal Quality
Title II Part D Enhancing Education Through Technology
Title III Language for Limited English Proficiency
Title IV Part A Safe and Drug Free
Title V Innovative Programs
Title VI Flexibility and Accountability
Title X Education for Homeless Children and Youths

State Funded Programs:

Civil Liberties Public Education Program
Educational Leadership Program
Highly Capable
Learning Assistance Program (LAP)
Promoting Academic Success (PAS)
Math Helping Corps Cadre
Natural Science, Wildlife and Environmental Education Grant Program
Readiness To Learn
School Improvement Assistance
Second Grade Oral Reading Assessment
State Transitional Bilingual
Teachers Assistance Program (TAP)
Washington Reading Core

School Construction Funding Information

Assistance in planning and budgeting for school construction and other capital projects is available through OSPI's School Facilities and Organization section at (360) 725-6265, or PO Box 47200, Olympia, WA 98504-7200. Three regional coordinators are available to help with planning for school construction and remodeling.

Resources People

The directory at the end of this chapter provides names, e-mail addresses, and telephone numbers of OSPI staff who are available to answer school finance questions.

F-203 X OPTION

Beginning in October of each year, OSPI provides the F-203 "X" option to allow districts to estimate the revenue impact of various funding formula assumptions. Districts are given access to change many of the state funding variables.

The F-203 X option will be available in the fall of 2006. In the spring of 2007, OSPI will post preliminary funding formula factors to assist districts in preparing 2007–08 school year revenue estimates using the F-203 X option.

CHANGES FOR 2006–07 BUDGETS

STATE FUNDING FORMULA CHANGES

State Basic Education Allocated Salaries

A 3.30 percent salary increase is provided for all state-funded formula staff.

Health Benefit Rate Increase

The health benefit funding rate is increased from \$629.07 per employee per month to \$682.54. The new rate continues parity with the rate funded for state employees.

I-732 Student Achievement Funds

The rate for student achievement funding is increased to \$375.00 per FTE student. See section 2, page 16 for more information.

Local Effort Assistance

The provisions of SSB 6211 have been extended through 2011, by SHB 2812, and continues to be part of the calculation of levy base and LEA. Under SSB 6211, each district's levy base will be increased by (1) the difference between the amount the district would have received under I-728 as originally passed by voters and the amount the district actually receives under I-728 as amended in 2003; and (2) the difference between the amount the district would have received under I-732 as originally passed by the voters and the amount the district actually receives under I-732 as amended in 2003. OSPI bulletin 74-05 requires school districts to report to School Apportionment and Financial Services the revenue received as a fiscal agent. This revenue is excluded from the district's levy base. Local effort assistance allocations have been increased to 100 percent of the formula amount. Refer to Section 2, page 10 for more information.

Learning Assistance Program

The funding formula for the Learning Assistance Program (LAP) will continue to be based 100% upon the district poverty as reported in the October Free and Reduced Price Lunch count reported for the prior year times the student Full-Time Equivalency for the prior year. Legislative provision now requires that increases in funding for a district above the 2004-05 school year shall be directed only to grades nine through ten. See more specific information in the Revenue Account Summary section of this chapter under revenue code 4155.

Promoting Academic Success

Legislature appropriated funding for a new program, Promoting Academic Success (PAS), to help students who have been unsuccessful on one or more 10th grade WASL assessments in Reading, Writing, and/or Mathematics. School districts may use the new funding to offer intensive instruction in ways that best fit the needs of the districts' students---including, but not limited to, summer school, Saturday or before- or after-school classes, skills seminars, test preparation seminars, and in-school or out-of-school tutoring. See more specific information in the Revenue Account Summary section of this chapter under revenue code 4163.

CHANGES FOR 2006-07 BUDGETS

Fringe Benefits Percentage

The legislative budget revised the employee fringe benefits and retirement rates.

The Revised Fringe Benefits Rates Are:		
	2005-06	2006-07
Certificated Maintenance	11.21	13.04
Classified Maintenance	14.07	16.04
Certificated Increase	10.57	12.40
Classified Increase	10.57	12.54
The Revised Retirement Rates Are:		
	2005-06	2006-07 (effective date)
TERS	2.92	4.75 (September 1, 2006)
PERS	2.44	3.70 (July 1, 2006) 5.47 (January 1, 2007)
SERS	2.94	4.86 (July 1, 2006)

REVENUE ACCOUNT SUMMARY

PURPOSE

This section provides information and advice about budgeting revenues for the 2006–07 school year. Text in ***bold italics*** calls attention to changes this year. The document is in revenue account number order. For revenue account descriptions and definitions, please refer to Chapter 5 of the *Accounting Manual for Public School Districts in the State of Washington*.

REVENUE ACCOUNT INDEX

1000–1999	Local Taxes
2000–2999	Local Non-tax
3000–3999	State–General Purpose
4000–4999	State–Special Purpose
5000–5999	Federal–General Purpose
6000–6999	Federal–Special Purpose
7000–7999	Revenues from Other School Districts
8000–8999	Revenues from Other Agencies and Associations
9000–9999	Other Financing Sources

1100 Local Property Tax

Worksheets for calculating local property tax revenues are provided on pages GF15, TVF3, CP5, and DS4 in Form F-195. School districts having excess levies in 2007 must also complete the F-195 page titled “Certification of Excess Levies for 2007 Collection.”

School district maintenance and operation levies are limited by the levy lid law, RCW 84.52.0531, and Chapter 392-139 WAC.

The F-203 program provides an option for estimating maximum 2007 and 2008 levy authority. F-203 menu option 2, Calc/Edit/Report, suboption 2, 2007 Levy Authority and LEA, produces a report showing details of the 2007 levy authority estimate. Suboption 3 is used for 2008. School districts are advised to review account assumptions in Parts K and L prior to running levy authority estimates.

For purposes of the 2007 levy authority calculation, the percent increase in basic education allocation per pupil is 5.2 percent from 2005–06 to 2006–07.

An estimate of 2007 levy authority is posted to the School Apportionment and Financial Services website under the link titled “2006–07 Budget Preparations.”

OSPI intends to amend levy authority and local effort assistance rules for 2007 and thereafter. The rules will be available from the “Rules (WACs)” link on the School Apportionment and Financial Services webpage. Changes for 2007 include the following:

- The rules adjust the levy base for revenues received by the Educational Service District on behalf of the school district. (The 2006 rules were adopted on an emergency basis.)***
- The Promoting Academic Success (PAS) program 4163 will be added to the levy base.***
- Account 6352 School Improvement from the F-196 will be added to the levy base.***

SHB 2812, Laws of 2006, extends the provisions of SSB 6211, Laws of 2004. Under these bills, each district’s levy base will be increased by (1) the difference between the amount the district would have received under I-728 as originally passed by voters and the amount the district actually receives under I-728 as amended in 2003; and (2) the difference

REVENUE ACCOUNT SUMMARY

between the amount the district would have received under I-732 as originally passed by the voters and the amount the district actually receives under I-732 as amended in 2003. The additional levy base per student increase under (1) is calculated as follows:

	<u>2007 Levy</u>	<u>2008 Levy</u>	<u>2009 Levy</u>
<i>Original I-728 for Current School Year</i>	<i>\$466</i>	<i>\$474</i>	<i>\$483</i>
<i>Amended I-728</i>	<i>\$375</i>	<i>\$450</i>	<i>\$459</i>
<i>Additional levy base per student</i>	<i>\$ 91</i>	<i>\$ 24</i>	<i>\$ 24</i>

The additional levy base for the 2007 levy is \$91 times the 2005–06 FTE enrollment.

The additional levy base for 2007 levies under (2) is 2 percent plus 1.6 percent less the 1 percent classified salary increase, plus mandatory benefits. The additional levy base for 2008 levies under (2) is 2 percent plus 1.6 percent less the 1 percent classified salary increase, less the .5 percent salary catch up increase, plus mandatory benefits.

The bill expires in 2012. There is no additional levy base beyond the 2011 levy.

SHB 2812 also increases the local effort assistance funding to 100 percent for 2007 and beyond allocations.

3100 Basic Education Allocation Formula

General

Changes to state basic education allocation formula for the 2006–07 school year include the following:

- State-funded staff units are provided a 3.3 percent increase. Of this, 2.8 percent is the cost-of-living increase (COLA) and .5 percent is a catch up increase to partially restore the COLA increases not provided in the 2003–05 biennium.*
- NERC rates are increased to \$9,476 regular and \$23,272 vocational.*
- NERC rates are increased to \$18,056 for skills centers.*
- Insurance benefits are increased to \$682.54 beginning September 1, 2006.*
- A one-time equipment replacement allocation of \$75 per vocational FTE student and \$125 per skills center FTE student.*

Basic Education Mandate

Pursuant to RCW 28A.150.260, the basic education formula is for state apportionment and equalization purposes only and does not mandate specific operational functions of school districts. However, school districts must comply with program requirements identified in:

- RCW 28A.150.220 Basic Education Act (BEA) of 1977 Definitions—Program Requirements—Program Accessibility—Rules.
- RCW 28A.150.100 Basic Education Certificated Instructional Staff—Definition—Ratio to Students.

- (a) For the purposes of this section, basic education certificated instructional staff shall mean all full-time equivalent certificated instructional staff (CIS) in the following programs as defined for statewide school district accounting purposes:

- 01 Basic Education
- 31 Vocational—Basic—State
- 45 Skills Center Basic—State
- 97 Districtwide Support

REVENUE ACCOUNT SUMMARY

- (b) School districts shall maintain a ratio of at least 46 basic education certificated instructional staff to 1,000 annual average full-time equivalent students.

Limits on Salary and Fringe Benefits

Districts are reminded of the provisions of RCW 28A.400.200 Salaries and Compensation for Employees—Minimum Amounts—Limitations—Supplemental Contracts (published in this chapter in Section 6). A district's actual average salary for all certificated instructional staff shall not exceed the state allocated salary used for general apportionment.

Basic Staff Ratios

The basic education allocation formula allocates state moneys and consists of certificated instructional staff (CIS) units, certificated administrative staff (CAS) units, classified staff units, legislatively specified salary and employee benefit levels, and nonemployee-related costs (NERC). Staff units are generated by full-time equivalent (FTE) enrolled pupils, excluding Running Start FTE enrollment, reported to this agency. Running Start FTE enrollment is funded separately as described in the section below titled "Running Start." Ratios used in generating staff units are as follows:

Grades K–3	49.0	Minimum CIS units per 1,000 FTE enrollment
Grade 4	46.0	Minimum CIS units per 1,000 FTE enrollment
Grades K–4	53.2	Maximum CIS units per 1,000 FTE enrollment
Grades 5–12	46.0	CIS units per 1,000 FTE enrollment
Grades K–12	4.0	CAS units per 1,000 FTE enrollment
Grades K–12	16.67	Classified staff units per 1,000 FTE enrollment

Hereafter for purposes of describing the basic education allocation formula, K–4 ratio means the number of kindergarten through fourth grade basic education CIS per 1,000 FTE students in kindergarten through fourth grade.

A district will receive the maximum K–4 ratio funding of 53.2 only if the district documents an actual ratio of at least 53.2 full-time basic education certificated instructional staff per 1,000 full-time equivalent (FTE) students at those grade levels. For any school district documenting a lower ratio, the funding ratio shall be based on the district's actual ratio achieved in 2006–07, or the minimum funding ratio, if greater. The minimum funding ratio used in generating K–4 CIS staff units is calculated as follows:

Minimum Funding 2006–07 K–4 BEA CIS Ratio

(Annual Average Grades K–3 FTE times 49
plus
Annual Average Grade 4 FTE times 46)
divided by
Annual Average Grades K–4 FTE

Districts with a K–4 ratio of at least 51 can use up to 1.3 of the 53.2 funding ratio to employ classified instructional assistants over and above the level employed in the 1989–90 school year. Classified instructional assistants means classified staff assigned to duty code No. 910 in Program 01 Basic Education, Activity 27 Teaching. Classified instructional staff shall be converted to a certificated instructional staff equivalent.

REVENUE ACCOUNT SUMMARY

K–4 ratio funding during the months of September through December 2006 will be based on Form F-203C. Beginning with the January 2007 apportionment payment, K–4 ratio funding will be determined by the district's actual K–4 ratio using a reporting and monitoring process similar to that used for FY 2005–2006. More information about the K–4 ratio is in section 10 of this chapter.

Certificated Staff Units—General

A district's FTE enrollment generates CIS and CAS units in accordance with the basic staff ratios section above, per 1,000 FTE enrollment. FTE enrollment is determined by calculating total FTE enrollment and subtracting the FTE enrollment of vocational-secondary, skills center programs, and FTE enrollments for small school districts, remote and necessary plants, and small high schools. Calculation of certificated units for vocational, skills centers, small school districts, remote and necessary plants, and small high schools are described below.

Certificated Staff Units—Calculations for Small Districts, Remote and Necessary Plants in Districts and Small High Schools

The formula provides certificated staff units for districts which meet enrollment characteristics described below:

- (a) For small districts and remote and necessary plants with fewer than 25 FTE enrollment, the formula provides certificated staff units as follows:

Program Level	FTE Enrollment		Instructional Staff Units	Administrative Staff Units
	>	To		
K–6	0	5	1.76	.24
K–8	0	5	1.68	.32
K–6	5	25	$1.76 + [(FTE - 5)/20]$.24
K–8	5	25	$1.68 + [(FTE - 5)/10]$.32

- (b) For small districts and remote and necessary plants with 25 or more FTE enrollment but not more than 100 FTE in Grades K–8, the formula provides certificated staff units as follows:

Program Level	FTE Enrollment		Minimum Instructional Staff Units	Minimum Administrative Staff Units
	Up to			
K–6	60.0		2.76	.24
7–8	20.0		0.92	.08

If the units calculated for K–6 are less than the units calculated using the ratios in the basic staff ratios section above, the district's allocation will be based on the ratios in the basic staff ratios section.

For K–6 programs with FTE enrollment of more than 60 and Grades 7–8 programs with FTE enrollment of more than 20, staff units are calculated based on the regular ratio described in the basic staff ratios section above.

- (c) For districts operating not more than two high schools having total Grades 9–12 FTE enrollment of not more than 300 in each high school, the formula ensures a minimum number of certificated staff units. This does not apply to alternative schools. In determining if a high school has less than 300 FTE enrollment, vocational FTE are included. In calculating the basic education allocation, staff units are reduced at the rate of 46 CIS units and 4 CAS units

REVENUE ACCOUNT SUMMARY

per 1,000 vocational FTE. Funding for vocational students is generated as described in the vocational section below. For districts meeting the above criteria, certificated staff units are provided as follows:

<u>High School Enrollment</u>	<u>Instructional Staff Units</u>	<u>Administrative Staff Units</u>
R & N Plants ①	4.5 - [Voc FTE X .046]	0.25 - [Voc FTE X .004]
60 FTE or less	9.0 - [Voc FTE X .046]	0.5 - [Voc FTE X .004]
Between 60 and 300 FTE	9.0 + [(FTE - 60)/43.5 X .8732] - [Voc FTE X .046]	0.5 + [(FTE - 60)/43.5 X .1268] - [Voc FTE X .004]

① For remote and necessary schools offering Grades 9–12 and with total K–12 FTE enrollment of 25 or less.

Certificated Staff Units—Additional .5 CIS Unit for Certain Nonhighs

For certain nonhigh districts, those meeting enrollment conditions described below, the formula provides an additional 0.5 CIS unit. The enrollment conditions and additional units are provided as follows:

<u>Program Level</u>	<u>Additional FTE Enrollment Between</u>	<u>Instructional Staff Units</u>
K–8 or 1–8	70 and 180 FTE	0.5
K–6 or 1–6	50 and 180 FTE	0.5

Vocational-Secondary and Skills Center Certificated Staff Unit Calculations

Vocational-secondary and skills center enrollment is reported monthly on Form P-223. Refer to OSPI's annual enrollment reporting bulletin for detailed instructions.

Vocational-secondary enrollment generates 0.92 of a CIS unit and 0.08 of a CAS unit per 19.5 FTE students in state-approved vocational courses.

Indirect charges to vocational programs are limited to 15 percent of the combined basic educational and vocational enhancement allocations for full-time equivalent vocational students. **The \$75 per FTE student vocational equipment allocation will be included in the indirect limit calculation.** Please refer to [Section 5 Indirect Cost Limits, Carryover, and Recovery](#) for more information on the vocational indirect limit calculation.

Skills center enrollment generates 0.92 of a CIS unit and .08 of a CAS unit per 16.67 FTE enrollment in approved vocational classes. To qualify, skills centers must meet the standards for skills center funding recommended by OSPI in January 1999, **with a waiver allowed for skills centers in current operation that are not meeting this standard until the 2007-08 school year.**

Enrollment Increase—Calculation

Districts meeting the following conditions shall receive an additional allocation of 110 percent of the per-pupil allocation multiplied by the increase in FTE:

REVENUE ACCOUNT SUMMARY

- (a) Total district FTE enrollment of at least 250.
- (b) An FTE enrollment count for at least one day during any month in the period of September through May that exceeds the first of the month FTE enrollment count by 5 percent or more.

This increase in FTE shall be determined by subtracting the first of the month FTE count from the highest monthly FTE count, then dividing by 9 to obtain an annualized count.

Classified Staff Units—Calculation

Total classified staff units are the sum of the following:

- (a) One classified staff unit for every 60 FTE enrollment, including vocational-secondary and skills center FTE enrollment but excluding small school enrollment described above.
- (b) One classified staff unit for every three certificated staff units for small schools provided in the sections on certificated staff units—calculations for small districts, remote and necessary plants in districts, and small high schools and certain nonhighs.
- (c) One-half of a classified staff unit for any nonhigh school district with an FTE enrollment between 50 and 180.

Certificated Instructional Staff Unit Salary Maintenance

The CIS unit salary maintenance is determined by multiplying the district's formula-generated CIS units by the district's certificated instructional derived base salary for 2004–05 shown on LEAP Document 12E (Section 6, pages 5–13), and then multiplying the result by the district's FY 2006–07 CIS mix factor computed using LEAP Document 1Sb.

State funding for learning improvement days remains at two days per year. To receive full funding, districts must have base contracts of at least 182 days including two learning improvement days for all certificated instructional staff in state funded programs. If fewer days are provided, the state salary allocation will be reduced accordingly. Learning improvement days must be for activities related to improving student learning consistent with education reform implementation. Learning improvement day rules are codified in WAC 392-140-950 through 967. From September to December 2006, learning improvement day funding will be based on the number of learning improvement days reported by the district on Report F-203. Monthly, beginning in January of the school year, this will be adjusted based on current S-275 Personnel Reporting data. After the close of the school year districts will be required to report the number of learning improvement days provided on Report F-196, Annual Financial Statements. Funding will be at the lesser of 2 days, S-275 calculated days, and the F-196 reported days.

State-funded certificated instructional staff (CIS) salaries are based on the average CIS staff mix factors in all programs (excluding institutional education). The CIS mix factor will be calculated using full-time equivalent CIS in the 300 and 400 series duty codes ending in 0 and 630 and 640 duty codes in all programs except Program 26 and 56. These data will be reported by school districts as part of the FY 2006–07 S-275 personnel reporting system. Program codes are described in the *Accounting Manual for Public School Districts in the State of Washington* and duty codes will be described in the S-275 Instructions for FY 2006–07.

Certificated Instructional Staff Unit Salary Increase

The certificated instructional staff salary increase allocation includes the 1.2 percent increase for 2005–06 and the 3.3 percent increase for 2006–07. The salary increase can be calculated as the difference between the CIS salary maintenance and the district's formula-generated CIS units

REVENUE ACCOUNT SUMMARY

multiplied by the district's certificated instructional derived base salary for 2006–07 shown on LEAP Document 12E multiplied by the district's FY 2006–07 CIS mix factor computed using LEAP Document 1Sb. If the district provides fewer than two learning improvement days, the state salary allocation will be reduced accordingly.

Certificated Administrative Staff Unit Salary Maintenance

The certificated administrative staff salary maintenance is determined by multiplying the formula-generated CAS units by the district's certificated administrative average salary for 2004–05 as shown on LEAP Document 12E. For the 23 school districts with the lowest 2004–05 LEAP 12E certificated administrative salaries, the 2005–06 LEAP 12E salary is increased to \$45,000. For these districts, the 2004–05 maintenance salary is \$44,466.40 ($\$45,000 / 1.012$).

Certificated Administrative Staff Unit Salary Increase

The certificated administrative staff salary increase allocation includes the 1.2 percent increase for 2005–06 and the 3.3 percent increase for 2006–07. It is calculated by multiplying the formula-generated classified staff units by the district's certificated administrative average salary for 2004–05 as shown on LEAP Document 12E, further multiplied by 0.0454 ($1.021 * 1.033 - 1$). For the 23 school districts with a 2005–06 LEAP 12E CAS salary of \$45,000, the 2004–05 maintenance salary is \$44,466.40 ($\$45,000 / 1.012$).

Classified Staff Unit Salary Maintenance

The classified staff unit salary maintenance is determined by multiplying the formula-generated classified staff units by the district's classified average salary for 2004–05 as shown on LEAP Document 12E.

Classified Staff Unit Salary Increase

The classified staff salary increase allocation includes the 1.2 percent increase for 2005–06 and the 3.3 percent increase for 2006–07. It is calculated by multiplying the formula-generated classified staff units by the district's classified average salary for 2004–05 as shown on LEAP Document 12E, further multiplied by 0.0454 ($1.012 * 1.033 - 1$).

Mandated Fringe Benefits

The basic education allocation includes funding for the following fringe benefits required by law:

- (a) Employer contributions to OASI (social security).
- (b) Industrial insurance, medical aid, and the supplemental pension contribution.
- (c) Unemployment compensation.
- (d) Public Employees' Retirement System (PERS) contribution.
- (e) Teachers' Retirement System (TRS) contribution.

The mandated benefit portion of the basic education allocation formula is determined by applying the factors below to formula-generated certificated and classified staff unit salary allocations as follows:

<u>Description</u>	<u>Percentage</u>
Certificated salary maintenance benefit percent	13.04
Certificated salary increase benefit percent	12.40
Classified salary maintenance benefit percent	16.04
Classified salary increase benefit percent	12.54

REVENUE ACCOUNT SUMMARY

These are the rates specified in sections 502 and 504 in the biennial appropriations act (ESSB 6386) plus the rates specified in the fiscal notes to the bills referred to in section 713. For information on retirement rates see Section 7.

Insurance Benefit

The insurance benefit portion of the basic education allocation formula is calculated per formula-generated certificated and classified staff units at the **monthly rate of \$682.54** for September 2006 through August 2007.

To calculate the insurance benefit portion of the allocation for classified staff units, the classified formula staff units are multiplied by 1.152. This factor is intended to adjust allocations so that, for the purposes of distributing insurance benefits, full-time equivalent classified employees may be calculated on the basis of 1,440 hours of work per year, with no individual employee counted as more than one FTE.

Allocations for Nonemployee-Related Costs (NERC)

The allocation for NERC will be as follows:

- (a) **\$9,476** per formula-generated certificated staff unit except vocational-secondary and skills center units.
- (b) **\$23,272** per formula-generated vocational-secondary staff unit.
- (c) **\$18,056** per skills center certificated staff unit.

Substitute Teacher Pay

The substitute teacher portion of the basic education allocation is **\$555.20** per year multiplied by **91.8** percent of the basic education formula-generated CIS units.

Running Start

The Running Start program allows eleventh and twelfth grade students to enroll in certain universities and community or technical colleges and earn both college and high school credit. Running Start enrollment is funded at a uniform statewide rate estimated at **\$4,397** per annual average full-time equivalent (AAFTE) nonvocational student and **\$5,199** per AAFTE vocational student. Moneys generated by Running Start students are collected by the school district and paid to the university and community or technical college. School districts may retain up to 7 percent of moneys generated by Running Start enrollment.

Deductible Revenues

The basic education total guaranteed entitlement is the total of the calculations described in this section. The state payment to the district in Revenue 3100 is reduced by the following general fund revenues of the school district:

- 1400 Local in Lieu of Taxes
- 1600 County-Administered Forests
- 3600 State Forests
- 5400 Federal in Lieu of Taxes
- 5500 Federal Forests

Notes: *Except for 5500 Federal Forests, debt service and capital project fund revenues in these accounts are not deductible. For Skamania County districts only, 30 percent of the lesser of the basic education allocation or federal forests revenue will be deducted.*

REVENUE ACCOUNT SUMMARY

The time lag between receipt of deductible revenues and the reduction of apportionment can significantly distort a school district's financial condition. For this reason, school districts that receive significant deductible revenues are encouraged to record a liability upon receipt of the deductible revenue and liquidate the liability when apportionment is reduced. Other precautions include:

- Budgeting adequate deductible revenues.
- Periodically comparing actual deductible revenues to deductible revenues shown on Line C.1 of monthly apportionment Report 1191.

Vocational Equipment Replacement Allocation

A one-time vocational equipment replacement allocation of \$75 per full time equivalent vocational student and \$125 per full time equivalent skills center student is provided. The \$75 per FTE student vocational equipment allocation will be included in the indirect limit calculation.

Fire District Reimbursement

Payment will be made in July 2007 and is estimated to be ***\$1.04 per headcount pupil*** reported on the October 2006 School Enrollment Report, Form P-105, in school buildings within fire protection districts. School buildings within a fire protection district must have a fire status code of U or A on the P-105 report.

State allocations for this program are subject to recovery. For more information on recoveries, refer to Section 5.

School Consolidation

If two or more school districts consolidate and each district was receiving additional basic education formula staff units for small schools, the following shall apply:

- (a) For three school years following the consolidation, the number of basic education formula staff units shall not be less than the number of basic education formula staff units received by the districts in the school year prior to consolidation.
- (b) For the fourth through eighth school years following consolidation, the difference between the basic education formula staff units after consolidation shall be reduced in increments of 20 percent per year.

District Petition for Delay or Reduction of Apportionment

Any school district board of directors may petition OSPI by submission of a resolution adopted in a public meeting to reduce or delay any portion of its basic education allocation. Any delay shall not be for more than two years. Any reduction or delay shall have no impact on levy authority and local effort assistance.

Transfer of Apportionment

A resident school district may request part of the district basic education allocation payment to go to another school district or ESD. In most cases this is not necessary because the serving school district reports basic education allocation enrollment and receives the basic education allocation. However, in the case of cooperatives with ESDs, the school district and not the ESD receive the basic education allocation. A school district may desire that a portion of the basic education allocation be transferred to the ESD. To do so, the resident school district must send Form SPI 1295 to OSPI, School Apportionment and Financial Services. (See Section 4, page 5.)

REVENUE ACCOUNT SUMMARY

A district that transfers its allocation should record that allocation as revenue and as a payment to another district. The school district or ESD receiving the transferred allocation should record it as revenue from school districts.

All requests for transfer must specify the total annual dollar amount to be transferred to the other school district or ESD and must be authorized by the school district board of directors on a resolution or interdistrict cooperative agreement. The authorizing document must be kept on file and available for audit at the school district office.

Transfers from the basic education allocation appear on Report 1191.

Redirection of Apportionment

A district may direct a portion of the basic education allocation to the capital projects fund or debt service fund. Please refer to the APPORT chapter of this handbook for more information.

Emergency Advance Payments

Districts experiencing cash flow problems may apply for an emergency advance. Please refer to the APPORT chapter of this handbook for more information.

3300 Local Effort Assistance

Local effort assistance (LEA) is state matching money for maintenance and operation (M&O) levies in eligible school districts. School districts with above-average tax rates due to low property valuations are eligible. The 2007 LEA will be funded at **100** percent.

An estimate of 2007 local effort assistance is posted to the School Apportionment and Financial Services website under 2006–07 Budget Preparations. Districts are cautioned to check this estimate carefully before using it for budgeting purposes. In particular, review the revenues in the levy base and the transfer estimates.

The changes in levy base calculations for 2007 will apply to LEA calculations. See revenue 1100 for a description of these changes.

For the 2006–07 school year, districts will receive 28 percent of the 2006 calendar year LEA allocation. This may be calculated by taking the 2006 January through August LEA amount, dividing by 0.72 to arrive at the 100 percent 2006 LEA, and multiplying the result by 0.28. Districts will also receive 72 percent of the 2007 calendar year LEA allocation.

The F-203 program option 2, Calc/Edit/Report, suboption 2, 2007 Levy Authority and LEA, produces a report showing an estimate of 2007 LEA. School districts are advised to review account assumptions in Part K prior to running this report. Also there is an estimate of 2007 levy authority posted to the School Apportionment and Financial Services website under the link titled “2006–07 Budget Preparations.”

REVENUE ACCOUNT SUMMARY

4121 Special Education

General

The state special education formula is an allocation for the excess costs of providing services to special education students aged 3–21 plus an allocation for special education students aged 0–2. The allocation for special education students aged 3–21 is based on a maximum of 12.7 percent of the district's total K–12 resident FTE enrollment for 2006–07.

The funding formula is as follows:

- Annual average headcount of age 0–2 special education enrollment times the district's 2006–07 basic education allocation rate per student times 1.15.
- Plus the annual average headcount of age 3–21 special education enrollment, limited to a maximum of 12.7 percent of annual average K–12 resident FTE basic education enrollment, times the district's 2006–07 basic education allocation rate per student times 0.9309.
- The provision to provide federal funding for 3–21 special education enrollment between 12.7 and 13.0 percent has been eliminated.
- Continuing in 2006–07 a portion of district federal IDEA award is to be used to pay for some of the increased costs of the special education program, otherwise referred to as integrating federal funds. This amount is estimated to be the same as the 2005–06 rate. This integration will not change the amount of federal IDEA funds awarded to the district.

The terms used above in the special education formula are defined as follows:

- "BEA allocation rate" is based on staff ratios of 49 per 1,000 for Grades K–3 and 46 per 1,000 for Grades 4–12. K–3, vocational, and small school enhancements are not included.
- "Annual average FTE basic education enrollment" means the resident enrollment, including students enrolled through choice and students from nonhigh districts, and excluding students residing in another district enrolled through interdistrict cooperatives.
- "Integrating federal funds" means incorporating a portion of the IDEA federal awards to districts to fund some of the increased costs of the special education program. To implement this, the BEA allocation rate will be multiplied by .9309, then reduced by the district's final 2004–05 integration amount times 97 divided by 145. The result will be multiplied by the funded age 3–21 special education enrollment. This integration will not affect the amount of the district's IDEA award.

REVENUE ACCOUNT SUMMARY

State and Federal funding will be provided for all safety net awards.

Please refer to revenue account 6124 for more information.

Cooperatives of at Least 15 Districts

Cooperatives of at least 15 districts in which all excess cost services are provided by the cooperative may request an aggregate calculation of the maximum enrollment percent and basic education allocation rates.

For such districts, the maximum enrollment percent will be calculated on the aggregate of all districts in the cooperative covered by the request, to a maximum of 12.7. Also, the basic education allocation rates will be based on the aggregate basic education allocation rates for the districts covered by the request. The allocation to each of these districts will then be based on the aggregate maximum enrollment percent and the aggregate basic education allocation rates.

Cooperatives—Reporting of Enrollment

A school district that serves students in a cooperative reports the enrollment of the students for basic education and for special education by resident district. The serving district is the district that provides the instructional staff. If more than one school district serves the students, both districts are to claim the student for basic education funding with each district reporting a portion of the student's enrollment FTE. That portion is the average hours of enrollment in the district per week to the student's total enrollment hours per week multiplied by the student's total enrollment FTE in both districts. For reporting purposes, the school district providing the major portion of special education services will report the student on the special education enrollment report indicating the resident district. The special education enrollment report will display the number of students by resident district. Only one district may report a student for special education.

The district that serves the student will receive the basic education allocation generated by the student's enrollment. The resident district will receive the special education allocation unless a transfer of allocation is completed.

Transfer of Special Education Allocations

Special education allocations are based on resident special education enrollment and paid to the resident school district. If the resident school district wants part or all of the payment to go to another school district or ESD, the resident district must send Form SPI 1295 to OSPI, School Apportionment and Financial Services. (See Section 4, page 5.)

A district that transfers its allocation should record that allocation as revenue and as a payment to another district. The school district or ESD receiving the transferred allocation should record it as revenue from school districts. For school districts this would be Revenue Account 7121 and for ESDs it would be Revenue Account 71.

All requests for transfer must specify the total annual dollar amount to be transferred to the other school district or ESD and must be authorized by the school district board of directors on a resolution or interdistrict cooperative agreement. The authorizing document must be kept on file and available for audit at the school district office. Transfers of special education allocations will utilize the lesser of the total requested transfer amount or the actual special education allocation.

Transfers from the special education allocation appear on Report 1220.

REVENUE ACCOUNT SUMMARY

Excess Cost Accounting for Special Education Expenditures

All districts must use the state-approved special education excess cost accounting methodology, also known as the “1077 method.” This method is essentially unchanged from the 2005–06 school year.

Please refer to Section 9, Excess Cost Accounting for Special Education, of this chapter for information on how to reflect excess cost accounting and reporting.

Home and Hospital Education Programs

The FY 2006–07 home and hospital (HH) allocation is based on weeks of enrollment in homes and in hospitals. The allocation formula provides funding to districts as follows:

1. Weeks of enrollment are determined through the following process:
 - a. Determine the first school day on which the student was both eligible for HH service and began to receive HH services.
 - b. Determine the last school day on which the student was both eligible for HH service and received HH services.
 - c. Count the number of school days, as defined in WAC 392-121-033, between the dates determined in (a.) and (b.) above.
 - d. Divide the number of days in (c.) above by five to determine weeks of enrollment.
 - e. Use the lesser of weeks in (d.) above or 18. Total weeks of service for any individual may not exceed 18.
 - f. Accumulate the results of (e.) above for all students receiving HH services through the school district. Also accumulate weeks of enrollment for all students receiving HH services through hospitals. This agency does not calculate separate allocations for any hospital education programs except for the Children’s Hospital and Medical Center in Seattle.
2. Full weeks of HH enrollment are allocated at **\$60**, including salary, benefits, and mileage. Full weeks of enrollment in hospital education programs are allocated at **\$55**, including salary and benefits.

Recoveries

State allocations for this program are subject to recovery. School districts may carry over up to 10 percent of the state allocation to the next school year. For more information on recoveries, refer to Section 5, page 2 of this chapter.

4126 State Institutions, Special Education

Refer to Account 4156.

4155 Learning Assistance Program

The LAP allocation is calculated using a formula based fully on poverty and using prior year enrollment. The poverty factor is the October 2005 percent of students eligible for free and reduced price lunch(FRPL). In addition, districts will be held harmless from a reduction in funding from the 2004–05 school year allocation. The allocation is calculated as follows:

REVENUE ACCOUNT SUMMARY

(a) First Component—All Districts

The prior school year FRPL percentage
times
district's total average FTE enrollment for Grades K–12 for the 2005–06 year
times
the estimated rate of \$197.70

(b) Second Component—Districts with FRPL Percentage Above 40 Percent

The prior school year FRPL percentage minus 40
times
district's total average FTE enrollment for Grades K–12 for the 2005–06 year
times
the estimated rate of \$197.70

(c) Third Component—Hold Harmless if Parts (a) plus (b) are less than 2004–05 Allocation

The 2004–05 LAP allocation
minus
the allocation in parts (a) and (b)

The grades K–12 enrollment for 2005–06 includes running start FTE enrollment. The rate includes the retirement rates funded in section 713 of ESSB 6386.

Increases in a school district's allocation above the 2004–05 maintenance level allocation shall be directed to grades nine through ten.

State allocations for this program are subject to recovery. However, school districts may carry over up to 10 percent of the allocation to the next school year. For more information on recoveries, refer to Section 5, page 3 of this chapter.

4156 State Institutions, Centers and Homes—Delinquent

This funding is available solely to programs meeting the requirements of chapter 28A.190 RCW Residential Education Programs and chapter 29A.193 RCW Education Programs for Juvenile Inmates. These programs are supported by state Revenue Accounts 4126 and 4156. The initial budgeted allocations will be included with the July 2006 apportionment payment documentation sent to districts administering institution educational programs and will be adjusted in January 2007 based upon actual 2006–07 enrollments and staff mix as reported to this agency for the institution programs.

Allocation reports are posted to the Internet under "District Reports" at <http://www.k12.wa.us/safs/>.

The 2005–07 biennial budget requires this agency to monitor school district expenditure plans for these programs to ensure that districts provide a full 220-day program.

Recoveries

State allocations for this program are subject to recovery. School districts may carry over up to 10 percent of the state allocation from one year to the next. For more information on recoveries, refer to Section 5, page 2 of this chapter.

REVENUE ACCOUNT SUMMARY

4158 Special and Pilot Programs

This includes state revenue for special and pilot programs such as reading corps grants, mentor teachers and other programs. The following table compares the 2005–06 funding for these programs with the 2006–07 funding:

	<u>2005–06</u>	<u>2006–07</u>
Mentor Teacher Assistance Program	2,348,000	2,348,000
Leadership Internship Program	705,000	705,000
Training of Paraprofessional Classroom Assts.	548,000	548,000
Principal Support Program	338,000	488,000
Washington Reading Corps Grants	850,000	850,000
Nurse Corps at ESDs	2,541,000	2,541,000
K–20 Telecom. Network Technical Support	1,939,000	1,939,000
Mathematics Helping Corp	1,764,000	1,764,000
Washington State Achievers Scholarship Program	1,000,000	1,000,000
Vocational Student Leadership Orgs.	97,000	97,000
Readiness to Learn Grants	3,594,000	3,594,000
National Teacher Certificate Salary Increase	3,180,000	4,358,000
Focused Assistance	3,046,000	3,046,000
LASER Science Program	1,079,000	1,079,000
High School and School District Improvement Program	1,000,000	1,000,000
Navigation 101		3,980,000
Residential Home Grants	1,500,000	1,500,000
Pilot Programs to Close the Achievement Gap		500,000
Truancy Petition Funding	1,500,000	1,500,000

4163 Promoting Academic Success (PAS)

- \$ 28.5 million is appropriated for a new program to help students who have been unsuccessful on one or more 10th grade WASL assessments in Reading, Writing, and or Mathematics. School districts may use the new funding to offer intensive instruction in ways that best fit the needs of the districts' students—including, but not limited to, summer school, Saturday or before- or after-school classes, skills seminars, test preparation seminars, and in-school or out-of-school tutoring.
- Funding will be allocated on a “student unit” basis for students in the Class of 2008: a student unit represents each content area assessment where a student did not meet standard. (One student, who was unsuccessful in two content assessments, is counted as two student units.)
 - Student unit allocations differ based on student assessment scores: a) “Near Miss Students” are students scoring within 1 Standard Error of Measurement (SEM), and are allocated 34 hours of assistance (including 14 hours teacher planning time); b) All other students, scoring below 1 SEM, are allocated 94 hours of assistance (including 14 hours teacher planning time).
 - A student teacher ratio of 13:1 is provided in the funding allocation.
 - Districts with at least 1 student unit are allocated a floor of 20 student units.
 - Average teacher, including benefits, of about \$55,000 (assuming a staff mix of 1.534). This amount will vary by district based on average staff mix.

REVENUE ACCOUNT SUMMARY

- The district is allocated on each student unit, \$12.50 for maintenance, operations and transportation; \$12.00 for pre- and post-remediation assessments; and \$17.00 for reading materials or \$8.00 for writing/mathematics materials.
- Districts will be allocated funding based on spring 2006 scores and the number of resulting student units for PAS, according to the monthly apportionment distribution. Because the allocations must be based on the number of students actually served, the allocations will be adjusted later in the year to reflect actual numbers of students served. (The 34/94-hour allocation per student unit is not mandatory level of service, only that a student was served for each unit of need.) A portion of the balance in the account is used to pay the employer cost of pension contributions. In the K-12 budget, funds provided to districts for the employer contribution associated with state funded units are, in part, appropriated from this.
- Of the \$28.5 million, \$2.7 million is allocated for one-time teacher planning and development time, equivalent to 12 hours per CIS unit associated with a cohort of 13 student units.
- Of the \$28.5 million, \$4.1 million is allocated, on a one-time basis for allocations to offer remedial programs to students in the Class of 2007 or other students who have not met standard on one or more WASL content assessments. OSPI shall determine the formula for distribution, in consultation with the Office of Financial Management; the formula shall ensure an allocation for Class of 2007 students who register to re-take the WASL.
- Of the \$28.5 million, \$1.5 million is provided for grants to serve struggling students in innovative ways.
- The operating budget language allows a 20% carryover.

Please look for updates to the estimated PAS allocations on the apportionment web-site. OSPI will re-calculate the district-by-district estimates in June when the scores for the spring 2006 WASL are available, and again in September 2006 when DAW (Developmentally Appropriate WASL) scores are available.

4165 Transitional Bilingual

Allocations for the transitional bilingual program are estimated at a rate of **\$805.68** per eligible student. The rate includes the retirement rates funded in section 713 of ESSB 6386. This rate assumes withholding of \$11.56 per student for bilingual assessment costs by OSPI.

Funding has been provided for eligible students in Grades K–12. No funding has been provided for preschool bilingual students.

State allocations for this program are subject to recovery. For more information on recoveries, refer to Section 5, page 2 of this chapter.

4166 Student Achievement

Student Achievement funding was created by the passage of Initiative 728 in the November 2000 general election.

The allocation for the 2006–07 school year is at a rate of ***\$375.00 per FTE student in the prior (2005–06) school year. This rate is funded with state property tax revenue at \$254.00 per FTE student and education legacy trust revenue at \$121.00 per FTE student.*** The enrollment used to calculate Student Achievement allocations will be the annual average FTE students shown on Report 1191E for the 2005–06 school year as of August 2006 apportionment plus resident district direct funded technical college enrollment.

REVENUE ACCOUNT SUMMARY

Section 3 of the initiative is printed in its entirety below:

SECTION 3.

ACCOUNTABILITY. *School districts shall have the authority to decide the best use of student achievement funds to assist students in meeting and exceeding the new, higher academic standards in each district consistent with the provisions of this act.*

(1) Student achievement funds shall be allocated for the following uses:

(a) To reduce class size by hiring certificated elementary classroom teachers in grades K–4 and paying nonemployee-related costs associated with those new teachers;

(b) To make selected reductions in class size in grades 5–12, such as small high school writing classes;

(c) To provide extended learning opportunities to improve student academic achievement in grades K–12, including, but not limited to, extended school year, extended school day, before-and-after-school programs, special tutoring programs, weekend school programs, summer school, and all-day kindergarten;

(d) To provide additional professional development for educators, including additional paid time for curriculum and lesson redesign and alignment, training to ensure that instruction is aligned with state standards and student needs, reimbursement for higher education costs related to enhancing teaching skills and knowledge, and mentoring programs to match teachers with skilled, master teachers. The funding shall not be used for salary increases or additional compensation for existing teaching duties, but may be used for extended year and extended day teaching contracts;

(e) To provide early assistance for children who need prekindergarten support in order to be successful in school;

(f) To provide improvements or additions to school building facilities which are directly related to the class size reductions and extended learning opportunities under (a) through (c) of this subsection.

(2) Annually on or before May 1st, the school district board of directors shall meet at the time and place designated for the purpose of a public hearing on the proposed use of these funds to improve student achievement for the coming year. Any person may appear or by written submission have the opportunity to comment on the proposed plan for the use of these funds. No later than August 31st, as a part of the process under RCW 28A.505.060, each school district shall adopt a plan for the use of these funds for the upcoming school year. Annually, each school district shall provide to the citizens of their district a public accounting of the funds made available to the district during the previous school year under this act, how the funds were used, and the progress the district has made in increasing student achievement, as measured by required state assessments and other assessments deemed appropriate by the district. Copies of this report shall be provided to the superintendent of public instruction and to the academic achievement and accountability commission.

Districts are advised to maintain accounting records identifying the amount expended on each of the six activities funded by the initiative [subsections 3(1)(a) through 3(1)(f)]. This information will be needed for the end-of-year report. OSPI will provide a standard report form to ensure that certain basic data elements are reported by all districts.

Districts wishing to use Student Achievement funding for school facilities (Section 3(1)(f) of the initiative] are to budget 4166 revenue in the Capital Projects Fund. OSPI will pay this amount directly into the district's Capital Projects Fund through the monthly apportionment process. After the budget has been adopted, a district may request payment of Student Achievement revenue into the Capital Projects Fund by sending OSPI, School Apportionment and Financial Services, a

REVENUE ACCOUNT SUMMARY

signed board resolution identifying the amount to be paid. Payment will be made in subsequent apportionment payments.

Indirect cost charges and carryover are permitted. However, significant indirect charges and carryover amounts should be identified in the school district plan and year-end report required by Initiative 728. Additional guidance on I-728 Student Achievement funding is provided on OSPI's website at: <http://www.k12.wa.us/I728>.

4174 Highly Capable

Allocations for the highly capable program are calculated by multiplying the estimated rate of **\$369.58** by 2 percent of the district's total basic education FTE enrollment. The rate includes the retirement rates funded in section 713 of ESSB 6386.

State allocations for this program are subject to recovery. For more information on recoveries, refer to Section 5, page 2 of this chapter.

4198 School Food Services

Reimbursement is estimated to be **\$0.0352 per lunch** for all lunches served to students participating in the National School Lunch Program. Reimbursement is estimated to be **\$0.15 per breakfast** served to students eligible to receive free and reduced price breakfasts and who participate in the School Breakfast Program. This rate includes \$950,000 added to the program in ESSB 6386.

ESSB 6386 also provides \$0.30 per reduced price breakfast to eliminate the breakfast co-pay for students eligible for reduced price breakfast.

4199 Transportation Operations

The transportation operations allocation rate is **\$44.28 per weighted student unit**. The rate includes the retirement rates funded in section 713 of ESSB 6386. For transportation services for students living one radius mile or less from school, the allocation will be calculated by using the number of K–5 students enrolled and living one radius mile or less from their school multiplied by a specific factor of 1.29, then by the allocation rate of \$44.28. Enrollment is from a count taken during the same week that the ridership count is taken. K–5 enrollment funds may be used for transporting students, funding crossing guards, and matching funds for capital projects. Projects managed by the federal government are ineligible.

State allocations for this program are subject to recovery. For more information on recoveries, refer to Section 5, page 2 of this chapter.

4499 Transportation Depreciation

Funding is determined by totaling the replacement and/or depreciation payments from individual depreciation schedules for each bus. The formula for calculating depreciation payments for each bus will continue to be derived from the lowest quotes received by OSPI from school bus vendors in each category.

REVENUE ACCOUNT SUMMARY

5000–5099 Federal General Purpose

5300 Impact Aid

Impact aid is provided directly to school districts by the U.S. Department of Education under Title VIII, Impact Aid (formerly Public Law 81-874) based upon district application.

5329 Section 8003(d) of Impact Aid

Section 8003(d) is provided directly to school districts by the U.S. Department of Education and reported on the Voucher for Impact Aid Section 8003 Payments. Section 8003(d) is an additional payment for children with disabilities for federally connected children who are eligible under the Individuals with Disabilities Education Act (IDEA). For guidance on recording expenditures, refer to Chapter 6 of the *Accounting Manual for Public School Districts in the State of Washington*.

5500 Federal Forests

Federal forests revenue is distributed by the State Treasurer to the counties. The distribution of federal forests revenue is expected to occur in December. When counties receive this revenue, OSPI will advise the various county treasurers regarding distribution to individual school districts. A district can divert part or all of its federal forests revenue to either or both the Capital Projects Fund or the Debt Service Fund. To do this, a resolution by the school district board of directors should be adopted and delivered to the appropriate county treasurer. Regardless of which fund(s) receive this revenue, federal forests revenue is a deductible revenue for basic education apportionment purposes. For those school districts in Skamania County only, the deduction is 30 percent of the lesser of the basic education allocation or the federal forests revenue.

6100–6199 Federal Grants Received Through OSPI

For current information about the Elementary and Secondary Education Act (ESEA) as amended by the No Child Left Behind Act of 2001 (NCLB), go to: <http://www.k12.wa.us/ESEA/>.

Questions about NCLB: ESEA@ospi.wednet.edu

6100 Special Purpose, OSPI Unassigned

HIV/AIDS Education (CFDA #93.938)
Drug and Alcohol Substance Abuse-Prevention and Intervention (CFDA #93.959)
Learn and Serve (CFDA #94.004)
Linking Education (CFDA #84.215)
Rural Low Income Schools (CFDA #84.358)

6121 Special Education—Medicaid Reimbursements

These are reimbursements for medical services for special education students that are eligible for Medicaid. School districts retain up to 50% of the federal portion of Medicaid payments after deducting the billing agent's fees. The district's share of Medicaid reimbursement is reduced if the district does not bill for 100% of Medicaid eligible students. Revenues should not be confused with Medicaid administrative match revenues which are recorded in account 6310.

REVENUE ACCOUNT SUMMARY

6124 Special Education, Supplemental

Federal funding coded to this account includes the following:

- Title VI, Part B, Section 611 "Grants to States" (CFDA #84.027) and Section 619 "Preschool" (CFDA #84.173) flow-through funds.
- ***A portion of special education safety net awards. The award letter should break this out.***

Purpose:

Provides financial assistance to school districts for students in need of specially designed instruction.

Allocation/Award basis: Formula

OSPI Special Education sends out applications and information regarding FY 2006–07 allocations when available from the Office of Special Education Programs, U.S. Department of Education (approximately June). For planning purposes, use the allocations from the iGrants Grant Profile.

Information on applying for safety net funding for 2006–07 is provided by OSPI Bulletin issued in the fall (2006). Information on applying for 2006–07, when available, will be posted to the School Apportionment and Financial Services website at <http://www.k12.wa.us/safs/INS/BUL/bul.asp>.

Limitations:

- School districts are allowed to carry over up to five percent of their federal allocation.

For more information:

- Contact OSPI Special Education Office:
 - Webpage: <http://www.k12.wa.us/SpecialEd/default.aspx>
 - Phone: (360) 725-6075

6138 Secondary Vocational Education (CFDA #84.048)

Purpose:

To develop the academic, vocational, and technical skills of vocational and technical education students.

Allocation/Award basis: Formula

Allocated by OSPI to districts based 70% on number of students age 7–15 in poverty and 30% total age 7–15 in district.

Revenue funding levels will be provided by OSPI program staff when information is available.

Limitations:

- 5% cap on administrative costs.
- No carryover allowed.

For more information:

- Contact OSPI Career and Technical Education Office:
 - Webpage: <http://www.k12.wa.us/CareerTechEd/default.aspx>
 - Phone: (360) 725-6242

6146 Skills Center

Revenue funding levels will be provided by OSPI program staff when information is available.

REVENUE ACCOUNT SUMMARY

6151 Disadvantaged Title I

Specific programs include:

- Title I, Part A—Basic (CFDA #84.010).
- Title I, Part A—Basic, School Improvement (CFDA #84.010).
- Title I, Part B (3)—Even Start (CFDA #84.213).
- Title I, Part D, Subpart 2 “Local Agency” (CFDA #84.010).
- Title I, Part F—Comprehensive School Reform (CFDA #84.332).
- Title I, Part G—Advanced Placement (CFDA #84.330).
- Title X, McKinney-Vento Homeless Assistance Act, Subtitle B (CFDA #84.196).

Title I, Part A—Basic

Purpose:

Funds are targeted to high-poverty school districts and used to provide supplementary educational services, usually in reading and math, to students who are educationally disadvantaged or at risk of failing to meet the state standards.

Allocation/Award basis: Formula

District allocations are primarily based upon the number of low-income students according to U.S. census data. Funds are allocated under four separate funding formulas: Basic Grants, Concentration Grants, Targeted Grants, and Education Finance Incentive Grants, but distributed in a single allocation.

Limitations:

- No cap on administration. A necessary and reasonable portion of the allocation may be used for program administration.
- Must set-aside:
 - Amount necessary to serve homeless students not attending Title I schools.
 - At least 5% of district allocation for professional development to ensure teachers and paraprofessionals in Title I, Part A schools meet federal highly qualified staff requirements (unless a lesser amount is needed).
 - Amount necessary to provide equitable services to private school children.
 - If district allocation exceeds \$500,000, at least 1% of district allocation for parental involvement (95% must be allocated to school buildings).
- If identified for **district improvement**, must set-aside:
 - 10% of **district** allocation for professional development to improve instruction.
- If buildings are identified for **school improvement**:
 - An amount equal to up to 20% of **district** allocation for transportation for public school choice and supplemental education services.
 - At least 10% of allocation to identified **school(s)** for professional development to address the issue(s) that resulted in identification.
- Carryover allowed up to 15%.

Preliminary Allocations: Posted at <http://www.k12.wa.us/SAFS/04budprp.asp> under Federal Allocations.

Final Allocations: Posted on iGrants, when available.

REVENUE ACCOUNT SUMMARY

For more information:

- Contact OSPI Title I Office:
 - Webpage: <http://www.k12.wa.us/TitleI/default.aspx>
 - Phone: (360) 725-6100
- U.S. Department of Education Guidance
 - Federal Law, Regulations, and Guidance Documents
webpage: <http://www.ed.gov/programs/titleiparta/legislation.html?exp=0>
- OSPI Bulletins – <http://www.k12.wa.us/BulletinsMemos/bulletins2005.aspx>

Title I, Part A—Basic, School Improvement Assistance

Purpose:

Assistance to districts and schools identified for improvement, corrective action, or restructuring to develop and implement a plan for strengthening the educational program.

Allocation/Award basis: Competitive

These funds are coordinated with state focused assistance and private partnership funds into a voluntary and single competitively-awarded program. Awards are made to schools and districts in improvement status with priority going to the lowest achieving schools and districts that demonstrate the greatest need for the funds and the strongest commitment to ensuring that the funds are used to improve student achievement.

Limitations: Per OSPI iGrants application and other program guidance.

Funding Outlook:

Awards are made annually with continuation of school based awards available for two additional years.

For more information:

- Contact OSPI School Improvement Office:
 - Webpage: <http://www.k12.wa.us/SchoolImprovement/default.aspx>
 - William D. Mason, Jr, Phone: (360) 725-6108

Title I, Part B (2)—Early Reading First

Purpose:

Support local efforts to enhance the early language, literacy, and pre-reading development of preschool-age children, particularly those from low-income families, through strategies and professional development that are based on scientifically-based research.

Allocation/Award basis: Competitive

Awarded by United States Department of Education directly to one or more LEAs eligible to receive a subgrant under the Reading First State Grants program and/or one or more public or private organizations located in a community served by an LEA eligible to receive a Reading First State Grants subgrant.

Limitations: Per grant agreement.

Funding Outlook:

The United States Department of Education makes competitive 6-year awards directly to LEAs.

REVENUE ACCOUNT SUMMARY

For more information:

- U.S. Department of Education webpage: <http://www.ed.gov>

Title I, Part B (3)—Even Start

Purpose:

This program supports family literacy programs that integrate early childhood education, adult education, and literacy activities for low-income families, including parents eligible for services under the Adult Education and Family Literacy Act and their children from birth through age seven.

Allocation/Award basis: Competitive

OSPI awards subgrants to partnerships of school districts and other organizations, giving priority to proposals that target areas designated as empowerment zones or enterprise communities or that propose to serve families in other high-poverty areas.

Limitations: Per OSPI RFP and other program guidance.

For more information:

- Contact OSPI Program Office:
 - Phone: (360) 725-6049

Title I, Part D, Subpart 2 “Local Agency” (CFDA #84.010)

Purpose:

Supports local school districts and locally operated correctional facilities in order to carry out high quality educational programs to prepare youth for secondary school completion, training, employment, transition activities, and further education. Also, designed to prevent youth from dropping out and provides a support system to ensure their continued education.

Allocation/Award basis: Formula – October case count of children residing for 30 consecutive days, 1 day which must be in the month of October.

Title I, Part F—Comprehensive School Reform

Purpose:

This program supports the development, adoption, and implementation of comprehensive school reforms that are based on reliable research and effective practice and that will improve the academic achievement of children in participating schools.

Allocation/Award basis: Competitive

OSPI makes competitive subawards to school districts that receive funds under Part A of Title I, with priority for school districts planning to use funds in schools in improvement or corrective action status under Title I.

Limitations:

- Per OSPI RFP and other program guidance.
- Recommended 15% limit on carryover. If more is needed, contact OSPI program office.

For more information:

- Contact OSPI Federal Programs Office:
 - Phone: (360) 725-6233

REVENUE ACCOUNT SUMMARY

Title I, Part G—Advanced Placement

Purpose:

The purpose of this program is to increase the number of low-income students participating in Advanced Placement classes and taking Advanced Placement tests. Under NCLB, the former program has been replaced with two separate programs—one for test fees, the other for activities designed to increase access to Advanced Placement classes for low-income students.

Allocation/Award basis: Competitive

Limitations: Per OSPI RFP and other program guidance.

For more information:

- Contact OSPI Program Office:
 - Kathleen Plato Phone: (360) 725-6097

Title X, McKinney-Vento Homeless Assistance Act, Subtitle B

Purpose:

This program provides funds to states to ensure that homeless children have equal access to public education, including access to services that enable them to meet the same state student academic and achievement standards that all students are expected to meet.

Allocation/Award basis: Competitive

Limitations: Per OSPI RFP and other program guidance.

For more information:

- Contact OSPI Program Office:
 - Melinda Dyer Phone: (360) 725-4968
- OSPI Bulletins/Memorandums
 - McKinney-Vento Homeless Education Liaison 2004–05 Form IP 129 – Bulletin 012-04.

6152 School Improvement

This revenue code encompasses various titles of the Elementary and Secondary Education Act designed to improve the quality of education. Specific programs include:

- Title II, Part A—Improving Teacher Quality (CFDA #84.367).
- Title II, Part B—Mathematics and Science Partnerships.
- Title II, Part D—Educational Technology (CFDA #84.318).
- Title IV, Part A—Safe and Drug Free Schools (CFDA #84.186).
- Title IV, Part B—21st Century Learning Centers (CFDA #84.287).
- Title V, Part A—Innovative Programs (CFDA # 84.298).
- Title VI, Part B (1) and (2)—Rural and Low Income Schools (CFDA #84.358).

REVENUE ACCOUNT SUMMARY

Title II, Part A—Improving Teacher Quality

Purpose:

To increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools.

Allocation/Award basis: Formula

Funds are allocated to districts by OSPI. Districts first receive the amount they received in FY 2001 for the Eisenhower Professional Development State Grants and Class-Size Reduction programs. Remaining funds are allocated based 20% on child population (age 5–17) and 80% on child poverty.

Limitations:

- No cap on administration. A necessary and reasonable portion of the allocation may be used for program administration.
- School districts are required to conduct a comprehensive assessment of their professional development and staffing needs for improving student academic achievement. This needs assessment must be used to establish priorities for the use of funds.
- Private schools are entitled to participate on an equitable basis in this program. The federal statute specifies the activities in which private schools can participate. The statute also requires that for purposes of determining the amount of Title II, Part A funds that a district must make available for equitable services to private school teachers, the LEA must assume that it is spending at least as much on professional development under Title II, Part A as it did in FY 2001 under the Eisenhower and Class-size Reduction programs.

Funding Outlook:

- Funding **estimates** for this program are for level funding for the next two years.

Preliminary Allocations: Posted at <http://www.k12.wa.us/SAFS/04budprp.asp> under Federal Allocations, when available.

Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Title II Office:
 - Webpage: <http://www.k12.wa.us/ProfDev/TitleIIA/default.aspx>
 - Phone: (360) 725-6340
- U.S. Department of Education Guidance
 - Federal Law, Regulations, and Guidance Documents
webpage: <http://www.ed.gov/programs/teacherqual/legislation.html?exp=0>

Title II, Part D—Educational Technology

Purpose:

To increase access to technology, particularly in schools served by high-need local educational agencies, improve student academic achievement, provide school teachers, principals, and administrators with the capacity to integrate technology effectively into curricula and instruction that are aligned with challenging state academic content and student academic achievement

REVENUE ACCOUNT SUMMARY

standards, use technology to promote parent and family involvement in education, and to support the rigorous evaluation of programs.

Allocation/Award basis: Formula

OSPI awards subgrants based on districts' proportionate share of prior-year Title I, Part A funding.

Limitations:

- A reasonable and necessary amount of funds may be used for administrative expenditures.
- No less than 25% of the district allocation must be used for high-quality professional development activities to prepare teachers to integrate technology into instruction.
- An equitable share of these funds must be used for services in support of students attending private schools.

Preliminary Allocations: Posted at <http://www.k12.wa.us/SAFS/04budprp.asp> under Federal Allocations, when available.

Final Allocations: Posted on iGrants, when available.

For more information:

- Contact James Smith, OSPI Program Office:
 - Webpage: <http://www.k12.wa.us/EdTech/eett.aspx>
 - Phone: (360) 725-6235
- U.S. Department of Education Guidance
 - Guidance Document
 - webpage: <http://www.ed.gov/programs/edtech/guidance.doc>

Title IV, Part A—Safe and Drug Free Schools

Purpose:

To support programs that prevent violence in and around schools; that prevent the illegal use of alcohol, tobacco, and drugs; that involve parents and communities; and that are coordinated with related Federal, State, school and community efforts and resources to foster a safe and drug-free learning environment that supports student academic achievement.

Allocation/Award basis: Formula

OSPI allocates funds to districts. 60% of the allocation is based on districts' relative Title I, Part A allocation for the preceding year. The remaining 40% is based on relative enrollment within district boundaries.

Limitations:

- Administration is capped at 2%.
- Up to 25% of allocation may be carried forward.

Funding Outlook:

Funding to Washington State for this program is **expected** to be level-funded for the next two years.

Preliminary Allocations: Posted at <http://www.k12.wa.us/SAFS/04budprp.asp> under Federal Allocations, when available.

REVENUE ACCOUNT SUMMARY

Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Program Office:
 - Webpage: <http://www.k12.wa.us/SafeDrugFree/default.aspx>
 - Phone: (360) 725-6044
- U.S. Department of Education Guidance
 - Federal Guidance Document
webpage: <http://www.ed.gov/programs/dvpformula/guidance.doc>

Title IV, Part B—21st Century Learning Centers

Purpose:

This program provides opportunities for communities to establish or expand activities in community learning centers during non-school hours or when school is not in session. Activities include tutorial services and other academic enrichment opportunities designed to reinforce the regular academic program for students in low performing schools.

Allocation/Award basis: Competitive

Priority is given to applicants that propose to serve students who attend schools identified for improvement and that are submitted jointly by at least one LEA receiving funds under Title I, Part A and at least one public or private community-based organization.

Limitations: Per OSPI RFP and other program guidance.

Funding Outlook: No funds for new grants in FY 2006–07.

For more information:

- Contact OSPI Program Office:
 - Joan Yoshitomi Phone: (360) 725-6052
- U.S. Department of Education Guidance
 - Federal Law, Regulations, and Guidance Documents
webpage: <http://www.ed.gov/programs/21stcccl/legislation.html>

Title V, Part A—Innovative Programs

Purpose:

Support local education reform efforts that are consistent with and support statewide education reform efforts. Implement promising educational reform programs and school improvement programs based on scientifically-based research. Provide a continuing source of innovative and educational improvement, including support programs to provide library services, instructional and media materials. Meet the educational needs of all students, including at-risk youth. Develop and implement education programs to improve school, student, and teacher performance, including professional development activities and class-size reduction programs.

Allocation/Award basis: Formula

OSPI allocates funds to districts based on: 1) the relative enrollments in public and private schools, 2) children from low-income families based upon approved free and reduced price lunch applications, and 3) children living in sparsely populated areas.

REVENUE ACCOUNT SUMMARY

Funding Outlook:

Estimated funding to Washington State for this program is expected to decrease by approximately 23% in school year 2004–05 and remain at that level in school year 2005–06.

Preliminary Allocations: Posted at <http://www.k12.wa.us/SAFS/04budprp.asp> under Federal Allocations, when available.

Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Program Office:
 - Webpage: <http://www.k12.wa.us/TitleVpartA/default.aspx>
 - Phone: (360) 725-6100
- U.S. Department of Education Guidance
 - Federal Guidance Document
 - webpage: <http://www.ed.gov/programs/innovative/legislation.html?exp=0>

Title VI, Part B—Rural and Low Income Schools

Purpose:

Targets funds to rural school districts that serve high numbers of poor students to help them in meeting ESEA performance goals.

Allocation/Award basis: Formula

Funds are allocated by OSPI based on district FTE.

Funding Outlook:

Estimated funding for this program is expected to remain level funded for the next two years.

Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Federal Program Office:
 - Webpage: <http://www.k12.wa.us/RuralEducationAchievement/default.aspx>
 - Phone: (360) 725-6225
- U.S. Department of Education Guidance
 - Federal Law, Regulations, and Guidance Documents
 - webpage: <http://www.ed.gov/programs/reaprlisp/legislation.html>

6153 Title I, Part C—Migrant (CFDA #84.011)

Purpose:

Provides financial assistance for supplementary educational and support services for eligible migrant children aged 3 through 21.

Allocation/Award basis: Subgrant based on need

OSPI allocates funds to districts based on weighted factors of student demographics. Must have 10 migrant students in need beyond other resources.

REVENUE ACCOUNT SUMMARY

Districts may access allocation tables in iGrants, when available.

Funding Outlook:

At the federal level, Title I, Part C is **anticipated** to receive level funding for the next two years. Level funding is also being **estimated** for Washington State.

For more information:

- Contact OSPI Migrant Office:
 - Webpage: <http://www.k12.wa.us/MigrantBilingual/default.aspx>
 - Phone: (360) 725-6148
- U.S. Department of Education Guidance
 - Federal Law, Regulations, and Guidance Documents
webpage: <http://www.ed.gov/programs/mep/legislation.html?exp=0>

6154 Reading First (CFDA #84.357)

Purpose:

To provide assistance to establish research-based, comprehensive reading programs for students in kindergarten through third grade. Increase professional development to ensure all teachers, including special education teachers, have the skills they need to teach these programs effectively. Prepare classroom teachers to effectively screen, identify and overcome reading barriers facing students.

Allocation/Award basis: Competitive

OSPI competitively awards grants to eligible LEAs. Priority is given to eligible LEAs that have at least 15% of students from families with incomes below the Census poverty line or at least 6,500 children from families with incomes below the poverty line.

OSPI program staff will provide revenue-funding levels when information is available.

Limitations:

- Planning and administration is capped at 3.5%.

For more information:

- Contact OSPI Reading First Office:
 - Webpage: <http://www.k12.wa.us/curriculuminstruct/reading/readingfirst/default.aspx>
 - Phone: (360) 725-6070
- U.S. Department of Education Guidance
 - Federal Law, Regulations, and Guidance Documents
webpage: <http://www.ed.gov/programs/readingfirst/legislation.html?exp=0>

REVENUE ACCOUNT SUMMARY

6157 Institutions, Neglected and Delinquent

This account is used for:

- Title I, Part D, Subpart 1 “State Agency” (CFDA #84.013)
 - **Purpose:** Supports children and youth in state facilities with the supplemental services needed to meet the state’s challenging content standards and performance standards and to make a successful transition from institutionalization to further schooling and employment.
 - **Allocation/Award Basis: Formula** - February 10th case count of children residing in the state institution for 30 consecutive days.

OSPI Education Support will facilitate application information for FY 2006–07 via the iGrants system when available.

For more information:

- Contact Kathleen Sande at OSPI, Phone: (360) 725-6051

6164 Title III, Part A–Limited English Proficiency (CFDA #84.365)

This account is used for both Bilingual and Immigrant subgrant funds.

Purpose:

To assist children who are limited English proficient attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic content and achievement standards as all children are expected to meet.

Allocation/Award basis: Formula

OSPI allocates most of the funds to districts based on their relative share of the limited English proficient student population. (Except for 15 percent of the award to the state which is awarded to districts that have experienced significant increases in the percentage or number of immigrant students or that have limited or no experience in serving immigrant students.)

OSPI program staff will provide revenue-funding levels when information is available.

Limitations:

- Administration is capped at 2%.

For more information:

- Contact OSPI Bilingual Office:
 - Webpage: <http://www.k12.wa.us/MigrantBilingual/default.aspx>
 - Phone: (360) 725-6151

6198 School Food Services

At this time reimbursement rates for FY 2006–07 are unknown. The United States Department of Agriculture (USDA) adjusts the rates each July based on changes in the Consumer Price Index. Reimbursement rates for paid meals, as a result of Public Law 104-193, will be adjusted by USDA and then rounded down to the nearest whole cent. A bulletin will be issued as soon as the rates are available. The current rates of reimbursement are as follows:

REVENUE ACCOUNT SUMMARY

	<u>Free</u>	<u>Reduced Price</u>	<u>Paid</u>
National School Lunch Program	\$2.24	\$1.84	\$0.21
School Breakfast Program	\$1.23	\$0.93	\$0.23
Special Milk Program	average daily expenditure per half pint	-0-	\$0.17

Snacks served in after-school enrichment or educational programs are reimbursed at the free rate in schools where 50 percent or more of the enrolled students are eligible for free and reduced-price meals. Snacks served in sites having less than 50 percent enrollment are reimbursed according to the eligibility of the child in attendance.

	<u>Free</u>	<u>Reduced Price</u>	<u>Paid</u>
National School Lunch Program Snacks	\$0.61	\$0.30	\$0.05

The maximum price that can be charged to a student eligible for a reduced-price lunch is **\$0.40 (40¢)**; the maximum charge for a reduced-price breakfast is **\$0.30 (30¢)**; the maximum charge for a reduced-price snack is **\$0.15 (15¢)**.

Severe Need Lunch

School districts that served 60 percent or more of their lunches free or at a reduced price in the second prior school year (FY 2004–05) may be eligible for an extra **\$0.02 (2¢)** reimbursement for all reimbursable lunches served in FY 2006–07. These school districts will be notified of their eligibility in July or August 2006.

Severe Need Breakfast

To qualify for Severe Need Breakfast during the 2006–07 school year, a school/site must have served 40 percent or more of its lunches free or at a reduced price during SY 2004–05 (the second preceding year). SFAs, that apply for the severe need reimbursement, must identify eligible schools on each school's Site Information form that is part of the agreement application. This online form must be completed by all SFAs that have schools and/or sites eligible for the severe need breakfast reimbursement and choose to apply for the reimbursement. The optional severe need breakfast reimbursement was \$0.24 (24¢) for each free and reduced-price breakfast served in eligible schools and/or sites during FY 2005–06. School districts eligible for severe need breakfast and who submitted claims during FY 2005–06 were paid monthly at the maximum reimbursement rate of \$0.24 (24¢) for each free and reduced-price breakfast claimed as a severe need breakfast during SY 2005–06.

Beginning in the SY 2004–05 school districts were no longer required to submit cost data in order to keep the Severe Need Breakfast payments.

6998 USDA Commodities

The commodity rate for FY 2006–07 will be **\$0.1617 (16.17¢)**.

7000–7999 Revenues from Other School Districts

7103 Nonhigh Participation

Under this revenue account, high school districts record revenue for serving students residing in nonhigh districts. Nonhigh school districts budget payments to high school districts in Program

REVENUE ACCOUNT SUMMARY

01, Activity 29, Object 7. Nonhigh school districts make payments for 2005–06 enrollments in May and November of 2006. OSPI's estimate of May 2006 nonhigh payments is sent to school districts with the March 2006 apportionment reports. The May 2006 payment equals half the estimated annual 2006 payment. For the actual November 2006 payment, OSPI will recalculate the annual 2005–06 payment based on actual 2005–06 enrollments reported on Form P-213 and subtract the May 2006 payment. The high school district may elect to bill the nonhigh district less than the amount calculated by OSPI. The high district may not bill a greater amount without the consent of the school board of the nonhigh district.

Payments for 2006–07 enrollments are made in May and November of 2007.

Nonhigh payments receivable in the 2006–07 school year are calculated as follows:

November 2006 payment equals the
High school district 2006 certified M&O levy
– divided by –
High school district 2005–06 total resident FTE enrollment
– times –
Actual 2005–06 nonhigh enrollment
– minus –
Amount paid in May 2006 for 2005–06 nonhigh enrollment

May 2007 payment equals the
High school district 2007 certified M&O levy
– divided by –
Estimated high school district 2006–07 total resident FTE enrollment
– times –
Estimated 2006–07 nonhigh enrollment
– times 50 percent –

The high school district's M&O levy authority is reduced and the nonhigh school district's levy authority is increased as a result of nonhigh enrollments.

RANs, BANs, and TANs

Proceeds from the sale or issuance of revenue anticipation notes (RANs) are not considered revenues or other financing sources for budgeting or financial reporting. RANs include tax anticipation notes (TANs), bond anticipation notes (BANs), or similar types of short-term obligations issued that will be repaid from anticipated revenues.

School districts must balance their budgets on a fund balance basis without the use of RANs. Proceeds from BANs issued with the intent of refinancing through the sale of bonds also are not considered revenues. Refer to the *Accounting Manual for Public School Districts in the State of Washington* for additional information on RANs.

F-203C
2006–07 ESTIMATE FOR STATE REVENUES—DATA INPUT SHEETS

School District _____ No. _____ ESD _____ County _____

I. ACCOUNT ASSUMPTIONS

A. ACCOUNT 3100 APPORTIONMENT

	ITEM	COLUMN (1)	ITEM	COLUMN (2)
	No.	<u>R&N PLANTS</u>	No.	<u>INCLUDING R&N PLANTS</u>
Base Enrollment Counts—Average Annual FTE—2006–07				
Kindergarten—Half Year	150	<u>A1</u>	154	<u>A2</u>
Kindergarten—Full Year	151	<u>A3</u>	155	<u>A4</u>
Grades 1–3—Public School FTE	152	<u>A5a</u>	156	<u>A6a</u>
- Private School and Home-Based FTE			157	<u>A6b</u>
Grade 4—Public School FTE	335	<u>A5b</u>	336	<u>A7a</u>
- Private School and Home-Based FTE			337	<u>A7b</u>
Grades 5–6—Public School FTE	340	<u>A5c</u>	158	<u>A8</u>
- Private School and Home-Based FTE			159	<u>A9</u>
Grades 7–8—Public School FTE	153	<u>A10</u>	160	<u>A11</u>
- Private School and Home-Based FTE			161	<u>A12</u>
Grades 9–12 (INCLUDING Vocational-Secondary)				
- Public School FTE			162	<u>A13</u>
- Private School and Home-Based FTE			163	<u>A14</u>
Running Start (Community and Technical College FTE)				
- Nonvocational FTE			182	<u>A15</u>
- Vocational FTE			183	<u>A16</u>
TOTAL BASE ENROLLMENT (Column 2, A2 through A16)			167	<u>A17</u>
Grades 9–12 Vocational-Secondary				
Regular Vocational-Secondary			164	<u>A18</u>
Skills Center			165	<u>A19</u>

School District _____ No. _____ ESD _____ County _____

I. ACCOUNT ASSUMPTIONS, Cont'd.

	ITEM No.	
Grades K–4 FTEs, on an annual basis, in Excess of the Monthly Enrollment Count	168	<u>A21</u>
Grades K–12 FTEs, on an annual basis, in Excess of the Monthly Enrollment Count	169	<u>A22</u>
Oct. 1, 2006, Building Headcount for Fire Protection District Payment	170	<u>A23</u>
Local Deductible Revenue Sources (General Fund)		
Account 1400 – Local in Lieu of Taxes	171	<u>A24</u>
Account 1600 – County-Administered Forests	172	<u>A25</u>
Account 3600 – State Forests	173	<u>A26</u>
Account 5400 – Federal in Lieu of Taxes	174	<u>A27</u>
Account 5500 – Federal Forests	175	<u>A28</u>
Additional BEA Certificated Units (Applies only to districts with two small schools: Lake Chelan, Cape Flattery, and Steilacoom Historical)		
Instructional	178	<u>A30</u>
Administrative	179	<u>A31</u>
Estimated Funding Ratio of 2006–07 BEA Certificated Instructional Staff in Grades K–4 to FTE Enrollment in Grades K–4. Enter estimated funding ratio; e.g., 490 for 49.0 per 1,000, 532 for 53.2 per 1,000.	180	<u>A32</u>
Average Certificated Instructional Mix Factor obtained by placing 2006–07 FTE Instructional Staff in all programs on LEAP Document #1Sb	181	<u>A33</u>
Districts choosing to reduce or delay BEA allocation enter amount here	341	<u>A34</u>
Skills Center Summer Program Dollar Allocation (July and August 2007)	176	<u>A35</u>
Learning Improvement Days added to 180-day Contract Year (Maximum of 2)	187	<u>A36</u>
Vocational (Program 31) Certificated Instructional Staff Mix Factor using LEAP 1Sb	185	<u>A37</u>

School District _____ No. _____ ESD _____ County _____

I. ACCOUNT ASSUMPTIONS, Cont'd.

B. ACCOUNT 4121 SPECIAL EDUCATION

2006–07 Resident Special Education Enrollment Ages 0–2	201	<u> B1 </u>
2006–07 Resident Special Education Enrollment Ages 3–21	202	<u> B2 </u>
Adjustment to Convert Total BEA Enrollment (A17) to Total BEA Resident Enrollment	203	<u> B3 </u>
State Safety Net Awards	204	<u> B4 </u>
Program Allocation—Home and Hospital, and Hospital Care	205	<u> B5 </u>
Program Allocation—Foster Care	206	<u> B6 </u>
Aggregate BEA rate (only for selected co-ops of at least 15 districts)	207	<u> B7 </u>

C. ACCOUNT 4155 LEARNING ASSISTANCE PROGRAM

2005–2006 Estimated Grades K through 12 FTE Enrollment	209	<u> C1 </u>
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D. ACCOUNT 4165 TRANSITIONAL BILINGUAL

Estimated Number of Eligible Students	213	<u> D1 </u>
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E. ACCOUNTS 4166

2005–2006 AAFTE enrollment for student achievement allocation calculations	262	<u> E1 </u>
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F. ACCOUNT 4174 HIGHLY CAPABLE

Enter “1” if the district plans on operating a highly capable program	215	<u> F1 </u>
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I. ACCOUNT ASSUMPTIONS, Cont'd.

No. ITEM

H. ACCOUNT 4198 SCHOOL FOOD SERVICES

Estimated Number of 2006–07 Reimbursable Student Lunches Served	217	<u> H1</u>
Estimated Number of 2006–07 Free and Reduced Price Student Breakfasts Served	376	<u> H2</u>
Estimated Number of 2006–07 Reduced Price Only Student Breakfasts Served	375	<u> H3</u>

I. ACCOUNT 4199 TRANSPORTATION OPERATIONS

Transportation Operations Allocation, Excluding in Lieu of Depreciation for Contracting Districts and Allocation for Students Living Within One Mile	218	<u> I1</u>
In Lieu of Depreciation for Contracting Districts	377	<u> I2</u>
Allocation for Transportation Services for Students Living Within One Mile	378	<u> I3</u>

J. ACCOUNT 4499 TRANSPORTATION REIMBURSEMENT—DEPRECIATION

2006–07 Program Allocation	219	<u> J1</u>
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School District _____ No. _____ ESD _____ County _____

I. ACCOUNT ASSUMPTIONS, Cont'd.

K. OPTIONAL—2007 EXCESS LEVY AUTHORITY

	ITEM NO.	
Federal Grants for Elementary and Secondary Programs for 2005–2007 from Report 1197	381	<u>K1</u>
Plus or Minus Net \$ Transfer of Excess Levy Authority for Nonresident Pupils	382	<u>K2</u>
Plus or Minus \$ Transfer of Excess Levy Authority for Nonhigh Pupils	383	<u>K3</u>
District 2005 Adjusted Assessed Valuation for 2006 Levies	384	<u>K4</u>
Statewide Average 12 Percent Levy Rate for 2007	385	<u>K5</u>
Anticipated 2007 M&O Levy Amount	387	<u>K6</u>
Reduction for Revenues in the Levy Base Received as a Fiscal Agent	388	<u>K7</u>

L. OPTIONAL—2008 EXCESS LEVY AUTHORITY

Federal Grants for Elementary and Secondary Programs for 2006–07 from Report 1197	481	<u>L1</u>
Percent Increase in BEA Per Pupil 2006–07 to 2007–08	482	<u>L2</u>
Plus or Minus Net \$ Transfer of Excess Levy Authority for Nonresident Pupils	483	<u>L3</u>
Plus or Minus \$ Transfer of Excess Levy Authority for Nonhigh Pupils	484	<u>L4</u>
District 2006 Adjusted Assessed Valuation for 2007 Levies	485	<u>L5</u>
Statewide Average 12 Percent Levy Rate for 2008	486	<u>L6</u>
Anticipated 2008 M&O Levy Amount	487	<u>L7</u>
Local Effort Assistance (LEA) Proration Factor	488	<u>L8</u>
Percentage Change in the Implicit Price Deflator for 2006	489	<u>L9</u>
Federal Revenues for Elementary and Secondary Programs for 2005-06 from Report F-196	490	<u>L10</u>
Additional Original Initiative 728 Funding per SHB 2812 (\$24 per Pupil)	471	<u>L11</u>
Additional Original Initiative 732 Funding per SHB 2812 (2% plus 1.6% minus .5% Salary Increase)	472	<u>L12</u>
Reduction for Revenues in the Levy Base Received as a Fiscal Agent	473	<u>L13</u>
Promoting Academic Success (PAS) Allocation for 2006-07	474	<u>L14</u>

OPTIONAL—TRANSPORTATION OPERATIONS ALLOCATION CALCULATION The input sheet is on the following page.

OPTIONAL TRANSPORTATION OPERATIONS ALLOCATION F-203C INPUT FORM 1.

School District _____ No. _____ ESD _____ County _____

MILES	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17+																																																																																																																													
Basic Program -Basic and Tripper	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17																																																																																																																													
Basic Program - Pass/ in Lieu/PPC/Token	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34																																																																																																																													
Midday Regular and Basic Shuttle	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																																																																																																																													
Midday (1 Day - 20%)	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68																																																																																																																													
Special Pupils	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85																																																																																																																													
Special Shuttle	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102																																																																																																																													
1. 4/5-Day Pupils																																																																																																																																														
2. 3-Day Pupils	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119																																																																																																																													
3. 2-Day Pupils	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136																																																																																																																													
4. 1-Day Pupils	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153																																																																																																																													
<table border="0"> <tr> <td>Basic Prorated Buses</td><td>_____</td><td>154</td><td colspan="5"></td><td colspan="5">Total Daily Road Miles</td><td>District Car 1</td><td>_____</td><td>351</td><td colspan="2"></td></tr> <tr> <td>Special Prorated Buses</td><td>_____</td><td>155</td><td colspan="5"></td><td colspan="5"></td><td>District Car 2</td><td>_____</td><td>352</td><td colspan="2"></td></tr> <tr> <td>K-5 Enrolled Students Living Within One Mile</td><td>_____</td><td>156</td><td colspan="5"></td><td colspan="5"></td><td>District Car 3</td><td>_____</td><td>353</td><td colspan="2"></td></tr> <tr> <td>In Lieu of Depreciation for Contracting Districts</td><td>_____</td><td>157</td><td colspan="5"></td><td colspan="5"></td><td>District Car 4</td><td>_____</td><td>354</td><td colspan="2"></td></tr> <tr> <td>K-5 Enrolled Students Within One Mile Allocation Rate</td><td>_____</td><td>158</td><td colspan="5"></td><td colspan="5"></td><td>District Car 5</td><td>_____</td><td>355</td><td colspan="2"></td></tr> <tr> <td>K-5 Enrolled Students Within One Mile Allocation Factor</td><td>_____</td><td>365</td><td colspan="5"></td><td colspan="5"></td><td>District Car 6</td><td>_____</td><td>356</td><td colspan="2"></td></tr> <tr> <td>Basic Shuttle Within One Mile</td><td>_____</td><td>367</td><td colspan="5"></td><td colspan="5"></td><td>District Car 6</td><td>_____</td><td>357</td><td colspan="2"></td></tr> </table>																	Basic Prorated Buses	_____	154						Total Daily Road Miles					District Car 1	_____	351			Special Prorated Buses	_____	155											District Car 2	_____	352			K-5 Enrolled Students Living Within One Mile	_____	156											District Car 3	_____	353			In Lieu of Depreciation for Contracting Districts	_____	157											District Car 4	_____	354			K-5 Enrolled Students Within One Mile Allocation Rate	_____	158											District Car 5	_____	355			K-5 Enrolled Students Within One Mile Allocation Factor	_____	365											District Car 6	_____	356			Basic Shuttle Within One Mile	_____	367											District Car 6	_____	357		
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Basic Shuttle Within One Mile	_____	367											District Car 6	_____	357																																																																																																																															

1/ Enter the number of students transported under the appropriate item number
Refer to Report 1026-A for the district's current allocation calculation.

F-203C Data Input Sheets—Data to be Provided by School Districts

Following are explanations of the various data items to be entered by school districts on Parts A. to L. of Form F-203C. All other data items used for calculating revenues have been preloaded by this agency.

Parts K. and L. on Form F-203C are optional and are provided for the district's convenience in estimating excess levy authority and local effort assistance.

There is also an optional transportation operations allocation calculation. It is provided for the district's convenience in estimating the district's allocation for pupil transportation.

NOTE: FTE staff are to be entered to three decimal places. FTE enrollments are to be entered to two decimal places.

In all cases decimal equivalents shall be calculated to one more decimal place than required and rounded back to the required number of decimal places. Rounding shall be accomplished by increasing the last required digit to the next highest number when the next digit to the right of the last required digit has a numeric value of five or more. The last required digit shall remain constant when the next digit to the right is less than five.

PART A. Account 3100 Apportionment

Use lines A.1. through A.22. to enter FY 2006–07 estimated FTE enrollment counts. Enrollment estimates are to be calculated in accordance with chapter 392-121 WAC. See Form P-223, Monthly Report of School District Enrollment Eligible for Basic Support, and SPI Bulletin No. 75-05 School Apportionment and Financial Services, dated July 22, 2005, for additional information about enrollment calculations.

Districts operating individual plants judged to be remote and necessary by the State Board of Education must enter enrollments for these plants under Column (1) entitled "R & N PLANTS." Include these counts in the district's total enrollments in Column (2) entitled "INCLUDING R & N PLANTS."

Determine FTE for lines A.7.b, A.9., A.12., and A.14. by dividing the estimated hours of part-time enrollment and ancillary services provided to private school and home-based students by 900. FTE for line A.6.b is determined by dividing the estimated hours of part-time enrollment and ancillary services provided to private school and home-based students by 720. Include only hours of service provided by school district staff.

On lines A.13. and A.14. enter the total Grades 9 through 12 FTE enrollment, without excluding vocational FTE.

Enter Running Start FTEs on lines A.15. and A.16. Forty-five college quarter credits are equivalent to one annual average FTE student. Do not include Running Start FTE on line A.13. For students attending both college and high school courses report an FTE enrollment for Grades 9–12 as appropriate on line A.13. and a Running Start FTE enrollment on lines A.15. and/or A.16.

On line A.17. enter the total district enrollment, which should be the sum of enrollment entered above.

On lines A.18. and A.19. enter the vocational and skills center FTE enrollment in state-approved vocational courses. Only districts having a skills center should report skills center enrollment.

On lines A.21. and A.22. enter the estimate for FTEs in excess of the monthly enrollment count if the excess is at least 5 percent of the enrollment count and district enrollment is at least 250 FTE. On line A.21. enter the excess in Grades K–4. On line A.22. enter the total excess enrollment.

On line A.23. enter an estimate of the October 1, 2006, headcount enrollment to be reported on Form P-105 of students attending school buildings located in fire protection districts.

On lines A.24. through A.28. enter estimates of deductible revenues. For Skamania County districts only, on line A.28. enter 30 percent of the lesser of the basic education allocation or the federal forests revenue.

Lines A.30. and A.31. apply only to Cape Flattery, Lake Chelan, and Steilacoom Historical, which are districts with two small schools.

On line A.32. enter the estimated funding ratio of 2006–07 basic education allocation, certificated instructional staff (CIS) in Grades K–4 to FTE enrollment in Grades K–4. Enter the estimated funding ratio, e.g., 490 for 49.0 per 1,000, 532 for 53.2 per 1,000.

On line A.33 enter the CIS all programs average mix factor obtained by placing the estimated 2006–07 full-time equivalent CIS for all programs on LEAP Document 1Sb.

On line A.34. enter the amount of the reduction or delay in basic education allocation for which the district will petition OSPI. Enter a positive number, and the program will deduct that amount from the basic education allocation.

On line A.35. enter the estimated dollar allocation for skills center summer program for July and August 2007.

On line A.36 enter the additional contract days over the 180-day contract for learning improvement (a maximum of two days).

On line A.37 enter the vocational (program 31) certificated instructional staff mix factor using LEAP 1Sb.

PART B. Account 4121 Special Education

On line B.1. enter the estimated FY 2006–07 resident special education program headcount enrollment for students aged birth through 2. See Form P-223H, Monthly Report of School District Special Education Enrollment, and SPI Bulletin No. 75-05 School Apportionment and Financial Services, dated July 22, 2005, for additional information about enrollment calculations.

On line B.2. enter the estimated FY 2006–07 resident special education program headcount enrollment for students aged 3 through 21. For lines B.1. and B.2., enrollment estimates are to be calculated in accordance with WAC 392-122-107 and chapter 392-172 WAC.

On line B.3. enter the adjustment needed, if any, to convert the total basic education allocation enrollment on line A.20. to total resident basic education allocation enrollment. Enter a positive number to increase or a negative number to decrease the basic education allocation enrollment as listed on line A.20.

On line B.5. enter the estimated dollar allocations for home and hospital and hospital care education programs. The following districts are advised to include estimated allocations for certain hospital education programs: Bellingham, Lake Washington, Northshore, North Thurston, Seattle, and Spokane School Districts.

On line B.6. enter the estimated dollar allocations for foster care. Refer to WAC 392-122-155.

Line B.7. applies only to cooperatives of at least 15 districts in which all excess cost services are provided by the cooperative. For those cooperatives that request this option, enter the estimated aggregate weighted average basic education allocation per student on line B.7.

PART C. Account 4155 Learning Assistance Program

On line C.1 enter the 2005-06 (prior year) annual average K–12 estimated total district FTE enrollment.

PART D. Account 4165 Transitional Bilingual

On line D.1. enter the estimated number of eligible students. Refer to WAC 392-160-015 for the definition of eligible students.

PART E. Account 4166 Student Achievement

On line E.1. enter the 2005–2006 annual average K–12 estimated FTE enrollment counts for the purpose of calculating the student achievement allocation.

PART F. Account 4174 Highly Capable

On line F.1. enter “1” if the district plans to have a highly capable program; otherwise leave this item blank.

PART H. Account 4198 School Food Services

On line H.1. enter the estimated number of lunches served in the National School Lunch Program. Refer to No. 7, Code of Federal Regulations, part 210.

On line H.2. enter the estimated number of free and reduced price breakfasts served.

On line H.3. enter the estimated number of reduced price breakfasts served.

PART I. Account 4199 Transportation—Operations

On line I.1. enter the estimated FY 2006–07 transportation operations allocations, excluding in lieu of depreciation for contracting districts and excluding the allocation for transportation services for students living within one mile. (Refer to chapter 392-141 WAC.)

On line I.2. enter the estimated FY 2006–07 in lieu of depreciation for contracting districts.

On line I.3. enter the estimated FY 2006–07 allocation for transportation services for students living within one mile.

PART J. Account 4499 Transportation Reimbursement—Depreciation

On line J.1. enter estimated depreciation in Account 4499 Transportation Reimbursement—Depreciation. (Refer to chapter 392-142 WAC.) This amount is to be budgeted in the transportation vehicle fund.

PART K. 2007 Excess Levy Authority (Optional)

School districts should review assumptions in Part K prior to running F-203 Report Option 2, 2007 Levy Authority and LEA. OSPI estimates have been provided for all Part K assumptions. However, the district may override the OSPI estimates by entering its own estimates. If the district estimate equals zero, the OSPI estimate will be used in the calculation. OSPI estimates can be updated by refreshing the school district file with state constants from the ESD file.

On line K.1. enter estimated federal grants for 2005–2006 that are taken from the August Report 1197 column A. (Refer to WAC 392-139-310(4)(a) for a list of the programs by revenue code.)

On lines K.2. and K.3. enter estimated net dollar transfers of levy authority for 2007.

On line K.4. the estimated district 2005 adjusted assessed valuation for 2006 levies will be provided. Districts may override this value by entering their own estimate (any non-zero value).

On line K.5. the estimated 2007 statewide average 12 percent levy rate will be provided. Districts may override this value by entering their own estimate (any non-zero value).

On line K.6. enter the district's anticipated 2007 certified maintenance and operation (M&O) levy amount. This amount is used to estimate local effort assistance allocations. The OSPI estimate is the district's 2007 voter-approved levy as of the last file update.

On line K.7. enter the reduction for revenues in the levy base received as a fiscal agent. Enter as a positive number.

PART L. 2008 Excess Levy Authority (Optional)

School districts should review assumptions in Part L prior to running F-203 Report Option 3, 2008 Levy Authority. OSPI estimates have been provided for all Part L assumptions. However, the district may override the OSPI estimates by entering its own estimates (any non-zero value). If the district estimate equals zero, the OSPI estimate will be used in the calculation. OSPI estimates can be updated by refreshing the school district file with state constants from the ESD file. OSPI estimates are the prior year amounts, except for L.7.

On line L.1. enter estimated federal grants for 2006–07 that are taken from the August Report 1197 column A. (Refer to WAC 392-139-310(4)(a) for a list of the programs by revenue code.)

On line L.2. enter the estimated percentage increase in basic education funding per pupil between 2006–07 and 2007–08 that will be included in the 2007–09 biennial appropriations act.

On lines L.3. and L.4. enter estimated net dollar transfers of levy authority for 2008.

On line L.5. enter the estimated district 2006 adjusted assessed valuation for 2007 levies. The OSPI estimate is the district's 2005 adjusted assessed valuations for 2006 levies.

On line L.6. enter the estimated 2008 statewide average 12 percent levy rate. The OSPI estimate is the 2007 estimate.

On line L.7. enter the anticipated 2008 certified M&O levy amount. This amount is used to estimate local effort assistance allocations. The OSPI estimate is the district's 2008 voter-approved levy as of the last file update.

On line L.8. enter the estimated 2008 local effort assistance proration factor. The OSPI estimate is 100 percent.

On line L.9. enter the estimated percentage change in the implicit price deflator for 2007.

On line L.10. enter estimated federal revenues for 2005–06 for elementary and secondary programs taken from Report F-196. (Refer to WAC 392-139-310(4)(b) for a list of the programs by revenue code.)

On line L.11. enter the additional funding that would have been provided per ShB 2812 under the original Initiative 728. This is the 2006–07 FTE enrollment times \$24.

On line L.12. enter the additional funding that would have been provided per SSB 6211 under the original initiative 732. This is salary increases of 2 percent plus 1.6 percent, less the 1 percent salary increase provided to classified formula staff and less the 0.5 percent catch up salary increase.

On line L.13. enter the reduction for revenues in the levy base received as a fiscal agent. Enter as a positive number.

On line L.14. enter the Promoting Academic Success (PAS) allocation for 2006-07.

OPTIONAL TRANSPORTATION INPUTS

An input sheet to complete the optional transportation operations allocation calculation is provided in this section.

EDITS

F-203 ESTIMATE OF STATE REVENUES

PURPOSE

To aid in the F-203 process, OSPI has established edits for data input into the F-203 program. This section is provided to the school districts and educational service districts for explanation of the edits.

School districts' F-203 are reviewed and edited by the ESDs and OSPI to ensure estimates are reasonable.

The purpose for these edits is to assist school districts in their budget preparation by drawing attention to areas and/or relationships requiring further evaluation. These edits do not relieve the school district from its responsibility for establishing the estimates as set forth in its budget or budget extension document.

F-203 edits have been assigned to three classifications—error edits, warning edits, and informational edits. Error edits check for erroneous data which have been entered into each system and identifies items requiring correction. Error edits also check for the presence of certain accounts, programs, and activities which must be present in each district. Warning and informational edits indicate items which may need correction if so determined upon further investigation.

Upon receipt of the F-203, the ESD will perform F-203 review and edit checks. If data provided varies by specified amounts, edit messages will be printed. These edits ensure estimates are reasonable and have been entered properly.

F-203 C Edits FY 2006–07

I = Informational
E = Error
W = Warning

<u>Edit#</u>	<u>Item Numbers</u>	<u>Description of Items</u>	<u>Data Item is Compared With</u>	<u>Allowed Variance</u>	<u>Field #1 Edit Message</u>	<u>Field #2 Edit Message</u>
I-1	A17	This edit looks at total enrollment and will stop the edits from printing if the amount is 0.		0	F-203 input not sufficiently complete	Cannot run edits or reports
W-1	Sum of A1,A3,A5a A5b, A5c & A10 Items 150,151,152, 335, 340 & 153	R&N plant enrollment.	FY 05–06 average R&N enrollment in Item #001.	Greater of 15% or 5.	Why is R&N enrollment (A1+A3+A5a+A5b+A5c +A10)	So different from FY 05–06 R&N enrollment
E-2	Sum of A2,A4,A6 A7, A8,A9,A11,A12 A13,A14,A15&A16. Items 154-163,336 337 & 182+183.	Total enrollment including R&N, private, regular, skills center. .	Item 167 Total enrollment.	0	Why is total enrollment	Different from Item 167
W-3	A20 Item #167	Total enrollment.	FY 05–06 average enrollment in Item #002.	Greater of 5 or if FY 2006–07 enrollment is: 1–100 = 15% 100–1000 = 10% Over 1000 = 5%.	Why is total enrollment on A20	So different from FY 05–06 actual plus private
Note: Variance calculated off field ii, Item #167 on F-203.						
W-4	A21 Item #169	FTEs in excess of the monthly enrollment count.	FY 05–06 OSPI estimate in Item #003.	If district amount exceeds OSPI estimate 15%.	Why is A21 FTEs in excess of monthly enrollment	So different from FY 05–06 excess
W-5	A23 Item #170	Headcount for Fire District Payment.	Count for July 2005 in Item #004.	Greater of 15% or 100	Why is A23 headcount in fire protection district	So different from count used for the July 05 Payment

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<u>Edit#</u>	<u>Item Numbers</u>	<u>Description of Items</u>	<u>Data Item is Compared With</u>	<u>Allowed Variance</u>	<u>Field #1 Edit Message</u>	<u>Field #2 Edit Message</u>
W-6	A24 Item #171	1400 in Lieu of Tax Receipts.	Actual 1400 in FY 04–05 F-196 Item 14001.	Greater of 20% or \$30,000	Why is Account 1400 In Lieu of Taxes on A24	So different from FY 04–05 Account 1400 Actual
W-7	A25 Item #172	1600 County Forest Revenues.	Actual 1600 in FY 04–05 F-196 Item 16001.	Greater of 20% or \$30,000	Why is Account 1600 County Forest on A25	So different from FY 04–05 Account 1600 Actual
W-8	A26 Item #173	3600 State Forest Revenues.	Actual 3600 in FY 04–05 F-196 Item 36001.	Greater of 20% or \$30,000	Why is Account 3600 State Forest on A26	So different from FY 04–05 Account 3600
W-9	A27 Item #174	5400 in Lieu of Tax Receipts.	Actual 5400 in FY 04–05 F-196 Item 54001.	Greater of 20% or \$20,000	Why is Account 5400 In Lieu Taxes on A27	So different from FY 04–05 Account 5400
W-10	A28 Item #175	5500 Federal Forest Revenues.	Actual 5500 in FY 04–05 F-196 Item 55001.	Greater of 20% or \$20,000	Why is Account 5500 Federal Forest on A28	So different from FY 04–05 Account 5500
W-11	A18+A19 Items #164+165	Vocational Enrollment	FY 05-06 Vocational Enrollment in Item 014.	Greater of 30 or if FY 05-06 enrollment is: 1–100 = 30% 100–1000 = 20% Over 1000 = 10%	Why is A19, A19 Vocational Enrollment	So different from FY 05–06 Actual
E-14	A30+A31 Items #178+179	Additional BEA Certificated Units.	This input item valid only for districts: 04-129, 05-401, 27-001,29-103.	0	A30, A31 Additional BEA Cert Units not allowed	For this district

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W-15	A30+A31 Items #178+179	Additional BEA Certificated Units.	FY 05–06 in Item #006. If district is not listed in Edit #12, do not perform.	10%	Why are A30, A31 Additional BEA Cert Units	So different from FY 05–06 Units
W-17	B1 + B2 Item #201+202	Total Special Ed Enrollment.	FY 05–06 Actual Average per P223 in Item #007.	Greater of 10 or if FY 05–06 enrollment is: 1–100 = 15% 100–1000 = 10% Over 1000 = 5%	Why is B1+B2 Total Spec. Ed Enrollment	So different from FY 05–06 Actual
W-20	B20 Item #205	Home and Hospital Allocation.	FY 04–05 Home and Hospital Allocation in Item #009.	Greater of 15% or \$10,000	Why is B5 Home and Hospital Allocation	So different from FY 04–05 Allocation
W-21	B21 Item #206	Foster Care Allocation.	FY 04–05 Foster Care Allocation in Item #010.	Greater of 15% or \$10,000	Why is B6 Foster Care Allocation	So different from FY 04–05 Allocation
W-24	C1 Item #209	FY 05-06 FTE Enrollment.	FY 05–06 AAFTE in Item #002.	5%	Why is C FTE Enrollment	So different from FY 05–06 YTD
W-28	D1 Item #213	Estimated number of Eligible Transitional Students.	FY 05–06 Number of Transitional Bilingual Students in Item #017.	Greater of 15 or if FY 05–06 enrollment is: 1–100 = 15% 100–1000 = 10% Over 1000 = 5%	Why is D1 Estimate Transitional Bilingual Rev Act 4165	So different from FY 05–06 Actual
W-30	H1 item #217	Account 4198 Estimated Number of Reimb. Lunches.	Actual FY 04–05 Lunches in Item #019.	Greater of 20,000 or if FY 04–05 enrollment is: 1–100 = 15% Over 100 = 10%	Why is H1 Estimated # of Reimbursable Rev 4198	So different from FY 04–05 Actual Lunches

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W-31	I1 Item #218 Item #377 Item #378	Transportation Operations Allocation.	Account 4199 for FY 05–06 in Item #020.	15%	Transportation Operation Allocation I1 Rev Act 4199	So different from FY 2005–06
W-32	J1 Item #219	Account 4499 Transportation.	Account 4499 for FY 05–06 in Item #021.	Greater of 10% or \$20,000	Why is J1 Account 4499 Transp Depr. Alloc.	So different from FY 2005–06
W-33	A33 Item #181	Average Cert Instructional Mix Factor obtained by placing 06–07 Instructional Staff on LEAP DOC 1Sb.	2005–06 LEAP 1Sb in Item #022.	5%	Why is A33 Average Cert. Instructional Mix Factor LEAP Doc 1Sb	So different from FY 2005–06
E-35	A1,A3,A5a,A5b,A10 Item #150,#151,#152, #153,#335 and #340	R&N Plant Enrollment.	These items valid only for the following districts: 03-017, 04-129, 04-228, 08-404, 10-070, 27-001, 28-137, 28-144, 28-149, 29-103, 37-502, 37-503, 37-507.	0	A1, A3, A5a, A5b, A5c or A10 R&N Plant	Not valid for this district
E-37	A21 and A22 Item #168&169	FTE in Excess of monthly enrollment.	Item #168 should be less than or equal to Item #169.	0	A21 K–3 Excess monthly enroll s/b <or =	A22 K–12 excess monthly enroll
E-38	A32 Item #180	Estimated Ratio 06–07 BEA Cert K–4 Enrollment.	The amount entered should be between .046-.0532.	0	A32 Est 06–07 Ratio BEA Cert K–4	Cannot be <.046 or > .0532

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W-39	A36 Item #187	Learning Improvement Days.	The amount entered should Probably be 2.	0	A36 Learning Improvement Days	Are not 2
W-54	H2 Item #376	4198 Number of Free and Reduced Breakfasts. breakfasts	04–05 Free and Reduced Breakfasts in Item #024.	Greater of 20,000 or if FY 04–05 enrollment is: 1–100 = 15% Over 100 = 10%	Why is H2 Est. # Reim Breakfasts Acct. 4198	So different from 04–05 actual free & reduced
W-56	A34 Item #341	Delayed Apportionment A34.	M48 Total Guaranteed Entitlement.	0	A34 delayed apportionment cannot be	>M48 Total Guaranteed entitlement
W-61	Y2 Item #262	2005–2006 AAFTE	2005–2006 AAFTE as of May	5%	Why is total enrollment on Y2	So different from FY 05–06 actual YTD
W-62	H3 Item #375	4198 Number of Reduced Breakfasts	04-05 Reduced Breakfasts in Item #026	Greater of 20,000 or if FY 04–05 enrollment is: 1–100 = 15% Over 100 = 10%	A33b LEAP Doc 1Sb	Can not be greater than A33a LEAP

F-203 and F-203 (X) Item Number Dictionary

Item No.	Description	Item No.	Description	Item No.	Description	Item No.	Description
1	Edit Value W-1	51x	Pg 8 s/c LAP rate	101		151	Page 1 A3
2	Edit Value W-3	52x	BEA Lp12D Admin	102		152	Page 1 A5a
3	Edit Value W-4	53x	BEA Lp12D Class	103		153	Page 1 A10
4	Edit Value W-5	54		104		154	Page 1 A2
5	Edit Value W-13	55		105		155	Page 1 A4
6	Edit Value W-15	56		106		156	Page 1 A6a
7	Edit Value W-17	57		107		157	Page 1 A6b
8	Edit Value W-19	58		108	Page 7 c/s M48	158	Page 1 A8
9	Edit Value W-20	59		109	Page 7 c/s M53	159	Page 1 A9
10	Edit Value W-21	60		110	Page 7 c/s M46	160	Page 1 A11
11	Edit Value W-22	61		111	Page 8 c/s M55	161	Page 1 A12
12	Edit Value W-23	62		112		162	Page 1 A13
13		63		113x	Page 7 c/s Skills NERC	163	Page 1 A14
14	Edit Value W-11	64		114	Page 7 c/s M43	164	Page 1 A18
15	Edit Value W-26	65		115x	Pg 9 s/c Hi Cap %	165	Page 1 A19
16	Edit Value W-27	66		116x	Pg 7 s/c Sub Teacher %	166	
17	Edit Value W-28	67		117x	Pg 7 s/c BEA CAS Reduc %	167	Page 1 A17
18		68		118x	Cert Inst base salary - 04-05	168	Page 2 A21
19	Edit Value W-30	69		119		169	Page 2 A22
20	Edit Value W-31	70		120x		170	Page 2 A23
21	Edit Value W-32	71	Pg 7 c/s BEA per FTE	121x	Pg 7 s/c Cert Inst % incr	171	Page 2 A24
22	Edit Value W-33	72	Pg 8 c/s M54	122x	Pg 7 s/c % Incr Admin	172	Page 2 A25
23	Edit Value W-34	73	Pg 7 c/s Skills per FTE	123x	Pg 7 s/c % Incr Class	173	Page 2 A26
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25	Edit Value W-59	75		125x	Pg 7 s/c Class Health Factor	175	Page 2 A28
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29		79		129x	Pg 7 s/c Benefits Incr	179	Page 2 A31
30		80		130x	Pg 7 s/c Regular BEA NERC	180	Page 2 A32
31		81		131x	Pg 7 s/c BEA Voc NERC	181	Page 2 A33
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207	Page 3 B7	257	Page 7 c/s M38	307	Page 7 c/s M47	357x	Regular Voc Cert Staff Ratio
208		258	Page 7 c/s M39	308		358x	Skills Center Cert Staff Ratio
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Legend:

s/c = state constants
c/s = calculated and stored
x = "x" option variables

F-203 and F-203 (X) Item Number Dictionary

Item No.	Description	Item No.	Description	Item No.	Description	Item No.	Description
401	U1a	451	V1				
402	U2	452	V2				
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404	U4	454	V4				
405	U5	455	V6				
406	U6	456	V7				
407	U7	457	V8				
408	U8	458	V9				
409	U9	459					
410	U10	460	V11				
411	U11	461	V12				
412	U12	462	V13				
413	U13	463					
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430	U29	480	Page 5 L14a				
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447		497	s/c L7a				
448		498	s/c L8a				
449		499	s/c L9a				
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Legend:

s/c = state constants
c/s = calculated and stored
x = "x" option variables

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STATE APPORTIONMENT PAYMENT INFORMATION

FY 2006–07 Payment Schedule—State Moneys

<u>Month</u>	<u>Final Date of Revisions *</u> <u>Received at OSPI</u>	<u>Date Documentation Transmitted to ESDs and SDs</u>	<u>Electronic Moneys Transfer Date</u>	<u>Apportionment Payment Percentage</u>
September 2006	15	22	September 29	9.0
October	17	24	October 31	9.0
November	16	21	November 30	5.5
December	15	21	December 29	9.0
January 2007	17	24	January 31	9.0
February	15	21	February 28	9.0
March	16	23	March 30	9.0
April	16	23	April 30	9.0
May	16	23	May 31	5.5
June	15	22	June 29	6.0
July	17	24	July 31	10.0
August	17	24	August 31	10.0
			TOTAL	<u>100.0</u>

*Child Nutrition and Grants have their own schedule of due dates for claims.

This schedule governs the payment of state moneys for the following revenue accounts:

Revenue Account	3100	Basic Education
Revenue Account	4121	Special Education
Revenue Account	4126	State Institutions—Special Education
Revenue Account	4155	Learning Assistance Program
Revenue Account	4156	State Institutions, Centers and Homes—Delinquent
Revenue Account	4163	Promoting Academic Success (PAS)
Revenue Account	4165	Transitional Bilingual
Revenue Account	4166	Student Achievement
Revenue Account	4174	Highly Capable
Revenue Account	4198	School Food Services
Revenue Account	4199	Transportation Operations

Revenue account 4499 – Transportation Depreciation: The payment schedule for buses issued an operation permit on or before September 15 of each year is an annual allocation paid in full in September. For buses issued an operation permit after September 15 of the current year, districts are paid a prorated annual allocation for the first year in full in the month the buses are entered into the depreciation payment system.

STATE APPORTIONMENT PAYMENT INFORMATION

Payment Schedule—Local Effort Assistance—Revenue 3300

<u>September through December 2006 Allocation</u>		<u>January through August 2007 Allocation</u>	
September	-0- %	January	- 0 - %
October	32.14%	February	- 0 - %
November	60.72%	March	- 0 - %
December	<u>7.14%</u>	April	41.67 %
	100.00%	May	31.94 %
		June	2.78 %
		July	- 0 - %
		August	<u>23.61 %</u>
			100.00 %

The September through December 2006 LEA allocation equals 28 percent of the 2006 calendar year allocation. The January through August 2007 LEA allocation equals 72 percent of the 2007 calendar year allocation.

Payment Schedule—Federal Moneys

Listed below are revenue accounts that will be paid through the apportionment system:

Revenue Account	6100	Special Purpose, SPI, Unassigned
Revenue Account	6124	Special Education—Supplemental
Revenue Account	6138	Secondary Vocational Education
Revenue Account	6146	Skills Center
Revenue Account	6151	Disadvantaged
Revenue Account	6152	School Improvement
Revenue Account	6153	Migrant
Revenue Account	6154	Reading First
Revenue Account	6157	Institutions—Neglected and Delinquent
Revenue Account	6164	Limited English Proficiency

A bulletin describing the payment process for these accounts, and due dates for submission of expenditure data, will be issued this summer. Revenue Account 6198 School Food Services (Federal, Special Purpose) will continue to be paid through the apportionment system as claims are approved.

Planned Adjustments to 2006–07 State Apportionment Payments

Beginning in September 2006, payments will be based on Form F-203C data for most programs. Exceptions to this are Accounts 4126 and 4156 State Institutions and Account 4499 Transportation Depreciation. Payments for Accounts 4126, 4156, 4163 and 4499 will be based on OSPI allocations.

The F-203C data will be adjusted during the year as the actual data become available. The schedule on the next page displays the planned dates of these adjustments. In addition to the

STATE APPORTIONMENT PAYMENT INFORMATION

planned adjustments, districts may request an adjustment by writing to School Apportionment and Financial Services, stating the revised allocation factors and the reason for the revision.

Planned Adjustments to 2006–07 State Apportionment Payments

Revenue													
Account		Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
3100 Regular Apportionment													
2006–07 Mix Factor						3,2	2	2	2	2	2	2	2
K–4 Staff Ratio						3,2	2	2	2	2	2	2	2
P-223 Enrollments including Voc						3,1	1	1	1	1	1	1	1
Local Deductibles:													
Local in Lieu of Account 1400						3					2		2
Co.-Admin. Forest Account 1600						3					2		2
State Forest Account 3600						3		2	2		2		2
Federal in Lieu of Acct. 5400						3					2		2
Federal Forest Acct. 5500					2								
Investment Earning Recapture						3							
Recovery of Advances										6	6		
Fire Payments						4					2		
4121 Special Education						4							
P-223H Enrollments						1	1	1	1	1	1	1	1
Home and Hospital Enrollment													1
4126 Institutions—Special Education						4,2	2	2	2	2	2	2,5	5
4155 Learning Assistance						1,4	1	1	1	1	1	1	1
4156 Institutions—N&D						4,2	2	2	2	2	2	2,5	5
4165 Transitional Bilingual						1,4	1	1	1	1	1	1	1
4166 Student Achievement													
4174 Highly Capable						1	1	1	1	1	1	1	1
4198 School Lunch						3							
4199 Transportation Operations						4	2						
4499 Transportation Depreciation		2	2	2	2	2	2	2	2	2	2	2	2

- 1 - Enrollment Update.
- 2 - Other Update (local deductible Revenue Accounts 1400, 1600, 3600, and 5400 are only adjusted upwards).
- 3 - Prior Year Final Adjustment.
- 4 - Prior Year Recovery of Unexpended Moneys.
- 5 - Summer Program Payment, 50 percent July and 50 percent August.
- 6 - No more than 80 percent of the BEA allocation, including advances, will be paid through June. Therefore, if the advance is larger than the 6 percent June payment, the recovery will consist of the amount of the June payment plus a portion of the May payment.

REQUEST FOR TRANSFER OF ALLOCATIONS

District Name: _____ **District Number:** _____
(District transferring allocations out.)

Contact Person: _____ **Telephone Number:** _____

For School Year: _____

The school district hereby requests that the Office of Superintendent of Public Instruction transfer the total annual dollar allocations indicated in the table below to the indicated school district(s). Special education allocation transfers will appear on Report 1220. Basic education allocation transfers will appear on Report 1191. The district is aware that the amount transferred is to be recorded as a revenue and as a payment to another district

REQUEST			
Name of District To Receive the Requested Transfer	County District Number	Special Education Allocation Transfer Amount Requested	Basic Education Allocation Transfer Amount Requested

(Express transfer amounts as whole dollars.)

CERTIFICATION			
I hereby certify that transfer of these amounts was authorized by the school district board of directors on a document indicated to the right. This document is on file and available for audit at the school district office.	Check One ✓	Type of Authorization	Date Document Signed by Board of Directors
		Resolution	/ /20__
		Interdistrict Cooperative Agreement	/ /20__
_____ Signature of School District Superintendent (Transferring District)			

INDIRECT COST LIMITS, CARRYOVER, AND RECOVERY

OVERVIEW

Indirect cost limits ensure that state and federal moneys are expended for intended uses and for allowable costs. Allowable costs include expenditures directly traceable to the program (**direct expenditures**) plus a limited allowance for overhead or **indirect expenditures**. In addition some programs permit part of the allocation to be **carried over** from the current fiscal period to a future fiscal period. Indirect cost limits and carryover limits are defined in laws, rules, or program requirements. OSPI takes back (**recovers**) money from districts that report insufficient direct program expenditures, after allowance for indirect charges and carryover if permitted. This section describes indirect cost and carryover limits and recovery procedures for many state and federal programs.

For budgeting purposes, districts typically calculate the **minimum direct expenditure** amount by dividing the program revenue by 1.00 plus your district's indirect expenditure rate. The remaining revenue is the maximum indirect charge. For example, if the total allocation is \$100,000 and the indirect limit is 3.0 percent, perform the following calculations:

$$\$100,000 \div 1.03 = \$97,087 \quad \text{Minimum direct program expenditures.}$$

$$\$100,000 - 97,087 = \$2,913 \quad \text{Maximum indirect charges to the program.}$$

The district may charge **less** than the maximum indirect charges.

Any carryover from the prior year increases the district's minimum direct expenditures in the current year.

STATE PROGRAMS

Many state formula-funded (apportionment) revenues are subject to recovery if not expended for a specific purpose during the school year. In most cases the recovery calculation is based on school year expenditures as reported on Form F-196 Annual Financial Statement. In some cases a special report is used to determine recovery.

The 2005–06 school year apportionment recoveries will be made in January 2007 based on the final 2005–06 state allocations and year-end expenditures reported to OSPI. The 2006–07 school year recoveries will be made in January 2008 based on final 2006–07 state allocations and year-end expenditures reported to OSPI. At the end of the school year a spreadsheet for estimating recoveries will be posted on the SAFS web page under Training/Tools at the following link: <http://www.k12.wa.us/safs/TT/tt.asp>.

Each district has a single state recovery rate that applies to the state programs listed below as using the state recovery rate. This rate is lagged two years. The rates that will be used are displayed at the end of this section.

Note: The term allocation as used below refers to school year allocation, not including any prior year adjustments.

INDIRECT COST LIMITS, CARRYOVER, AND RECOVERY

Account 3100 Fire District Payments

Districts certify expenditures as part of the F-196 (Supplemental Data). If the certified expended amount is less than the fire district reimbursement, the lower of the two amounts will be entered on the final 1191 Report and any overpayment will be recovered. (See WAC 392-121-460.)

Account 3100 Vocational-Secondary Indirect Cost Limit

Indirect cost charges to the vocational program are limited to 15 percent of the combined basic and enhancement allocations for vocational FTE students. **The vocational equipment allocation will be deducted from District Expenditure before calculation of the minimum program 31 vocational expenditure level.** A district may carry over of up to ten percent of the vocational allocation to the ensuing school year. Calculation of the indirect cost limit, minimum Program 31 vocational expenditure level, and potential recovery amount are illustrated below:

Illustration of Vocational Indirect Cost Limit and Recovery Calculation

A. Vocational FTE Students [Report 1191E line C.1]	100.00
B. District Vocational Allocation per FTE Student [Report 1191 part B] . .	\$5,000
C. Running Start Vocational FTE Students [Report 1191E line A.8.b] . .	10
D. State Running Start Vocational Allocation per FTE [\$5199]	\$5,199
E. Vocational Equipment Allocation [100 FTE * \$75.00]	\$7,500
F. Minimum Program 31 Vocational Expenditures [Report 1191 part B] [A * B * 0.85] + [C * D * 0.93] + E	\$480,851
G. District Program 31 Vocational Expenditures [Report F-196]	\$420,000
H. Allowable Carry Over to 2007–08 School Year [(F-E) * 0.1].	\$47,335
I. Carry Over from 2005–06 School Year	\$10,000
J. Recovery Amount [If F + I > G + H, Then G + H – F - I, Otherwise 0]	(\$23,516)

Notes:

- *The vocational allocation per student is calculated using the district's average vocational certificated instructional staff mix factor.*
- *At least 93 percent of the allocation for Running Start vocational FTE students must be paid to college; up to 7 percent may be retained by the school district for administration.*
- *The calculation differs from the typical indirect methodology by multiplying the allocation by 85 percent rather than dividing the allocation by 115 percent to determine the minimum expenditure amount.*
- *Any carry over to 2006–07 will be added to the minimum expenditure level for the 2006–07 calculations.*
- *Equipment money is not subject to carryover or district indirects.*

Account 4121 Special Education

Form F-196, Direct Expenditures for Program 21, multiplied by one plus the district's state recovery rate, less payments from other districts (Revenue Account 7121), will be compared to the related Account 4121 allocation plus prior year carryforward to determine any recovery. In determining the Account 4121 allocation, transfers of Account 4121 revenue to another school district or an ESD through the apportionment payment system will be included. Ten

INDIRECT COST LIMITS, CARRYOVER, AND RECOVERY

percent of the current year allocation may be carried over to the following year. (See WAC 392-122-900 through 392-122-910.)

Accounts 4126 and 4156 State Institutions

Form F-196, Direct Expenditures for Programs 26 and 56, will be compared to the related allocation, excluding the indirect cost allocation, plus prior year carryforward to determine any recovery. Ten percent of the school year allocation may be carried over to the following year. (See WAC 392-122-900 through 392-122-910.)

Account 4155 Learning Assistance Program

Form F-196, Direct Expenditures for Program 55, plus indirect expenditures, will be compared to the related allocation plus prior year carryforward to determine any recovery. Indirect expenditures shall not exceed the district's federal restricted rate. Ten percent of the current year allocation may be carried over to the following year. (See WAC 392-162-095 and WAC 392-122-900.)

Account 4163 Promoting Academic Success (PAS)

OSPI will recover associated funding based upon a subsequent reporting of the number of students served. This adjusted funding amount will then be used in the recovery and carryover calculations performed for the combined 2005-06 and 2006-07 allocations. Form F-196, Direct Expenditures for Program 63, will be multiplied by one plus the district's federal restricted rate, and then compared to the related adjusted allocation to determine any recovery. 20 percent of the combined 2005-06 and 2006-07 adjusted allocations can be carried over to 2007-08. This recovery will occur as part of the apportionment calculation performed in January 2008. The process for reporting the number of students served has not been defined as of the date of this publication.

Account 4165 Transitional Bilingual

Form F-196, Direct Expenditures for Program 65, multiplied by one plus the district's state recovery rate, will be compared to the related allocation to determine any recovery. No carryover is allowed. (See WAC 392-122-900 through 392-122-910.)

Account 4166 Student Achievement

There will be no recovery calculation. Indirect cost charges and carryover are permitted. However, significant indirect charges and carryover amounts should be identified in the school district plan and year-end report required by Initiative 728.

Account 4174 Highly Capable

Form F-196, Direct Expenditures for Program 74, multiplied by one plus the district's state recovery rate, will be compared to the related allocation to determine any recovery. No carryover is allowed. (See WAC 392-122-900 through 392-122-910.)

INDIRECT COST LIMITS, CARRYOVER, AND RECOVERY

Account 4199 Transportation Operations

Form F-196, Direct Expenditures for Program 99, multiplied by one plus the district's state recovery rate, less revenues in account 7199, plus Form F-196 transfers from the General Fund to the Transportation Vehicle Fund, will be compared to the transportation operation allocation to determine any recovery. (See WAC 392-141-200.) The transportation operation allocation includes the allocation for kindergarten through Grade 5—enrolled students living within one radius mile from school.

Rev Acct.	Description	Indirect Rate	Carryover
3100	Vocational Indirect Cost Limit	15%	10%
4121	State Special Education	State Recovery Rate	10%
4126/4156	State Institutions	See Above	10%
4155	Learning Assistance Program	Fed. Restricted Rate	10%
4163	Promoting Academic Success	Fed. Restricted Rate	20%
4165	Transitional Bilingual	State Recovery Rate	None
4166	Student Achievement	Board Policy*	Allowed
4174	Highly Capable	State Recovery Rate	None
4199	Transportation Operations	State Recovery Rate	None

State recovery rates by school district are included at the end of this section.

Indirect rates applicable to state competitive grants are subject to the specific requirements of the grant. However, unless specified by state law or regulation, a seven percent indirect cost limit is assumed.

FEDERAL PROGRAMS

Indirect expenditure rates allowed on federal grants awarded school districts are established by the Office of Superintendent of Public Instruction (OSPI) pursuant to an agreement with the U.S. Department of Education (ED). This agreement prescribes the method of rate computation and the resulting rates establish the maximum amount of indirect expenditures that may be claimed for a federal grant.

One “fixed with carry-forward” indirect cost rate is calculated for each district for all of its restricted federal grants and another “fixed with carry-forward” indirect cost rate is calculated for all of its unrestricted federal grants. Rates are individually computed for each district and are unique to each district.

This notifies school districts claiming indirect expenditure reimbursements on FY 2006–07 federal grants that they may use rates no greater than those displayed on their year-end annual financial statements (SPI Form F-196 Report) for FY 2004–2005. (This is Supplemental Reports and Schedules of that report.) Federal indirect rates for 2006–07 by school district are included at the end of this section.

INDIRECT COST LIMITS, CARRYOVER, AND RECOVERY

The federal restricted rate for each district may also be used for state reimbursements under Program 55 Learning Assistance Program (LAP).

“Restricted” Versus “Unrestricted” Indirect Expenditure Rates

Restricted rates are used with grants where “supplement but not supplant” language is in the authorizing legislation. Almost all federal programs fall into this category. Restricted rates must be used for all federal programs except those for which the restricted rate is not required. Questions regarding restricted and unrestricted rates should be made to the School Financial Services section.

Indirect Expenditure Rates for New Programs

New federal grants should use the district’s federal restricted indirect expenditure rate.

Indirect Expenditures for Cooperative Projects

When there is a cooperative project, the indirect expenditure rate of the administering district is to be used on all direct expenditures claimed in the cooperative project. The indirect expenditure reimbursement is paid to the administering district.

How the Federal Indirect Expenditure Rates Were Computed

Federal indirect expenditure rates for FY 2006–07 are based upon financial information in each school district’s annual financial statement, SPI Form F-196 for FY 2004–2005. Therefore, the rates depend upon base-year data that are two years old.

An indirect expenditure rate determines what proportion each grant or contract shall bear of the joint or common expenditures benefiting all school district programs. These expenditures are specifically allowed by the U.S. Department of Education to be allocated to all other school district programs. In general, the districtwide federal fixed with carryforward indirect rate for each school district is computed by dividing total general fund indirect expenditures by total general fund direct expenditures. The result of this calculation is the indirect rate.

Indirect expenditures for determining federal restricted rates are selected administrative and service expenditures in Program 97 Districtwide Support. These include expenditures for business office and selected expenditures for superintendent’s office, data processing, printing, warehousing and distribution, and motor pool. Excluded are expenditures for capital outlay and interest.

Each school district also has one districtwide federal unrestricted indirect cost rate for the few federal grants that allow unrestricted rates. The unrestricted rate is the same as the restricted rate except expenditures for maintenance and grounds are included, resulting in a higher rate. Direct expenditures for determining both federal restricted and unrestricted rates consist of all other general fund expenditures except those for capital outlay and interest which are excluded from the calculation.

FY 2006-07 Federal Indirect Rates and State Recovery Rates
(Source: FY 2004-2005 F-196 Annual Financial Statements)

For more information regarding Federal Restricted and Unrestricted Rates, please refer to the Administrative, Budgeting, and Financial Reporting Handbook, Bud Prep Chapter 2, Section 5. The state LAP program will continue to use the Federal Restricted Rate. The State Recovery Rates shown below will be used to determine recoveries for the following state revenue accounts: 4121-Special Education (10% carryover allowed), 4165-Bilingual, 4174-Highly Capable, and 4199-Transportation.

NOTE: Some rates may vary from those calculated on the district F-196 due to corrections made in the 02-03 indirect rate calculation. The 02-03 rates are an integral piece of the 04-05 rate calculation.

INDIRECT COST LIMITS AND RECOVERIES

State Average			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
			3.4%	14.6%	16.7%
ESD	CCDDD	NAME			
101	01109	WASHTUCNA	7.6%	22.3%	32.6%
101	01122	BENGE	10.6%	31.7%	37.4%
123	01147	OTHELLO	2.3%	12.4%	14.2%
101	01158	LIND	4.1%	20.8%	23.4%
101	01160	RITZVILLE	3.6%	18.5%	21.1%
123	02250	CLARKSTON	2.1%	16.6%	18.5%
123	02420	ASOTIN	3.8%	13.9%	18.6%
123	03017	KENNEWICK	4.3%	13.2%	13.5%
123	03050	PATERSON	6.3%	17.5%	24.3%
123	03052	KIONA BENTON	4.2%	12.9%	16.3%
123	03053	FINLEY	3.9%	16.5%	19.1%
123	03116	PROSSER	5.0%	17.4%	18.8%
123	03400	RICHLAND	6.7%	21.7%	23.4%
171	04019	MANSON	5.6%	18.3%	19.5%
171	04069	STEHEKIN	1.2%	26.9%	53.5%
171	04127	ENTIAT	6.8%	14.3%	21.9%
171	04129	LAKE CHELAN	5.8%	16.6%	19.8%
171	04222	CASHMERE	3.1%	16.8%	18.0%
171	04228	CASCADE	2.7%	22.4%	18.8%
171	04246	WENATCHEE	5.8%	18.1%	16.7%
114	05121	PORT ANGELES	3.7%	13.2%	14.7%
114	05313	CRESCENT	5.8%	19.7%	21.8%
114	05323	SEQUIM	1.5%	12.5%	14.1%
114	05401	CAPE FLATTERY	3.5%	14.7%	23.7%
114	05402	QUILLAYUTE VALLE	2.8%	14.9%	19.2%
112	06037	VANCOUVER	3.2%	15.3%	17.4%
112	06098	HOCKINSON	2.1%	14.9%	19.2%
112	06101	LACENTER	4.4%	16.0%	18.1%
112	06103	GREEN MOUNTAIN	6.2%	23.4%	26.5%
112	06112	WASHOUGAL	2.7%	13.1%	20.3%
112	06114	EVERGREEN	4.7%	13.8%	14.9%
112	06117	CAMAS	4.0%	18.1%	18.1%

INDIRECT COST LIMITS AND RECOVERIES

State Average			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
			3.4%	14.6%	16.7%
ESD	CCDDD	NAME			
112	06119	BATTLE GROUND	3.1%	15.7%	17.1%
112	06122	RIDGEFIELD	5.0%	17.8%	22.6%
123	07002	DAYTON	6.1%	26.3%	24.3%
123	07035	STARBUCK	17.3%	30.1%	38.1%
112	08122	LONGVIEW	5.4%	18.5%	21.0%
112	08130	TOUTLE LAKE	4.1%	23.2%	21.4%
112	08401	CASTLE ROCK	3.1%	23.1%	24.1%
112	08402	KALAMA	3.1%	12.6%	19.1%
112	08404	WOODLAND	3.1%	12.1%	15.9%
112	08458	KELSO	5.1%	19.0%	17.5%
171	09013	ORONDO	5.7%	8.1%	12.7%
171	09075	BRIDGEPORT	5.7%	18.5%	21.0%
171	09102	PALISADES	6.0%	7.9%	29.8%
171	09206	EASTMONT	2.0%	12.5%	13.6%
171	09207	MANSFIELD	7.5%	18.0%	32.0%
171	09209	WATERVILLE	6.3%	16.6%	19.4%
101	10003	KELLER	21.9%	48.6%	31.4%
101	10050	CURLEW	7.9%	0.0%	25.8%
101	10065	ORIENT	4.7%	0.0%	22.8%
101	10070	INCHELIUM	7.3%	24.1%	25.4%
101	10309	REPUBLIC	3.7%	13.3%	20.4%
123	11001	PASCO	4.0%	13.9%	15.1%
123	11051	NORTH FRANKLIN	4.5%	12.8%	17.6%
123	11054	STAR	10.9%	33.4%	35.6%
123	11056	KAHLOTUS	5.1%	28.5%	32.4%
123	12110	POMEROY	3.5%	15.9%	23.2%
105	13073	WAHLUKE	11.7%	21.3%	17.2%
171	13144	QUINCY	2.8%	14.2%	14.8%
171	13146	WARDEN	1.8%	12.1%	15.8%
171	13151	COULEE-HARTLINE	8.0%	14.2%	21.0%
171	13156	SOAP LAKE	5.9%	14.2%	21.2%
105	13160	ROYAL	2.9%	12.7%	14.3%
171	13161	MOSES LAKE	4.0%	17.7%	14.9%
171	13165	EPHRATA	5.0%	20.4%	20.6%
171	13167	WILSON CREEK	5.1%	15.1%	28.3%
171	13301	GRAND COULEE DAM	2.2%	12.5%	20.9%
113	14005	ABERDEEN	1.3%	10.9%	21.6%
113	14028	HOQUIAM	5.1%	18.4%	19.5%
113	14064	NORTH BEACH	1.9%	14.0%	18.4%
113	14065	MC CLEARY	0.5%	18.2%	16.3%
113	14066	MONTESANO	3.7%	15.4%	18.6%
113	14068	ELMA	1.9%	11.5%	15.2%
113	14077	TAHOLAH	2.0%	20.9%	26.0%
113	14097	QUINAULT	2.3%	21.5%	22.1%

INDIRECT COST LIMITS AND RECOVERIES

State Average			Federal		State
			Restricted		Recovery
			Rate		Rate
ESD	CCDDD	NAME	3.4%	14.6%	16.7%
113	14099	COSMOPOLIS	7.6%	10.8%	31.4%
113	14104	SATSOP	14.0%	31.2%	18.2%
113	14117	WISHKAH VALLEY	5.8%	18.8%	27.9%
113	14172	OCOSTA	2.6%	17.7%	19.8%
113	14400	OAKVILLE	2.0%	17.8%	19.7%
189	15201	OAK HARBOR	3.4%	15.3%	18.2%
189	15204	COUPEVILLE	3.7%	14.7%	17.7%
189	15206	SOUTH WHIDBEY	6.4%	17.5%	18.9%
114	16020	CLEARWATER	14.1%	43.9%	43.2%
114	16046	BRINNON	7.7%	0.0%	21.4%
114	16048	QUILCENE	3.0%	13.0%	23.1%
114	16049	CHIMACUM	4.0%	17.4%	18.6%
114	16050	PORT TOWNSEND	4.7%	17.5%	19.0%
121	17001	SEATTLE	3.8%	16.9%	15.2%
121	17210	FEDERAL WAY	4.1%	13.4%	13.7%
121	17216	ENUMCLAW	3.3%	15.2%	16.3%
121	17400	MERCER ISLAND	5.7%	18.1%	21.5%
121	17401	HIGHLINE	2.3%	15.7%	15.9%
121	17402	VASHON ISLAND	3.5%	16.1%	19.1%
121	17403	RENTON	4.2%	16.3%	16.2%
121	17404	SKYKOMISH	6.5%	21.0%	29.7%
121	17405	BELLEVUE	4.7%	18.7%	17.7%
121	17406	TUKWILA	6.0%	17.6%	22.0%
121	17407	RIVERVIEW	6.7%	20.20%	18.3%
121	17408	AUBURN	3.6%	15.10%	15.0%
121	17409	TAHOMA	0.9%	7.70%	15.3%
121	17410	SNOQUALMIE VALLE	4.8%	17.20%	18.2%
121	17411	ISSAQUAH	2.6%	14.40%	15.8%
121	17412	SHORELINE	3.5%	13.00%	12.4%
121	17414	LAKE WASHINGTON	2.6%	13.30%	13.5%
121	17415	KENT	2.9%	13.50%	15.9%
121	17417	NORTHSHORE	4.5%	15.5%	15.4%
114	18100	BREMERTON	5.5%	19.8%	17.8%
121	18303	BAINBRIDGE	6.2%	20.2%	19.4%
114	18400	NORTH KITSAP	2.2%	14.0%	16.5%
114	18401	CENTRAL KITSAP	5.3%	15.5%	15.4%
114	18402	SOUTH KITSAP	5.5%	13.7%	18.3%
105	19007	DAMMAN	6.1%	22.9%	17.8%
105	19028	EASTON	20.4%	39.5%	31.4%
105	19400	THORP	6.2%	18.0%	27.3%
105	19401	ELLENSBURG	3.4%	19.1%	22.3%
105	19403	KITTITAS	3.1%	15.5%	18.7%
105	19404	CLE ELUM-ROSLYN	4.5%	18.7%	24.2%
112	20094	WISHRAM	6.3%	30.2%	41.4%

INDIRECT COST LIMITS AND RECOVERIES

State Average			Federal		State
			Restricted Rate		Recovery Rate
			3.4%		16.7%
ESD	CCDDD	NAME			
105	20203	BICKLETON	7.5%	5.4%	24.3%
112	20215	CENTERVILLE	9.4%	18.2%	38.6%
112	20400	TROUT LAKE	2.8%	20.2%	31.9%
112	20401	GLENWOOD	5.4%	21.6%	38.0%
112	20402	KLICKITAT	7.4%	23.2%	21.2%
112	20403	ROOSEVELT	11.0%	22.9%	40.3%
105	20404	GOLDENDALE	3.2%	23.9%	21.4%
112	20405	WHITE SALMON	3.0%	14.1%	14.6%
112	20406	LYLE	2.6%	20.8%	20.4%
113	21014	NAPAVINE	3.0%	12.5%	16.8%
113	21018	VADER	4.2%	16.5%	23.8%
113	21036	EVALINE	0.9%	17.2%	41.1%
113	21206	MOSSYROCK	4.9%	17.4%	19.0%
113	21214	MORTON	3.1%	13.5%	22.3%
113	21226	ADNA	3.5%	13.4%	19.0%
113	21232	WINLOCK	2.9%	14.3%	16.8%
113	21234	BOISTFORT	5.7%	13.4%	24.9%
113	21237	TOLEDO	6.4%	23.1%	21.2%
113	21300	ONALASKA	8.7%	18.8%	19.8%
113	21301	PE ELL	5.9%	20.6%	23.0%
113	21302	CHEHALIS	3.4%	13.8%	15.8%
113	21303	WHITE PASS	2.9%	8.5%	19.6%
113	21401	CENTRALIA	2.1%	14.8%	16.8%
101	22008	SPRAGUE	2.7%	8.8%	29.6%
101	22009	REARDAN	4.7%	18.2%	21.1%
101	22017	ALMIRA	3.3%	2.9%	28.3%
101	22073	CRESTON	7.6%	0.0%	35.7%
101	22105	ODESSA	3.7%	24.0%	26.5%
101	22200	WILBUR	2.4%	18.0%	30.8%
101	22204	HARRINGTON	5.5%	10.5%	24.4%
101	22207	DAVENPORT	9.9%	26.4%	25.7%
113	23042	SOUTHSIDE	2.6%	13.4%	18.5%
113	23054	GRAPEVIEW	4.3%	20.1%	18.3%
113	23309	SHELTON	1.9%	14.3%	16.9%
113	23311	MARY M KNIGHT	4.3%	19.4%	23.5%
113	23402	PIONEER	1.8%	7.3%	13.9%
114	23403	NORTH MASON	5.1%	16.2%	17.1%
113	23404	HOOD CANAL	6.7%	16.8%	13.7%
171	24014	NESPELEM	3.8%	18.4%	21.8%
171	24019	OMAK	2.2%	12.7%	17.7%
171	24105	OKANOGAN	3.9%	11.0%	17.0%
171	24111	BREWSTER	7.4%	18.4%	20.3%
171	24122	PATEROS	7.6%	25.3%	25.4%
171	24350	METHOW VALLEY	3.9%	10.9%	20.7%

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INDIRECT COST LIMITS AND RECOVERIES

State Average			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
			3.4%	14.6%	16.7%
ESD	CCDDD	NAME			
171	24404	TONASKET	3.8%	14.7%	16.2%
171	24410	OROVILLE	2.9%	12.2%	19.5%
112	25101	OCEAN BEACH	2.4%	13.2%	19.3%
113	25116	RAYMOND	2.6%	11.9%	16.6%
113	25118	SOUTH BEND	3.9%	12.3%	19.8%
112	25155	NASELLE GRAYS RI	0.9%	12.4%	15.5%
113	25160	WILLAPA VALLEY	3.4%	15.7%	22.3%
113	25200	NORTH RIVER	10.4%	32.8%	35.8%
101	26056	NEWPORT	4.6%	7.7%	15.9%
101	26059	CUSICK	5.4%	11.0%	19.6%
101	26070	SELKIRK	3.4%	16.2%	23.2%
121	27001	STEILACOOM HIST.	4.2%	15.4%	19.2%
121	27003	PUYALLUP	3.8%	14.5%	15.1%
121	27010	TACOMA	4.7%	17.0%	16.4%
121	27019	CARBONADO	7.4%	30.6%	33.1%
121	27083	UNIVERSITY PLACE	4.5%	17.2%	17.2%
121	27320	SUMNER	3.2%	15.5%	17.9%
121	27343	DIERINGER	3.7%	14.5%	17.5%
121	27344	ORTING	4.4%	13.6%	17.6%
121	27400	CLOVER PARK	4.2%	17.2%	19.4%
121	27401	PENINSULA	2.8%	15.8%	17.8%
121	27402	FRANKLIN PIERCE	2.1%	14.9%	14.4%
121	27403	BETHEL	3.2%	8.2%	14.2%
121	27404	EATONVILLE	2.2%	11.8%	16.4%
121	27416	WHITE RIVER	2.5%	15.6%	16.3%
121	27417	FIFE	2.0%	14.9%	17.3%
189	28010	SHAW	7.2%	29.8%	48.4%
189	28137	ORCAS	4.4%	19.0%	19.5%
189	28144	LOPEZ	8.0%	22.0%	28.8%
189	28149	SAN JUAN	6.3%	22.7%	24.6%
189	29011	CONCRETE	3.7%	11.2%	18.8%
189	29100	BURLINGTON EDISON	3.5%	16.9%	19.8%
189	29101	SEDRO WOOLLEY	3.9%	13.1%	14.5%
189	29103	ANACORTES	4.2%	13.8%	16.0%
189	29311	LA CONNER	1.6%	3.3%	11.6%
189	29317	CONWAY	2.8%	15.5%	20.2%
189	29320	MT VERNON	3.5%	15.9%	15.0%
112	30002	SKAMANIA	20.9%	40.4%	29.3%
112	30029	MOUNT PLEASANT	3.4%	17.2%	33.2%
112	30031	MILL A	21.7%	41.5%	39.1%
112	30303	STEVENSON-CARSON	3.2%	20.5%	22.5%
189	31002	EVERETT	4.6%	17.0%	15.6%
189	31004	LAKE STEVENS	2.5%	11.1%	15.7%
189	31006	MUKILTEO	4.0%	17.5%	15.1%

INDIRECT COST LIMITS AND RECOVERIES

State Average			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
			3.4%	14.6%	16.7%
ESD	CCDDD	NAME			
189	31015	EDMONDS	5.2%	17.4%	15.7%
189	31016	ARLINGTON	3.4%	12.7%	14.4%
189	31025	MARYSVILLE	5.2%	18.1%	18.7%
189	31063	INDEX	0.0%	0.0%	43.8%
189	31103	MONROE	2.9%	12.4%	14.4%
189	31201	SNOHOMISH	4.0%	14.9%	17.0%
189	31306	LAKEWOOD	2.8%	16.0%	18.7%
189	31311	SULTAN	2.7%	13.7%	14.9%
189	31330	DARRINGTON	4.2%	14.4%	20.0%
189	31332	GRANITE FALLS	2.8%	13.5%	16.4%
189	31401	STANWOOD	2.8%	13.4%	15.4%
101	32081	SPOKANE	3.6%	15.9%	15.8%
101	32123	ORCHARD PRAIRIE	9.5%	0.0%	29.5%
101	32312	GREAT NORTHERN	8.3%	0.0%	26.6%
101	32325	NINE MILE FALLS	2.1%	11.7%	17.1%
101	32326	MEDICAL LAKE	3.0%	15.4%	18.6%
101	32354	MEAD	3.1%	14.4%	14.7%
101	32356	CENTRAL VALLEY	2.9%	12.5%	14.3%
101	32358	FREEMAN	2.4%	13.1%	19.4%
101	32360	CHENEY	2.0%	14.6%	16.0%
101	32361	EAST VALLEY	3.9%	15.6%	18.9%
101	32362	LIBERTY	2.9%	14.9%	21.3%
101	32363	WEST VALLEY	5.4%	24.0%	20.5%
101	32414	DEER PARK	4.8%	16.3%	16.5%
101	32416	RIVERSIDE	3.7%	17.4%	19.4%
101	33030	ONION CREEK	12.8%	6.5%	27.7%
101	33036	CHEWELAH	4.0%	16.2%	18.6%
101	33049	WELLPINIT	4.6%	15.7%	28.0%
101	33070	VALLEY	5.4%	6.6%	17.4%
101	33115	COLVILLE	6.1%	18.3%	18.0%
101	33183	LOON LAKE	14.4%	20.3%	18.2%
101	33202	SUMMIT VALLEY	4.6%	13.9%	25.1%
101	33205	EVERGREEN	9.9%	22.5%	26.6%
101	33206	COLUMBIA	7.8%	15.4%	24.6%
101	33207	MARY WALKER	4.6%	14.1%	19.4%
101	33211	NORTHPORT	5.0%	23.0%	22.3%
101	33212	KETTLE FALLS	3.8%	11.7%	17.5%
113	34002	YELM	3.8%	13.3%	16.0%
113	34003	NORTH THURSTON	4.8%	15.5%	15.3%
113	34033	TUMWATER	3.1%	14.5%	14.7%
113	34111	OLYMPIA	2.7%	14.8%	16.0%
113	34307	RAINIER	2.0%	12.6%	18.6%
113	34324	GRIFFIN	3.4%	17.1%	21.3%
113	34401	ROCHESTER	3.1%	11.7%	13.2%

INDIRECT COST LIMITS AND RECOVERIES

State Average			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
			3.4%	14.6%	16.7%
ESD	CCDDD	NAME			
113	34402	TENINO	1.7%	13.7%	15.1%
112	35200	WAHIAKUM	0.0%	13.4%	21.1%
123	36101	DIXIE	23.7%	46.5%	37.0%
123	36140	WALLA WALLA	3.0%	11.6%	14.5%
123	36250	COLLEGE PLACE	3.6%	11.4%	15.7%
123	36300	TOUCHET	4.2%	18.5%	22.5%
123	36400	COLUMBIA	4.1%	19.4%	20.4%
123	36401	WAITSBURG	5.8%	19.2%	22.6%
123	36402	PRESCOTT	5.0%	18.7%	17.4%
189	37501	BELLINGHAM	3.2%	15.0%	15.4%
189	37502	FERNDALE	2.0%	12.5%	14.9%
189	37503	BLAINE	2.6%	21.8%	21.8%
189	37504	LYNDEN	2.1%	14.3%	15.0%
189	37505	MERIDIAN	4.7%	15.4%	17.6%
189	37506	NOOKSACK VALLEY	3.1%	14.6%	16.4%
189	37507	MOUNT BAKER	4.0%	16.2%	15.9%
101	38126	LACROSSE JOINT	3.6%	5.2%	20.3%
101	38264	LAMONT	14.9%	39.3%	44.4%
101	38265	TEKOA	17.7%	28.7%	24.6%
101	38267	PULLMAN	2.9%	18.7%	20.7%
101	38300	COLFAX	4.0%	23.3%	22.6%
101	38301	PALOUSE	5.0%	20.8%	29.1%
101	38302	GARFIELD	5.9%	25.3%	31.7%
101	38304	STEPTOE	10.0%	34.7%	29.6%
101	38306	COLTON	4.3%	9.9%	27.6%
101	38308	ENDICOTT	3.8%	4.4%	29.3%
101	38320	ROSALIA	10.5%	22.9%	25.4%
101	38322	ST JOHN	3.2%	14.3%	20.8%
101	38324	OAKESDALE	5.8%	12.2%	25.9%
105	39002	UNION GAP	3.6%	4.2%	16.5%
105	39003	NACHES VALLEY	4.6%	15.4%	17.2%
105	39007	YAKIMA	2.0%	12.5%	13.4%
105	39090	EAST VALLEY	2.1%	12.3%	17.0%
105	39119	SELAH	4.9%	16.5%	15.4%
105	39120	MABTON	9.3%	21.7%	21.0%
105	39200	GRANDVIEW	5.0%	16.1%	15.9%
105	39201	SUNNYSIDE	3.9%	15.9%	13.9%
105	39202	TOPPENISH	4.3%	14.6%	18.0%
105	39203	HIGHLAND	5.0%	17.2%	23.1%
105	39204	GRANGER	5.5%	15.6%	17.0%
105	39205	ZILLAH	8.0%	23.1%	23.0%
105	39207	WAPATO	3.4%	15.8%	15.8%
105	39208	WEST VALLEY	6.6%	19.5%	19.6%
105	39209	MOUNT ADAMS	6.3%	19.0%	19.6%

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SALARY INFORMATION

Salary and Benefit Limitation Law

RCW 28A.400.200 Salaries and Compensation for Employees—Minimum Amounts—Limitations—Supplemental Contracts.

(1) Every school district board of directors shall fix, alter, allow, and order paid salaries and compensation for all district employees in conformance with this section.

(2)(a) Salaries for certificated instructional staff shall not be less than the salary provided in the appropriations act in the statewide salary allocation schedule for an employee with a baccalaureate degree and zero years of service; and

(b) Salaries for certificated instructional staff with a masters degree shall not be less than the salary provided in the appropriations act in the state-wide salary allocation schedule for an employee with a masters degree and zero years of service;

(3)(a) The actual average salary paid to certificated instructional staff shall not exceed the district's average certificated instructional staff salary used for the state basic education allocations for that school year as determined pursuant to RCW 28A.150.410.

(b) Fringe benefit contributions for certificated instructional staff shall be included as salary under (a) of this subsection only to the extent that the district's actual average benefit contribution exceeds the amount of the insurance benefits allocation provided per certificated instructional staff unit in the state operating appropriations act in effect at the time the compensation is payable. For purposes of this section, fringe benefits shall not include payment for unused leave for illness or injury under RCW 28A.400.210; employer contributions for old age survivors insurance, workers' compensation, unemployment compensation, and retirement benefits under the Washington state retirement system; or employer contributions for health benefits in excess of the insurance benefits allocation provided per certificated instructional staff unit in the state operating appropriations act in effect at the time the compensation is payable. A school district may not use state funds to provide employer contributions for such excess health benefits.

(c) Salary and benefits for certificated instructional staff in programs other than basic education shall be consistent with the salary and benefits paid to certificated instructional staff in the basic education program.

(4) Salaries and benefits for certificated instructional staff may exceed the limitations in subsection (3) of this section only by separate contract for additional time, additional responsibilities, or incentives. Supplemental contracts shall not cause the state to incur any present or future funding obligation. Supplemental contracts shall be subject to the collective bargaining provisions of chapter 41.59 RCW and the provisions of RCW 28A.405.240, shall not exceed one year, and if not renewed shall not constitute adverse change in accordance with RCW 28A.405.300 through 28A.405.380. No district may enter into a supplemental contract under this subsection for the provision of services which are a part of the basic education program required by Article IX, section 3 of the state Constitution.

(5) Employee benefit plans offered by any district shall comply with RCW 28A.400.350, 28A.400.275, and 28A.400.280.

NOTE: This agency does not have rule-making authority pursuant to this RCW. Therefore, interpretation of this law should be referred to appropriate legal counsel.

2006-07 K-12 Salary Allocation Schedule for Certificated Instructional Staff

Years of Service	BA+0	BA+15	BA+30	BA+45	BA+90	BA+135	MA+0	MA+45	MA+90 or PhD
0	31,386	32,234	33,112	33,992	36,817	38,636	37,629	40,454	42,275
1	31,808	32,668	33,557	34,476	37,330	39,140	38,047	40,901	42,710
2	32,211	33,079	33,978	34,967	37,813	39,641	38,469	41,314	43,143
3	32,626	33,502	34,410	35,432	38,272	40,144	38,868	41,706	43,579
4	33,033	33,947	34,861	35,918	38,775	40,661	39,286	42,143	44,030
5	33,453	34,372	35,295	36,410	39,257	41,180	39,711	42,559	44,483
6	33,885	34,784	35,738	36,909	39,742	41,676	40,147	42,981	44,913
7	34,644	35,556	36,523	37,758	40,633	42,620	40,964	43,838	45,826
8	35,755	36,717	37,707	39,044	41,957	44,018	42,249	45,163	47,223
9		37,919	38,958	40,343	43,325	45,455	43,547	46,531	48,661
10			40,224	41,709	44,730	46,932	44,915	47,937	50,137
11				43,115	46,202	48,448	46,321	49,409	51,653
12				44,476	47,714	50,026	47,782	50,919	53,233
13					49,262	51,644	49,295	52,468	54,849
14					50,818	53,322	50,852	54,125	56,528
15					52,140	54,709	52,174	55,533	57,998
16 or more					53,183	55,802	53,217	56,643	59,157

As used in this subsection, the column headings "BA+(N)" refer to the number of credits earned since receiving the baccalaureate degree.

For credits earned after the baccalaureate degree but before the masters degree, any credits in excess of forty-five credits may be counted after the masters degree. Thus, as used in this subsection, the column headings "MA+(N)" refer to the total of:

- (i) Credits earned since receiving the masters degree; and
- (ii) Any credits in excess of forty-five credits that were earned after the baccalaureate degree but before the masters degree.

For the purposes of this section:

- (a) "BA" means a baccalaureate degree.
- (b) "MA" means a masters degree.
- (c) "PHD" means a doctorate degree.
- (d) "Years of service" shall be calculated under the same rules adopted by the superintendent of public instruction.
- (e) "Credits" means college quarter hour credits and equivalent in-service credits computed in accordance with RCW 28A.415.020 and RCW 28A.415.023.

No more than ninety college quarter-hour credits received by any employee after the baccalaureate degree may be used to determine compensation allocations under the state salary allocation schedule and LEAP documents referenced in this act, or any replacement schedules and documents, unless:

- (a) The employee has a masters degree; or
- (b) The credits were used in generating state salary allocations before January 1, 1992.

The certificated instructional staff base salary specified for each district in LEAP Document 12E and the salary schedules in this section include two learning improvement days. A school district is eligible for the learning improvement day funds only if the learning improvement days have been added to the 180-day contract year. If fewer days are added, the additional learning improvement allocation shall be adjusted accordingly. The additional days shall be limited to specific activities identified in the state required

school improvement plan related to improving student learning that are consistent with education reform implementation, and shall not be considered part of basic education. The principal in each school shall assure that the days are used to provide the necessary school-wide, all staff professional development that is tied directly to the school improvement plan. The school principal and the district superintendent shall maintain documentation as to their approval of these activities. The length of a learning improvement day shall not be less than the length of a full day under the base contract. The superintendent of public instruction shall ensure that school districts adhere to the intent and purposes of this subsection.

The salary allocation schedules established in this section are for allocation purposes only except as provided in RCW 28A.400.200(2) and the above preceding paragraph.

Source: Engrossed Substitute Senate Bill 6386, Sec. 503.

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**LEAP Document 1Sb
Table Of Staff Mix Factors For Certificated Instructional Staff**

*** Education Experience ***

Years of Service	BA	BA+15	BA+30	BA+45	BA+90	BA+135	MA	MA+45	MA+90 or Ph.D.
0	1.00000	1.02701	1.05499	1.08304	1.17303	1.23099	1.19891	1.28891	1.34693
1	1.01346	1.04084	1.06918	1.09846	1.18939	1.24704	1.21224	1.30317	1.36079
2	1.02628	1.05393	1.08257	1.11411	1.20478	1.26303	1.22566	1.31632	1.37458
3	1.03950	1.06741	1.09636	1.12890	1.21940	1.27905	1.23838	1.32881	1.38850
4	1.05246	1.08160	1.11072	1.14439	1.23542	1.29551	1.25171	1.34274	1.40286
5	1.06585	1.09513	1.12454	1.16008	1.25077	1.31206	1.26526	1.35599	1.41728
6	1.07961	1.10825	1.13866	1.17597	1.26623	1.32785	1.27915	1.36942	1.43100
7	1.10379	1.13286	1.16367	1.20301	1.29461	1.35793	1.30517	1.39673	1.46008
8	1.13919	1.16984	1.20138	1.24398	1.33681	1.40246	1.34610	1.43896	1.50458
9		1.20814	1.24125	1.28538	1.38038	1.44826	1.38747	1.48253	1.55041
10			1.28158	1.32891	1.42517	1.49532	1.43104	1.52733	1.59744
11				1.37371	1.47207	1.54362	1.47584	1.57423	1.64574
12				1.41708	1.52023	1.59391	1.52240	1.62236	1.69607
13					1.56956	1.64544	1.57060	1.67169	1.74756
14					1.61913	1.69890	1.62022	1.72451	1.80105
15					1.66126	1.74310	1.66233	1.76934	1.84788
16 or more					1.69447	1.77794	1.69557	1.80472	1.88482

<p align="center"><i>For credits earned after the BA degree but before the MA degree: Any credits in excess of 45 may be counted after the MA degree.</i></p>

LEAP Document 1Sb is referenced in the 2006 Supplemental Conference Budget

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Salary Allocations For Certificated Instructional Staff**Salary Allocations
For Certificated
Administrative Staff****Salary Allocations
For
Classified Staff**

School District	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	2004-05	2005-06	2006-07	2004-05	2005-06	2006-07
01 109 Washtucna	30,023	30,050	333	30,383	31,042	344	31,386	57,937	58,632	60,567	26,932	27,255	28,154
01 122 Benge	30,229	30,256	336	30,592	31,254	347	31,601	35,627	45,000	46,485	28,640	28,984	29,940
01 147 Othello	30,023	30,050	333	30,383	31,042	344	31,386	49,430	50,023	51,674	28,044	28,381	29,318
01 158 Lind	30,023	30,050	333	30,383	31,042	344	31,386	64,085	64,854	66,994	26,792	27,114	28,009
01 160 Ritzville	30,023	30,050	333	30,383	31,042	344	31,386	55,390	56,055	57,905	28,189	28,527	29,468
02 250 Clarkston	30,023	30,050	333	30,383	31,042	344	31,386	52,172	52,798	54,540	28,118	28,455	29,394
02 420 Asotin-Anatone	30,023	30,050	333	30,383	31,042	344	31,386	50,549	51,156	52,844	25,365	25,669	26,516
03 017 Kennewick	30,023	30,050	333	30,383	31,042	344	31,386	48,474	49,056	50,675	27,687	28,019	28,944
03 050 Paterson	30,023	30,050	333	30,383	31,042	344	31,386	50,805	51,415	53,112	24,451	24,744	25,561
03 052 Kiona-Benton City	30,023	30,050	333	30,383	31,042	344	31,386	54,512	55,166	56,986	27,910	28,245	29,177
03 053 Finley	30,023	30,050	333	30,383	31,042	344	31,386	53,306	53,946	55,726	27,732	28,065	28,991
03 116 Prosser	30,023	30,050	333	30,383	31,042	344	31,386	55,506	56,172	58,026	27,652	27,984	28,907
03 400 Richland	30,023	30,050	333	30,383	31,042	344	31,386	51,995	52,619	54,355	27,806	28,140	29,069
04 019 Manson	30,023	30,050	333	30,383	31,042	344	31,386	57,657	58,349	60,275	27,706	28,038	28,963
04 069 Stehekin	30,023	30,050	333	30,383	31,042	344	31,386	59,028	59,736	61,707	22,613	22,884	23,639
04 127 Entiat	30,023	30,050	333	30,383	31,042	344	31,386	68,107	68,924	71,198	27,199	27,525	28,433
04 129 Lake Chelan	30,865	30,892	343	31,235	31,911	354	32,265	47,794	48,368	49,964	28,321	28,661	29,607
04 222 Cashmere	30,023	30,050	333	30,383	31,042	344	31,386	61,976	62,720	64,790	28,094	28,431	29,369
04 228 Cascade	30,023	30,050	333	30,383	31,042	344	31,386	55,808	56,478	58,342	27,708	28,040	28,965
04 246 Wenatchee	30,191	30,217	336	30,553	31,214	347	31,561	54,080	54,729	56,535	28,136	28,474	29,414
05 121 Port Angeles	30,023	30,050	333	30,383	31,042	344	31,386	54,671	55,327	57,153	27,558	27,889	28,809
05 313 Crescent	30,023	30,050	333	30,383	31,042	344	31,386	56,446	57,123	59,008	27,604	27,935	28,857
05 323 Sequim	30,023	30,050	333	30,383	31,042	344	31,386	49,287	49,878	51,524	28,118	28,455	29,394
05 401 Cape Flattery	30,023	30,050	333	30,383	31,042	344	31,386	54,820	55,478	57,309	27,525	27,855	28,774
05 402 Quillayute Valley	30,023	30,050	333	30,383	31,042	344	31,386	53,272	53,911	55,690	27,688	28,020	28,945
06 037 Vancouver	30,023	30,050	333	30,383	31,042	344	31,386	54,319	54,971	56,785	27,719	28,052	28,978
06 098 Hockinson	30,023	30,050	333	30,383	31,042	344	31,386	55,271	55,934	57,780	25,983	26,295	27,163
06 101 La Center	30,023	30,050	333	30,383	31,042	344	31,386	56,002	56,674	58,544	25,363	25,667	26,514
06 103 Green Mountain	30,230	30,257	336	30,593	31,255	347	31,602	70,707	71,555	73,916	27,233	27,560	28,469
06 112 Washougal	30,023	30,050	333	30,383	31,042	344	31,386	50,842	51,452	53,150	28,224	28,563	29,506
06 114 Evergreen (Clark)	30,023	30,050	333	30,383	31,042	344	31,386	49,071	49,660	51,299	27,832	28,166	29,095
06 117 Camas	30,023	30,050	333	30,383	31,042	344	31,386	57,580	58,271	60,194	28,237	28,576	29,519
06 119 Battle Ground	30,023	30,050	333	30,383	31,042	344	31,386	53,231	53,870	55,648	27,609	27,940	28,862
06 122 Ridgefield	30,023	30,050	333	30,383	31,042	344	31,386	55,950	56,621	58,489	27,568	27,899	28,820
07 002 Dayton	30,023	30,050	333	30,383	31,042	344	31,386	48,540	49,122	50,743	27,944	28,279	29,212
07 035 Starbuck	30,023	30,050	333	30,383	31,042	344	31,386	32,770	45,000	46,485	25,444	25,749	26,599
08 122 Longview	30,023	30,050	333	30,383	31,042	344	31,386	51,156	51,770	53,478	27,800	28,134	29,062
08 130 Toutle Lake	30,023	30,050	333	30,383	31,042	344	31,386	60,564	61,291	63,314	28,296	28,636	29,581
08 401 Castle Rock	30,023	30,050	333	30,383	31,042	344	31,386	51,199	51,813	53,523	28,721	29,066	30,025
08 402 Kalama	30,023	30,050	333	30,383	31,042	344	31,386	52,099	52,724	54,464	26,992	27,316	28,217
08 404 Woodland	30,023	30,050	333	30,383	31,042	344	31,386	52,226	52,853	54,597	27,789	28,122	29,050
08 458 Kelso	30,069	30,096	334	30,430	31,089	345	31,434	51,493	52,111	53,831	27,451	27,780	28,697
09 013 Orondo	31,865	31,893	354	32,247	32,945	366	33,311	48,800	49,386	51,016	25,550	25,857	26,710
09 075 Bridgeport	30,023	30,050	333	30,383	31,042	344	31,386	55,966	56,638	58,507	28,495	28,837	29,789

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Salary Allocations For Certificated Instructional Staff**Salary Allocations
For Certificated
Administrative Staff****Salary Allocations
For
Classified Staff**

School District	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	2004-05	2005-06	2006-07	2004-05	2005-06	2006-07
09 102 Palisades	30,023	30,050	333	30,383	31,042	344	31,386	31,752	45,000	46,485	27,746	28,079	29,006
09 206 Eastmont	30,342	30,369	337	30,706	31,371	348	31,719	54,248	54,899	56,711	27,517	27,847	28,766
09 207 Mansfield	30,023	30,050	333	30,383	31,042	344	31,386	68,055	68,872	71,145	28,518	28,860	29,812
09 209 Waterville	30,023	30,050	333	30,383	31,042	344	31,386	52,319	52,947	54,694	27,878	28,213	29,144
10 003 Keller	30,023	30,050	333	30,383	31,042	344	31,386	35,859	45,000	46,485	27,088	27,413	28,318
10 050 Curlew	30,023	30,050	333	30,383	31,042	344	31,386	68,043	68,860	71,132	27,621	27,952	28,874
10 065 Orient	30,023	30,050	333	30,383	31,042	344	31,386	63,076	63,833	65,939	28,105	28,442	29,381
10 070 Inchelium	30,023	30,050	333	30,383	31,042	344	31,386	59,310	60,022	62,003	26,700	27,020	27,912
10 309 Republic	30,023	30,050	333	30,383	31,042	344	31,386	48,416	48,997	50,614	27,058	27,383	28,287
11 001 Pasco	30,023	30,050	333	30,383	31,042	344	31,386	51,309	51,925	53,639	28,159	28,497	29,437
11 051 North Franklin	30,023	30,050	333	30,383	31,042	344	31,386	52,826	53,460	55,224	27,695	28,027	28,952
11 054 Star	30,023	30,050	333	30,383	31,042	344	31,386	40,052	45,000	46,485	22,752	23,025	23,785
11 056 Kahlolus	30,023	30,050	333	30,383	31,042	344	31,386	51,540	52,158	53,879	25,647	25,955	26,812
12 110 Pomeroy	30,023	30,050	333	30,383	31,042	344	31,386	56,691	57,371	59,264	28,209	28,548	29,490
13 073 Wahluke	30,023	30,050	333	30,383	31,042	344	31,386	61,306	62,042	64,089	26,387	26,704	27,585
13 144 Quincy	30,023	30,050	333	30,383	31,042	344	31,386	52,236	52,863	54,607	28,167	28,505	29,446
13 146 Warden	30,023	30,050	333	30,383	31,042	344	31,386	54,281	54,932	56,745	27,967	28,303	29,237
13 151 Coulee-Hartline	30,023	30,050	333	30,383	31,042	344	31,386	58,267	58,966	60,912	26,721	27,042	27,934
13 156 Soap Lake	30,023	30,050	333	30,383	31,042	344	31,386	50,340	50,944	52,625	28,144	28,482	29,422
13 160 Royal	30,023	30,050	333	30,383	31,042	344	31,386	51,921	52,544	54,278	27,780	28,113	29,041
13 161 Moses Lake	30,023	30,050	333	30,383	31,042	344	31,386	52,547	53,178	54,933	27,304	27,632	28,544
13 165 Ephrata	30,023	30,050	333	30,383	31,042	344	31,386	50,685	51,293	52,986	26,845	27,167	28,064
13 167 Wilson Creek	30,023	30,050	333	30,383	31,042	344	31,386	72,588	73,459	75,883	28,055	28,392	29,329
13 301 Grand Coulee Dam	30,023	30,050	333	30,383	31,042	344	31,386	51,111	51,724	53,431	27,201	27,527	28,435
14 005 Aberdeen	30,023	30,050	333	30,383	31,042	344	31,386	52,115	52,740	54,480	27,734	28,067	28,993
14 028 Hoquiam	30,023	30,050	333	30,383	31,042	344	31,386	54,127	54,777	56,585	27,563	27,894	28,815
14 064 North Beach	30,023	30,050	333	30,383	31,042	344	31,386	59,326	60,038	62,019	28,017	28,353	29,289
14 065 McCleary	30,371	30,398	337	30,735	31,401	348	31,749	55,389	56,054	57,904	29,251	29,602	30,579
14 066 Montesano	30,023	30,050	333	30,383	31,042	344	31,386	51,755	52,376	54,104	28,006	28,342	29,277
14 068 Elma	30,023	30,050	333	30,383	31,042	344	31,386	51,753	52,374	54,102	29,023	29,371	30,340
14 077 Taholah	30,238	30,265	336	30,601	31,264	347	31,611	66,241	67,036	69,248	26,566	26,885	27,772
14 097 Quinalt	30,023	30,050	333	30,383	31,042	344	31,386	52,315	52,943	54,690	28,366	28,706	29,653
14 099 Cosmopolis	30,047	30,075	333	30,408	31,067	344	31,411	51,923	52,546	54,280	26,021	26,333	27,202
14 104 Satsop	30,023	30,050	333	30,383	31,042	344	31,386	34,119	45,000	46,485	25,078	25,379	26,217
14 117 Wishkah Valley	30,023	30,050	333	30,383	31,042	344	31,386	66,229	67,024	69,236	28,894	29,241	30,206
14 172 Ocosta	30,023	30,050	333	30,383	31,042	344	31,386	51,434	52,051	53,769	28,325	28,665	29,611
14 400 Oakville	30,023	30,050	333	30,383	31,042	344	31,386	71,090	71,943	74,317	29,042	29,391	30,361
15 201 Oak Harbor	30,615	30,641	341	30,982	31,652	352	32,004	49,849	50,447	52,112	27,614	27,945	28,867
15 204 Coupeville	30,023	30,050	333	30,383	31,042	344	31,386	51,130	51,744	53,452	26,707	27,027	27,919
15 206 South Whidbey	30,023	30,050	333	30,383	31,042	344	31,386	51,877	52,500	54,233	28,493	28,835	29,787
16 020 Queets-Clearwater	30,023	30,050	333	30,383	31,042	344	31,386	53,421	54,062	55,846	28,365	28,705	29,652
16 046 Brinnon	30,023	30,050	333	30,383	31,042	344	31,386	39,925	45,000	46,485	24,258	24,549	25,359
16 048 Quilcene	30,023	30,050	333	30,383	31,042	344	31,386	71,604	72,463	74,854	26,979	27,303	28,204
16 049 Chimacum	30,023	30,050	333	30,383	31,042	344	31,386	53,372	54,012	55,794	28,783	29,128	30,089

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Salary Allocations For Certificated Instructional Staff**Salary Allocations
For Certificated
Administrative Staff****Salary Allocations
For
Classified Staff**

School District	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	2004-05	2005-06	2006-07	2004-05	2005-06	2006-07
16 050 Port Townsend	30,095	30,122	334	30,456	31,116	345	31,461	48,305	48,885	50,498	27,482	27,812	28,730
17 001 Seattle	30,623	30,649	341	30,990	31,660	352	32,012	52,952	53,587	55,355	32,495	32,885	33,970
17 210 Federal Way	30,023	30,050	333	30,383	31,042	344	31,386	48,174	48,752	50,361	27,582	27,913	28,834
17 216 Enumclaw	30,023	30,050	333	30,383	31,042	344	31,386	51,346	51,962	53,677	27,426	27,755	28,671
17 400 Mercer Island	30,023	30,050	333	30,383	31,042	344	31,386	55,859	56,529	58,394	28,390	28,731	29,679
17 401 Highline	30,023	30,050	333	30,383	31,042	344	31,386	55,193	55,855	57,698	27,910	28,245	29,177
17 402 Vashon Island	30,023	30,050	333	30,383	31,042	344	31,386	57,364	58,052	59,968	26,472	26,790	27,674
17 403 Renton	30,023	30,050	333	30,383	31,042	344	31,386	51,660	52,280	54,005	28,031	28,367	29,303
17 404 Skykomish	30,023	30,050	333	30,383	31,042	344	31,386	74,541	75,435	77,924	28,326	28,666	29,612
17 405 Bellevue	30,104	30,131	334	30,465	31,125	345	31,470	54,101	54,750	56,557	30,490	30,856	31,874
17 406 Tukwila	30,023	30,050	333	30,383	31,042	344	31,386	61,890	62,633	64,700	27,938	28,273	29,206
17 407 Riverview	30,023	30,050	333	30,383	31,042	344	31,386	55,060	55,721	57,560	27,262	27,589	28,499
17 408 Auburn	30,023	30,050	333	30,383	31,042	344	31,386	50,932	51,543	53,244	27,989	28,325	29,260
17 409 Tahoma	30,023	30,050	333	30,383	31,042	344	31,386	51,045	51,658	53,363	28,301	28,641	29,586
17 410 Snoqualmie Valley	30,023	30,050	333	30,383	31,042	344	31,386	50,119	50,720	52,394	27,428	27,757	28,673
17 411 Issaquah	30,023	30,050	333	30,383	31,042	344	31,386	52,722	53,355	55,116	27,314	27,642	28,554
17 412 Shoreline	30,023	30,050	333	30,383	31,042	344	31,386	55,763	56,432	58,294	29,537	29,891	30,877
17 414 Lake Washington	30,173	30,200	335	30,535	31,197	346	31,543	54,042	54,691	56,496	27,984	28,320	29,255
17 415 Kent	30,023	30,050	333	30,383	31,042	344	31,386	50,085	50,686	52,359	27,718	28,051	28,977
17 417 Northshore	31,682	31,710	352	32,062	32,756	364	33,120	50,567	51,174	52,863	28,551	28,894	29,848
18 100 Bremerton	30,023	30,050	333	30,383	31,042	344	31,386	52,049	52,674	54,412	29,153	29,503	30,477
18 303 Bainbridge Island	30,023	30,050	333	30,383	31,042	344	31,386	53,585	54,228	56,018	27,697	28,029	28,954
18 400 North Kitsap	30,023	30,050	333	30,383	31,042	344	31,386	51,407	52,024	53,741	28,577	28,920	29,874
18 401 Central Kitsap	30,023	30,050	333	30,383	31,042	344	31,386	50,732	51,341	53,035	27,244	27,571	28,481
18 402 South Kitsap	30,023	30,050	333	30,383	31,042	344	31,386	52,501	53,131	54,884	28,252	28,591	29,535
19 007 Damman	30,023	30,050	333	30,383	31,042	344	31,386	31,568	45,000	46,485	21,479	21,737	22,454
19 028 Easton	30,023	30,050	333	30,383	31,042	344	31,386	50,138	50,740	52,414	27,641	27,973	28,896
19 400 Thorp	30,198	30,224	336	30,560	31,221	347	31,568	51,336	51,952	53,666	28,882	29,229	30,194
19 401 Ellensburg	30,023	30,050	333	30,383	31,042	344	31,386	52,391	53,020	54,770	27,531	27,861	28,780
19 403 Kittitas	30,023	30,050	333	30,383	31,042	344	31,386	52,470	53,100	54,852	27,579	27,910	28,831
19 404 Cle Elum-Roslyn	30,023	30,050	333	30,383	31,042	344	31,386	55,141	55,803	57,644	28,158	28,496	29,436
20 094 Wishram	30,023	30,050	333	30,383	31,042	344	31,386	63,877	64,644	66,777	26,621	26,940	27,829
20 203 Bickleton	30,023	30,050	333	30,383	31,042	344	31,386	63,839	64,605	66,737	27,871	28,205	29,136
20 215 Centerville	30,096	30,123	334	30,457	31,117	345	31,462	34,048	45,000	46,485	27,328	27,656	28,569
20 400 Trout Lake	30,023	30,050	333	30,383	31,042	344	31,386	56,450	57,127	59,012	24,417	24,710	25,525
20 401 Glenwood	30,023	30,050	333	30,383	31,042	344	31,386	56,861	57,543	59,442	27,748	28,081	29,008
20 402 Klickitat	30,023	30,050	333	30,383	31,042	344	31,386	61,778	62,519	64,582	24,143	24,433	25,239
20 403 Roosevelt	30,023	30,050	333	30,383	31,042	344	31,386	35,764	45,000	46,485	23,778	24,063	24,857
20 404 Goldendale	30,023	30,050	333	30,383	31,042	344	31,386	50,298	50,902	52,582	27,445	27,774	28,691
20 405 White Salmon	30,023	30,050	333	30,383	31,042	344	31,386	57,792	58,486	60,416	27,285	27,612	28,523
20 406 Lyle	30,023	30,050	333	30,383	31,042	344	31,386	58,034	58,730	60,668	27,253	27,580	28,490
21 014 Napavine	30,023	30,050	333	30,383	31,042	344	31,386	59,359	60,071	62,053	28,203	28,541	29,483
21 018 Vader	31,020	31,047	345	31,392	32,072	356	32,428	44,339	45,000	46,485	26,573	26,892	27,779
21 036 Evaline	30,222	30,249	336	30,585	31,247	347	31,594	30,583	45,000	46,485	26,599	26,918	27,806

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Date: March 6, 2006

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School District	Salary Allocations For Certificated Instructional Staff							Salary Allocations For Certificated Administrative Staff			Salary Allocations For Classified Staff		
	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	2004-05	2005-06	2006-07	2004-05	2005-06	2006-07
	2004-05	2005-06	2005-06	2005-06	2006-07	2006-07	2006-07	2004-05	2005-06	2006-07	2004-05	2005-06	2006-07
21 206 Mossyrock	30,023	30,050	333	30,383	31,042	344	31,386	56,973	57,657	59,560	27,070	27,395	28,299
21 214 Morton	30,023	30,050	333	30,383	31,042	344	31,386	55,024	55,684	57,522	28,359	28,699	29,646
21 226 Adna	30,023	30,050	333	30,383	31,042	344	31,386	59,993	60,713	62,717	26,105	26,418	27,290
21 232 Winlock	30,023	30,050	333	30,383	31,042	344	31,386	53,878	54,525	56,324	27,244	27,571	28,481
21 234 Boistfort	30,296	30,324	336	30,660	31,325	347	31,672	53,083	53,720	55,493	23,698	23,982	24,773
21 237 Toledo	30,023	30,050	333	30,383	31,042	344	31,386	53,500	54,142	55,929	27,247	27,574	28,484
21 300 Onalaska	30,023	30,050	333	30,383	31,042	344	31,386	52,500	53,130	54,883	27,556	27,887	28,807
21 301 Pe Ell	30,023	30,050	333	30,383	31,042	344	31,386	58,920	59,627	61,595	28,690	29,034	29,992
21 302 Chehalis	30,023	30,050	333	30,383	31,042	344	31,386	51,033	51,645	53,349	27,943	28,278	29,211
21 303 White Pass	30,023	30,050	333	30,383	31,042	344	31,386	51,721	52,342	54,069	26,789	27,110	28,005
21 401 Centralia	30,023	30,050	333	30,383	31,042	344	31,386	55,727	56,396	58,257	27,282	27,609	28,520
22 008 Sprague	30,023	30,050	333	30,383	31,042	344	31,386	58,380	59,081	61,031	28,273	28,612	29,556
22 009 Reardan-Edwall	30,023	30,050	333	30,383	31,042	344	31,386	52,408	53,037	54,787	27,332	27,660	28,573
22 017 Almira	30,023	30,050	333	30,383	31,042	344	31,386	66,477	67,275	69,495	26,434	26,751	27,634
22 073 Creston	30,023	30,050	333	30,383	31,042	344	31,386	65,941	66,732	68,934	26,793	27,115	28,010
22 105 Odessa	30,023	30,050	333	30,383	31,042	344	31,386	55,191	55,853	57,696	27,235	27,562	28,472
22 200 Wilbur	30,023	30,050	333	30,383	31,042	344	31,386	63,405	64,166	66,283	27,031	27,355	28,258
22 204 Harrington	30,023	30,050	333	30,383	31,042	344	31,386	74,541	75,435	77,924	26,962	27,286	28,186
22 207 Davenport	30,023	30,050	333	30,383	31,042	344	31,386	56,136	56,810	58,685	27,832	28,166	29,095
23 042 Southside	30,877	30,904	343	31,247	31,924	354	32,278	35,868	45,000	46,485	26,181	26,495	27,369
23 054 Grapeview	30,023	30,050	333	30,383	31,042	344	31,386	55,478	56,144	57,997	25,317	25,621	26,466
23 309 Shelton	30,023	30,050	333	30,383	31,042	344	31,386	53,556	54,199	55,988	28,248	28,587	29,530
23 311 Mary M. Knight	30,023	30,050	333	30,383	31,042	344	31,386	65,627	66,415	68,607	28,632	28,976	29,932
23 402 Pioneer	30,023	30,050	333	30,383	31,042	344	31,386	44,210	45,000	46,485	26,058	26,371	27,241
23 403 North Mason	30,023	30,050	333	30,383	31,042	344	31,386	48,467	49,049	50,668	28,174	28,512	29,453
23 404 Hood Canal	30,023	30,050	333	30,383	31,042	344	31,386	53,497	54,139	55,926	29,230	29,581	30,557
24 014 Nespelem	30,023	30,050	333	30,383	31,042	344	31,386	60,154	60,876	62,885	25,604	25,911	26,766
24 019 Omak	30,023	30,050	333	30,383	31,042	344	31,386	55,684	56,352	58,212	27,257	27,584	28,494
24 105 Okanogan	30,023	30,050	333	30,383	31,042	344	31,386	52,714	53,347	55,107	28,489	28,831	29,782
24 111 Brewster	30,023	30,050	333	30,383	31,042	344	31,386	52,110	52,735	54,475	28,216	28,555	29,497
24 122 Pateros	30,023	30,050	333	30,383	31,042	344	31,386	52,345	52,973	54,721	27,618	27,949	28,871
24 350 Methow Valley	30,023	30,050	333	30,383	31,042	344	31,386	63,176	63,934	66,044	28,328	28,668	29,614
24 404 Tonasket	30,023	30,050	333	30,383	31,042	344	31,386	53,897	54,544	56,344	27,154	27,480	28,387
24 410 Oroville	30,023	30,050	333	30,383	31,042	344	31,386	51,652	52,272	53,997	28,735	29,080	30,040
25 101 Ocean Beach	30,023	30,050	333	30,383	31,042	344	31,386	57,765	58,458	60,387	27,440	27,769	28,685
25 116 Raymond	30,023	30,050	333	30,383	31,042	344	31,386	53,351	53,991	55,773	27,542	27,873	28,793
25 118 South Bend	30,023	30,050	333	30,383	31,042	344	31,386	50,098	50,699	52,372	27,387	27,716	28,631
25 155 Naselle-Grays River Valley	30,023	30,050	333	30,383	31,042	344	31,386	61,168	61,902	63,945	27,156	27,482	28,389
25 160 Willapa Valley	30,023	30,050	333	30,383	31,042	344	31,386	48,972	49,560	51,195	27,356	27,684	28,598
25 200 North River	30,023	30,050	333	30,383	31,042	344	31,386	58,355	59,055	61,004	25,595	25,902	26,757
26 056 Newport	30,023	30,050	333	30,383	31,042	344	31,386	51,294	51,910	53,623	27,311	27,639	28,551
26 059 Cusick	30,023	30,050	333	30,383	31,042	344	31,386	64,728	65,505	67,667	27,946	28,281	29,214
26 070 Selkirk	30,023	30,050	333	30,383	31,042	344	31,386	49,736	50,333	51,994	26,731	27,052	27,945
27 001 Steilacoom Historical	30,023	30,050	333	30,383	31,042	344	31,386	52,996	53,632	55,402	28,311	28,651	29,596

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Time: 05:25 hours

Salary Allocations For Certificated Instructional Staff**Salary Allocations
For Certificated
Administrative Staff****Salary Allocations
For
Classified Staff**

School District	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	2004-05	2005-06	2006-07	2004-05	2005-06	2006-07
27 003 Puyallup	31,031	31,057	346	31,403	32,082	357	32,439	49,765	50,362	52,024	27,900	28,235	29,167
27 010 Tacoma	30,023	30,050	333	30,383	31,042	344	31,386	49,721	50,318	51,978	30,884	31,255	32,286
27 019 Carbonado	30,023	30,050	333	30,383	31,042	344	31,386	62,566	63,317	65,406	26,915	27,238	28,137
27 083 University Place	30,023	30,050	333	30,383	31,042	344	31,386	48,400	48,981	50,597	27,197	27,523	28,431
27 320 Sumner	30,079	30,106	334	30,440	31,099	345	31,444	52,301	52,929	54,676	27,652	27,984	28,907
27 343 Dieringer	30,023	30,050	333	30,383	31,042	344	31,386	56,040	56,712	58,583	27,847	28,181	29,111
27 344 Orting	30,023	30,050	333	30,383	31,042	344	31,386	52,748	53,381	55,143	27,478	27,808	28,726
27 400 Clover Park	30,023	30,050	333	30,383	31,042	344	31,386	52,470	53,100	54,852	27,466	27,796	28,713
27 401 Peninsula	30,023	30,050	333	30,383	31,042	344	31,386	53,790	54,435	56,231	28,169	28,507	29,448
27 402 Franklin Pierce	30,023	30,050	333	30,383	31,042	344	31,386	55,458	56,123	57,975	27,341	27,669	28,582
27 403 Bethel	30,023	30,050	333	30,383	31,042	344	31,386	52,873	53,507	55,273	28,095	28,432	29,370
27 404 Eatonville	30,260	30,287	336	30,623	31,286	347	31,633	51,022	51,634	53,338	27,644	27,976	28,899
27 416 White River	30,023	30,050	333	30,383	31,042	344	31,386	51,267	51,882	53,594	27,835	28,169	29,099
27 417 Fife	30,023	30,050	333	30,383	31,042	344	31,386	53,518	54,160	55,947	27,650	27,982	28,905
28 010 Shaw Island	30,998	31,025	345	31,370	32,049	356	32,405	43,188	45,000	46,485	29,802	30,160	31,155
28 137 Orcas Island	30,023	30,050	333	30,383	31,042	344	31,386	49,319	49,911	51,558	28,228	28,567	29,510
28 144 Lopez Island	30,747	30,773	343	31,116	31,789	354	32,143	55,455	56,120	57,972	27,847	28,181	29,111
28 149 San Juan Island	30,023	30,050	333	30,383	31,042	344	31,386	54,273	54,924	56,736	27,838	28,172	29,102
29 011 Concrete	30,023	30,050	333	30,383	31,042	344	31,386	56,420	57,097	58,981	26,721	27,042	27,934
29 100 Burlington-Edison	30,023	30,050	333	30,383	31,042	344	31,386	51,861	52,483	54,215	26,972	27,296	28,197
29 101 Sedro-Woolley	30,023	30,050	333	30,383	31,042	344	31,386	48,955	49,542	51,177	28,241	28,580	29,523
29 103 Anacortes	30,023	30,050	333	30,383	31,042	344	31,386	52,848	53,482	55,247	27,985	28,321	29,256
29 311 La Conner	30,023	30,050	333	30,383	31,042	344	31,386	58,098	58,795	60,735	28,038	28,374	29,310
29 317 Conway	30,023	30,050	333	30,383	31,042	344	31,386	55,359	56,023	57,872	26,399	26,716	27,598
29 320 Mount Vernon	30,023	30,050	333	30,383	31,042	344	31,386	48,487	49,069	50,688	27,501	27,831	28,749
30 002 Skamania	30,023	30,050	333	30,383	31,042	344	31,386	64,616	65,391	67,549	29,979	30,339	31,340
30 029 Mount Pleasant	30,023	30,050	333	30,383	31,042	344	31,386	32,227	45,000	46,485	31,114	31,487	32,526
30 031 Mill A	30,023	30,050	333	30,383	31,042	344	31,386	47,344	47,912	49,493	28,572	28,915	29,869
30 303 Stevenson-Carson	30,023	30,050	333	30,383	31,042	344	31,386	51,887	52,510	54,243	27,100	27,425	28,330
31 002 Everett	31,927	31,955	355	32,310	33,010	367	33,377	55,256	55,919	57,764	29,633	29,989	30,979
31 004 Lake Stevens	30,023	30,050	333	30,383	31,042	344	31,386	57,275	57,962	59,875	28,033	28,369	29,305
31 006 Mukilteo	30,780	30,806	343	31,149	31,823	354	32,177	54,185	54,835	56,645	27,313	27,641	28,553
31 015 Edmonds	30,386	30,414	337	30,751	31,418	348	31,766	53,371	54,011	55,793	27,440	27,769	28,685
31 016 Arlington	30,023	30,050	333	30,383	31,042	344	31,386	51,823	52,445	54,176	28,044	28,381	29,318
31 025 Marysville	31,588	31,616	351	31,967	32,659	363	33,022	51,396	52,013	53,729	27,594	27,925	28,847
31 063 Index	30,023	30,050	333	30,383	31,042	344	31,386	33,037	45,000	46,485	27,886	28,221	29,152
31 103 Monroe	30,023	30,050	333	30,383	31,042	344	31,386	53,374	54,014	55,796	27,199	27,525	28,433
31 201 Snohomish	30,023	30,050	333	30,383	31,042	344	31,386	54,484	55,138	56,958	28,149	28,487	29,427
31 306 Lakewood	30,023	30,050	333	30,383	31,042	344	31,386	51,002	51,614	53,317	27,670	28,002	28,926
31 311 Sultan	30,023	30,050	333	30,383	31,042	344	31,386	48,890	49,477	51,110	27,304	27,632	28,544
31 330 Darrington	30,229	30,256	336	30,592	31,254	347	31,601	59,716	60,433	62,427	26,984	27,308	28,209
31 332 Granite Falls	30,023	30,050	333	30,383	31,042	344	31,386	51,335	51,951	53,665	28,104	28,441	29,380
31 401 Stanwood	30,023	30,050	333	30,383	31,042	344	31,386	50,292	50,896	52,576	27,555	27,886	28,806
32 081 Spokane	30,023	30,050	333	30,383	31,042	344	31,386	50,250	50,853	52,531	27,160	27,486	28,393

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Salary Allocations For Certificated Instructional Staff

Salary Allocations
For Certificated
Administrative StaffSalary Allocations
For
Classified Staff

School District	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries						
	2004-05	2005-06	2005-06	2005-06	2006-07	2006-07	2006-07	2004-05	2005-06	2006-07	2004-05	2005-06	2006-07
32 123 Orchard Prairie	30,023	30,050	333	30,383	31,042	344	31,386	31,355	45,000	46,485	27,639	27,971	28,894
32 312 Great Northern	30,023	30,050	333	30,383	31,042	344	31,386	33,011	45,000	46,485	26,194	26,508	27,383
32 325 Nine Mile Falls	30,023	30,050	333	30,383	31,042	344	31,386	56,547	57,226	59,114	27,282	27,609	28,520
32 326 Medical Lake	30,023	30,050	333	30,383	31,042	344	31,386	50,511	51,117	52,804	27,761	28,094	29,021
32 354 Mead	30,023	30,050	333	30,383	31,042	344	31,386	47,789	48,362	49,958	27,678	28,010	28,934
32 356 Central Valley	30,023	30,050	333	30,383	31,042	344	31,386	48,672	49,256	50,881	28,456	28,797	29,747
32 358 Freeman	30,023	30,050	333	30,383	31,042	344	31,386	50,842	51,452	53,150	28,202	28,540	29,482
32 360 Cheney	30,023	30,050	333	30,383	31,042	344	31,386	52,595	53,226	54,982	27,775	28,108	29,036
32 361 East Valley (Spokane)	30,023	30,050	333	30,383	31,042	344	31,386	51,116	51,729	53,436	27,539	27,869	28,789
32 362 Liberty	30,023	30,050	333	30,383	31,042	344	31,386	53,218	53,857	55,634	27,386	27,715	28,630
32 363 West Valley (Spokane)	30,023	30,050	333	30,383	31,042	344	31,386	56,226	56,901	58,779	27,473	27,803	28,720
32 414 Deer Park	30,023	30,050	333	30,383	31,042	344	31,386	52,435	53,064	54,815	27,841	28,175	29,105
32 416 Riverside	30,023	30,050	333	30,383	31,042	344	31,386	52,674	53,306	55,065	28,072	28,409	29,346
33 030 Onion Creek	30,023	30,050	333	30,383	31,042	344	31,386	35,305	45,000	46,485	26,459	26,777	27,661
33 036 Chewelah	30,023	30,050	333	30,383	31,042	344	31,386	51,175	51,789	53,498	28,682	29,026	29,984
33 049 Wellpinit	30,023	30,050	333	30,383	31,042	344	31,386	66,178	66,972	69,182	25,904	26,215	27,080
33 070 Valley	30,023	30,050	333	30,383	31,042	344	31,386	56,953	57,636	59,538	28,050	28,387	29,324
33 115 Colville	30,023	30,050	333	30,383	31,042	344	31,386	49,925	50,524	52,191	25,341	25,645	26,491
33 183 Loon Lake	30,222	30,249	336	30,585	31,247	347	31,594	50,028	50,628	52,299	22,036	22,300	23,036
33 202 Summit Valley	30,023	30,050	333	30,383	31,042	344	31,386	33,028	45,000	46,485	24,301	24,593	25,405
33 205 Evergreen (Stevens)	30,023	30,050	333	30,383	31,042	344	31,386	37,034	45,000	46,485	23,679	23,963	24,754
33 206 Columbia (Stevens)	30,023	30,050	333	30,383	31,042	344	31,386	74,541	75,435	77,924	27,912	28,247	29,179
33 207 Mary Walker	30,023	30,050	333	30,383	31,042	344	31,386	57,432	58,121	60,039	25,218	25,521	26,363
33 211 Northport	30,023	30,050	333	30,383	31,042	344	31,386	60,861	61,591	63,624	27,994	28,330	29,265
33 212 Kettle Falls	30,023	30,050	333	30,383	31,042	344	31,386	50,224	50,827	52,504	28,409	28,750	29,699
34 002 Yelm	30,023	30,050	333	30,383	31,042	344	31,386	54,270	54,921	56,733	27,823	28,157	29,086
34 003 North Thurston	30,023	30,050	333	30,383	31,042	344	31,386	51,362	51,978	53,693	27,084	27,409	28,313
34 033 Tumwater	30,023	30,050	333	30,383	31,042	344	31,386	54,536	55,190	57,011	27,128	27,454	28,360
34 111 Olympia	30,023	30,050	333	30,383	31,042	344	31,386	52,893	53,528	55,294	28,170	28,508	29,449
34 307 Rainier	30,023	30,050	333	30,383	31,042	344	31,386	54,509	55,163	56,983	27,279	27,606	28,517
34 324 Griffin	30,023	30,050	333	30,383	31,042	344	31,386	45,338	45,882	47,396	27,048	27,373	28,276
34 401 Rochester	30,023	30,050	333	30,383	31,042	344	31,386	50,447	51,052	52,737	28,077	28,414	29,352
34 402 Tenino	30,023	30,050	333	30,383	31,042	344	31,386	48,745	49,330	50,958	27,870	28,204	29,135
35 200 Wahkiakum	30,023	30,050	333	30,383	31,042	344	31,386	49,663	50,259	51,918	27,410	27,739	28,654
36 101 Dixie	30,023	30,050	333	30,383	31,042	344	31,386	56,259	56,934	58,813	25,573	25,880	26,734
36 140 Walla Walla	30,023	30,050	333	30,383	31,042	344	31,386	51,577	52,196	53,918	28,038	28,374	29,310
36 250 College Place	30,023	30,050	333	30,383	31,042	344	31,386	52,695	53,327	55,087	27,727	28,060	28,986
36 300 Touchet	30,023	30,050	333	30,383	31,042	344	31,386	53,079	53,716	55,489	25,145	25,447	26,287
36 400 Columbia (Walla Walla)	30,023	30,050	333	30,383	31,042	344	31,386	50,757	51,366	53,061	27,184	27,510	28,418
36 401 Waitsburg	30,023	30,050	333	30,383	31,042	344	31,386	62,506	63,256	65,343	27,100	27,425	28,330
36 402 Prescott	30,023	30,050	333	30,383	31,042	344	31,386	60,801	61,531	63,562	29,199	29,549	30,524
37 501 Bellingham	30,023	30,050	333	30,383	31,042	344	31,386	51,775	52,396	54,125	27,221	27,548	28,457
37 502 Ferndale	30,023	30,050	333	30,383	31,042	344	31,386	53,882	54,529	56,328	27,613	27,944	28,866
37 503 Blaine	30,023	30,050	333	30,383	31,042	344	31,386	54,037	54,685	56,490	28,504	28,846	29,798

Salary Allocations For Certificated Instructional Staff**Salary Allocations
For Certificated
Administrative Staff****Salary Allocations
For
Classified Staff**

School District	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries	Derived Base Salaries	Learning Improvement Days (2)	Total Base Salaries						
	2004-05	2005-06	2005-06	2005-06	2006-07	2006-07	2006-07	2004-05	2005-06	2006-07	2004-05	2005-06	2006-07
37 504 Lynden	30,023	30,050	333	30,383	31,042	344	31,386	47,678	48,250	49,842	27,739	28,072	28,998
37 505 Meridian	30,023	30,050	333	30,383	31,042	344	31,386	49,338	49,930	51,578	27,553	27,884	28,804
37 506 Nooksack Valley	30,023	30,050	333	30,383	31,042	344	31,386	49,964	50,564	52,233	28,172	28,510	29,451
37 507 Mount Baker	30,023	30,050	333	30,383	31,042	344	31,386	49,161	49,751	51,393	27,222	27,549	28,458
38 126 Lacrosse	30,023	30,050	333	30,383	31,042	344	31,386	61,655	62,395	64,454	28,472	28,814	29,765
38 264 Lamont	30,023	30,050	333	30,383	31,042	344	31,386	57,555	58,246	60,168	27,811	28,145	29,074
38 265 Tekoa	30,023	30,050	333	30,383	31,042	344	31,386	68,739	69,564	71,860	28,025	28,361	29,297
38 267 Pullman	30,023	30,050	333	30,383	31,042	344	31,386	51,130	51,744	53,452	28,302	28,642	29,587
38 300 Colfax	30,023	30,050	333	30,383	31,042	344	31,386	51,544	52,163	53,884	27,998	28,334	29,269
38 301 Palouse	30,023	30,050	333	30,383	31,042	344	31,386	61,140	61,874	63,916	28,474	28,816	29,767
38 302 Garfield	30,023	30,050	333	30,383	31,042	344	31,386	59,841	60,559	62,557	26,747	27,068	27,961
38 304 Steptoe	30,023	30,050	333	30,383	31,042	344	31,386	37,582	45,000	46,485	28,541	28,883	29,836
38 306 Colton	30,023	30,050	333	30,383	31,042	344	31,386	61,963	62,707	64,776	26,771	27,092	27,986
38 308 Endicott	30,023	30,050	333	30,383	31,042	344	31,386	68,765	69,590	71,886	25,593	25,900	26,755
38 320 Rosalia	30,023	30,050	333	30,383	31,042	344	31,386	64,854	65,632	67,798	28,202	28,540	29,482
38 322 St. John	30,023	30,050	333	30,383	31,042	344	31,386	74,541	75,435	77,924	27,306	27,634	28,546
38 324 Oakesdale	30,023	30,050	333	30,383	31,042	344	31,386	67,078	67,883	70,123	25,803	26,113	26,975
39 002 Union Gap	30,023	30,050	333	30,383	31,042	344	31,386	56,661	57,341	59,233	27,505	27,835	28,754
39 003 Naches Valley	30,023	30,050	333	30,383	31,042	344	31,386	55,159	55,821	57,663	27,636	27,968	28,891
39 007 Yakima	30,023	30,050	333	30,383	31,042	344	31,386	56,230	56,905	58,783	28,218	28,557	29,499
39 090 East Valley (Yakima)	30,023	30,050	333	30,383	31,042	344	31,386	52,021	52,645	54,382	28,422	28,763	29,712
39 119 Selah	30,023	30,050	333	30,383	31,042	344	31,386	55,332	55,996	57,844	28,129	28,467	29,406
39 120 Mabton	30,023	30,050	333	30,383	31,042	344	31,386	58,618	59,321	61,279	29,043	29,392	30,362
39 200 Grandview	30,023	30,050	333	30,383	31,042	344	31,386	53,046	53,683	55,455	26,793	27,115	28,010
39 201 Sunnyside	30,023	30,050	333	30,383	31,042	344	31,386	47,745	48,318	49,912	27,134	27,460	28,366
39 202 Toppenish	30,048	30,076	333	30,409	31,069	344	31,413	55,428	56,093	57,944	27,331	27,659	28,572
39 203 Highland	30,023	30,050	333	30,383	31,042	344	31,386	56,070	56,743	58,616	27,742	28,075	29,001
39 204 Granger	30,023	30,050	333	30,383	31,042	344	31,386	54,738	55,395	57,223	27,244	27,571	28,481
39 205 Zillah	30,023	30,050	333	30,383	31,042	344	31,386	54,220	54,871	56,682	27,518	27,848	28,767
39 207 Wapato	30,023	30,050	333	30,383	31,042	344	31,386	53,389	54,030	55,813	26,882	27,205	28,103
39 208 West Valley (Yakima)	30,023	30,050	333	30,383	31,042	344	31,386	50,451	51,056	52,741	27,490	27,820	28,738
39 209 Mount Adams	30,023	30,050	333	30,383	31,042	344	31,386	55,685	56,353	58,213	26,791	27,112	28,007

LEAP Document 12E is referenced in the 2006 Supplemental Conference Budget

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EMPLOYEE HEALTH AND BENEFIT RATES

PENSION RATE CHANGES FOR STATE FISCAL YEAR

As information becomes available the Washington State Department of Retirement Systems releases the retirement pension rates for PERS, TRS, and SERS. Once released they can be reviewed at <http://www.drs.wa.gov> or by calling the Department of Retirement at (360) 664-7200. Information can also be obtained from the appropriate ESD.

INDUSTRIAL INSURANCE, MEDICAL AID, AND SUPPLEMENTAL PENSION CONTRIBUTION

Most districts participate in self-insurance groups formed by ESDs. Information can be obtained from the appropriate ESD. Districts that participate in the State Retrospective Rating Program can obtain information by calling the Department of Retirement at (800) 547-6657 or (360) 664-7000.

RETIREMENT CONTRIBUTIONS—EXCESS COMPENSATION

Chapter 41.50 RCW requires employers to make payments, upon receipt of a statement from the Department of Retirement Systems, equal to the present value of additional retirement benefits earned by the employee due to payment of “excess compensation” as defined in this chapter.

OASDI (SOCIAL SECURITY) AND MEDICARE

The current wage base for the Old Age, Survivors and Disability Insurance (OASDI) Program and the Medicare percentage can be viewed at www.ssa.gov/OACT/COLA/cbb.html. Information can also be obtained from the appropriate ESD.

SICK LEAVE BUY BACK

RCW 28A.400.210 makes the buy back of sick leave optional with each school district. Implementing rules and regulations have been updated and are contained in Chapter 392-136 WAC.

School districts are reminded to budget sick leave buy back if the school district board of directors has established an attendance incentive program. Sick leave buy back should be budgeted in Object of Expenditure 2 and/or 3, Salaries Certificated and/or Salaries Classified.

K-12 RETIREE ALLOCATION

The Health Care Authority (HCA) has provided information to each district on the amount of remittance for retiree allocation per full-time employee, the payment methods, and payment worksheets. If you need further information, please contact HCA Accounting at (360) 923-2600.

EMPLOYEE HEALTH AND BENEFIT RATES

UNEMPLOYMENT INSURANCE

Districts having questions on unemployment insurance should contact their ESD and/or the Employment Security Department.

INSURANCE BENEFITS THROUGH HEALTH CARE AUTHORITY

Active Employees:

K–12 employees are eligible to enroll in health plans sponsored by the Public Employees Benefits Board (PEBB) at any time during the year by bargaining groups or full districts.

Retirees:

Eligible retirees may also enroll in the PEBB plans within 60 days of the date of retirement. In general, retirees must immediately begin receiving a retirement allowance to be eligible for the coverage, except for the TRS 3 retirees. The PEBB Medicare retiree rates are offset by a monthly subsidy provided by the state.

SCHOOL FINANCE RESOURCE PEOPLE BY SUBJECT

<u>Subject</u>	<u>Contact</u>	<u>Title</u>	<u>Phone</u> <u>(360)</u>	<u>e-mail address</u>
Accounting Manual	Christie Hazlett	Supervisor, School District and ESD Accounting	725-6303	chazlett@ospi.wednet.edu
Alternative Learning Experience Pgms	Kim Thompson	Supervisor, Enrollment and Institutions Funding	725-6306	kthompson@ospi.wednet.edu
Apportionment Payments	Steve Shish	Supervisor, School Apportionment	725-6307	sshish@ospi.wednet.edu
Apportionment Advances	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mdooley@ospi.wednet.edu
Apportionment Transfers	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mdooley@ospi.wednet.edu
Audit Resolution	Jennifer Carrougher	Director, Audit Management and Resolution	725-6288	jcarrougher@ospi.wednet.edu
Basic Education Funding	Steve Shish	Supervisor, School Apportionment	725-6307	sshish@ospi.wednet.edu
Basic Education Program	Pat Eirish	Manager, Research and Assistance, State Board	725-6030	peirish@opi.wednet.edu
Bilingual Funding	Steve Shish	Supervisor, School Apportionment	725-6307	sshish@ospi.wednet.edu
Bilingual Program	Helen Malagon	Supervisor, Bilingual Education	725-6151	hmalagon@ospi.wednet.edu
Building/Capital Project Grants	Keita Lane	School Facilities Disbursement Officer	725-6187	klaine@opsi.wednet.edu
Budget Rules	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mdooley@ospi.wednet.edu
Child Nutrition Program	George Sneller	Director, Child Nutrition Services	725-6200	gsneller@ospi.wednet.edu
Child Nutrition Accounting	Rob Cotton	Supervisor, Financial Analyst/Accounting	725-6217	rcotton@ospi.wednet.edu
Child Nutrition Commodities	Skip Skinner	Supervisor, Food Distribution	725-6209	sskinner@ospi.wednet.edu
Child Nutrition School Lunch	Bette Brandis	Supervisor, School Lunch and Breakfast	725-6200	bbrandis@ospi.wednet.edu
Child Nutrition Summer Food	Donna Parsons	Supervisor, Summer Food Service Program	725-6222	dparsons@ospi.wednet.edu
Employment Security OASDI		Department of Employment Security	902-9500	
Enrollment Reporting	Kim Thompson	Supervisor, Enrollment and Institutions Funding	725-6306	kthompson@ospi.wednet.edu
Federal Categorical Grants	Staci Brooks	Director, Grants Management	725-6278	sbrooks@ospi.wednet.edu
Form F-195 SD Budget	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mdooley@ospi.wednet.edu
Form F-196 Year-End Report	Pam Peppers	Supervisor, School District and ESD Financial Rpt	725-6304	ppeppers@ospi.wednet.edu
Form F-197 County Treasurer's Report	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mdooley@ospi.wednet.edu
Form F-198 Budget Status Report	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mdooley@ospi.wednet.edu
Form F-200 Budget Extension	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mdooley@ospi.wednet.edu
Form F-203 Estimate of Revenues	Steve Shish	Supervisor, School Apportionment	725-6307	sshish@ospi.wednet.edu
Form S-275 Personnel Reporting	Ross Bunda	Supervisor, School District Personnel Reporting	725-6308	rbunda@ospi.wednet.edu
Form 1158 Net Supp Basic Ed Instr Staff	Ross Bunda	Supervisor, School District Personnel Reporting	725-6308	rbunda@ospi.wednet.edu
Form 1160 Staffing Ratio Enrollment	Ross Bunda	Supervisor, School District Personnel Reporting	725-6308	rbunda@ospi.wednet.edu
Fuel-Based Utility Grant	Michelle Sabin	Assoc Dir, School Apportionment/Financial Services	725-6302	msabin@ospi.wednet.edu
Health Benefits		Health Care Authority	923-2600	
Highly Capable Funding	Steve Shish	Supervisor, School Apportionment	725-6307	sshish@ospi.wednet.edu
Highly Capable Program	Gayle Pauley	Director, Title VI and Innovative Programs	725-6100	gpauley@ospi.wednet.edu
iGRANTS	Pete Bratt	Project Manager, iGRANTS Development	725-6423	pbratt@ospi.wednet.edu
Indirect Cost Rates	Pam Peppers	Supervisor, School Financial Services	725-6304	ppeppers@ospi.wednet.edu
Industrial Insurance		L & I, Insurance Services Division	902-4209	
Institution Funding	Kim Thompson	Supervisor, Enrollment and Institutions Funding	725-6306	kthompson@ospi.wednet.edu

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SCHOOL FINANCE RESOURCE PEOPLE BY SUBJECT

<u>Subject</u>	<u>Contact</u>	<u>Title</u>	<u>Phone</u> <u>(360)</u>	<u>e-mail address</u>
Institution Grants Program	Kathleen Sande	Program Supervisor, Institutional Education	725-6051	ksande@ospi.wednet.edu
LEAP Data	Ross Bunda	Supervisor, School District Personnel Reporting	725-6308	rbunda@ospi.wednet.edu
Levy Authority and Assistance	Steve Shish	Supervisor, School Apportionment	725-6307	sshish@ospi.wednet.edu
Learning Assistance Funding	Steve Shish	Supervisor, School Apportionment	725-6307	sshish@ospi.wednet.edu
Learning Assistance Program	Nancy Leinius	Supervisor, Title I/LAP	755-6172	nleinius@ospi.wednet.edu
Promoting Academic Success	Michelle Sabin	Assoc Dir, School Apportionment/Financial Services	725-6302	msabin@ospi.wednet.edu
Pupil Transportation Pgm & Funding	Allan Jones	Director, Pupil Transportation	725-6120	ajjones@ospi.wednet.edu
Retirement—Certificated		Department of Retirement Systems	664-7000	
Retirement—Classified		Department of Retirement Systems	664-7000	
Special Education—Safety Net	Mary Ellen Parrish	Supervisor, Special Education Safety Net	456-6075	mparrish@ospi.wednet.edu
Special Ed—Excess Cost Accounting	Calvin Brodie	Director, School Apportionment/Financial Services	725-6301	cbrodie@ospi.wednet.edu
Special Education Funding	Calvin Brodie	Director, School Apportionment/Financial Services	725-6301	cbrodie@ospi.wednet.edu
Special Education Program	Doug Gill	Director, Special Education	725-6075	dgill@ospi.wednet.edu
Special Education MOE	Pam Peppers	Supervisor, School District and ESD Financial Rpt	725-6304	ppeppers@ospi.wednet.edu
Student Achievement Program, I-728	Kim Thompson	Supervisor, Enrollment and Institutions Funding	725-6306	kthompson@ospi.wednet.edu
Time and Effort Requirements	JoLynn Berge	Coordinator, Federal Fiscal Policy	725-6293	jberge@ospi.wednet.edu
Traffic Safety Education Program	David Kinnunen	Program Supervisor, Traffic Safety Education	725-6120	dkinnunen@ospi.wednet.edu
Unemployment Compensation		Department of Employment Security	902-9500	
Voc-Technical Education Funding	Steve Shish	Supervisor, School Apportionment	725-6307	sshish@ospi.wednet.edu
Voc-Technical Office for Civil Rights	Darcy Lees	Civil Rights Program	725-6236	dlees@ospi.wednet.edu

EXCESS COST ACCOUNTING FOR SPECIAL EDUCATION

PURPOSE

The purpose of the special education excess cost accounting methodology is to ensure that special education students as a class receive basic education support to which all students are entitled and that special education revenues are used to supplement basic education support.

The 1077 method provides a uniform statewide method of allocating basic education support for special education services. This uniformity will permit comparison of school district special education programs and expenditures, and help identify districts in need of state special education safety net funding.

ACCOUNTING DEFINITION

The *Accounting Manual for Public School Districts in the State of Washington* defines special education excess costs as follows:

“Excess costs” are those expenditures for special education and related services for special education students that exceed the amount needed to provide a basic education to those students.

ASSUMPTIONS OF THE 1077 METHOD

The 1077 method relies on each school district’s December federal child count Report 1077–Implementation of Least Restrictive Environment Requirement to determine the amount of service provided to special education students outside the regular classroom.

This methodology assumes that:

- Special education students receive their appropriate share of basic education support from basic education staff when served in the regular classroom.
- When special education students are served outside the regular classroom, basic education dollars follow them to partially support special education services they receive.
- The amount of basic education support that follows students is approximated by providing one FTE certificated staff unit to each 20 FTE students.
- The resulting level of basic education support is provided for special education services by charging a portion of each special education teacher to basic education.
- Nonemployee related costs (NERC) and administrative costs are charged to the special education program only to the extent they exceed the costs of regular education.

Federally-funded special education services are also supplemental and are charged to the federal special education program consistent with federal guidance. (See OMB Circular A-87 and SPI Bulletin No. 006-04.)

REQUIRED EXCESS COST METHODOLOGY (1077 METHOD)

All school districts are required to use the following method to determine the special education service costs allocated to basic education. Key elements of this methodology are:

- All special education staff are identified as either “pure excess cost” or “part basic education.”
- The part basic education staff are divided between basic and special education by a uniform percentage derived from the prior school year’s staffing information and federal child count data (Report 1077–Implementation of Least Restrictive Environment Requirement). The percentage is based on the amount of time special education students spend outside the regular classroom.
- Salary and benefit costs are allocated accordingly.
- Nonemployee related costs are allocated between basic and special education.

EXCESS COST ACCOUNTING FOR SPECIAL EDUCATION

School districts are to use this method consistently for budgeting (Report F-195), state personnel reporting (Report S-275), annual financial reporting (Report F-196), and safety net applications.

1. **Identify all employees serving the special needs of special education students for the prior and current school years.** These services include:
 - Services required by student individualized education programs (IEPs).
 - Evaluation of students for special education services.
 - Direct administrative and clerical support for special education staff and students.
2. **Determine the special education full-time equivalent (FTE) of each employee's services as follows:**
 - Select a typical week of service.
 - Determine the amount of time the employee provides special education services.
 - Divide by the employee's total hours of employment.
 - For federally funded employees use time and effort distribution or other approved methods. (See OMB Circular A-87 and SPI Bulletin No. 006-04.)

A 1.0 FTE indicates that the employee serves only special education students.

3. **Identify special education FTEs that are "pure excess cost."**

"Pure Excess Cost" FTEs
Special education administrators <i>Duty roots 11–25</i>
Certain certificated teachers: <ul style="list-style-type: none">♦ Prekindergarten teachers♦ Teachers charged fully to federal special education programs using approved federal methodology <i>Duty roots 31, 32, 33, 52, and 63</i>
Educational staff associates (ESAs) <i>Duty roots 40–49</i>
Classified staff <i>Duty roots 90–99</i>

4. **Charge the "pure excess cost" FTEs to the following special education programs:**
 - Program 21 Special Education—Supplemental—State.
 - Program 24 Special Education—Supplemental—Federal.
 - Program 29 Special Education—Other Federal.
5. **Identify all other teachers as "part basic education" funded.**

"Part Basic Education" FTE Teachers
All certificated teachers* except: <ul style="list-style-type: none">♦ Prekindergarten teachers♦ Pure excess cost federally funded teachers <i>* Duty roots 31, 32, 33, 52, and 63</i>

6. **Allocate each "part basic education" FTE teacher identified in step 5 for the current school year to basic education (*Programs 01, 31, and 45*) and special education (*Program 21*) based on the prior school year's percentage determined in steps A–G below:**

EXCESS COST ACCOUNTING FOR SPECIAL EDUCATION

- A. Obtain the prior year's Federal Child Count Form SPI 1077 Implementation of Least Restrictive Environment Requirement (use December 2005 for the 2006–2007 calculations).
- B. Calculate an approximate full-time equivalent (FTE) of students served in the regular classroom by summing the following:
 - The number of 6–11 year old students in Table 1 times 92 percent.
 - The number of 12–21 year old students in Table 1 times 87 percent.
 - The number of students in Table 2 times 64 percent.
 - The number of students in Table 3 times 13 percent.
- C. Subtract the number of students from step B from the total number of students in tables 1, 2, and 3. This gives the approximate FTE of special education students served outside the regular classroom.
- D. Divide the number of students from step C by 20. This is the assumed number of basic education FTE staff needed to serve special education students outside the regular classroom.
- E. Determine the total “part basic education” FTE teachers for the prior school year (duty roots 31, 32, 33, 52, and 63) in step 5. (Include both basic education Programs 01, 31, and 45 and special education Program 21 parts in the total.)
- F. Divide the result of step D by the result of step E to get the percent of each “part basic education” FTE teacher to be charged to basic education in the current year.
- G. For each current year “part basic education” FTE teacher identified in step 5, charge the percentage derived in step F to basic education (Programs 01, 31, or 45) and the remainder to special education (Program 21).

Illustration for 2006–2007 School Year

- A. The district's Form 1077 from December 2005 is summarized as follows:

	Percent of day in regular class	Ages 6–11	Ages 12–17	Ages 18–21	Total
Table 1	80%–100%	137	61	—	198
Table 2	40%–79%	75	91	16	182
Table 3	0%–39%	25	58	13	96
Grand Total					476

- B. Calculate approximate FTE students in the regular classroom:
 - Table 1 ages 6–11 = 137 students * 92% = 126.04
 - Table 1 ages 12–21 = 61 students * 87% = 53.07
 - Table 2 all ages = 182 students * 64% = 116.48
 - Table 3 all ages = 96 students * 13% = 12.48
 - Total of above calculations = **308.07 FTE in the regular classroom**
- C. $476 - 308.07 = \mathbf{167.93}$ (approximate FTE of students outside the regular classroom)
- D. $167.93 / 20 = \mathbf{8.40}$ (basic education FTE staff needed for 167.93 FTE students)

EXCESS COST ACCOUNTING FOR SPECIAL EDUCATION

- E. The district identified **30** “part-basic education” FTE teachers for the prior year (2005–2006) in step 5 of the step-by-step methodology. (Include the total FTE including both the basic and special education parts.)
- F. $8.40 / 30 = \mathbf{28.0\%}$ (Round to one decimal.) If this ratio is over 100% the district shall allocate 100% of the “part basic education” FTE teachers to basic education and shall allocate additional “pure excess cost” certificated FTE staff to basic education as needed.
- G. Charge 28.0% of each current year (2006–2007) “part basic education” FTE teacher to basic education. Charge the remaining 72% to special education.
- 7. Excess cost accounting principles also apply to supplemental contracts.**
Supplemental contract costs may be all basic ed costs, part basic ed costs, or pure excess costs, depending upon the services provided.
- 8. Contractual payments for special education services are to be allocated between basic and special education programs if:**
- The services are provided by employees defined as “part basic education” in step 5.
 - The district is receiving basic education funding for the student for the time of services.
- 9. Charge other nonemployee related costs (NERC) to special education programs if:**
- Costs are directly traceable to enhanced services for special education students.
 - Costs are required by the IEP.
 - For other costs, determine what portion is in excess of the costs required for basic education students and staff. (Costs that are “part basic education” may be allocated based upon a reasonable methodology. It is not necessary to divide each transaction as long as the cumulative NERC expenditures are reasonably divided.)
- 10. Special Education Excess Cost Worksheet – Form 1077**
- For your convenience, the 1077 worksheet for FY 2006–2007 has been posted to the OSPI School Apportionment and Financial Services website.
 - To calculate a district’s split coding percentage based on 2005 Federal child count data simply:
 - Key in the district’s county district number in highlighted Cell G3.
 - Federal child count data for the district will auto-populate.
 - In Cell L17, Step E, enter the district’s special education pool for 2005–2006. This is the total FTEness of certificated special education teachers who are coded to Program 21, Activity 27, Duty Roots 31, 32, 33, 52, and 63 **PLUS** the portion of their FTEness that has been split coded to Program 01. **Do not include pre-kindergarten teachers!**
 - Completing steps 1 and 3 (above) will generate the split coding percentages to be charged to Basic Education (Program 01) and Special Education (Program 21).

K-4 & K-12 STAFF RATIO FUNDING

STATUTORY CITATION: RCW 28A.150.100, RCW 28A.150.260, chapter 392-121 WAC, chapter 392-127 WAC, and WAC 392-140-900 through 392-140-913.

PURPOSE: This section provides instructions for completing optional report forms used to determine school district ratios of basic education certificated instructional staff (BEACIS) per 1,000 full-time equivalent (FTE) students in Grades kindergarten through fourth grade (K-4) and kindergarten through twelfth grade (K-12). Information reported on these forms affects this agency's calculation of state basic education funding.

School districts with calculated staffing ratios of less than 53.2 BEACIS in K-4 or less than 46.0 BEACIS in K-12 may wish to submit one or more of these forms in order to maximize state funding. Instructions for completing the forms are on the back of the forms. Beginning in January 2007, these ratios are calculated and displayed with monthly apportionment reports as Report 1159, Calculation of Certificated Instructional Staff Ratios (see attached sample Report 1159). These reports are available as "District Reports" on the OSPI website at <http://www.k12.wa.us/safs/>.

The last date for submission of any optional form 1158, 1160, or 1230K-4 for 2006-07 is September 30, 2007.

HOW TO REPORT A NET CHANGE IN BASIC EDUCATION STAFF

At any time before September 30, 2007, a school district may report a net change in basic education staff to OSPI on Form SPI 1158. OSPI will use data reported on this form to adjust the district's funded K-4 or K-12 basic education staffing ratios in the next monthly apportionment payment. If the district submits Form SPI 1158 more than once, the form should be marked "Revised" and should include any net change in information submitted on the first submittal.

A. Net Change in Certificated Instructional Staff. If a district increases BEACIS after October 1, the net increase can be reported on Form SPI 1158 in the boxes provided. OSPI will add the net staff increase to the October 1, 2006, staff reported on Report S-275 in determining the school district's K-4 or K-12 basic education staffing ratios. Note that net changes after October 1, 2006, include decreases as well as increases in FTE staff.

Example:

- In February, the district hires one new teacher and reassigns one special education teacher to basic education for the remaining 680 hours of the 1,456 hour contract year (182 days x 8 hours per day). Each teacher's increase FTE in basic education is 0.467 ($680 \div 1,456$).
- In December, one basic education teacher had terminated employment after 600 hours of employment. The teacher is reported as 1.0 FTE in basic education on Report S-275. The teacher's revised FTE in basic education is 0.412 ($600 \div 1,456$). The teacher's decrease in basic education FTE is 0.588 ($1.000 - 0.412$).
- Report the net change of 0.346 FTE on Form SPI 1158 ($0.467 + 0.467 - 0.588 = 0.346$).

B. Net Change in Classified Instructional Assistants. Report a net increase in classified instructional assistants in basic education in the same manner as a net increase in certificated instructional staff in A. above.

BACKGROUND INFORMATION

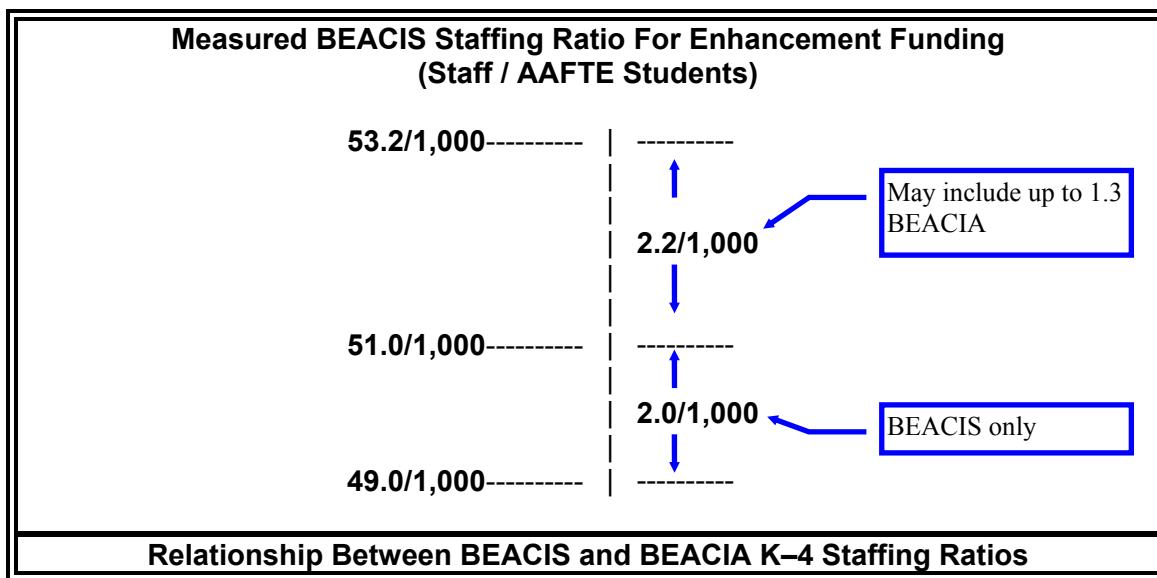
RCW 28A.150.260 defines the state allocation formula for basic education funding. Section (2)(b) provides a minimum of 49 BEACIS units per 1,000 annual average full-time equivalent (AAFTE) students in Grades kindergarten through third grade (K–3) and 46 BEACIS units per 1,000 AAFTE students in Grade 4.

For 2006–07, the Legislature has provided funding for additional BEACIS units up to 53.2 per 1,000 K–4 AAFTE students provided the school district documents an actual ratio above the minimum allocation and uses the additional money for K–4 BEACIS or K–4 basic education classified instructional assistants (BEACIA) as required by the Legislature. Rules implementing this funding enhancement are codified in WAC 392-140-900 through 392-140-913.

RCW 28A.150.100 requires all school districts to maintain a K–12 ratio of at least 46 BEACIS per 1,000 AAFTE students. Rules implementing this statute are codified in chapter 392-127 WAC.

Data reported on Forms SPI 1158, 1160, and 1230K–4 are used in determining:

- A school district's K–4 BEACIS staffing ratio. This ratio is calculated and reported to each school district in Report 1159 (see example Report 1159).
- A school district's K–4 BEACIA staffing ratio. This ratio is calculated and reported to each school district in Report 1159 (see example Report 1159).
- A school district's K–12 BEACIS staffing ratio which determines compliance with the 46/1,000 requirement of RCW 28A.150.100.



K–4 BASIC EDUCATION CLASSIFIED INSTRUCTIONAL ASSISTANTS

School districts with a K–4 BEACIS staffing ratio of 51.0 or greater can use classified staff to enhance their K–4 BEACIS staffing ratio by up to 1.3. To qualify, the district must show an increase in classified instructional assistants above the district's 1989–90 level.

- (1) Only districts that have submitted Form SPI 1230 or Form SPI 1230K–4 are eligible to use BEACIA staff to enhance their K–4 BEACIS staffing ratio.
- (2) If the district previously reported K–3 BEACIA FTE for 1989–90 on Form SPI 1230, the K–4 BEACIA FTE shall be estimated by the Superintendent of Public Instruction by multiplying the number of K–3 BEACIAs reported by the district on Form SPI 1230 by the district's 1989–90 final annual average FTE K–4 basic education students and dividing by the district's 1989–90 final annual average FTE K–3 basic education students. OSPI will then calculate the increase in BEACIAs based on the K–4 BEACIA FTE reported for the 2006–07 school year on Report S-275.
- (3) If the district submits Form SPI 1230K–4 after September 1, 2006, then the superintendent shall use the number of 1989–90 K–4 FTE BEACIA reported on Form SPI 1230K–4. A school district submitting Form SPI 1230K–4 may update 1989–90 FTE BEACIA to reflect the most current activity definitions allowed for duty root 91 Aides. The school district may exclude any classified instructional assistants previously reported on Form SPI 1230 that would be reported in the current school year in:

Activity 24 Guidance and Counseling
 Activity 25 Pupil Management and Safety
 Activity 26 Health-Related Services

WHERE TO FIND THE RULES

Related rules may be found in the *Common School Manual*.

Washington Administrative Code	Subject
Chapter 392-121 WAC	Basic Education Funding
Chapter 392-127 WAC	46:1000 BEACIS Staff Ratio Compliance
WAC 392-140-900 through 392-140-913	Additional BEACIS Units per 1000 K–4 Students

CALCULATION OF STAFFING RATIOS

This agency will make an initial calculation of 2006–07 staffing ratios in January 2007 using October 1, 2006, enrollment and staffing data. The ratios calculated in January 2007 will affect basic education apportionment payments beginning with January 2007 apportionment. Ratios calculated by this agency are provided to each school district on Report 1159.

Forms SPI 1158, 1160, and 1230K–4 received prior to January 15, 2007, will be included in this agency's January 2007 staffing ratio calculations. After January 2007, actual staffing ratios are recalculated each month using the most current data available. The recalculated staffing ratios will be used for apportionment payments thereafter.

AUDIT REQUIREMENTS

Information reported on Forms SPI 1158 and 1230K–4 must be supported by documentation maintained by the school district and available for audit.

State of Washington
Superintendent of Public Instruction

CALCULATION OF 2006-07 CERTIFICATED INSTRUCTIONAL STAFF RATIOS
11222 Anytown SCHOOL DISTRICT

>>>> BASE DATA AS REPORTED BY THE DISTRICT <<<<		Grades K-12	Grades K-4
A. Full-Time Equivalent (FTE) Student Enrollment for Selected Month:			
1. October 2006 or month selected on Form SPI 1160		January 2007	
2. FTE students (excluding Running Start)		1,927.59	686.50
B. FTE Basic Education Certificated Instructional Staff (BEACIS):			
1. BEACIS from Report S-275		91.039	35.329
2. BEACIS from Form SPI 1158		0.593	0.593
3. Total BEACIS [B.1 + B.2]		91.632	35.922
C. Calculated BEACIS Ratio [B.3 / A.2 * 1000]		47.54	52.33
>>>> CALCULATION OF K-4 ENHANCEMENT RATIO <<<<			
D. Calculated K-4 Enhancement Ratio Based on C: [lesser of C or 53.20]			52.33
E. FTE Basic Education Classified Instructional Assistants (BEACIA):			
1. BEACIA from Report S-275			3.070
2. BEACIA from Form SPI 1158			
3. Total BEACIA [E.1 + E.2]			3.070
F. Average Salaries Used in the 1.3 Enhancement:			
1. District BEACIA avg. actual salary from Report S-275	\$25,589		
2. District BEACIS avg. alloc. salary from Report S-275	\$46,340		
G. Form 1230, 1989-90 BEACIA FTE, Received 1/31/2000			0.420
H. Calculation of Credit for Increases in BEACIA			
1. Increase in BEACIA [Greater of (E.3 - G) or 0]			2.650
2. Certificated staff ratio equivalent [H.1 * (F.1 / F.2) * 1000 / A.2]			2.13
3. BEACIS ratio credit for BEACIA staff if C ≥ 51.00 [Lesser of H.2 or 1.3]			1.30
I. State-Funded K-4 Enhancement Ratio [lesser of (D + H.3) or 53.20] (If < 49, refer to Report 1191E, line F.2 for the district's state-funded K-4 ratio)			53.20
>>>> CALCULATION OF K-12 RATIO COMPLIANCE <<<<		Grades K-12	=====
J. Did the district maintain the statutory ratio of 46 BEACIS per 1000 K-12 Students?		YES	
1. If "NO," K-12 ratio shortfall [46.00 - C]			
2. Penalty BEACIS FTE [J.1 * K-12 A.2 / 1000]		---	
		=====	

Rules governing K-12 ratio compliance are codified in Chapter 392-127 WAC. Rules governing the K-4 staff ratio enhancement are codified in WAC 392-140-900 through 913.



OFFICE OF SUPERINTENDENT OF PUBLIC INSTRUCTION
School Apportionment and Financial Services
Old Capitol Building
PO BOX 47200
Olympia, WA 98504-7200
(360) 725-6308 TTY (360) 664-3631

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NET CHANGE IN BASIC EDUCATION INSTRUCTIONAL STAFF FOR THE 2006-07 SCHOOL YEAR

This is an optional report form.

Districts may use this form to report changes in basic education instructional staff that are not reportable on Report S-275. Staff reported on Form SPI 1158 is added to S-275 staff in determining school district staff/student ratios. Districts may fax this form to (360) 664-3683, but a hardcopy must also be submitted. If used, this form must be submitted no later than September 30, 2007.

A. NET CHANGE IN CERTIFICATED INSTRUCTIONAL STAFF

Enter the net change in full-time equivalent basic education certificated instructional staff after October 1 as defined in WAC 392-127-065 and WAC 392-140-904(2).

Grades K-4 FTEs

Grades 5-12 FTEs

TOTAL Grades K-12 FTEs

B. NET CHANGE IN CLASSIFIED INSTRUCTIONAL ASSISTANTS

Enter the net change in full-time equivalent basic education classified instructional assistants after October 1 as defined in WAC 392-140-904(2).

Grades K-4 FTEs

I certify that all representations made in this report are complete and accurate and the school district has available for audit purposes such documentation as necessary to support these representations. These data include the net change in FTE as of this date pursuant to WAC 392-127-065 and WAC 392-140-904.

Original Signature
(Superintendent or Authorized Representative)

Date

Title

School District

INSTRUCTIONS FOR FORM SPI 1158

WHO SHOULD COMPLETE FORM SPI 1158?

This is an optional report form for school districts with net increases in basic education instructional staff after October 1, 2006, that are not reportable on Report S-275.

PURPOSE OF FORM SPI 1158

The Office of Superintendent of Public Instruction will add the net supplemental staff reported on Form SPI 1158 to staff reported on Report S-275 in determining the school district's 2006–07 staff/student ratios. These ratios affect the school district's state basic education funding as determined by the Biennial Operating Appropriations Act.

DETAILED INSTRUCTIONS

Report persons employed for the 2006–07 school year.

Basic education certificated instructional staff (BEACIS) means persons working in a base contract position for which a certificate is required and assigned to:

Program	01 Basic Education 31 Vocational—Basic—State 45 Skills Center—Basic—State 97 Districtwide Support
---------	--

Duty 310 through 490, 630 and 640

Determine full-time equivalent (FTE) BEACIS pursuant to WAC 392-121-215, such that a person employed for 180 full workdays or more per year equals one FTE.

Basic education classified instructional assistants (BEACIA) means persons assigned to:

Program	01 Basic Education 31 Vocational—Basic—State 45 Skills Center—Basic—State
---------	---

Activity 27 Teaching

Duty 910 Aide

Determine BEACIA FTE pursuant to WAC 392-140-903(12), such that 2,080 hours equals one FTE.

GRADE GROUP ASSIGNMENT

Determine grade group assignments for kindergarten through fourth grade (K–4) BEACIS pursuant to WAC 392-140-903(9). See the S-275 reporting process instructions for examples.

Determine grade group assignments for K–4 BEACIA pursuant to WAC 392-140-903(13).

Note: Split the FTE of staff serving both K–4 and 5–12 students between the two grade groups in proportion to:

- Time spent serving each grade group.
- The number of students served in each grade group.
- Some combination of a. and b.

DETERMINING NET CHANGES IN STAFF

Determine net change in FTE BEACIS and FTE BEACIA as summarized below. Please refer to WAC 392-140-904 for further details.

- Determine the basic education FTE that would be reported for each employee for the school year on Report S-275 if the current date were substituted for the October 1 snapshot date as required in S-275 instructions, and subtract the basic education FTE as of October 1 actually reported for the employee on the school district's most current Report S-275.
- Include decreases as well as increases in staff after October 1 and not reflected in Report S-275. Decreases include terminations, retirements, unpaid leave, and reassignment of staff.

QUESTIONS

Questions about this form should be directed to Ross Bunda, School Apportionment and Financial Services, (360) 725-6308.



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**STAFFING RATIO ENROLLMENT
AS SELECTED BY THE SCHOOL DISTRICT FOR THE
2006-07 SCHOOL YEAR**

This is an optional report form.

School districts may use this form to request that an enrollment, other than that reported for October 2006, be used to compute staffing ratios. This form may be submitted multiple times during the school year. Districts may fax this form to (360) 664-3683, but a hardcopy must also be submitted. If used, this form must be submitted no later than September 30, 2007.

☐

Option 1 - Use the annual average enrollment for the 2006-07 school year.

☐

Option 2 - Use the enrollment for the month of:

Original Signature
(Superintendent or Authorized Representative)

Date

Title

School District

FORM SPI 1160 (Rev. 4/06)

Effective Date
9/1/06

Supersedes
9/1/05

Form
SPI 1160

Chapter
BUD PREP

Section
10

Page
7

INSTRUCTIONS FOR FORM SPI 1160

WHO MUST COMPLETE FORM SPI 1160?

School districts wanting the Office of Superintendent of Public Instruction to use enrollment other than that reported for October 1, 2006, to compute the school district's 2006–07 staffing ratios should complete this optional report form.

PURPOSE

Unless a school district submits Form SPI 1160, the Office of Superintendent of Public Instruction uses October 2006 enrollment in calculating school district ratios of staff-to-students. If the school district requests the use of a different month's enrollment by submitting Form SPI 1160, that month's enrollment will be used in calculating the school district's ratios of staff-to-students. These ratios affect the school district's eligibility for state basic education and better schools funding as determined by the Biennial Operating Appropriations Act.

DETAILED INSTRUCTIONS

Check the box labeled Option 1 to select the school district's annual average enrollment for the 2006–07 school year.

Check the box labeled Option 2 to select a month other than October 2006. Enter the name of the desired month in the box provided.

This agency will use enrollment reported on Form SPI P-223 for the enrollment period selected under either Option 1 or Option 2.

QUESTIONS

Questions about this form should be directed to Ross Bunda, School Apportionment and Financial Services, (360) 725-6308.



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DIST

REPORT OF 1989-90 KINDERGARTEN THROUGH FOURTH GRADE CLASSIFIED INSTRUCTIONAL ASSISTANTS

This is an optional report form.

Districts with a kindergarten through fourth grade basic education certificated instructional staff ratio of 51 or greater may use classified instructional assistants in the ratio calculation. Eligible school districts will receive funding for up to 1.3 certificated formula staff units per 1,000 full-time equivalent basic education kindergarten through fourth grade students. Data submitted on this form will be used to determine eligibility for such funding. Districts may fax this form to (360) 664-3683, but a hardcopy must also be submitted. If used, this form must be submitted prior to September 30, 2007.

1989-90

Kindergarten through Fourth Grade
Full-Time Equivalent Basic Education
Classified Instructional Assistants

I certify that all representations made in this report are complete and accurate, and the school district has available for audit purposes such documentation as necessary to support these representations.

Original Signature
(Superintendent or Authorized Representative)

Date

Title

School District

INSTRUCTIONS FOR FORM SPI 1230K-4

WHO MUST COMPLETE FORM SPI 1230K-4?

School districts wanting the Office of Superintendent of Public Instruction (OSPI) to use classified instructional assistants in the computation of the school district's 2006-07 kindergarten through fourth grade (K-4) staffing ratio must first submit this form.

If the school district submitted Form SPI 1230 previously and does not submit Form SPI 1230K-4, then the K-4 number shall be estimated by OSPI by multiplying the number of K-3 basic education classified instructional assistants (BEACIAs) reported by the district on Form SPI 1230 by the district's 1989-90 final annual average full-time equivalent (FTE) K-4 basic education enrollment and dividing by the district's 1989-90 final annual average FTE K-3 basic education enrollment.

If the school district submits Form SPI 1230K-4, then OSPI shall use the number of 1989-90 K-4 BEACIA FTE reported on Form SPI 1230K-4.

A school district submitting Form SPI 1230K-4 may update 1989-90 BEACIA FTE to reflect the most current activity definitions allowed for aides (duty root 91). The school district may exclude any classified instructional assistants previously reported on Form SPI 1230 that would be reported in the current school year in the following activity codes:

Activity 24 Guidance and Counseling
25 Pupil Management and Safety
26 Health-Related Services

PURPOSE

Staff reported on Form SPI 1230K-4 will be used to calculate any increase in K-4 BEACIA FTE. The 1989-90 FTE will be compared to the 2006-07 FTE reported by the school district on the S-275 personnel report and Form SPI 1158. Increases to K-4 BEACIA FTE may be considered in determining the school district's eligibility for enhanced state basic education funding pursuant to WAC 392-140-907.

DETAILED INSTRUCTIONS

Determine the school district's 1989-90 K-4 BEACIA FTE pursuant to WAC 392-140-906.

BEACIA means a person assigned in whole or in part to:

Program 01 Basic Education
31 Vocational—Basic—State
45 Skills Center—Basic—State

Activity 27 Teaching

Duty 910 Aide

Determine a BEACIA's FTE by multiplying the hours per day times the days per year that the employee is assigned as a BEACIA during the 1989-90 school year, divide the result by 2080, and round to three decimal places.

EXAMPLE: A person employed 60 days at 2 hours per day and 120 days at 3 hours per day as a BEACIA has an FTE of 0.231

$$(60 \times 2) + (120 \times 3) = 480$$

$$480/2080 = 0.231$$

Determine a BEACIA's K-4 FTE as follows:

If the BEACIA serves only K-4 students, then 100 percent of the BEACIA's FTE is counted as K-4 FTE.

If the BEACIA serves K-4 students and students of one or more other grades, the K-4 FTE equals the BEACIA FTE times:

- (a) The proportion of time spent serving K-4 students to the time spent serving all students.
- (b) The proportion of K-4 students to all students served.
- (c) Or any combination of (a) or (b) as appropriate.

Round K-4 FTE to three decimal places.

EXAMPLE: Method (a)

An employee with a total BEACIA FTE of 0.500 serving one period per day in a fourth grade class and two periods per day in a fifth grade class has a K-4 FTE of 0.167

$$(1/3) \times 0.500 = 0.167$$

EXAMPLE: Method (b)

An employee with a total BEACIA FTE of 0.600 serving a classroom composed of ten fourth graders and 15 fifth graders has a K-4 FTE of 0.240

$$(10/25) \times 0.600 = 0.240$$

Determine the school district's total 1989-90 K-4 BEACIA FTE by summing the K-4 FTE calculated for all BEACIAs employed by the school district during the 1989-90 school year.

Report this number on the front of this form.

QUESTIONS

Questions about this form should be directed to Ross Bunda, School Apportionment and Financial Services, (360) 725-6308.

CHAPTER III: BUDGET EXTENSION DOCUMENT

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BUDGET EXTENSION DOCUMENT

STATUTORY CITATION: RCW 28A.505.090, 28A.505.170, 28A.505.180,
WAC 392-138-040, 392-123-071 through 392-123-074,
WAC 392-123-078 and 392-123-079

PURPOSE: Form F-200 is the official document used to modify, increase, or reduce the school district's annual budget. This form must be submitted to OSPI. All school districts must prepare, adopt, and file their budget extensions in the following format as included in this section of the handbook. Budget extensions not in compliance with Form F-200 must be resubmitted in whole or in part.

The procedure for submitting school district budget extensions to OSPI for review, approval, or filing is similar to the budget submittal process. ESDs are able to print this document from the F-200 OSPI Budget computer menu suboption entitled "F-200 PRINT/LOCK OPTION BY FUND." This option will print and lock the extension by each fund as requested.

Upon passage of a school district board resolution to extend the budget of any fund, school districts are to submit the following **for ESD** review:

- 1) Form F-200, Request for Budget Extension.
- 2) Form F-200 detail page(s) for the appropriate fund.
- 3) The latest budget status report for the appropriate fund.
- 4) The school board's resolution extending the budget.

The ESD shall notify the district of problems and the due date when corrective action is to be completed. Should the district fail to meet the corrective action due date, the ESD shall notify OSPI.

When the budget extension passes the ESD's review process, the ESD will forward the following documents to **OSPI School Financial Services:**

- 1) **Three** copies of Form F-200, Request for Budget Extension (certification page only).
- 2) **One** copy of the latest budget status report.
- 3) **One** copy of the school board's resolution.

OSPI will perform a final review of the school district budget extension(s) before filing and/or approval. Form F-200 (certification page) will be signed by OSPI and two copies will be returned to the ESD as official notification of filing and/or approval. The ESD will then forward a signed Form F-200 to the school district.

The budgeted beginning fund balance must be adjusted to reflect the actual September 1 fund balance. Revenues must be updated to reflect the most recent estimates. This includes, but is not limited to enrollment changes, annual salary allocation changes, state and federal grants, and other revenue increases or decreases.

WAC 392-138-040 requires associated student body fund budget revisions first be reviewed by the associated student body. Therefore, an extension of the associated student body fund budget should occur prior to school closing to secure the necessary student involvement.

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BUDGET EXTENSION CALENDAR

F-200 SCHOOL DISTRICT BUDGET EXTENSION

STATUTORY CITATION: RCW 28A.505.170 and 28A.505.180, WAC 392-123-071 and 392-123-072

PURPOSE: This section provides the schedule for preparation, adoption, and filing of the F-200 budget extension for school districts.

Pursuant to WAC 392-123-074 first class school district budget extensions become effective when adopted in accordance with WAC 392-123-071; second class school district budget extensions become effective when approved by OSPI. (NOTE: If a due date falls on a weekend or holiday, the due date becomes the next working day.)

A summary of the time schedule is listed below:

<u>Final Action Date</u>	<u>First Class Districts</u>	<u>Second Class Districts</u>
August 1	On or before this date, school districts may prepare a resolution and a budget extension and shall publish a notice stating that the district has completed the budget extension and placed on file in the school district administration office, that a copy will be furnished to any person. The board of directors will meet to fix and adopt the extension.	On or before this date, school districts may prepare a resolution and budget extension and shall publish a notice stating that the district has completed the budget extension and placed on file in the school district administration office, that a copy will be furnished to any person. The board of directors will meet to fix and adopt the budget extension.
August 5		Final date to have sufficient copies of the budget extension to meet demands of the public and to submit one copy of extension to ESDs.
August 10		Final date for ESDs to notify districts of problems in review of budget extensions.
August 15	Final date to have sufficient copies of extension to meet demands of the public and submit one copy of extension to ESDs.	Final date for board of directors to meet in public hearing and fix and adopt extension.
August 20	Final date for ESDs to notify districts of problems in review of budget extension.	Last date to forward adopted extension to ESDs for review, alteration, and approval.
August 25	Final date for ESDs to file adopted and reviewed extension with OSPI for final approval.	
August 31, or the last business day prior to August 31 if August 31 occurs on a nonbusiness day.	Final date for the board of directors to meet in public hearing and fix and adopt said extension and district to file said adopted budget with its ESD.	Last date for the budget review committee to fix and approve the amount of the appropriation of extension. Final date for OSPI to receive budget extension requests.
September 8	Last date for ESDs to file said adopted extension with OSPI.	

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RESOLUTION OF BUDGET EXTENSION

(SAMPLE BOARD RESOLUTION)

SCHOOL DISTRICT NAME AND NUMBER

RESOLUTION NUMBER

WHEREAS, WAC 392-123-071 through 392-123-074 and WAC 392-123-078 and 392-123-079 permits a second class district board of directors to petition OSPI to increase the amount of appropriation from any fund, and allows a first class district to file an increase of the amount of appropriation from any fund, and

WHEREAS, the _____ Fund of _____ School District Number _____ has unexpected expenditures in the 20 ____ - ____ school year as a result of _____ which will require an increase in appropriation of _____ dollars (\$_____.00), and

WHEREAS, the _____ Fund beginning cash/fund balance plus anticipated revenues is sufficient to provide for the additional expenditures,

THEREFORE, BE IT RESOLVED the Board of Directors of _____ School District, _____ County, Washington, hereby petition OSPI to increase the 20 ____ - ____ Fund appropriation amount from \$ _____ to \$ _____.

DATED this _____ day of _____, 20 ____.

ATTEST:

Secretary to the Board

Chairperson

Director

Director

Director

Director

Director

Effective Date
9/1/01

Supersedes
9/1/97

Form

Chapter
F-200

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2

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FREQUENTLY ASKED QUESTIONS WITH ANSWERS

- Q. What should I do when I run my reports and the totals do not appear to be correct?**
A. Request edit option (usually option 2 of each system).
- Q. What should I do when I request the report and get last year's data?**
A. The district must create its files for the year at the 1SPI level.
- Q. My printer does not paginate correctly.**
A. Contact your WSIPC fiscal coordinator.
- Q. I entered the correct levy and/or bond information for the levy revenue worksheet pages, but I still get an edit saying the amount does not equal OSPI data. Why?**
A. The ESD fiscal officer or ESD staff should enter all levy data in the school district's file at the ESD level. The district then needs to request the update with state data option at the 1SPI level (usually option 2 and request index 7).
- Q. I run my edits and receive an invalid record or zero record in header message. What should I do?**
A. Call School Financial Services.
- Q. This is the second budget extension for the same fund. The file does not reflect the first extension and it has been approved by the ESD and OSPI. Why?**
A. Contact School Financial Services to update the budget column index.
- Q. I requested the final lock and print option and discovered a problem. When I go into the Input Option it says that the file is locked for further input. How do I make changes to the file?**
A. Call School Financial Services and we will unlock the file.
- Q. Do I need to submit all the pages of the budget extension to OSPI?**
A. No, OSPI requires only three copies of the request for budget extension, one copy of the budget status report, and one copy of the school board's resolution. OSPI staff will review the other information online.
- Q. When will the F-203 X option be available?**
A. The F-203 X option is normally released at the end of October.

FREQUENTLY ASKED QUESTIONS WITH ANSWERS (continued)

- Q. I only received one copy of the handbook and have different staff working on different processes. How do I obtain more copies?**
- A. You may make photocopies from the handbook. The handbook is also posted at the School Financial Services web site. You may e-mail or call School Financial Services to receive additional hard copies or a copy on disk.
- Q. What are the F-200 system timelines?**
- A. OSPI School Financial Services provides WSIPC documentation in May, and the system is programmed and tested in the summer. School Financial Services generally releases the system in November after the F-196 system is verified and closed.
- Q. I need to complete a budget extension and the system is not available yet. What should I do?**
- A. Each district may submit a budget extension on blank F-200 forms available on the web site or from your ESD office. When the system has been released the district/ESD will be required to enter the data into the system.
- Q. My district needs to prepare another extension for the same fund in the same year. Can we prepare multiple extensions for the same fund?**
- A. Yes, but please contact School Financial Services so we can prepare the files.
- Q. Will my budget extension reflect on the next year's budget report?**
- A. It will if the extension is approved/filed before the budget is locked and printed.
- Q. I received the S-275 instructions and wish to prepare a general fund budget extension using some of the new duty codes, but some of the codes are not valid. What am I doing wrong?**
- A. You are doing everything correctly. The budgeting duty codes are established nine months before the S-275 duty codes. Though OSPI tries to anticipate and coordinate the two systems, staff and legislators will come up with additional duty codes at the end of the session. Please contact School Financial Services and we will update the file.

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Fiscal Year 200X–200Y

DESCRIPTION	PAGE NUMBER	DESCRIPTION	PAGE NUMBER
Certification of Budget Extension	Certification	Capital Projects Fund Budget	
		Summary	CP1-2
Certification of Excess Levies	Levy	Revenues and Other Financing Sources	CP3-4
		Excess Levy Work Sheet	CP5
General Fund Budget		Project Description	CP6
Enrollment and Staff Counts	GF1	Salary Exhibit - Certificated Employees	CP7
Summary	GF2-3	Salary Exhibit - Classified Employees	CP8
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Program Summaries	GF8a-8c	Debt Service Fund Budget	
Program Summary by Object of Expenditure	GF9a-9b	Summary	DS1
Program Matrices	GF9 Series	Revenues and Other Financing Sources	DS2
Salary Exhibits	Follow Program Matrices	Excess Levy Work Sheet	DS3
Object Summary	GF10		
Activity Summary	GF11-12	Associated Student Body Fund Budget	
Excess Levy Work Sheet	GF13	Summary	ASB1
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Transportation Vehicle Fund Budget			
Summary	TVF1-2		
Excess Levy Work Sheet	TVF3		
Long-Term Financing - Conditional Sales Contracts	TVF4		

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STATE OF WASHINGTON
SUPERINTENDENT OF PUBLIC INSTRUCTION
REQUEST FOR BUDGET EXTENSION - FY 200X–200Y

TO: Office of Superintendent of Public Instruction
School Financial Services

On _____, 20 ____, the Board of Directors of the _____ School District No. _____,
_____ County, State of Washington, met and approved by a majority vote at a public meeting, notice of which was given in the manner
provided by WAC 392-123-054, a resolution increasing the amount of the appropriation for FY 200X–200Y.

() General Fund (1)
() ASB Fund (4)
() Debt Service Fund (3)
() Capital Projects Fund (2)
() Transportation Vehicle Fund (9)

From \$ _____ C/S 532 (Fund #) _____

To \$ _____ C/S 532 (Fund #) _____

The district hereby petitions the Office of Superintendent of Public Instruction to approve or file this budget extension as required by WAC 392-123-071 or
WAC 392-123-072.

ATTEST: _____
(Secretary to the Board of Directors) (Date)

Accompanying this request are the following documents:

Copy of Form F-200 pages (budget summary, revenues sources, expenditure matrices, etc.) for the appropriate fund.

Copy of the official board resolution.

Budget Status Report (Form F-198 or equivalent), including the actual September 1 beginning fund balance.

ESD Use Only

The school district budget extension has been reviewed
and the expenditure appropriation is hereby fixed and
approved or filed in the amount of:

\$ _____ on _____
(Date)

By _____

(Title of Person Signing)

OSPI Use Only

The school district budget extension has been reviewed
and the expenditure appropriation is hereby fixed and
approved or filed in the amount of:

\$ _____ on _____
(Date)

By _____

School Financial Services
Office of Superintendent of Public Instruction

SUMMARY OF CERTIFIED EXCESS LEVIES FOR 200X COLLECTION

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Transportation Vehicle Fund</u>
A. Excess levy amount approved by voters for 200X collection.	\$ <u>6001</u>			
B. Rollback mandated by school district board of directors. 1/	<u>6021</u>			
C. Excess levy amount for 200X collection after rollback.	\$ <u>C/S 6031</u>	\$ <u>6009</u>	\$ <u>6002</u>	\$ <u>6033</u>

1/ Rollbacks of levies should be done by board resolution. Please do not include such resolutions as a part of this document.

ENROLLMENT AND STAFF COUNTS

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
A. FTE ENROLLMENT COUNTS 1/ (calculate to two decimal places)			
1. Kindergarten			3011
2. Grade 1			3021
3. Grade 2			3031
4. Grade 3			3041
5. Grade 4			3051
6. Grade 5			3061
7. Grade 6			3071
8. Grade 7			3081
9. Grade 8			3091
10. Grade 9			3101
11. Grade 10			3111
12. Grade 11 (excluding Running Start)			3121
13. Grade 12 (excluding Running Start)			3131
14. SUBTOTAL			C/S 3271
15. Running Start			3001
16. TOTAL K-12			C/S 3141
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees			C/S 3171
2. General Fund FTE Classified Employees			C/S 3181

1/ Enrollment should include special education, part-time private, home-based, and summer students eligible for BEA funding.

SUMMARY OF GENERAL FUND BUDGET

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES				
1000	Local Taxes			MASK GF4
2000	Local Support Nontax			MASK GF4
3000	State, General Purpose			MASK GF5
4000	State, Special Purpose			MASK GF5
5000	Federal, General Purpose			MASK GF5
6000	Federal, Special Purpose			MASK GF6
7000	Revenues from Other School Districts			MASK GF7
8000	Revenues from Other Entities			MASK GF7
9000	Other Financing Sources			MASK GF7
A.	TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9621
EXPENDITURES				
00	Regular Instruction			MASK GF8a
20	Special Education Instruction			MASK GF8a
30	Vocational Instruction			MASK GF8a
40	Skills Center Instruction			MASK GF8a
50 and 60	Compensatory Education			MASK GF8b
70	Other Instructional Programs			MASK GF8b
80	Community Services			MASK GF8c
90	Support Services			MASK GF8c
B.	TOTAL EXPENDITURES			C/S 5321
C.	OTHER FINANCING USES (G.L. 905)			5331
D.	EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C)			C/S 5351

SUMMARY OF GENERAL FUND BUDGET (continued)

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3211
G.L.830 Reserved for Debt Service			2651
G.L.835 Reserved for Arbitrage Rebate			3161
G.L.840 Reserved for Inventory			2661
G.L.850 Reserved for Uninsured Risks			2671
G.L.870 Unreserved, Designated for Other Items			2681
G.L.875 Unreserved, Designated for Contingencies			2641
G.L.890 Unreserved, Undesignated Fund Balance			2691
E. TOTAL BEGINNING FUND BALANCE			C/S 2751
F. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3941
G.L.830 Reserved for Debt Service			4351
G.L.835 Reserved for Arbitrage Rebate			4201
G.L.840 Reserved for Inventory			4281
G.L.850 Reserved for Uninsured Risks			4361
G.L.870 Unreserved, Designated for Other Items			4341
G.L.875 Unreserved, Designated for Contingencies			4371
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4311
G. TOTAL ENDING FUND BALANCE (D+E, + or - F)			C/S 4391

GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
LOCAL TAXES				
1100	Local Property Tax			C/S 11001
1300	Sale of Tax Title Property			13001
1400	Local in Lieu of Taxes			14001
1500	Timber Excise Tax			C/S 15001
1600	County-Administered Forests			16001
1900	Other Local Taxes			19001
1000	TOTAL LOCAL TAXES			MASK
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned			21001
2131	Secondary Vocational Education—Tuition			21311
2145	Skills Center Tuitions and Fees			21451
2171	Traffic Safety Education Fees			21711
2173	Summer School Tuitions and Fees			21731
2186	Community School Tuitions and Fees			21861
2188	Day Care Tuitions and Fees			21881
2200	Sales of Goods, Supplies, and Services, Unassigned			22001
2231	Secondary Voc. Ed., Sales of Goods, Supplies and Services			22311
2245	Skills Center, Sales of Goods, Supplies and Services			22451
2288	Day Care			22881
2289	Other Community Services			22891
2298	School Food Services			22981
2299	School Bus Revenue			22991
2300	Investment Earnings			23001
2400	Interfund Loan Interest Earnings			24001
2500	Gifts and Donations			25001
2600	Fines and Damages			26001
2700	Rentals and Leases			27001
2800	Insurance Recoveries			28001
2900	Local Nontax, Unassigned			29001
2910	E-rate			29101
2000	TOTAL LOCAL SUPPORT NONTAX			MASK

GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
STATE, GENERAL PURPOSE				
3100	Apportionment			31001
3300	Local Effort Assistance			33001
3600	State Forests			36001
3900	Other State General Purpose, Unassigned			39001
3000	TOTAL STATE, GENERAL PURPOSE			MASK
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned			41001
4121	Special Education			41211
4126	State Institutions, Special Education			41261
4155	Learning Assistance			41551
4156	State Institutions, Centers, and Homes, Delinquent			41561
4158	Special and Pilot Programs			41581
4163	Promoting Academic Success			41631
4165	Transitional Bilingual			41651
4166	Student Achievement			41661
4174	Highly Capable			41741
4188	Day Care			41881
4198	School Food Service			41981
4199	Transportation—Operations			41991
4300	Other State Agencies, Unassigned			43001
4321	Special Education—Other State Agencies			43211
4326	State Institutions—Special Education—Other State Agencies			43261
4356	State Institutions, Centers, and Homes, Delinquent—Other State Agencies			43561
4358	Special and Pilot Programs—Other State Agencies			43581
4365	Transitional Bilingual—Other State Agencies			43651
4388	Day Care—Other State Agencies			43881
4398	School Food Service—Other State Agencies			43981
4399	Transportation—Operations—Other State Agencies			43991
4000	TOTAL STATE, SPECIAL PURPOSE			MASK
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned			52001
5300	Impact Aid, Maintenance and Operation			53001
5329	Impact Aid, Special Education Funding			53291
5400	Local in Lieu of Taxes			54001
5500	Federal Forests			55001
5000	TOTAL FEDERAL, GENERAL PURPOSE			MASK

			(1) Current Budget	(2) Current Year Change	(3) Revised Budget
FEDERAL, SPECIAL PURPOSE					
6100	Special Purpose, OSPI, Unassigned				61001
6121	Special Education, Medicaid Reimbursements				61211
6124	Special Education, Supplemental				61241
6138	Secondary Vocational Education				61381
6146	Skills Center				61461
6151	Disadvantaged (formerly Remediation)				61511
6152	School Improvement, Federal				61521
6153	Migrant				61531
6154	Reading First				61541
6157	Institutions, Neglected and Delinquent				61571
6161	Head Start				61611
6162	Math & Science—Professional Development				61621
6164	Limited English Proficiency (formerly Bilingual)				61641
6167	Indian Education JOM				61671
6168	Indian Education, ED				61681
6176	Targeted Assistance				61761
6178	Youth Training Programs				61781
6188	Day Care				61881
6189	Other Community Services				61891
6198	School Food Services				61981
6199	Transportation—Operations				61991
6200	Direct Special Purpose Grants				62001
6221	Special Education—Medicaid Reimbursement				62211
6224	Special Education—Supplemental				62241
6238	Secondary Vocational Education				62381
6246	Skills Center				62461
6251	Disadvantaged (formerly Remediation)				62511
6252	School Improvement, Federal				62521
6253	Migrant				62531
6254	Reading First, Federal				62541
6257	Institutions, Neglected and Delinquent				62571
6261	Head Start				62611
6262	Math & Science—Professional Development				62621
6264	Bilingual				62641
6267	Indian Education, JOM				62671
6268	Indian Education, ED				62681
6276	Targeted Assistance				62761
6278	Youth Training, Direct Grants				62781
6288	Day Care				62881
6289	Other Community Services				62891
6298	School Food Services				62981
6299	Transportation—Operations				62991
6300	Federal Grants Through Other Agencies, Unassigned				63001
6310	Medicaid Administrative Match				63101
6321	Special Education—Medicaid Reimbursement				63211
6324	Special Education—Supplemental				63241
6338	Secondary Vocational Education				63381
6346	Skills Center				63461
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GENERAL FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

		(1)	(2)	(3)
		Current	Current Year	Revised
		Budget	Change	Budget
FEDERAL, SPECIAL PURPOSE				
6351	Disadvantaged (formerly Remediation)			63511
6352	School Improvement, Federal			63521
6353	Migrant			63531
6354	Reading First, Federal			63541
6357	Institutions, Neglected and Delinquent			63571
6361	Head Start			63611
6362	Math & Science—Professional Development			63621
6364	Limited English Proficiency (formerly Bilingual)			63641
6367	Indian Education, JOM			63671
6368	Indian Education, ED			63681
6376	Targeted Assistance			63761
6378	Youth Training			63781
6388	Day Care			63881
6389	Other Community Services			63891
6398	School Food Services			63981
6399	Transportation—Operations			63991
6998	USDA Commodities			69981
6000	TOTAL FEDERAL, SPECIAL PURPOSE			MASK
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100	Program Participation, Unassigned			71001
7121	Special Education			71211
7131	Vocational Education			71311
7145	Skills Center			71451
7197	Support Services			71971
7198	School Food Services			71981
7199	Transportation			71991
7301	Nonhigh Participation			73011
7000	TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS			MASK
REVENUES FROM OTHER ENTITIES				
8100	Governmental Entities			81001
8188	Day Care			81881
8189	Community Services			81891
8198	School Food Services			81981
8199	Transportation			81991
8500	Nonfederal, ESD			85001
8000	TOTAL REVENUES FROM OTHER ENTITIES			MASK
OTHER FINANCING SOURCES				
9100	Sale of Bonds			91001
9300	Sale of Equipment			93001
9400	Compensated Loss of Fixed Assets			94001
9500	Long-Term Financing			95001
9900	Transfers			99001
9000	TOTAL OTHER FINANCING SOURCES			MASK
TOTAL REVENUES AND OTHER FINANCING SOURCES				C/S 9621
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				GF7

EXPENDITURE BY PROGRAM

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REGULAR INSTRUCTION				
01	Basic Education			MASK
00	TOTAL REGULAR INSTRUCTION			MASK
SPECIAL EDUCATION INSTRUCTION				
21	Special Education, Supplemental, State			MASK
24	Special Education, Supplemental, Federal			MASK
26	Special Education, Institutions, State			MASK
29	Special Education, Other Categorical			MASK
20	TOTAL SPECIAL EDUCATION INSTRUCTION			C/S 7621
VOCATIONAL EDUCATION INSTRUCTION				
31	Vocational, Basic, State			MASK
38	Vocational, Federal			MASK
39	Vocational, Other Categorical			MASK
30	TOTAL VOCATIONAL EDUCATION INSTRUCTION			C/S 7631
SKILLS CENTER INSTRUCTION				
45	Skills Center, Basic, State			MASK
46	Skills Center, Federal			MASK
40	TOTAL SKILLS CENTER INSTRUCTION			C/S 7641

EXPENDITURE BY PROGRAM (continued)

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
COMPENSATORY EDUCATION INSTRUCTION				
51	Disadvantaged, Federal (formerly Remediation)			MASK
52	School Improvement, Federal			MASK
53	Migrant, Federal			MASK
54	Reading First, Federal			MASK
55	Learning Assistance, State			MASK
56	State Institutions, Centers, and Homes for Delinquents, State			MASK
57	Institutions, Neglected and Delinquent, Federal			MASK
58	Special and Pilot Programs, State			MASK
61	Head Start, Federal			MASK
62	Math and Science-Professional Development			MASK
63	Promoting Academic Success			MASK
64	Limited English Proficiency, Federal (formerly Bilingual)			MASK
65	Transitional Bilingual, State			MASK
66	Student Achievement, State			MASK
67	Indian Education, JOM, Federal			MASK
68	Indian Education, ED, Federal			MASK
69	Compensatory, Other			MASK
50 & 60	TOTAL COMPENSATORY EDUCATION INSTRUCTION			C/S 7651
OTHER INSTRUCTIONAL PROGRAMS				
71	Traffic Safety Education			MASK
73	Summer School			MASK
74	Highly Capable			MASK
76	Targeted Assistance, Federal			MASK
78	Youth Training Programs, Federal			MASK
79	Instructional Programs, Other			MASK
70	TOTAL OTHER INSTRUCTIONAL PROGRAMS			C/S 7671

EXPENDITURE BY PROGRAM (continued)

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
COMMUNITY SERVICES				
81	Public Radio/Television			MASK
86	Community Schools			MASK
88	Day Care			MASK
89	Other Community Services			MASK
80	TOTAL COMMUNITY SERVICES			C/S 7681
SUPPORT SERVICES				
97	Districtwide Support			MASK
98	School Food Services			MASK
99	Pupil Transportation			MASK
90	TOTAL SUPPORT SERVICES			C/S 7691
TOTAL PROGRAM EXPENDITURES				C/S 5321

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE
Fiscal Year 200X–200Y

OBJECTS OF EXPENDITURE										
PROGRAM	Total	Debit Transfer	Credit Transfer	Certificated Salaries	Classified Salaries	Employee Bene., Payroll Taxes	Supplies, Instr. Resources, Non- Capitalized Items	Purchased Services	Travel	Capital Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
01 Basic Education			XXXXX							
21 Special Education, Supplemental, State			XXXXX							
24 Special Education, Supplemental, Federal			XXXXX							
26 Special Education, Institutions, State			XXXXX							
29 Special Education, Other Categorical			XXXXX							
Total Special Education Instruction			XXXXX							
31 Vocational, Basic, State			XXXXX							
38 Vocational, Federal			XXXXX							
39 Vocational, Other Categorical			XXXXX							
Total Vocational Education Instruction			XXXXX							
45 Skills Center, Basic, State			XXXXX							
46 Skills Center, Federal			XXXXX							
Total Skills Center Instruction			XXXXX							
51 Disadvantaged, Fed (formerly Remediation)			XXXXX							
52 School Improvement, Federal			XXXXX							
53 Migrant, Federal			XXXXX							
54 Reading First, Federal			XXXXX							
55 Learning Assistance, State			XXXXX							
56 State Instit/Centers/Homes, Delinquent, State			XXXXX							
57 Instit, Neglected and Delinquent, Federal			XXXXX							
58 Special and Pilot Programs, State			XXXXX							
61 Head Start, Federal			XXXXX							
62 Math and Science-Professional Developmen			XXXXX							
63 Promoting Academic Success			XXXXX							
64 LEP, Federal (formerly Bilingual)			XXXXX							
65 Transitional Bilingual, State			XXXXX							
66 Student Achievement, State			XXXXX							
67 Indian Education, JOM, Federal			XXXXX							
68 Indian Education, ED, Federal			XXXXX							
69 Compensatory, Other			XXXXX							
Total Compensatory Education Instruction			XXXXX							

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE (continued)
Fiscal Year 200X–200Y

OBJECTS OF EXPENDITURE											
PROGRAM		Total	Debit Transfer (0)	Credit Transfer (1)	Certificated Salaries (2)	Classified Salaries (3)	Employee Bene., Payroll Taxes (4)	Supplies, Instr. Resources, Non- Capitalized Items (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)
71	Traffic Safety Education			XXXXX							
73	Summer School			XXXXX							
74	Highly Capable			XXXXX							
76	Targeted Assistance, Federal			XXXXX							
78	Youth Training Programs, Federal			XXXXX							
79	Instructional Programs, Other			XXXXX							
	Total Other Instructional Programs			XXXXX							
81	Public Radio/Television			XXXXX							
86	Community Schools			XXXXX							
88	Day Care			XXXXX							
89	Other Community Services			XXXXX							
	Total Community Services			XXXXX							
97	Districtwide Support							XXXXX			
98	Food Services							XXXXX			
99	Pupil Transportation							XXXXX			
	Total Support Services										
OBJECT TOTALS		C/S 5321	C/S 5001	C/S 5011	C/S 5021	C/S 5031	C/S 5041	C/S 5051	C/S 5071	C/S 5081	C/S 5091

SALARY EXHIBIT - CERTIFICATED EMPLOYEES

Fiscal Year 200X-200Y

Program Name _____ No. _____

Activity Code	Title of Position	FTE	* * * * Annual Salary Rates * * * *			Total Annual Salary
			High	Low	Average	
		1/				2/
						\$

TOTAL		3/				\$
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- 1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
- 2/ Except for subtotals and totals, total annual salary must equal FTE times annual average salary rate.
- 3/ Use three decimal places.

SALARY EXHIBIT - CLASSIFIED EMPLOYEES

Fiscal Year 200X-200Y

Program Name _____ No. _____

Activity Code	Title of Position	FTE	1/	No. of Hours	**** Hourly Rates of Pay ****			Total Annual Salary	2/
					High	Low	Average		
								\$	

TOTAL _____ 3/ \$ _____

- 1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the number of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions staff.
 2/ Except for subtotals and totals, annual salary must equal number of hours times the average hourly rate of pay.
 3/ Use three decimal places.

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE		(1) Current Budget	(2) % to Total	(3) Current Year Change	(4) Revised Budget	(5) % to Total
Debit Transfers	-0-	\$	XXXXXX	\$	\$ C/S 5001	XXXXXX
Credit Transfers	-1-	()	XXXXXX	()	(C/S 5011)	XXXXXX
Certificated Salaries	-2-				C/S 5021	
Classified Salaries	-3-				C/S 5031	
Employee Benefits and Payroll Taxes	-4-				C/S 5041	
Supplies, Instr. Resources and Noncapitalized Items 1/	-5-				C/S 5051	
Purchased Services	-7-				C/S 5071	
Travel	-8-				C/S 5081	
Capital Outlay	-9-				C/S 5091	
TOTAL EXPENDITURES		\$ C/S 5321	100.0	\$	\$ C/S 5321	100.0

1/ Beginning with FY 1997–98, Objects 5 and 6 have been combined.

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

ACTIVITY	(1) Current Budget	(2) % to Total	(3) Current Year Change	(4) % to Total	(5) Revised Budget	(6) % to Total
Teaching Activities						
27 Teaching	\$		\$		\$ C/S 7201	
28 Extracurricular					C/S 7211	
29 Payments to School Districts					C/S 7221	
Total Teaching Activities	\$		\$		C/S 7051	
Teaching Support						
22 Learning Resources	\$		\$		\$ C/S 7151	
24 Guidance and Counseling					C/S 7171	
25 Pupil Management and Safety					C/S 7181	
26 Health/Related Services					C/S 7191	
Total Teaching Support	\$		\$		C/S 7061	
Other Supportive Activities						
42 Food	\$		\$		\$ C/S 7241	
44 Operations					C/S 7251	
49 Transfers	()	()	()	()	(C/S 7261)	()
52 Operations					C/S 7281	
53 Maintenance					C/S 7291	
56 Insurance					C/S 7321	
59 Transfers	()	()	()	()	(C/S 7041)	()
62 Grounds Maintenance					C/S 7361	
63 Operation of Buildings					C/S 7371	
64 Maintenance					C/S 7381	
65 Utilities					C/S 7391	
67 Building Security					C/S 7411	
68 Insurance					C/S 7421	

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY (continued)

ACTIVITY	(1) Current Budget	(2) % to Total	(3) Current Year Change	(4) % to Total	(5) Revised Budget	(6) % to Total
Other Supportive Activities (cont.						
72 Information Systems					C/S 7431	
73 Printing					C/S 7441	
74 Warehousing and Distribution					C/S 7451	
75 Motor Pool					C/S 7461	
83 Interest					C/S 7481	
84 Principal					C/S 7491	
85 Debt-Related Expenditures					C/S 7501	
91 Public Activities					C/S 7511	
Total Other Supportive Activities:	\$		\$		C/S 7071	
Unit Administration						
23 Principal's Office	\$		\$		\$ C/S 7161	
Total Unit Administration						
Central Administration						
11 Board of Directors	\$		\$		\$ C/S 7111	
12 Superintendent's Office					C/S 7121	
13 Business Office					C/S 7131	
14 Human Resources					C/S 7101	
15 Public Relations	XXXXX	XXXXX	XXXXX	XXXXX	C/S 7301	
21 Supervision—Instruction					C/S 7141	
41 Supervision—Nutrition Services					C/S 7231	
51 Supervision—Transportation					C/S 7271	
61 Supervision—Building					C/S 7351	
Total Central Administration	\$		\$		C/S 7081	
TOTAL EXPENDITURES	\$ C/S 5321	100.0	\$ C/S 5321	100.0	\$ C/S 5321	100.0

GENERAL FUND - REVENUE WORKSHEET - LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of the timber excise tax collection (Revenue Account 1500) is necessary to estimate the net excess levy collection. The net excess levy equals the excess levy amount minus the sum of the timber levy.

PART I - LOCAL PROPERTY TAX COLLECTIONS

(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col. 1 - Col. 2)	(4) Collection % 1/	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 3191	\$ C/S 3241	\$ CALCULATED	4181	\$ CALCULATED
Spring 200X \$ C/S 6031	\$ C/S 3251	\$ CALCULATED	4191	\$ C/S 2951
1100 TOTAL LOCAL TAXES				\$ C/S 11001

PART II - TIMBER EXCISE TAX

(1) Timber Assessed Valuation 3/	(2) \$ Per Thousand 2/	(3) Est. Timber Levy (Col. 1 x Col. 2)	(4) Collection %	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 4151	\$ 3201	\$ C/S 3241	0%	\$ XXXXX
Spring 200X \$ 3221	\$ 3231	\$ C/S 3251	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15001

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50 percent timber assessed valuation or 80 percent assessed valuation of timber roll.

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) <u>in prior years:</u>	(2) Length of Contract (months)	(3) Outstanding Balance at Sept. 1, 200X	(4) Principal Payments in FY 200X-200Y	(5) Interest Payments in FY 200X-200Y	(6) Outstanding Balance at Aug. 31, 200Y (Col. 3 - Col. 4)
			\$	\$	\$	\$
TOTAL			\$	\$	\$	\$
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY:	Length of Contract (months)	Total Amount of Contract Purchase 2/	Down Pmts. and Prin. Pmts. in FY 200X-200Y	Interest Payments in FY 200X-200Y	Long-Term Financing Rev. Acct. 9500 (Col. 3 - Col. 4)
TOTAL			\$	\$	\$	4/
C. TOTAL for both sections (A+B)					\$ 3/	\$

- 1/ Please refer to Bulletin No. 20-92 School Business Services (5/15/92) and the Accounting Manual for further information.
2/ Budget expenditure(s) on appropriate program matrix pages.
3/ Budget as part of Program 97 Districtwide Support, Activity 83 Other Interest, or Activity 84 Debt Principal, as appropriate.
4/ Budget as Other Financing Source in Revenue Account 9500 on page GF7.

Effective Date	Supersedes	Form	Chapter	Section	Page
9/1/06	9/1/00	SPI F-200	F-200	4	GF14

TRANSPORTATION VEHICLE FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax			C/S 11009
1300 Sale of Tax Title Property			13009
1400 Local in Lieu of Taxes			14009
1500 Timber Excise Tax			C/S 15009
1600 County-Administered Forests			16009
1900 Other Local Taxes			19009
2200 Sales of Goods, Supplies, and Services, Unassigned			22009
2299 School Bus Revenue			22999
2300 Investment Earnings			23009
2500 Gifts and Donations			25009
2600 Fines and Damages			26009
2700 Rentals and Leases			27009
2800 Insurance Recoveries			28009
2900 Local Support Nontax, Unassigned			29009
3600 State Forests			36009
4499 Transportation Reimbursement—Depreciation			44999
5300 Impact Aid, Maintenance and Operation			53009
5400 Federal in Lieu of Taxes			54009
8100 Governmental Entities			81009
8500 Nonfederal, ESD			85009
9100 Sale of Bonds			91009
9300 Sale of Equipment			93009
9400 Compensated Loss of Fixed Assets			94009
9500 Long-Term Financing			95009
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)			CALCULATED
B. 9900 TRANSFERS IN (from the General Fund)			99009
C. TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9629

TRANSPORTATION VEHICLE FUND BUDGET (continued)

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
EXPENDITURES			
Program 97 Districtwide Support			
Act. 83 Interest 1/			5479
Act. 84 Principal			5489
Act. 85 Debt-Related Expenditures			5499
Program 99 Pupil Transportation			
Act. 57 Cash Purchases/Rebuilding of Transportation Equipment			5449
Act. 58 Contract Purchases/Rebuilding of Transportation Equipment			5459
D. TOTAL EXPENDITURES			C/S 5329
E. OTHER FINANCING USES (G.L. 905)			5339
F. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E)			C/S 5359
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3219
G.L.830 Reserved for Debt Service			2659
G.L.835 Reserved for Arbitrage Rebate			3169
G.L.850 Reserved for Uninsured Risks			2679
G.L.890 Unreserved, Undesignated Fund Balance			2699
G. TOTAL BEGINNING FUND BALANCE			C/S 2759
H. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3949
G.L.830 Reserved for Debt Service			4359
G.L.835 Reserved for Arbitrage Rebate			4209
G.L.850 Reserved for Uninsured Risks			4369
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4319
I. TOTAL ENDING FUND BALANCE (F+G, + or - H)			C/S 4399 2/

1/ Includes interest portion of purchase contracts.

2/ Amount on Line I must be equal to or greater than all reserved fund balances.

TRANSPORTATION VEHICLE FUND - REVENUE WORKSHEET - LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of the timber excise tax collection (Revenue Account 1500) is necessary to estimate the net excess levy collection. The net excess levy equals the excess levy amount minus the sum of the timber levy.

PART I - LOCAL PROPERTY TAX COLLECTIONS

(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col. 1 - Col. 2)	(4) Collection % 1/	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 3199	\$ C/S 3249	\$ CALCULATED	4189	\$ CALCULATED
Spring 200X \$ C/S 6009	\$ C/S 3259	\$ CALCULATED	4199	\$ C/S 2959
1100 TOTAL LOCAL TAXES				\$ C/S 11009

PART II - TIMBER EXCISE TAX

(1) 100% Timber Assessed Valuation	(2) \$ Per Thousand 2/	(3) Est. Timber Levy (Col. 1 x Col. 2)	(4) Collection %	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 4159	\$ 3209	\$ C/S 3249	0%	\$ XXXXX
Spring 200X \$ 3229	\$ 3239	\$ C/S 3259	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15009

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is the same as dollars per thousand used for excess levy (use a three-decimal rate).

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

	(1)	(2)	(3)	(4)	(5)	(6)
A.	Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years:	Length of Contract (months)	Outstanding Balance at Sept. 1, 200X	Principal Payments in FY 200X-200Y	Interest Payments in FY 200X-200Y	Outstanding Balance at Aug. 31, 200Y (Col. 3 - Col. 4)
			\$	\$	\$	\$
TOTAL			\$	\$ 3/	\$	\$
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY:	Length of Contract (months)	Total Amount of Contract Purchase 2/	Down Pmts. & Prin. Pmts. in FY 200X-200Y	Interest Payments in FY 200X-200Y	Long-Term Financing Rev. Acct. 9500 (Col. 3 - Col. 4)
TOTAL			\$	\$	\$	\$ 4/
C. TOTAL for both sections (A+B)					\$ 3/	\$

1/ Please refer to Bulletin No. 20-92 School Business Services (5/15/92) and the Accounting Manual for further information.
2/ Budget expenditure(s) on page TVF2, under Activity 58 Contract Purchases/Rebuilding of Transportation Equipment.
3/ Budget as part of Program 97 Districtwide Support, Activity 83 Other Interest, or Activity 84 Debt Principal, as appropriate.
4/ Budget as Other Financing Source in Revenue Account 9500 on page TVF1.

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES				
1000	Local Taxes			MASK CP3
2000	Local Support Nontax			MASK CP3
3000	State, General Purpose			MASK CP3
4000	State, Special Purpose			MASK CP3
5000	Federal, General Purpose			MASK CP4
6000	Federal, Special Purpose			MASK CP4
7000	Revenues from Other School Districts			MASK CP4
8000	Revenues from Other Entities			MASK CP4
9000	Other Financing Sources			MASK CP4
A. TOTAL REVENUES AND OTHER FINANCING SOURCES				C/S 9622
EXPENDITURES				
10	Sites			C/S 0112
20	Buildings			C/S 0212
30	Equipment			C/S 0312
40	Energy			C/S 0412
50	Sales and Lease Expenditures			C/S 0512
60	Bond Issuance Expenditures			C/S 0792
90	Debt Expenditures			C/S 0912
B. TOTAL EXPENDITURES				C/S 5322
C. OTHER FINANCING USES (G.L. 905)				5332
D. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C)				C/S 5352

SUMMARY OF CAPITAL PROJECTS FUND BUDGET (continued)

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3212
G.L.830 Reserved for Debt Service			2652
G.L.835 Reserved for Arbitrage Rebate			3162
G.L.850 Reserved for Uninsured Risks			2672
G.L.861 Reserve of Bond Proceeds			2762
G.L.862 Reserve of Levy Proceeds			2772
G.L.863 Reserve of State Proceeds			2782
G.L.864 Reserve of Federal Proceeds			2792
G.L.865 Reserve of Other Proceeds			5162
G.L.870 Unreserved, Designated for Other Items			2682
G.L.890 Unreserved, Undesignated Fund Balance			2692
E. TOTAL BEGINNING FUND BALANCE			C/S 2752
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3942
G.L.830 Reserved for Debt Service			4352
G.L.835 Reserved for Arbitrage Rebate			4202
G.L.850 Reserved for Uninsured Risks			4362
G.L.861 Reserve of Bond Proceeds			4582
G.L.862 Reserve of Levy Proceeds			4592
G.L.863 Reserve of State Proceeds			4602
G.L.864 Reserve of Federal Proceeds			4612
G.L.865 Reserve of Other Proceeds			5172
G.L.870 Unreserved, Designated for Other Items			4342
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4312
F. TOTAL ENDING FUND BALANCE (D+E)			C/S 4392 1/

1/ Line I must be equal to or greater than all reserved fund balances.

CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
LOCAL TAXES				
1100	Local Property Tax			C/S 11002
1300	Sale of Tax Title Property			13002
1400	Local in Lieu of Taxes			14002
1500	Timber Excise Tax			C/S 15002
1600	County-Administered Forests			16002
1900	Other Local Taxes			19002
1000	TOTAL LOCAL TAXES			MASK
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned			22002
2300	Investment Earnings			23002
2400	Interfund Loan Interest Earnings			24002
2500	Gifts and Donations			25002
2600	Fines and Damages			26002
2700	Rentals and Leases			27002
2800	Insurance Recoveries			28002
2900	Local Nontax, Unassigned			29002
2000	TOTAL LOCAL SUPPORT NONTAX			MASK
STATE, GENERAL PURPOSE				
3600	State Forests			36002
3900	Other State General Purpose, Unassigned			39002
3000	TOTAL STATE, GENERAL PURPOSE			MASK
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned			41002
4130	State Matching, Paid Direct to Districts			41302
4166	Student Achievement			41662
4230	State Matching, Paid Direct to Contractors			42302
4300	Other State Agencies, Unassigned			43002
4330	State Matching-Other			43302
4000	TOTAL STATE, SPECIAL PURPOSE			MASK

CAPITAL PROJECTS FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES (continued)

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned			52002
5300	Impact Aid, Maintenance and Operation			53002
5400	Federal in Lieu of Taxes			54002
5500	Federal Forests			55002
5000	TOTAL FEDERAL, GENERAL PURPOSE			MASK
FEDERAL, SPECIAL PURPOSE				
6200	Direct Special Purpose Grants			62002
6240	Impact Aid			62402
6300	Federal Grants Through Other Agencies, Unassigned			63002
6000	TOTAL FEDERAL, SPECIAL PURPOSE			MASK
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100	Program Participation, Unassigned			71002
7000	TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS			MASK
REVENUES FROM OTHER ENTITIES				
8100	Governmental Entities			81002
8500	Nonfederal, ESD			85002
8000	TOTAL REVENUES FROM OTHER ENTITIES			MASK
OTHER FINANCING SOURCES				
9100	Sale of Bonds			91002
9200	Sale of Real Property			92002
9300	Sale of Equipment			93002
9400	Compensated Loss of Fixed Assets			94002
9500	Long-Term Financing			95002
9900	Transfers			99002
9000	TOTAL OTHER FINANCING SOURCES			MASK
TOTAL REVENUES AND OTHER FINANCING SOURCES				C/S 9622

CAPITAL PROJECTS FUND - REVENUE WORKSHEET - LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of the timber excise tax collection (Revenue Account 1500) is necessary to estimate the net excess levy collection. The net excess levy equals the excess levy amount minus the sum of the timber levy.

PART I - LOCAL PROPERTY TAX COLLECTIONS

(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col. 1 - Col. 2)	(4) Collection % 1/	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 3192	\$ C/S 3242	\$ CALCULATED	4182	\$ CALCULATED
Spring 200X \$ C/S 6002	\$ C/S 3252	\$ CALCULATED	4192	\$ C/S 2952
1100 TOTAL LOCAL TAXES				\$ C/S 11001

PART II - TIMBER EXCISE TAX

(1) 100% Timber Assessed Valuation	(2) \$ Per Thousand 2/	(3) Est. Timber Levy (Col. 1 x Col. 2)	(4) Collection %	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 4152	\$ 3202	\$ C/S 3242	0%	\$ XXXXX
Spring 200X \$ 3222	\$ 3232	\$ C/S 3252	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15002

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is the same as dollars per thousand used for excess levy (use a three-decimal rate).

CAPITAL PROJECTS FUND - PROJECT DESCRIPTION FOR FISCAL YEAR 200X-200Y

PROJECT DESCRIPTION	Total	Sites (10)	Buildings (20)	Equipment (30)	Energy (40)	Sales and Lease Expenditure (50)	Bond Issuance Expenditure (60)	Debt Principal (91)	Debt Interest (92)	Arbitrage Rebate (93)
TOTAL EXPENDITURES	C/S 5322	C/S 0112	C/S 0212	C/S 0312	C/S 0412	C/S 0512	C/S 0792	C/S 0712	C/S 0722	C/S 0732

SALARY EXHIBIT - CERTIFICATED EMPLOYEES FOR FISCAL YEAR 200X-200Y 1/

<u>Title of Position</u>	<u>FTE</u>	**** Annual Salary Rates ****			<u>Total Annual Salary</u>	<u>2/</u>
		<u>High</u>	<u>Low</u>	<u>Average</u>		
						\$

TOTAL						\$
--------------	--	--	--	--	--	----

1/ Salaries budgeted in the Capital Projects Fund must be in accordance with the *Accounting Manual for Public School Districts in the State of Washington*.

2/ Except for subtotals and totals, annual salary must equal FTE times the average annual salary rate.

<u>Effective Date</u>	<u>Supersedes</u>	<u>Form</u>	<u>Chapter</u>	<u>Section</u>	<u>Page</u>
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SALARY EXHIBIT - CLASSIFIED EMPLOYEES FOR FISCAL YEAR 200X-200Y 1/

<u>Title of Position</u>	<u>FTE</u>	<u>No. of Hours</u>	<u>***** Hourly Rates of Pay *****</u>			<u>Total Annual Salary</u>	<u>2/</u>
			<u>High</u>	<u>Low</u>	<u>Average</u>		
						\$	

TOTAL _____ \$ _____

1/ Salaries budgeted in the Capital Projects Fund must be in accordance with the *Accounting Manual for Public School Districts in the State of Washington*.

2/ Except for subtotals and totals, annual salary must equal number of hours times the average hourly rate of pay.

<u>Effective Date</u>	<u>Supersedes</u>	<u>Form</u>	<u>Chapter</u>	<u>Section</u>	<u>Page</u>
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CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1)	(2)	(3)	(4)	(5)	(6)
	Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.200) in prior years:	Length of Contract (months)	Outstanding Balance at Sept. 1, 200X	Principal Payments in FY 200X-200Y	Interest Payments in FY 200X-200Y	Outstanding Balance at Aug. 31, 200Y (Col. 3 - Col. 4)
			\$	\$	\$	\$
TOTAL			\$	\$ 3/	\$	\$
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY:	Length of Contract (months)	Total Amount of Contract Purchase 2/	Down Pmts. and Prin. Pmts. in FY 200X-200Y	Interest Payments in FY 200X-200Y	Long-Term Financing Rev. Acct. 9500 (Col. 3 - Col. 4)
TOTAL			\$	\$	\$	\$ 4/
C. TOTAL for both sections (A+B)					\$ 3/	\$

1/ Please refer to Bulletin No. 20-92 School Business Services (5/15/92) and the Accounting Manual for further information.

2/ Budget expenditure(s) in appropriate expenditure type on page CP6.

3/ Budget as part of Expenditure (90)—Debt on page CP6.

4/ Budget as Other Financing Source in Revenue Account 9500 on page CP4.

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes			MASK DS2
2000 Local Support Nontax			MASK DS2
3000 State, General Purpose			MASK DS2
5000 Federal, General Purpose			MASK DS2
6000 Federal, Special Purpose			MASK DS2
9000 Other Financing Sources			MASK DS2
A. TOTAL REVENUES AND OTHER FINANCING SOURCES			C/S 9623
EXPENDITURES			
Matured Bond Expenditures			5373
Interest on Bonds			5523
Interfund Loan Interest			5403
Bond Transfer Fees			5533
Arbitrage Rebate			5543
Underwriter's Fees			5553
B. TOTAL EXPENDITURES			C/S 5323
C. OTHER FINANCING USES (G.L. 905)			5333
D. PAYMENT TO REFUNDED BOND ESCROW AGENT			5603
E. CROSSOVER DEFEASANCE			5613
F. EXCESS OF REVENUES/OTHER FINANCING USES			
SOURCES OVER (UNDER) EXPENDITURES (A - B - C - D - E)			C/S 5353
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3213
G.L.835 Reserved for Arbitrage Rebate			3163
G.L.890 Unreserved, Undesignated Fund Balance			2693
G. TOTAL BEGINNING FUND BALANCE			C/S 2753
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3943
G.L.835 Reserved for Arbitrage Rebate			4203
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4313
H. TOTAL ENDING FUND BALANCE (F+G)			C/S 4393

DEBT SERVICE FUND BUDGET - REVENUES AND OTHER FINANCING SOURCES

		(1)	(2)	(3)
		Current	Current Year	Revised
		Budget	Change	Budget
LOCAL TAXES				
1100	Local Property Taxes			C/S 11003
1300	Sale of Tax Title Property			13003
1400	Local in Lieu of Taxes			14003
1500	Timber Excise Tax			C/S 15003
1600	County-Administered Forests			16003
1900	Other Local Taxes			19003
1000	TOTAL LOCAL TAXES			MASK
LOCAL SUPPORT NONTAX				
2300	Investment Earnings			23003
2700	Rentals and Leases			27003
2900	Local Support Nontax, Unassigned			29003
2000	TOTAL LOCAL SUPPORT NONTAX			MASK
STATE, GENERAL PURPOSE				
3600	State Forests			36003
3900	Other State General Purpose, Unassigned			39003
3000	TOTAL STATE, GENERAL PURPOSE			MASK
FEDERAL, GENERAL PURPOSE				
5300	Impact Aid, Maintenance and Operation			53003
5200	General Purpose Direct Federal Grants, Unassigned			52003
5400	Federal in Lieu of Taxes			54003
5500	Federal Forests			55003
5000	TOTAL FEDERAL, GENERAL PURPOSE			MASK
OTHER FINANCING SOURCES				
9100	Sale of Bonds			91003
9200	Sale of Real Property			92003
9600	Sale of Refunding Bonds			96003
9900	Transfers			99003
9000	TOTAL OTHER FINANCING SOURCES			MASK
TOTAL REVENUES AND OTHER FINANCING SOURCES				C/S 9623

DEBT SERVICE FUND - REVENUE WORKSHEET - LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation of the timber excise tax collection (Revenue Account 1500) is necessary to estimate the net excess levy collection. The net excess levy equals the excess levy amount minus the sum of the timber levy.

PART I - LOCAL PROPERTY TAX COLLECTIONS

(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col. 1 - Col. 2)	(4) Collection % 1/	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 3193	\$ C/S 3243	\$ CALCULATED	4183	\$ CALCULATED
Spring 200X \$ C/S 6033	\$ C/S 3253	\$ CALCULATED	4193	\$ C/S 2953
1100 TOTAL LOCAL TAXES				\$ C/S 11003

PART II - TIMBER EXCISE TAX

(1) 100% Timber Assessed Valuation	(2) \$ Per Thousand 2/	(3) Est. Timber Levy (Col. 1 x Col. 2)	(4) Collection %	(5) Amount Budgeted (Col. 3 x Col. 4)
Fall 200X \$ 4153	\$ 3203	\$ C/S 3243	0%	\$ XXXXX
Spring 200X \$ 3223	\$ 3233	\$ C/S 3253	100%	\$ CALCULATED
1500 TIMBER EXCISE TAX				\$ C/S 15003

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is the same as dollars per thousand used for excess levy (use a three-decimal rate).

SUMMARY OF ASSOCIATED STUDENT BODY FUND

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES			
100 General Student Body			4804
200 Athletics			4814
300 Classes			4824
400 Clubs			4834
600 Private Moneys			4934
A. TOTAL REVENUES			C/S 9624
EXPENDITURES			
100 General Student Body			4854
200 Athletics			4864
300 Classes			4874
400 Clubs			4884
600 Private Moneys			4944
B. TOTAL EXPENDITURES			C/S 5324
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)			C/S 5354
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items			3214
G.L.840 Reserved for Inventory			2664
G.L.850 Reserved for Uninsured Risks			2674
G.L.870 Unreserved, Designated for Other Items			2684
G.L.890 Unreserved, Undesignated Fund Balance			2694
D. TOTAL BEGINNING FUND BALANCE			CS 2754
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items			3944
G.L.840 Reserved for Inventory			4284
G.L.850 Reserved for Uninsured Risks			4364
G.L.870 Unreserved, Designated for Other Items			4344
G.L.890 Unreserved, Undesignated Fund Balance			C/S 4314
F. TOTAL ENDING FUND BALANCE (C+D, + or - E)			C/S 4394 1/

1/ Amount on Line F should be equal to or greater than all reserved fund balances.

Effective Date	Supersedes	Form	Chapter	Section	Page
9/1/99	9/1/97	SPI F-200	F-200	4	ASB1

BUDGET EXTENSION EDITS

STATUTORY CITATION: Chapter 28A.505 RCW, WAC 392-123-078 and 392-123-079

PURPOSE: To aid in the budget extension review process, OSPI has established edits for Form F-200. This section provides the school districts and educational service districts explanations of the edits.

School district budgets extensions are reviewed and edited by ESDs and OSPI to ensure estimates are reasonable. Districts are encouraged to use the F-203 X option in planning and preparation of a general fund budget extension.

All school district budget extensions will have a preliminary review and edit performed by their respective ESD prior to adoption. Review, alteration, and **approval** of second class school district budget extensions are required by a committee consisting of the ESD superintendent or a representative thereof, a member of the local school district board of directors or a representative thereof, and a representative of OSPI. Upon receipt of F-200 data, the ESD will perform budget extension edit checks. If data provided varies by specified amounts, edit messages will be printed. These edits are created to ensure estimates are reasonable and have been entered properly.

The purpose for this review is to assist school districts in their budget extension process by drawing attention to areas and/or relationships requiring further evaluation. This does not relieve the school district from its responsibility for establishing the estimates as set forth in its budget extension document. Edits have been assigned to two classifications. Error edits check for erroneous data which have been entered into each system and initiates items needing correction. Error edits also check for the presence of certain accounts, programs, and activities which must be present in each district. Informational edits indicate items that may need correction if so determined upon further investigation.

Please refer to the F-195 edit section of this handbook for detailed explanation of each edit. The following edits are valid for the F-200 process:

1.001	1.028	1.029	1.030	1.048	1.049
1.053	1.114	1.120	1.121	1.122	1.136
1.137	1.141	1.142	1.143	1.144	1.188
1.189	1.190	1.191	1.193	1.503	1.504
1.514	1.578	1.704	1.705	1.706	1.710
1.711	1.712	1.715	1.716	1.717	1.718
1.721	1.724	1.726	1.728	1.730	1.731
1.732	1.734	1.737	1.738	1.739	1.740
1.742	1.743	1.800	1.801	1.901	1.904
1.905	1.910	1.912	2.001	2.002	2.004
2.005	2.006	2.007	2.031	2.905	2.906
3.001	3.024	3.902	3.904	4.001	4.009
9.001	9.006	9.016	9.019	9.021	9.023
9.026	9.027	9.028	9.901	9.902	9.904

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CHAPTER IV: BUDGET STATUS REPORT

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9/1/99

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NEW

Form

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F-198

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BUDGET STATUS REPORT

STATUTORY CITATION: RCW 28A.505.150, WAC 392-123-115

PURPOSE: Included in this section of the handbook is a copy of Form F-198 budget status reports for each fund. School districts must submit their latest budget status reports for the appropriate fund(s) and in the proper format with their budget extension requests.

WAC 392-123-115 requires school districts to prepare monthly budget status reports for each fund and provide these reports to each member of the school district board of directors at the board's regular monthly meeting. Budget status reports should be analyzed on a monthly basis. **School Financial Services encourages each district to run the budget status report to simulate closing each month.** The district is encouraged to use this report and other reports in monthly reconciliation.

If it appears total expenditures of any fund will exceed the adopted and approved appropriation level, the district must complete action on a budget extension prior to incurring expenditures in excess of the grand total of such appropriations to avoid possible liabilities as set forth in RCW 28A.505.150.

For first class school districts, a budget extension must be adopted by the district prior to incurring expenditures which exceed the fund's appropriation. For second class school districts, a budget extension must be adopted and **approved** by **both** the **ESD and OSPI** prior to incurring expenditures that exceed the fund's appropriation. Budget extensions failing to meet this requirement are subject to nonapproval by this agency.

The annual budget column on Form F-198 must agree with the F-195 current budget column.

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GENERAL FUND -- BUDGET STATUS REPORT

For the _____ School District for the Month of _____, 20____

	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	_____	_____	_____		_____	_____
2000 Local Support Nontax	_____	_____	_____		_____	_____
3000 State, General Purpose	_____	_____	_____		_____	_____
4000 State, Special Purpose	_____	_____	_____		_____	_____
5000 Federal, General Purpose	_____	_____	_____		_____	_____
6000 Federal, Special Purpose	_____	_____	_____		_____	_____
7000 Revenue from Other Districts	_____	_____	_____		_____	_____
8000 Other Agencies and Assoc.	_____	_____	_____		_____	_____
9000 Other Financing Sources	_____	_____	_____		_____	_____
Total <u>REVENUES/OTHER FIN. SOURCES</u>	_____	_____	_____		_____	_____
B. EXPENDITURES						
00 Regular Instruction	_____	_____	_____	_____	_____	_____
20 Special Education	_____	_____	_____	_____	_____	_____
30 Vocational Instruction	_____	_____	_____	_____	_____	_____
40 Skills Center Instruction	_____	_____	_____	_____	_____	_____
50+60 Compensatory Education	_____	_____	_____	_____	_____	_____
70 Other Instructional Programs	_____	_____	_____	_____	_____	_____
80 Community Services	_____	_____	_____	_____	_____	_____
90 Support Services	_____	_____	_____	_____	_____	_____
Total <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
C. TRANS. TO TVF, DSF, AND CPF	_____	_____	_____			
D. EXCESS OF <u>REVENUES/OTHER FIN. SOURCES</u> OVER (UNDER) <u>EXP./OTHER FIN. USES (A-B-C)</u>	_____	_____	_____		_____	_____
E. <u>TOTAL BEGINNING FUND BALANCE</u>	_____		_____			
F. G/L 898 PRIOR YEAR ADJUSTMENTS (+ OR -)	<u>XXXXXX</u>		_____			
G. <u>TOTAL ENDING FUND BALANCE</u> (D+E + OR - F)	_____		_____			
H. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 RESERVED FOR OTHER ITEMS	_____		_____			
G/L 830 RESERVED FOR DEBT SERVICE	_____		_____			
G/L 835 RESERVED FOR ARBITRAGE	_____		_____			
G/L 840 RESERVED FOR INVENTORY	_____		_____			
G/L 850 RESERVED FOR UNINS. RISKS	_____		_____			
G/L 870 UNRES. DESIG. OTHER ITEMS	_____		_____			
G/L 875 UNRES. DESIG. CONTINGENCIES	_____		_____			
G/L 890 UNRESERVED, UN. FUND BAL.	_____		_____			
<u>TOTAL</u>						

TRANSPORTATION VEHICLE FUND -- BUDGET STATUS REPORT

For the _____ School District for the Month of _____, 20____

	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
<u>A. REVENUES AND OTHER FIN. SOURCES</u>						
1000 Local Taxes	_____	_____	_____		_____	_____
2000 Local Support Nontax	_____	_____	_____		_____	_____
3000 State, General Purpose	_____	_____	_____		_____	_____
4000 State, Special Purpose	_____	_____	_____		_____	_____
5000 Federal, General Purpose	_____	_____	_____		_____	_____
8000 Other Agencies and Assoc.	_____	_____	_____		_____	_____
9000 Other Financing Sources	_____	_____	_____		_____	_____
Total <u>REV./OTHER FIN. SRCS. (LESS TRANS.)</u>	_____	_____		_____	_____	
B. 9900 TRANSFERS IN FROM GF	_____	_____	_____		_____	_____
C. Total <u>REV./OTHER FIN. SOURCES</u>	_____	_____	_____		_____	_____
<u>D. EXPENDITURES</u>						
<u>Program 97 Districtwide Support</u>						
Activity 83 Interest	_____	_____	_____	_____	_____	_____
Activity 84 Principal	_____	_____	_____	_____	_____	_____
Activity 85 Debt-Related Expenditures	_____	_____	_____	_____	_____	_____
<u>Program 99 Pupil Transportation</u>						
Activity 57 Cash Purchase/Rebuild Transportation Equip.	_____	_____	_____	_____	_____	_____
Activity 58 Contract Purchase/ Rebuild Trans. Equip.	_____	_____	_____	_____	_____	_____
Total <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
E. <u>OTHER FINANCING USES</u>	_____	_____	_____		_____	_____
F. <u>EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXPENDITURES AND OTHER FIN. USES (C-D-E)</u>	_____	_____	_____	_____	_____	_____
G. <u>TOTAL BEGINNING FUND BALANCE</u>	_____		_____			
H. G/L 898 PRIOR YEAR ADJ. (+ OR -)	XXXXXX		_____			
I. <u>TOTAL ENDING FUND BALANCE (F+G + OR - H)</u>	_____		_____			
J. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 RESERVED FOR OTHER ITEMS	_____		_____			
G/L 830 RESERVED FOR DEBT SERVICE	_____		_____			
G/L 835 RESERVED FOR ARBITRAGE	_____		_____			
G/L 850 RESERVED FOR UNINS. RISKS	_____		_____			
G/L 890 UNRESERVED, UN. FUND BAL.	_____		_____			
<u>TOTAL</u>	_____		_____			

CAPITAL PROJECTS FUND -- BUDGET STATUS REPORT

For the _____ School District for the Month of _____, 20____

<u>A. REVENUES /OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes						
2000 Local Support Nontax						
3000 State, General Purpose						
4000 State, Special Purpose						
5000 Federal, General Purpose						
6000 Federal, Special Purpose						
7000 Revenue from Other Districts						
8000 Other Agencies and Assoc.						
9000 Other Financing Sources						
Total <u>REVENUES/OTHER FIN. SOURCES</u>						
<u>B. EXPENDITURES</u>						
10 Sites						
20 Buildings						
30 Equipment						
40 Energy						
50 Sales and Lease Expenditures						
60 Bond Issuance Expenditures						
90 Debt						
<u>B. TOTAL EXPENDITURES</u>						
<u>C. OTHER FINANCING USES</u>						
<u>D. EXCESS OF REVENUES/OTHER FIN. SRCS.</u>						
<u>OVER (UNDER) EXPENDITURES</u>						
<u>AND OTHER FIN. USES (A-B-C)</u>						
<u>E. TOTAL BEGINNING FUND BALANCE</u>						
<u>F. G/L 898 PRIOR YEAR ADJUSTMENTS (+ OR -)</u>	<u>XXXXXX</u>					
<u>G. TOTAL ENDING FUND BALANCE</u>						
(D+E + OR - F)						
<u>H. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 RESERVED FOR OTHER ITEMS						
G/L 830 RESERVED FOR DEBT SERVICE						
G/L 835 RESERVED FOR ARBITRAGE						
G/L 850 RESERVED FOR UNINS. RISKS						
G/L 861 RESERVE OF BOND PROCEEDS						
G/L 862 RESERVE OF LEVY PROCEEDS						
G/L 863 RESERVE OF STATE PROCEEDS						
G/L 864 RESERVE OF FED. PROCEEDS						
G/L 865 RESERVE OF OTHER PROCEEDS						
G/L 870 UNRES. DESIG. OTHER ITEMS						
G/L 890 UNRESERVED, UN. FUND BAL.						
<u>TOTAL</u>						

DEBT SERVICE FUND -- BUDGET STATUS REPORT

For the _____ School District for the Month of _____, 20____

	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
<u>A. REVENUES AND OTHER FIN. SOURCES</u>						
1000 Local Taxes	_____	_____	_____		_____	_____
2000 Local Support Nontax	_____	_____	_____		_____	_____
3000 State, General Purpose	_____	_____	_____		_____	_____
5000 Federal, General Purpose	_____	_____	_____		_____	_____
6000 Federal, Special Purpose	_____	_____	_____		_____	_____
9000 Other Financing Sources	_____	_____	_____		_____	_____
Total <u>REVENUES/OTHER FIN. SOURCES</u>	_____	_____	_____		_____	_____
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	_____	_____	_____	_____	_____	_____
Interest on Bonds	_____	_____	_____	_____	_____	_____
Interfund Loan Interest	_____	_____	_____	_____	_____	_____
Bond Transfer Fees	_____	_____	_____	_____	_____	_____
Arbitrage Rebate	_____	_____	_____	_____	_____	_____
Total <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
<u>C. OTHER FINANCING USES</u>						
	_____	_____	_____		_____	_____
<u>D. EXCESS of REVENUES/OTHER FIN. SOURCES OVER (UNDER) <u>EXPENDITURES</u> (A-B-C)</u>						
	=====	=====	=====	=====	=====	
<u>E. TOTAL BEGINNING FUND BALANCE</u>						
	_____		_____			
<u>F. G/L 898 PRIOR YEAR ADJUSTMENTS (+ OR -)</u> <u>XXXXXX</u>						

<u>G. TOTAL ENDING FUND BALANCE</u> (D+E + OR - F)						
	=====		=====			
<u>H. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 RESERVED FOR OTHER ITEMS	_____		_____			
G/L 835 RESERVED FOR ARBITRAGE	_____		_____			
G/L 890 UNRESERVED, UN. FUND BAL.	_____		_____			
<u>TOTAL</u>	=====		=====			

ASSOCIATED STUDENT BODY FUND -- BUDGET STATUS REPORT

For the _____ School District for the Month of _____, 20____

	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
A. REVENUES						
100 General Student Body	_____	_____	_____		_____	_____
200 Athletics	_____	_____	_____		_____	_____
300 Classes	_____	_____	_____		_____	_____
400 Clubs	_____	_____	_____		_____	_____
600 Private Monies	_____	_____	_____		_____	_____
Total <u>REVENUES</u>	_____	_____	_____		_____	_____
B. EXPENDITURES						
100 General Student Body	_____	_____	_____	_____	_____	_____
200 Athletics	_____	_____	_____	_____	_____	_____
300 Classes	_____	_____	_____	_____	_____	_____
400 Clubs	_____	_____	_____	_____	_____	_____
600 Private Monies	_____	_____	_____	_____	_____	_____
Total <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
C. EXCESS OF REVENUES OVER (UNDER) <u>EXPENDITURES</u> (A-B)	_____	_____	_____	_____	_____	
D. <u>TOTAL BEGINNING FUND BALANCE</u>	_____		_____			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+ OR -)	XXXXXX		_____			
F. <u>TOTAL ENDING FUND BALANCE</u> (C+D + OR - E)	=====		=====			
G. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 RESERVED FOR OTHER ITEMS	_____		_____			
G/L 840 RESERVED FOR INVENTORY	_____		_____			
G/L 850 RESERVED FOR UNIN. RISKS	_____		_____			
G/L 870 UNRES.DESIG. OTHER ITEMS	_____		_____			
G/L 890 UNRESERVED, UN. FUND BAL.	_____		_____			
<u>TOTAL</u>	=====		=====			

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CHAPTER V: COUNTY TREASURER'S REPORT

CONTENTS

	<u>SECTION</u>	<u>PAGE(S)</u>
County Treasurer's Report	Intro	1
Form F-197 (Includes Item Numbers)	1	1–6
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Form F-197 Reconciliation	4	Refer to TOC

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COUNTY TREASURER'S REPORT

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

PURPOSE: Provide school districts and educational service districts documentation relating to the F-197 county treasurer's monthly report to school districts.

Included in this section are:

1. Form F-197 with item numbers.
2. Item Number Dictionary.
3. File Account Logic for the F-197 reports.
4. Form F-197 Reconciliation of District Financial Reports to County Treasurer's Report.

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

Each school district shall reconcile its (a) ending net cash and investments, (b) revenues, and (c) expenditures reported by its county treasurer with the district records for all funds. OSPI encourages monthly reconciliation of the district accounts with a simulation of closing using the fund balance budget status report (Form F-198). The educational service districts must enter the monthly data into the F-197 CASH program.

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COUNTY TREASURER'S MONTHLY REPORT

TO _____ SCHOOL DISTRICT NO. _____ ESD NO. _____

FOR _____

Month Year

	ITEM No.	General Fund 1	ASB Fund 4
I CASH:			
Beginning Cash Balance			
ADD:			
School District Deposits Received In	01		
Investment Earnings	02		
Investments Sold (Exclude Interest)	03		
Interfund Loan Proceeds from Fund 2	52		
Repayment of Interfund Loan Principal from Funds 2, 3, or 9 (Exclude Interest)	49		
Proceeds from Revenue Anticipation Notes Issued	15		
Total Schedule A Cash Increases (see page 8)	04		
Other Cash Increases - Identify	19		
DEDUCT:			
Warrants Redeemed	05		
Warrant Interest Paid	06		
Investments Purchased	07		
Interfund Loans to Funds 2, 3, or 9	13		
Repayment of Interfund Loan Principal to Fund 2 (Exclude Interest)	08		
Interfund Loan Interest Paid	09		
Revenue Anticipation Notes Redeemed	16		
Revenue Anticipation Note Interest Paid	17		
Transfer to Funds 2, 3, or 9.	10		
Other Cash Decreases - Identify	11		
Ending Cash Balance			
II INVESTMENTS:			
Beginning Investments Balance			
ADD:			
Investments Purchased	07		
DEDUCT:			
Investments Sold	03		
Ending Investments Balance			
III WARRANTS OUTSTANDING:			
Beginning Warrants Outstanding Balance			
ADD:			
Warrants Issued	12		
DEDUCT:			
Warrants Redeemed	05		
Warrants Cancelled	14		
Ending Warrants Outstanding Balance			
IV REVENUE ANTICIPATION NOTES OUTSTANDING:			
Beginning Revenue Anticipation Notes Outstanding Balance			
ADD:			
Revenue Anticipation Notes Issued	15		
DEDUCT:			
Revenue Anticipation Notes Redeemed	16		
Ending Revenue Anticipation Notes Outstanding Balance			
ENDING CASH PLUS INVESTMENTS LESS WARRANTS OUTSTANDING LESS REVENUE ANTICIPATION NOTES OUTSTANDING			

COUNTY TREASURER'S MONTHLY REPORT

TO _____ SCHOOL DISTRICT NO. _____ ESD NO. _____

FOR _____
 Month Year

	ITEM No.	Capital Projects Fund 2	Transportation Vehicle Fund 9
I CASH:			
Beginning Cash Balance			
ADD: School District Deposits Received In	01		
Investments Sold (Exclude Interest)	03		
Interfund Loan Proceeds from Fund 1 and 2	52		
Repayment of Interfund Loan Principal from Funds 1, 3, or 9 (Exclude Interest)	49		
Proceeds from Revenue Anticipation Notes Issued	15		
Total Schedule A Cash Increases (see page 8)	04		
Other Cash Increases - Identify	19		
DEDUCT: Warrants Redeemed	05		
Warrant Interest Paid	06		
Investments Purchased	07		
Interfund Loans to Funds 1, 3, or 9	13		
Repayment of Interfund Loan Principal to Funds 1 or 2 (Exclude Interest)	08		
Interfund Loan Interest Paid	09		
Revenue Anticipation Notes Redeemed	16		
Revenue Anticipation Note Interest Paid	17		
Transfer to Fund 1 or 3	10		
Bond Issuance Expenditures	18		
Other Cash Decreases - Identify	11		
Ending Cash Balance			
II INVESTMENTS:			
Beginning Investments Balance			
ADD: Investments Purchased	07		
DEDUCT: Investments Sold	03		
Ending Investments Balance			
III WARRANTS OUTSTANDING:			
Beginning Warrants Outstanding Balance			
ADD: Warrants Issued	12		
DEDUCT: Warrants Redeemed	05		
Warrants Cancelled	14		
Ending Warrants Outstanding Balance			
IV REVENUE ANTICIPATION NOTES OUTSTANDING:			
Beginning Revenue Anticipation Notes Outstanding Balance			
ADD: Revenue Anticipation Notes Issued	15		
DEDUCT: Revenue Anticipation Notes Redeemed	16		
Ending Revenue Anticipation Notes Outstanding Balance			
ENDING CASH PLUS INVESTMENTS LESS WARRANTS OUTSTANDING LESS REVENUE ANTICIPATION NOTES OUTSTANDING			

COUNTY TREASURER'S MONTHLY REPORT

TO _____ SCHOOL DISTRICT NO. _____ ESD NO. _____

FOR _____
 Month Year

	ITEM No.	Debt Service Fund 3
I COUNTY TREASURER'S CASH:		
<u>Beginning County Treasurer's Cash Balance</u>		
ADD: School District Deposits Received In	01	
Investments Sold (Exclude Interest)	03	
Interfund Loan Proceeds from Fund 1 and 2	52	
Accrued Interest and Premium on Bond Sales	50	
Monies Remitted to County Treas. by Fiscal Agent	77	
Proceeds from Revenue Anticipation Notes Issued	15	
Other Cash Increases -- Identify	19	
Total Schedule A Cash Increases (see page 8)	04	
DEDUCT: Warrants Redeemed	05	
Warrant Interest Paid	06	
Voted Bonds Redeemed by County Treasurer	71	
Nonvoted Bonds Redeemed by County Treasurer	58	
Voted Coupon Interest Paid by County Treasurer	72	
Nonvoted Coupon Interest Paid by County Treasurer	65	
Bond Transfer Fees	98	
Investments Purchased	07	
Monies Remitted to Fiscal Agent by County Treas.	73	
Repayment of Interfund Loan to Funds 1 or 2	08	
Interfund Loan Interest Paid	09	
Revenue Anticipation Notes Redeemed	16	
Revenue Anticipation Note Interest Paid	17	
Transfer to Fund 1		
to Close Out Debt Service Fund	10	
Other Cash Decreases - Identify	11	
<u>Ending County Treasurer's Cash Balance</u>		
II COUNTY TREASURER'S INVESTMENTS:		
<u>Beginning County Treasurer's Investments Balance</u>		
ADD: Investments Purchased	07	
DEDUCT: Investments Sold	03	
<u>Ending County Treasurer's Investments Balance</u>		
III FISCAL AGENT CASH:		
<u>Beginning Fiscal Agent Cash Balance</u>		
ADD: Monies Remitted to the Fiscal Agent by County Treas.	73	
DEDUCT: Voted Bonds Redeemed by the Fiscal Agent	75	
Nonvoted Bonds Redeemed by the Fiscal Agent	57	
Voted Coupon Interest Paid by the Fiscal Agent	76	
Nonvoted Coupon Interest Paid by the Fiscal Agent	64	
Monies Remitted to County Treas. by Fiscal Agent	77	
<u>Ending Fiscal Agent Cash Balance</u>		
IV REVENUE ANTICIPATION NOTES OUTSTANDING:		
<u>Beginning Revenue Anticipation Notes Outstanding Balance</u>		
ADD: Revenue Anticipation Notes Issued	15	
DEDUCT: Revenue Anticipation Notes Redeemed	16	
<u>Ending Revenue Anticipation Notes Outstanding Balance</u>		

COUNTY TREASURER'S MONTHLY REPORT

TO _____ SCHOOL DISTRICT NO. _____ ESD NO. _____

FOR _____
 Month Year

	ITEM No.	Debt Service Fund 3 (continued)
V WARRANTS OUTSTANDING:		
Beginning Warrants Outstanding Balance		
ADD: Warrants Issued	12	
DEDUCT: Warrants Redeemed	05	
Warrants Cancelled	14	
Ending Warrants Outstanding Balance		
VI MATURED VOTED BONDS OUTSTANDING:		
Beginning Matured Voted Bonds Outstanding Balance		
ADD: Bonds Maturing this Month	90	
DEDUCT: Bonds Redeemed by Fiscal Agent	75	
Bonds Redeemed by County Treasurer	71	
Ending Matured Voted Bonds Outstanding Balance		
VII MATURED NONVOTED BONDS OUTSTANDING:		
Beginning Matured Nonvoted Bonds Outstanding Balance		
ADD: Bonds Maturing this Month	56	
DEDUCT: Bonds Redeemed by Fiscal Agent	57	
Bonds Redeemed by County Treasurer	58	
Ending Matured Nonvoted Bonds Outstanding Balance		
VIII UNMATURED VOTED BONDS OUTSTANDING:		
Beginning Unmatured Voted Bonds Outstanding Balance		
ADD: Bonds Issued	78	
Refunding Bonds Transferred from Fund 6	87	
DEDUCT: Bonds Maturing this Month	90	
Bonds Refunded Transferred to Funds 5 or 6	97	
Ending Unmatured Voted Bonds Outstanding Balance		
IX UNMATURED NONVOTED BONDS OUTSTANDING:		
Beginning Unmatured Nonvoted Bonds Outstanding Balance		
ADD: Bonds Issued	59	
Refunding Bonds Transferred from Fund 6	60	
DEDUCT: Bonds Maturing this Month	56	
Bonds Refunded Transferred to Funds 5 or 6	62	
Ending Unmatured Nonvoted Bonds Outstanding Balance		
X VOTED MATURED COUPONS OUTSTANDING:		
Beginning Voted Matured Coupons Outstanding Balance		
ADD: Coupons Maturing this Month	79	
DEDUCT: Coupon Interest Paid by the Fiscal Agent	76	
Coupon Interest Paid by the County Treasurer	72	
Ending Voted Matured Coupons Outstanding Balance		
XI NONVOTED MATURED COUPONS OUTSTANDING:		
Beginning Nonvoted Matured Coupons Outstanding Balance		
ADD: Coupons Maturing this Month	63	
DEDUCT: Coupon Interest Paid by the Fiscal Agent	64	
Coupon Interest Paid by the County Treasurer	65	
Ending Nonvoted Matured Coupons Outstanding Balance		

COUNTY TREASURER'S MONTHLY REPORT

TO _____ SCHOOL DISTRICT NO. _____ ESD NO. _____

FOR _____

Month Year

	ITEM No.	Trust and Agency Fund 7	Permanent Fund 8
I CASH:			
Beginning Cash Balance			
ADD:			
School District Deposits Receipted In	01		
Investment Earnings	02		
Investments Sold (Exclude Interest)	03		
Other Cash Increases - Identify	19		
DEDUCT:			
Warrants Redeemed	05		
Investments Purchased	07		
Other Cash Decreases - Identify	11		
Ending Cash Balance			
II INVESTMENTS:			
Beginning Investments Balance			
ADD:			
Investments Purchased	07		
DEDUCT:			
Investments Sold	03		
Ending Investments Balance			
III WARRANTS OUTSTANDING:			
Beginning Warrants Outstanding Balance			
ADD:			
Warrants Issued	12		
DEDUCT:			
Warrants Redeemed	05		
Warrants Cancelled	14		
Ending Warrants Outstanding Balance			
ENDING CASH PLUS INVESTMENTS			
LESS WARRANTS OUTSTANDING			

TO _____ SCHOOL DISTRICT NO. _____ ESD NO. _____
FOR _____
Month Year

Detail of all Cash Increases (Other Than School District Direct Deposits with the County Treasurer, Investment Transactions, Interfund Loans, and Accrued Interest and Premium on Bonds Sold).

School Revenue No.	Source Description	ITEM No.	General Fund 1	Capital Projects Fund 2	Debt Service Fund 3	Transportation Vehicle Fund 9
1100	Local Property Tax	20				
1300	Sale of Tax Title Property	28				
1400	In Lieu of Taxes	29				
1500	Timber Excise Tax	35				
1600	County-Administered Forests—DNR	30				
1900	Other Local Taxes	31				
XXXX	State Apportionment (Total Only) Report 1197	32				
2900	Other Local Support Nontax (i.e., Impact Fees)	38				
5500	Federal Forests	27				
3600	State Forests—DNR	34				
3900	Other State—General	36				
5400	Federal in Lieu of Taxes	55				
XXXX	Other Federal (Includes Accounts 5200 and 6100)	40				
2300	Investment Earnings	02				
2400	Interfund Loan Interest Earnings	41				
9100	Sale of Bonds	42				
9600	Sale of Refunding Bonds	43				
7100	Participation Payments from Other Districts	46				
7301	Nonhigh Participation	47				
** 9900	Transfers	48				

(These totals must equal the amounts shown in Item 04 on pages 1, 2 and 3 in Funds 1, 2, 3, and 9)

I hereby certify that the county treasurer's monthly report to the above-named school district is true and correct.

DEPUTY

DATE _____

F-197 ITEM NUMBER DICTIONARY

ITEM NO.	Description	Fund(s)
1	School District Deposits Receipted In	GF,ASB,DSF,CPF,TVF,PF,TAFR
2	Investment Earnings	GF,ASB,DSF,CPF,TVF,PF,TAFR
3	Investments Sold (Exclude Interest)	GF,ASB,DSF,CPF,TVF,PF,TAFR
4	Total Schedule A Cash Increases (Sec. 1, pg 6)	GF,DSF,CPF,TVF
5	Warrants Redeemed	GF,ASB,DSF,CPF,TVF,PF,TAFR
6	Warrant Interest Paid	GF,DSF,CPF,TVF
7	Investments Purchased	GF,ASB,DSF,CPF,TVF,PF,TAFR
8	Repayment of Interfund Loan Principal to Fund 2 (Exclude Int)	GF,DSF,CPF,TVF
9	Interfund Loan Interest Paid	GF,DSF,CPF,TVF
10	Transfers to GF 1, CPF 2, TVF 9, and DSF 3	GF,DSF,CPF,TVF
11	Other Cash Decreases—Identify	GF,ASB,DSF,CPF,TVF,PF,TAFR
12	Warrants Issued	GF,ASB,DSF,CPF,TVF,PF,TAFR
13	Interfund Loans to Funds CP 2, DSF 3, TVF 9	GF,CPF
14	Warrants Canceled	GF,ASB,DSF,CPF,TVF,PF,TAFR
15	Revenue Anticipation Notes Issued	GF,DSF,CPF,TVF
16	Revenue Anticipation Notes Redeemed	GF,DSF,CPF,TVF
17	Revenue Anticipation Note Interest Paid	GF,DSF,CPF,TVF
18	Bond Issuance Expenditures	CPF
19	Other Cash Increases—Identify	GF,ASB,DSF,CPF,TVF,PF,TAFR
20	1100 Local Property Tax	GF,DSF,CPF,TVF
21		
22		
23		
24		
25		
26		
27	5500 Federal Forests	GF,DSF,CPF
28	1300 Sale of Tax Title Property	GF,DSF,CPF,TVF
29	1400 In Lieu of Taxes	GF,DSF,CPF,TVF
30	1600 County-Administered Forests	GF,DSF,CPF,TVF
31	1900 Other Local Taxes	GF,DSF,CPF,TVF
32	State Apportionment (Total Only) Report 1197	GF,TVF
33		
34	3600 State Forests	GF,DSF,CPF,TVF
35	1500 Timber Excise Tax	GF,DSF,CPF,TVF
36	3900 Other State-General	GF,DSF,CPF
37		
38	2900 Other Local Support Nontax (i.e., Impact Fees)	GF,DSF,CPF,TVF
39		
40	Other Federal (Includes 5200 and 6100)	GF,CPF
41	2400 Interfund Loan Int. Earnings	GF,CPF
42	9100 Sale of Bonds	GF,CPF,TVF
43	9600 Sale of Refunding Bonds	DSF
44		
45		
46	7100 Participation Payments from Other Districts	GF,CPF
47	7301 Nonhigh Participation	GF
48	9900 Transfers	GF,DSF,CPF,TVF
49	Repayment of Interfund Loan Principal from CPF, DSF, TVF (Exclude Interest)	GF,CPF
50	Accrued Interest and Premium on Bond Sales	DSF
51		
52	Interfund Loan Proceeds from Fund 2	GF,DSF,CPF,TVF
53		
54		
55	5400 Federal in Lieu of Taxes	GF,DSF,CPF,TVF
56	Nonvoted Bonds Maturing This Month	DSF
57	Nonvoted Bonds Redeemed by Fiscal Agent	DSF
58	Nonvoted Bonds Redeemed by County Treasurer	DSF
59	Unmatured Nonvoted Bonds Issued	DSF
60	Unmatured Nonvoted Refunded Bonds	DSF
61		

F-197 ITEM NUMBER DICTIONARY

ITEM NO.	Description	Fund(s)
62	Unmatured Nonvoted Bonds Refunded	DSF
63	Nonvoted Coupons Maturing this Month	DSF
64	Nonvoted Coupons Interest Paid by Fiscal Agent	DSF
65	Nonvoted Coupons Interest Paid by County Treasurer	DSF
66		
67		
68		
69		
70		
71	Voted Bonds Redeemed by County Treasurer	DSF
72	Voted Coupon Interest Paid by County Treasurer	DSF
73	Monies Remitted to Fiscal Agent by County Treasurer	DSF
74		
75	Voted Bonds Redeemed by the Fiscal Agent	DSF
76	Voted Coupon Interest Paid by the Fiscal Agent	DSF
77	Monies Remitted to County Treas. by Fiscal Agent	DSF
78	Voted Bonds Issued	DSF
79	Voted Coupons Maturing this Month	DSF
80		
81		
82		
83		
84		
85		
86		
87	Voted Refunding Bonds	DSF
88		
89		
90	Voted Bonds Maturing this Month	DSF
91		
92		
93		
94		
95		
96		
97	Voted Bonds Refunded	DSF
98	Bond Transfer Fees	DSF
99		
100	Ending Treasurer's Balance	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
130	Ending Balance Cash Decreases	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
160	Ending Cash Increases	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
240	Ending Cash Balance (G.L. 240)	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
241	Ending Warrants Outstanding Balance (G.L. 241)	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
250	Fiscal Agent Cash	C/S DSF
450	Ending Investment Balance (G.L. 450)	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
451		
604	Ending Revenue Anticipation Notes Outstanding	C/S GF,DSF,CPF,TVF
670		
671		
675	Matured Voted Bonds Outstanding	C/S DSF
676	Matured Nonvoted Bonds Outstanding	C/S DSF
685	Voted Coupons Outstanding	C/S DSF
686	Nonvoted Coupons Outstanding	C/S DSF
690	Unmatured Voted Bonds Outstanding	C/S DSF
691	Unmatured Nonvoted Bonds Outstanding	C/S DSF

F-197 FILE ACCOUNT LOGIC

GENERAL FUND 1

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

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

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

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

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

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

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

604 Revenue Anticipation Notes Outstanding

Beginning Revenue Anticipation Notes Outstanding Balance

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

= Ending Revenue Anticipation Notes Outstanding Balance

GENERAL FUND 1 (continued)

100 Treasurer's Balance

Beginning Treasurer's Balance

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

= Ending Treasurer's Balance

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Increases

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Decreases

CAPITAL PROJECTS FUND 2

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

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

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

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

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

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

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

604 Revenue Anticipation Notes Outstanding

Beginning Revenue Anticipation Notes Outstanding Balance

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

= Ending Revenue Anticipation Notes Outstanding Balance

CAPITAL PROJECTS FUND 2 (continued)

100 Treasurer's Balance

Beginning Treasurer's Balance

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

= Ending Treasurer's Balance

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Increases

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Decreases

DEBT SERVICE FUND 3

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

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

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

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

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

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

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

250 Fiscal Agent Cash

Beginning Fiscal Agent Cash Balance

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

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

DEBT SERVICE FUND 3 (continued)

604 Revenue Anticipation Notes Outstanding

Beginning Revenue Anticipation Notes Outstanding Balance

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

= Ending Revenue Anticipation Notes Outstanding

100 Treasurer's Balance

Beginning Treasurer's Balance

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

= Ending Treasurer's Balance

675 Matured Voted Bonds Outstanding

Beginning Matured Voted Bonds Outstanding Balance

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

= Ending Matured Voted Bonds Outstanding Balance

676 Matured Nonvoted Bonds Outstanding

Beginning Nonvoted Matured Bonds Outstanding Balance

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

= Ending Matured Nonvoted Bonds Outstanding Balance

DEBT SERVICE FUND 3 (continued)

690 Unmatured Voted Bonds Outstanding

Beginning Unmatured Voted Bonds Outstanding Balance

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

= Ending Unmatured Voted Bonds Outstanding Balance

691 Unmatured Nonvoted Bonds Outstanding

Beginning Unmatured Nonvoted Bonds Outstanding Balance

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

= Ending Unmatured Nonvoted Bonds Outstanding Balance

685 Voted Coupons Outstanding

Beginning Balance Matured Voted Coupons Outstanding

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

= Ending Balance Matured Voted Coupons Outstanding

686 Nonvoted Coupons Outstanding

Beginning Balance Matured Nonvoted Coupons Outstanding

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

= Ending Balance Matured Nonvoted Coupons Outstanding

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Increases

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Decreases

ASSOCIATED STUDENT BODY FUND 4

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

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

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

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

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

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

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

100 Treasurer's Balance

Beginning Treasurer's Balance

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

= Ending Treasurer's Balance

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Increases

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Decreases

TRANSPORTATION VEHICLE FUND 9

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

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

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

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

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

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

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

604 Revenue Anticipation Notes Outstanding

Beginning Revenue Anticipation Notes Outstanding Balance

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

= Ending Revenue Anticipation Notes Outstanding Balance

TRANSPORTATION VEHICLE FUND 9 (continued)

100 Treasurer's Balance

Beginning Treasurer's Balance

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

= Ending Treasurer's Balance

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Increases

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Decreases

TRUST and AGENCY FUND 7

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

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

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

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

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

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

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

100 Treasurer's Balance

Beginning Treasurer's Balance

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

= Ending Treasurer's Balance

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Increases

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Decreases

PERMANENT FUND 8

240 Cash on Deposit with County Treasurer

Beginning Cash Balance

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

= Ending Cash Balance (General Ledger Item Number 240)

450 Investments

Beginning Investment Balance

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

= Ending Investment Balance (General Ledger Item Number 450)

241 Warrants Outstanding

Beginning Warrants Outstanding Balance

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

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

100 Treasurer's Balance

Beginning Treasurer's Balance

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

= Ending Treasurer's Balance

160 Cash Increases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Increases

130 Cash Decreases

Beginning Balance (-0- Beginning of Fiscal Year)

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

= Ending Balance Cash Decreases

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RECONCILIATION OF DISTRICT FINANCIAL REPORTS TO COUNTY TREASURER'S REPORT (F-197)

INSTRUCTIONS:

Welcome to Reconciliation of District Financial Reports to County Treasurer's Report F-197.

SCHOOL DISTRICT NAME AND NUMBER
(Enter school district name and number above & fiscal year below)
FISCAL YEAR 200X-200Y

This Excel workbook is designed to assist school districts in reconciling district financial activity to its County Treasurer's Report F-197 for each fund. **We encourage districts to reconcile the F-197 monthly. However, reconciliation on a quarterly basis is strongly recommended.** The user inputs account balances, additions, deductions, and adjustments to reconcile district reported financial activity reported by the County Treasurer. This reconciliation process provides additional assurance that reported financial activity is accurate and complete.

Documents which may be helpful in completing the reconciliation include the following: Year End F-197 County Treasurer's Report; year end budget status report for each fund; year end General Ledger Trial Balance for each fund; and a listing of all debits to revenue accounts and all credits to expense accounts.

Values from the Cash File F-197 are indicated by CFI (Cash File Item).

Please note that deduction amounts are normally entered with a minus sign in front of the value. They will then display in parenthesis, i.e. (\$1,000.00).

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
DISTRICT REVENUES AND OTHER FINANCING SOURCES TO COUNTY RECEIPTS
GENERAL FUND
FISCAL YEAR 200X-200Y

A. TOTAL REVENUES AND OTHER FINANCING SOURCES (GL 960 + GL 965)	
B. ADDITIONS	
1. REFUNDS OF REVENUE (1)	
2. REFUNDS OF EXPENDITURES (2)	
3. ENDING DEPOSITS (GL 650)	
4. REFUNDS OF DEPOSITS	
5. BEGINNING CASH IN TRANSIT (GL 230)	
6. INVESTMENTS SOLD (F-197, ITEM 03)	
7. PROCEEDS FROM REVENUE ANTICIPATION NOTES ISSUED (F-197, ITEM 15) CFI	
8. INTERFUND LOAN PROCEEDS FROM THE CAPITAL PROJECTS FUND (F-197, ITEM 52) CFI	
9. REPAYMENT OF INTERFUND LOAN PRINCIPAL FROM FUNDS 2, 3, OR 9 (F-197, ITEM 49) CFI	
10. TRANSFERS FROM IMPREST CASH	
11. DUE FROM OTHER FUNDS (GL 320 CREDITS)	
12. BEGINNING REVENUE ACCRUALS	
13. OTHER:	
14. OTHER:	
15. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. OTHER FINANCING SOURCES 9500 - LONG-TERM FINANCING	
2. ENDING CASH IN TRANSIT (GL 230)	
3. BEGINNING DEPOSITS (GL 650)	
4. ENDING REVENUE ACCRUALS	
5. OTHER:	
6. OTHER:	
7. OTHER:	
TOTAL DEDUCTIONS	0.00
D. TOTAL COUNTY TREASURER RECEIPTS (A + B - C) (F-197, ITEMS 01+03+04+15+49+52+19)	0.00
<p>NOTES:</p> <p>(1) AMOUNTS RECEIVED AS REVENUES BUT SUBSEQUENTLY PAID BACK AS REFUNDS.</p> <p>(2) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS.</p>	

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
TOTAL EXPENDITURES TO WARRANT ISSUE PER COUNTY TREASURER
GENERAL FUND
FISCAL YEAR 200X-200Y

A. TOTAL EXPENDITURES (GL 530)	
B. ADDITIONS	
1. WARRANTS ISSUED TO NONEXPENDITURE ACCOUNTS (1)	
A. PREPAID ITEMS (GL 430 DEBITS)	
B. REFUNDS OF DEPOSITS	
C. TRANSFER TO TRANSPORTATION VEHICLE FUND BY WARRANT (GL 535 DEBITS)	
D. DUE FROM OTHER FUNDS (GL 320 DEBITS)	
E. OTHER	
F. OTHER	
2. BEGINNING EXPENDITURE ACCRUALS (GL 600s EXCEPT 606, 645, AND 650) (2)	
3. ACQUISITION OF INVENTORY (GL 410 AND 420 DEBITS)	
4. REFUNDS OF REVENUES (3)	
5. REFUNDS OF EXPENDITURES (4)	
6. IMPREST CASH INCREASED BY WARRANT ISSUE	
7. OTHER	
8. OTHER	
9. OTHER	
10. OTHER	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. ENDING EXPENDITURE ACCRUALS (GL 600s EXCEPT 606, 645, AND 650)	
2. ISSUES OF INVENTORY (GL 410 AND 420 CREDITS)	
3. NONWARRANT CHARGES TO EXPENDITURE ACCOUNTS	
A. LONG-TERM FINANCING (OTHER FINANCING SOURCES 9500)	
B. WARRANT INTEREST (92-83-7)	
C. ELECTION EXPENDITURES	
D. PREPAID ITEMS (GL 430 CREDITS)	
E. INTERFUND LOAN INTEREST PAID (F-197, ITEM 09) CFI	
G. OTHER	
H. OTHER	
TOTAL DEDUCTIONS	0.00
D. TOTAL WARRANT ISSUE PER DISTRICT (A + B - C)	0.00
E. ADJUSTMENTS	
1. ADD: CANCELLED WARRANTS (F-197, ITEM 14) CFI	
2. OTHER:	
3. OTHER:	
4. OTHER:	
5. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. TOTAL WARRANT ISSUE PER COUNTY TREASURER (F-197, ITEM 12)	0.00
<p>NOTES:</p> <p>(1) ITEMS FOR WHICH WARRANTS WERE ISSUED, BUT EXPENDITURES WERE NOT DEBITED.</p> <p>(2) BEGINING ACCRUALS MUST EQUAL ENDING BALANCE FROM THE PRIOR YEAR.</p> <p>(3) AMOUNTS RECEIVED AS REVENUES, BUT SUBSEQUENTLY PAID BACK AS REFUNDS BY WARRANT ISSUE.</p> <p>(4) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS, E.G., A PURCHASED ITEM RETURNED FOR REFUND.</p>	

SCHOOL DISTRICT NAME AND NUMBER
PROOF OF CASH ON DEPOSIT WITH COUNTY TREASURER
PER COUNTY TREASURER'S RECORDS
GENERAL FUND
FISCAL YEAR 200X-200Y

A. BEGINNING TREASURER'S BALANCE PER COUNTY TREASURER (F-197, ITEM 240) CFI	
B. ADDITIONS	
1. TOTAL RECEIPTS COUNTY TREASURER (GFR1, LINE D)	0.00
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. WARRANT INTEREST (F-197, ITEM 06) CFI	
3. INVESTMENTS PURCHASED (F-197, ITEM 07) CFI	
4. REPAYMENT OF INTERFUND LOAN PRINCIPAL TO FUND 2 (F-197, ITEM 08) CFI	
5. INTERFUND LOAN INTEREST PAID (F-197, ITEM 09) CFI	
6. TRANSFER TO TRANSPORTATION VEHICLE FUND (F-197, ITEM 10) CFI	
7. INTERFUND LOANS TO FUNDS 2, 3, OR 9 (F-197, ITEM 13) CFI	
8. REVENUE ANTICIPATION NOTES REDEEMED (F-197, ITEM 16) CFI	
9. REVENUE ANTICIPATION NOTES INTEREST (F-197, ITEM 17) CFI	
10. OTHER:	
11. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING TREASURER'S BALANCE PER COUNTY TREASURER (A + B - C) (F-197, ITEM 240) CFI	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING TREASURER'S BALANCE PER DISTRICT (D + E) (GL 240)	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
WARRANTS OUTSTANDING TO COUNTY TREASURER
GENERAL FUND
FISCAL YEAR 200X-200Y

A. BEGINNING WARRANTS OUTSTANDING PER DISTRICT (GL 241)	
B. ADDITIONS	
1. WARRANT ISSUE (F-197, ITEM 12) CFI	
2. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. WARRANTS CANCELLED (F-197, ITEM 14) CFI	
3. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING WARRANTS OUTSTANDING PER DISTRICT (A + B - C) (GL 241)	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING WARRANTS OUTSTANDING PER COUNTY TREASURER (D + E) (F-197, ITEM 241)	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
DISTRICT REVENUES AND OTHER FINANCING SOURCES TO COUNTY RECEIPTS
A.S.B. FUND
FISCAL YEAR 200X-200Y

A. TOTAL REVENUES AND OTHER FINANCING SOURCES (GL 960 + GL 965)	
B. ADDITIONS	
1. REFUNDS OF REVENUE (1)	
2. REFUNDS OF EXPENDITURES (2)	
3. BEGINNING CASH IN TRANSIT (GL 230)	
4. INVESTMENTS SOLD (F-197, ITEM 03) CFI	
5. TRANSFERS FROM IMPREST CASH	
6. DUE FROM OTHER FUNDS (GL 320 CREDITS)	
7. BEGINNING REVENUE ACCRUALS	
8. OTHER:	
9. OTHER:	
10. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. ENDING CASH IN TRANSIT (GL 230)	
2. ENDING REVENUE ACCRUALS	
3. OTHER:	
4. OTHER:	
5. OTHER:	
TOTAL DEDUCTIONS	0.00
D. TOTAL COUNTY TREASURER RECEIPTS (A + B - C) (F-197, ITEMS 01+ 02 + 03) CFI	0.00

NOTES:

- (1) AMOUNTS RECEIVED AS REVENUES BUT SUBSEQUENTLY PAID BACK AS REFUNDS.
(2) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS.

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
TOTAL EXPENDITURES TO WARRANT ISSUE PER COUNTY TREASURER
A.S.B. FUND
FISCAL YEAR 200X-200Y

A. TOTAL EXPENDITURES (GL 530)	
B. ADDITIONS	
1. WARRANTS ISSUED TO NONEXPENDITURE ACCOUNTS (1)	
A. PREPAID ITEMS (GL 430 DEBITS)	
B. DUE FROM OTHER FUNDS (GL 320 DEBITS)	
C. OTHER	
D. OTHER	
2. BEGINNING EXPENDITURE ACCRUALS (GL 600s EXCEPT 650) (2)	
3. ACQUISITION OF INVENTORY (GL 410 DEBITS)	
4. REFUNDS OF REVENUES (3)	
5. REFUNDS OF EXPENDITURES (4)	
6. IMPREST CASH INCREASED BY WARRANT ISSUE	
7. OTHER	
8. OTHER	
9. OTHER	
10. OTHER	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. ENDING EXPENDITURE ACCRUALS (GL 600s EXCEPT 650)	
2. ISSUES OF INVENTORY (GL 410 CREDITS)	
3. NONWARRANT CHARGES TO EXPENDITURE ACCOUNTS	
A. WARRANT INTEREST	
B. PREPAID ITEMS (GL 430 CREDITS)	
C. OTHER	
D. OTHER	
E. OTHER	
F. OTHER	
TOTAL DEDUCTIONS	0.00
D. TOTAL WARRANT ISSUE PER DISTRICT (A + B - C)	0.00
E. ADJUSTMENTS	
1. ADD: CANCELLED WARRANTS (F-197, ITEM 14) CFI	
2. OTHER:	
3. OTHER:	
4. OTHER:	
5. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. TOTAL WARRANT ISSUE PER COUNTY TREASURER (F-197, ITEM 12) CFI	0.00
<p>NOTES:</p> <p>(1) ITEMS FOR WHICH WARRANTS WERE ISSUED, BUT EXPENDITURES WERE NOT DEBITED.</p> <p>(2) BEGINING ACCRUALS MUST EQUAL ENDING BALANCE FROM THE PRIOR YEAR.</p> <p>(3) AMOUNTS RECEIVED AS REVENUES, BUT SUBSEQUENTLY PAID BACK AS REFUNDS BY WARRANT ISSUE.</p> <p>(4) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS, E.G., A PURCHASED ITEM RETURNED FOR REFUND.</p>	

SCHOOL DISTRICT NAME AND NUMBER
PROOF OF CASH ON DEPOSIT WITH COUNTY TREASURER
PER COUNTY TREASURER'S RECORDS
A.S.B. FUND
FISCAL YEAR 200X-200Y

A. BEGINNING TREASURER'S BALANCE PER COUNTY TREASURER (F-197, ITEM 240) CFI	
B. ADDITIONS	
1. TOTAL RECEIPTS COUNTY TREASURER (ASBFR1, LINE D)	0.00
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. INVESTMENTS PURCHASED (F-197, ITEM 07) CFI	
3. OTHER:	
4. OTHER:	
5. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING TREASURER'S BALANCE PER COUNTY TREASURER (A + B - C) (F-197, ITEM 240) CFI	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING TREASURER'S BALANCE PER DISTRICT (D + E) (GL 240) CFI	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
WARRANTS OUTSTANDING TO COUNTY TREASURER
A.S.B. FUND
FISCAL YEAR 200X-200Y

A. BEGINNING WARRANTS OUTSTANDING PER DISTRICT (GL 241)	
B. ADDITIONS	
1. WARRANT ISSUE (F-197, ITEM 12) CFI	
2. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. WARRANTS CANCELLED (F-197, ITEM 14) CFI	
3. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING WARRANTS OUTSTANDING PER DISTRICT (A + B - C) (GL 241)	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING WARRANTS OUTSTANDING PER COUNTY TREASURER (D + E) (F-197, ITEM 241) CFI	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
DISTRICT REVENUES AND OTHER FINANCING SOURCES TO COUNTY RECEIPTS
DEBT SERVICE FUND
FISCAL YEAR 200X-200Y

A. TOTAL REVENUES AND OTHER FINANCING SOURCES (GL 960 + GL 965)	
B. ADDITIONS	
1. REFUNDS OF REVENUE (1)	
2. REFUNDS OF EXPENDITURES (2)	
3. INVESTMENTS SOLD (F-197, ITEM 03)	
4. PROCEEDS FROM REVENUE ANTICIPATION NOTES ISSUED (F-197, ITEM 15) CFI	
5. INTERFUND LOAN PROCEEDS FROM FUND 1 OR 2 (F-197, ITEM 52) CFI	
6. ACCRUED INTEREST ON BOND SALES AND PREMIUM ON BOND SALES (F-197, ITEM 50) CFI	
7. MONIES REMITTED TO COUNTY TREASURER BY FISCAL AGENT (F-197, ITEM 77) CFI	
8. OTHER:	
9. OTHER:	
10. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. OTHER:	
2. OTHER:	
3. OTHER:	
TOTAL DEDUCTIONS	0.00
D. TOTAL COUNTY TREASURER RECEIPTS (A + B - C) (F-197, ITEMS 03+04+15+19+50+52+77) CFI	0.00
<p>NOTES:</p> <p>(1) AMOUNTS RECEIVED AS REVENUES BUT SUBSEQUENTLY PAID BACK AS REFUNDS.</p> <p>(2) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS.</p>	

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
TOTAL EXPENDITURES TO WARRANT ISSUE PER COUNTY TREASURER
DEBT SERVICE FUND
FISCAL YEAR 200X-200Y

A. BEGINNING TREASURER'S BALANCE PER COUNTY TREASURER (F-197, ITEM 240)	
B. ADDITIONS	
1. TOTAL RECEIPTS COUNTY TREASURER (DSFR1, LINE D)	0.00
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. INVESTMENTS PURCHASED (F-197, ITEM 07) CFI	
2. REPAYMENT OF INTERFUND LOAN PRINCIPAL TO FUND 1 OR 2 (F-197, ITEM 08) CFI	
3. INTERFUND LOAN INTEREST PAID (F-197, ITEM 09) CFI	
4. TRANSFER TO THE GENERAL FUND TO CLOSE OUT DEBT SERVICE FUND (F-197, ITEM 10)	
5. REVENUE ANTICIPATION NOTES REDEEMED (F-197, ITEM 16) CFI	
6. REVENUE ANTICIPATION NOTES INTEREST (F-197, ITEM 17) CFI	
7. BONDS REDEEMED BY COUNTY TREASURER (F-197, ITEM 71) CFI	
8. BONDS INTEREST PAID BY COUNTY TREASURER (F-197, ITEM 72) CFI	
9. TRANSFERS TO FISCAL AGENT (F-197, ITEM 73) CFI	
10. BOND TRANSFER FEES (F-197, ITEM 98) CFI	
11. OTHER:	
12. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING TREASURER'S BALANCE PER COUNTY TREASURER (A + B - C) (F-197, ITEM 240) CFI	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING TREASURER'S BALANCE PER DISTRICT (D + E) (GL 240)	0.00

SCHOOL DISTRICT NAME AND NUMBER

**RECONCILIATION OF
FISCAL AGENT CASH
DEBT SERVICE FUND
FISCAL YEAR 200X-200Y**

A. BEGINNING FISCAL AGENT CASH (F-197, ITEM 250) CFI	
B. ADDITIONS	
1. MONIES TRANSFERRED TO FISCAL AGENT BY COUNTY TREASURER (F-197, ITEM 73) CFI	
2. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. BONDS REDEEMED BY FISCAL AGENT (F-197, ITEM 75) CFI	
2. COUPON INTEREST PAID BY FISCAL AGENT (F-197, ITEM 76) CFI	
3. MONIES TRANSFERRED TO COUNTY TREASURER BY FISCAL AGENT (F-197, ITEM 77) CFI	
4. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING FISCAL AGENT CASH (A + B - C) (F-197, ITEM 250) CFI	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
DISTRICT REVENUES AND OTHER FINANCING SOURCES TO COUNTY RECEIPTS
CAPITAL PROJECTS FUND
FISCAL YEAR 200X-200Y

A. TOTAL REVENUES AND OTHER FINANCING SOURCES (GL 960 + GL 965)	
B. ADDITIONS	
1. REFUNDS OF REVENUE (1)	
2. REFUNDS OF EXPENDITURES (2)	
3. ENDING DEPOSITS (GL 650)	
4. REFUNDS OF DEPOSITS	
5. BEGINNING CASH IN TRANSIT (GL 230)	
6. INVESTMENTS SOLD (F-197, ITEM 03)	
7. PROCEEDS FROM REVENUE ANTICIPATION NOTES ISSUED (F-197, ITEM 15) CFI	
8. INTERFUND LOAN PROCEEDS FROM THE GENERAL FUND (F-197, ITEM 52) CFI	
9. REPAYMENT OF INTERFUND LOAN PRINCIPAL FROM FUNDS 1, 3, OR 9 (F-197, ITEM 49) CFI	
10. TRANSFERS FROM IMPREST CASH	
11. DUE FROM OTHER FUNDS (GL 320 CREDITS)	
12. BEGINNING REVENUE ACCRUALS	
13. OTHER:	
14. OTHER:	
15. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. OTHER FINANCING SOURCES 9500 - LONG-TERM FINANCING	
2. ENDING CASH IN TRANSIT (GL 230)	
3. BEGINNING DEPOSITS (GL 650)	
4. ENDING REVENUE ACCRUALS	
5. STATE MATCHING (REVENUE 4230)	
6. OTHER:	
7. OTHER:	
8. OTHER:	
TOTAL DEDUCTIONS	0.00
D. TOTAL COUNTY TREASURER RECEIPTS (A + B - C) (F-197, ITEMS 01+03+04+15+49+52) CFI	0.00
<p>NOTES:</p> <p>(1) AMOUNTS RECEIVED AS REVENUES BUT SUBSEQUENTLY PAID BACK AS REFUNDS.</p> <p>(2) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS.</p>	

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
TOTAL EXPENDITURES TO WARRANT ISSUE PER COUNTY TREASURER
CAPITAL PROJECTS FUND
FISCAL YEAR 200X-200Y

A. TOTAL EXPENDITURES (GL 530)	
B. ADDITIONS	
1. WARRANTS ISSUED TO NONEXPENDITURE ACCOUNTS (1)	
A. REFUNDS OF DEPOSITS	
B. DUE FROM OTHER FUNDS (GL 320 DEBITS)	
C. OTHER	
D. OTHER	
2. BEGINNING EXPENDITURE ACCRUALS (GL 600s EXCEPT 606, 645, AND 650) (2)	
3. REFUNDS OF REVENUES (3)	
4. REFUNDS OF EXPENDITURES (4)	
5. OTHER	
6. OTHER	
7. OTHER	
8. OTHER	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. ENDING EXPENDITURE ACCRUALS (GL 600s EXCEPT 606, 645, AND 650)	
2. NONWARRANT CHARGES TO EXPENDITURE ACCOUNTS	
A. LONG-TERM FINANCING (OTHER FINANCING SOURCES 9500)	
B. WARRANT INTEREST	
C. INTERFUND LOAN INTEREST PAID (F-197, ITEM 09) CFI	
D. STATE MATCHING (REVENUE 4230)	
E. OTHER	
F. OTHER	
TOTAL DEDUCTIONS	0.00
D. TOTAL WARRANT ISSUE PER DISTRICT (A + B - C)	0.00
E. ADJUSTMENTS	
1. ADD: CANCELLED WARRANTS (F-197, ITEM 14) CFI	
2. OTHER:	
3. OTHER:	
4. OTHER:	
5. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. TOTAL WARRANT ISSUE PER COUNTY TREASURER (F-197, ITEM 12) CFI	0.00
<p>NOTES:</p> <p>(1) ITEMS FOR WHICH WARRANTS WERE ISSUED, BUT EXPENDITURES WERE NOT DEBITED.</p> <p>(2) BEGINING ACCRUALS MUST EQUAL ENDING BALANCE FROM THE PRIOR YEAR.</p> <p>(3) AMOUNTS RECEIVED AS REVENUES, BUT SUBSEQUENTLY PAID BACK AS REFUNDS BY WARRANT ISSUE.</p> <p>(4) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS, E.G., A PURCHASED ITEM RETURNED FOR REFUND.</p>	

SCHOOL DISTRICT NAME AND NUMBER
PROOF OF CASH ON DEPOSIT WITH COUNTY TREASURER
PER COUNTY TREASURER'S RECORDS
CAPITAL PROJECTS FUND
FISCAL YEAR 200X-200Y

A. BEGINNING TREASURER'S BALANCE PER COUNTY TREASURER (F-197, ITEM 240) CFI	
B. ADDITIONS	
1. TOTAL RECEIPTS COUNTY TREASURER (CPFR1, LINE D)	0.00
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. WARRANT INTEREST (F-197, ITEM 06) CFI	
3. INVESTMENTS PURCHASED (F-197, ITEM 07) CFI	
4. REPAYMENT OF INTERFUND LOAN PRINCIPAL TO GENERAL FUND (F-197, ITEM 08) CFI	
5. INTERFUND LOAN INTEREST PAID (F-197, ITEM 09) CFI	
6. TRANSFER TO DEBT SERVICE FUND OR GENERAL FUND (F-197, ITEM 10) CFI	
7. INTERFUND LOANS TO FUNDS 1, 3, OR 9 (F-197, ITEM 13) CFI	
8. REVENUE ANTICIPATION NOTES REDEEMED (F-197, ITEM 16) CFI	
9. REVENUE ANTICIPATION NOTES INTEREST (F-197, ITEM 17) CFI	
10. OTHER:	
11. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING TREASURER'S BALANCE PER COUNTY TREASURER (A + B - C) (F-197, ITEM 240) CFI	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING TREASURER'S BALANCE PER DISTRICT (D + E) (GL 240)	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
WARRANTS OUTSTANDING TO COUNTY TREASURER
CAPITAL PROJECTS FUND
FISCAL YEAR 200X-200Y

A. BEGINNING WARRANTS OUTSTANDING PER DISTRICT (GL 241)	
B. ADDITIONS	
1. WARRANT ISSUE (F-197, ITEM 12) CFI	
2. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. WARRANTS CANCELLED (F-197, ITEM 14) CFI	
3. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING WARRANTS OUTSTANDING PER DISTRICT (A + B - C) (GL 241)	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING WARRANTS OUTSTANDING PER COUNTY TREASURER (D + E) (F-197, ITEM 241) CFI	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
DISTRICT REVENUES AND OTHER FINANCING SOURCES TO COUNTY RECEIPTS
TRANSPORTATION VEHICLE FUND
FISCAL YEAR 200X-200Y

A. TOTAL REVENUES AND OTHER FINANCING SOURCES (GL 960 + GL 965)	
B. ADDITIONS	
1. REFUNDS OF REVENUE (1)	
2. REFUNDS OF EXPENDITURES (2)	
3. BEGINNING CASH IN TRANSIT (GL 230)	
4. INVESTMENTS SOLD (F-197, ITEM 03)	
5. PROCEEDS FROM REVENUE ANTICIPATION NOTES ISSUED (F-197, ITEM 15) CFI	
6. INTERFUND LOAN PROCEEDS FROM FUND 1 OR 2 (F-197, ITEM 52) CFI	
7. BEGINNING REVENUE ACCRUALS	
8. OTHER:	
9. OTHER:	
10. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. OTHER FINANCING SOURCES 9500 - LONG-TERM FINANCING	
2. ENDING CASH IN TRANSIT (GL 230)	
3. ENDING REVENUE ACCRUALS	
4. OTHER:	
5. OTHER:	
6. OTHER:	
TOTAL DEDUCTIONS	0.00
D. TOTAL COUNTY TREASURER RECEIPTS (A + B - C) (F-197, ITEMS 01+03+04+15+52) CFI	0.00
<p>NOTES:</p> <p>(1) AMOUNTS RECEIVED AS REVENUES BUT SUBSEQUENTLY PAID BACK AS REFUNDS.</p> <p>(2) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS.</p>	

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
TOTAL EXPENDITURES TO WARRANT ISSUE PER COUNTY TREASURER
TRANSPORTATION VEHICLE FUND
FISCAL YEAR 200X-200Y

A. TOTAL EXPENDITURES (GL 530)	
B. ADDITIONS	
1. WARRANTS ISSUED TO NONEXPENDITURE ACCOUNTS (1)	
A. OTHER	
B. OTHER	
2. BEGINNING EXPENDITURE ACCRUALS (GL 600s EXCEPT 606 AND 645) (2)	
3. REFUNDS OF REVENUES (3)	
4. REFUNDS OF EXPENDITURES (4)	
5. OTHER	
6. OTHER	
7. OTHER	
8. OTHER	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. ENDING EXPENDITURE ACCRUALS (GL 600s EXCEPT 606 AND 645)	
2. NONWARRANT CHARGES TO EXPENDITURE ACCOUNTS	
A. LONG-TERM FINANCING (OTHER FINANCING SOURCES 9500)	
B. WARRANT INTEREST (92-82-7)	
C. INTERFUND LOAN INTEREST PAID (F-197, ITEM 09) CFI	
D. OTHER	
E. OTHER	
F. OTHER	
TOTAL DEDUCTIONS	0.00
D. TOTAL WARRANT ISSUE PER DISTRICT (A + B - C)	0.00
E. ADJUSTMENTS	
1. ADD: CANCELLED WARRANTS (F-197, ITEM 14) CFI	
2. OTHER:	
3. OTHER:	
4. OTHER:	
5. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. TOTAL WARRANT ISSUE PER COUNTY TREASURER (F-197, ITEM 12) CFI	0.00
<p>NOTES:</p> <p>(1) ITEMS FOR WHICH WARRANTS WERE ISSUED, BUT EXPENDITURES WERE NOT DEBITED.</p> <p>(2) BEGINING ACCRUALS MUST EQUAL ENDING BALANCE FROM THE PRIOR YEAR.</p> <p>(3) AMOUNTS RECEIVED AS REVENUES, BUT SUBSEQUENTLY PAID BACK AS REFUNDS BY WARRANT ISSUE.</p> <p>(4) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS, E.G., A PURCHASED ITEM RETURNED FOR REFUND.</p>	

SCHOOL DISTRICT NAME AND NUMBER
PROOF OF CASH ON DEPOSIT WITH COUNTY TREASURER
PER COUNTY TREASURER'S RECORDS
TRANSPORTATION VEHICLE FUND
FISCAL YEAR 200X-200Y

A. BEGINNING TREASURER'S BALANCE PER COUNTY TREASURER (F-197, ITEM 240) CFI	
B. ADDITIONS	
1. TOTAL RECEIPTS COUNTY TREASURER (TVFR1, LINE D)	0.00
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. WARRANT INTEREST (F-197, ITEM 06) CFI	
3. INVESTMENTS PURCHASED (F-197, ITEM 07) CFI	
4. REPAYMENT OF INTERFUND LOAN PRINCIPAL TO FUNDS 1 OR 2 (F-197, ITEM 08) CFI	
5. INTERFUND LOAN INTEREST PAID (F-197, ITEM 09) CFI	
6. REVENUE ANTICIPATION NOTES REDEEMED (F-197, ITEM 16) CFI	
7. REVENUE ANTICIPATION NOTES INTEREST (F-197, ITEM 17) CFI	
8. OTHER:	
9. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING TREASURER'S BALANCE PER COUNTY TREASURER (A + B - C) (F-197, ITEM 240) CFI	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING TREASURER'S BALANCE PER DISTRICT (D + E) (GL 240)	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
WARRANTS OUTSTANDING TO COUNTY TREASURER
TRANSPORTATION VEHICLE FUND
FISCAL YEAR 200X-200Y

A. BEGINNING WARRANTS OUTSTANDING PER DISTRICT (GL 241)	
B. ADDITIONS	
1. WARRANT ISSUE (F-197, ITEM 12) CFI	
2. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. WARRANTS CANCELLED (F-197, ITEM 14) CFI	
3. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING WARRANTS OUTSTANDING PER DISTRICT (A + B - C) (GL 241)	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING WARRANTS OUTSTANDING PER COUNTY TREASURER (D + E) (F-197, ITEM 241) CFI	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
DISTRICT REVENUES AND OTHER FINANCING SOURCES TO COUNTY RECEIPTS
TRUST and AGENCY FUND
FISCAL YEAR 200X-200Y

A. TOTAL REVENUES (GL 960)	
B. ADDITIONS	
1. REFUNDS OF REVENUE (1)	
2. REFUNDS OF EXPENDITURES (2)	
3. BEGINNING CASH IN TRANSIT (GL 230)	
4. INVESTMENTS SOLD (F-197, ITEM 03) CFI	
5. TRANSFERS FROM IMPREST CASH	
6. BEGINNING REVENUE ACCRUALS	
7. OTHER:	
8. OTHER:	
9. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. ENDING CASH IN TRANSIT (GL 230)	
2. ENDING REVENUE ACCRUALS	
3. OTHER:	
4. OTHER:	
5. OTHER:	
TOTAL DEDUCTIONS	0.00
D. TOTAL COUNTY TREASURER RECEIPTS (A + B - C) (F-197, ITEMS 01+ 02 + 03) CFI	0.00
<p>NOTES:</p> <p>(1) AMOUNTS RECEIVED AS REVENUES BUT SUBSEQUENTLY PAID BACK AS REFUNDS.</p> <p>(2) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS.</p>	

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
TOTAL EXPENDITURES TO WARRANT ISSUE PER COUNTY TREASURER
TRUST and AGENCY FUND
FISCAL YEAR 200X-200Y

A. TOTAL EXPENDITURES (GL 530)	
B. ADDITIONS	
1. BEGINNING EXPENDITURE ACCRUALS (GL 601)	
2. REFUNDS OF REVENUES (1)	
3. REFUNDS OF EXPENDITURES (2)	
4. IMPREST CASH INCREASED BY WARRANT ISSUE	
5. OTHER	
6. OTHER	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. ENDING EXPENDITURE ACCRUALS (GL 601)	
2. NONWARRANT CHANGES TO EXPENDITURE ACCOUNTS	
A. WARRANT INTEREST	
B. OTHER	
TOTAL DEDUCTIONS	0.00
D. TOTAL WARRANT ISSUE PER DISTRICT (A + B - C)	0.00
E. ADJUSTMENTS	
1. ADD: CANCELLED WARRANTS (F-197, ITEM 14) CFI	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. TOTAL WARRANT ISSUE PER COUNTY TREASURER (F-197, ITEM 12) CFI	0.00
<p>NOTES:</p> <p>(1) AMOUNTS RECEIVED AS REVENUES, BUT SUBSEQUENTLY PAID BACK AS REFUNDS BY WARRANT ISSUE.</p> <p>(2) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS, E.G., A PURCHASED ITEM RETURNED FOR REFUND.</p>	

SCHOOL DISTRICT NAME AND NUMBER
PROOF OF CASH ON DEPOSIT WITH COUNTY TREASURER
PER COUNTY TREASURER'S RECORDS
TRUST and AGENCY FUND
FISCAL YEAR 200X-200Y

A. BEGINNING TREASURER'S BALANCE PER COUNTY TREASURER (F-197, ITEM 240) CFI	
B. ADDITIONS	
1. TOTAL RECEIPTS COUNTY TREASURER (TAFR1, LINE D)	0.00
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. INVESTMENTS PURCHASED (F-197, ITEM 07) CFI	
3. OTHER:	
4. OTHER:	
5. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING TREASURER'S BALANCE PER COUNTY TREASURER (A + B - C) (F-197, ITEM 240) CFI	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING TREASURER'S BALANCE PER DISTRICT (D + E) (GL 240)	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
WARRANTS OUTSTANDING TO COUNTY TREASURER
TRUST and AGENCY FUND
FISCAL YEAR 200X-200Y

A. BEGINNING WARRANTS OUTSTANDING PER DISTRICT (GL 241)	
B. ADDITIONS	
1. WARRANT ISSUE (F-197, ITEM 12) CFI	
2. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. WARRANTS CANCELLED (F-197, ITEM 14) CFI	
3. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING WARRANTS OUTSTANDING PER DISTRICT (A + B - C) (GL 241) CFI	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING WARRANTS OUTSTANDING PER COUNTY TREASURER (D + E) (F-197, ITEM 241) CFI	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
DISTRICT REVENUES AND OTHER FINANCING SOURCES TO COUNTY RECEIPTS
PERMANENT TRUST FUND
FISCAL YEAR 200X-200Y

A. TOTAL REVENUES (GL 960 + GL 968)	
B. ADDITIONS	
1. REFUNDS OF REVENUE (1)	
2. REFUNDS OF EXPENSES (2)	
3. BEGINNING CASH IN TRANSIT (GL 230)	
4. INVESTMENTS SOLD (F-197, ITEM 03) CFI	
5. TRANSFERS FROM IMPREST CASH	
6. BEGINNING REVENUE ACCRUALS	
7. OTHER:	
8. OTHER:	
9. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. ENDING CASH IN TRANSIT (GL 230)	
2. ENDING REVENUE ACCRUALS	
3. OTHER:	
4. OTHER:	
5. OTHER:	
TOTAL DEDUCTIONS	0.00
D. TOTAL COUNTY TREASURER RECEIPTS (A + B - C) (F-197, ITEMS 01+ 02 + 03) CFI	0.00
<p>NOTES:</p> <p>(1) AMOUNTS RECEIVED AS REVENUES BUT SUBSEQUENTLY PAID BACK AS REFUNDS.</p> <p>(2) AMOUNTS PAID OUT AS EXPENDITURES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS.</p>	

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
TOTAL EXPENDITURES TO WARRANT ISSUE PER COUNTY TREASURER
PERMANENT TRUST FUND
FISCAL YEAR 200X-200Y

A. TOTAL EXPENSES (GL 530 + GL 538)	
B. ADDITIONS	
1. BEGINNING EXPENSE ACCRUALS (GL 601)	
2. REFUNDS OF REVENUES (1)	
3. REFUNDS OF EXPENSES (2)	
4. ACQUISITION OF FIXED ASSETS AND OTHER ASSETS BY WARRANT ISSUE (GL 460 + 491 + 493 + 495 DEBITS)	
5. IMPREST CASH INCREASED BY WARRANT ISSUE	
6. OTHER	
7. OTHER	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. ENDING EXPENSE ACCRUALS (GL 601)	
2. NONWARRANT CHANGES TO EXPENSE ACCOUNTS	
A. WARRANT INTEREST	
B. DEPRECIATION EXPENSE	
C. OTHER	
TOTAL DEDUCTIONS	0.00
D. TOTAL WARRANT ISSUE PER DISTRICT (A + B - C)	0.00
E. ADJUSTMENTS	
1. ADD: CANCELLED WARRANTS (F-197, ITEM 14) CFI	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. TOTAL WARRANT ISSUE PER COUNTY TREASURER (F-197, ITEM 12) CFI	0.00
<p>NOTES:</p> <p>(1) AMOUNTS RECEIVED AS REVENUES, BUT SUBSEQUENTLY PAID BACK AS REFUNDS BY WARRANT ISSUE.</p> <p>(2) AMOUNTS PAID OUT AS EXPENSES, BUT SUBSEQUENTLY RECEIVED BACK AS REFUNDS, E.G., A PURCHASED ITEM RETURNED FOR REFUND.</p>	

SCHOOL DISTRICT NAME AND NUMBER
PROOF OF CASH ON DEPOSIT WITH COUNTY TREASURER
PER COUNTY TREASURER'S RECORDS
PERMANENT TRUST FUND
FISCAL YEAR 200X-200Y

A. BEGINNING TREASURER'S BALANCE PER COUNTY TREASURER (F-197, ITEM 240) CFI	
B. ADDITIONS	
1. TOTAL RECEIPTS COUNTY TREASURER (PFR1, LINE D)	0.00
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. INVESTMENTS PURCHASED (F-197, ITEM 07) CFI	
3. OTHER:	
4. OTHER:	
5. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING TREASURER'S BALANCE PER COUNTY TREASURER (A + B - C) (F-197, ITEM 240) CFI	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING TREASURER'S BALANCE PER DISTRICT (D + E) (GL 240)	0.00

SCHOOL DISTRICT NAME AND NUMBER
RECONCILIATION OF
WARRANTS OUTSTANDING TO COUNTY TREASURER
PERMANENT TRUST FUND
FISCAL YEAR 200X-200Y

A. BEGINNING WARRANTS OUTSTANDING PER DISTRICT (GL 241)	
B. ADDITIONS	
1. WARRANT ISSUE (F-197, ITEM 12) CFI	
2. OTHER:	
TOTAL ADDITIONS	0.00
C. DEDUCTIONS	
1. WARRANTS REDEEMED (F-197, ITEM 05) CFI	
2. WARRANTS CANCELLED (F-197, ITEM 14) CFI	
3. OTHER:	
TOTAL DEDUCTIONS	0.00
D. ENDING WARRANTS OUTSTANDING PER DISTRICT (A + B - C) (GL 241)	0.00
E. ADJUSTMENTS	
1. OTHER:	
2. OTHER:	
TOTAL ADJUSTMENTS	0.00
F. ENDING WARRANTS OUTSTANDING PER COUNTY TREASURER (D + E) (F-197, ITEM 241) CFI	0.00

<p>CHAPTER VI: ANNUAL FINANCIAL REPORT</p> <p>CONTENTS</p>
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	<u>SECTION</u>	<u>PAGE(S)</u>
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Data Collection Calendar	1	1
Frequently Asked Questions with Answers	2	1–2
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Form F-196 with Item Numbers	4	Certification–32
Edits for F-196	5	Refer to Index

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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. The ESDs are able to print this document from the F-196 Annual Financial Statement option entitled "Final Lock and Print."

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

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

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

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

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

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

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

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

STATUTORY CITATION: WAC 392-117-035

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

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

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

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FREQUENTLY ASKED QUESTIONS WITH ANSWERS

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

FREQUENTLY ASKED QUESTIONS WITH ANSWERS (continued)

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

B) If OSPI has closed the data file (probably in late November), you can only make the corrections as follows:
(1) Print the F-196 page(s) that require correction or request the MS Word F-196 document from OSPI. Make manual changes to the data on the page(s) affected by the correction.
(2) Send the corrected F-196 page(s), with a brief explanation of the changes, to your ESD and OSPI. (See Chapter VIII, Making Corrections to Report F-196 Annual Financial Statements, of the *Accounting Manual for Public School Districts in the State of Washington*.)
(3) Corrected amounts are not updated into computer databases maintained at OSPI. The revised F-196 page(s) will be filed with the district's original Report F-196. Bulletins or financial reports issued by OSPI will not include the revised amounts.

REPORT CONTENTS

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

Certification Page

Annual Financial Statements

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

Revenue and Expenditure Detail Reports

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

Supplemental Reports and Schedules

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

Edits, Recoveries, and Maintenance of Effort Reports

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

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

CERTIFICATION

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

The school district annual financial statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 200X–August 31, 200Y.

Approved:		Date
	School District Superintendent or Authorized Official	
Reviewed:		Date
	ESD Superintendent or Authorized Official	

REPORT F-196 SUMMARY

	GENERAL FUND	ASB FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	PERMANENT FUND
Total Revenues and Other Financing Sources	C/S 9621	C/S 9624	C/S 9623	C/S 9622	C/S 9629	C/S 9628
Total Expenditures	C/S 5321	C/S 5324	C/S 5323	C/S 5322	C/S 5329	C/S 5328
Other Financing Uses	C/S (5331)	XXXX	C/S (5333+5603+5613)	C/S (5332)	C/S (5339)	C/S (5338)
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	C/S 5351	C/S 5354	C/S 5353	C/S 5352	C/S 5359	C/S 5358
Beginning Total Fund Balance	2751	2754	2753	2752	2759	2758
Prior Year(s) Corrections or Restatements	5991	5994	5993	5992	5999	5998
Ending Total Fund Balance	C/S 4391	C/S 4394	C/S 4393	C/S 4392	C/S 4399	C/S 4398

Print Date: Lock Date: Check Figure: Certification Page

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

BALANCE SHEET AS OF AUGUST 31, XXXX

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

BUDGETARY COMPARISON SCHEDULES

STATEMENT OF FIDUCIARY NET ASSETS
OTHER TRUST & AGENCY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
OTHER TRUST & AGENCY FUNDS

SCHEDULE OF LONG-TERM DEBT

XXXXX School District No. XXX
Balance Sheet as of August 31, XXXX

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

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

Balance Sheet GL Item Number Description

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

Balance Sheet GL Item Number Description

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

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

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

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

General Fund (1)

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

Associated Student Body Fund (4)

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

Debt Service Fund (3)

<u>Item</u>	<u>Number</u> <u>Description</u>
	5333 Transfers Out (GL 536)
	5373 Matured Bond Exp.
	5403 Interfund Loan Int.
	5523 Interest on Bonds
	5533 Bond Transfer Fees
	5543 Arbitrage Rebate
	5553 Underwriter's Fees/Discounts
	5603 Pymt to Refunded Bond Escrow, Debt Issuance, and Crossover Defeasance (recorded in GL 535)
C/S 5323	Total Expenditures
C/S 9623	Total Revenues

Capital Projects Fund (2)

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

Transportation Vehicle Fund (9)

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

Permanent Fund (8)

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

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u> <u>Positive (Negative)</u>
	Final		Final
	(Index 3)	(Index 4)	To Actual
REVENUES:			
Local	1XXX1 + 2XXX1	1XXX1 + 2XXX1	Actual-Final
State	3XXX1 + 4XXX1	3XXX1 + 4XXX1	Actual-Final
Federal	5XXX1 + 6XXX1	5XXX1 + 6XXX1	Actual-Final
Other	7XXX1 + 8XXX1	7XXX1 + 8XXX1	Actual-Final
TOTAL REVENUES	9621- 9XXX1	9621 - 9XXX1	Actual-Final
EXPENDITURES:			
CURRENT:			
Regular Instruction	01XXX - 01XX9	01XXX - 01XX9	Final-Actual
Special Instruction	2XXX - 2XXX9	2XXX - 2XXX9	Final-Actual
Vocational Instruction	3XXX - 3XXX9	3XXX - 3XXX9	Final-Actual
Skills Centers	4XXX - 4XXX9	4XXX - 4XXX9	Final-Actual
Compensatory Programs	5 + 6XXX - 5 + 6XXX9	5 + 6XXX - 5 + 6XXX9	Final-Actual
Other Instructional Programs	7XXX - 7XXX9	7XXX - 7XXX9	Final-Actual
Community Services	8XXX - 8XXX9	8XXX - 8XXX9	Final-Actual
Support Services	9XXX - 9XXX9	9XXX - 9XXX9	Final-Actual
Student Activities	XXXX	XXXX	XXXX
CAPITAL OUTLAY:			
Sites	XXXX	XXXX	XXXX
Building	XXXX	XXXX	XXXX
Equipment	XXXX	XXXX	XXXX
Energy	XXXX	XXXX	XXXX
Transportation Equipment	XXXX	XXXX	XXXX
Other	XXXX9	XXXX9	Final-Actual
DEBT SERVICE:			
Principal	97847	97847	Final-Actual
Interest and Other Charges	97837 + 97857	97837 + 97857	Final-Actual
TOTAL EXPENDITURES	5321	5321	Final-Actual
REVENUES OVER (UNDER) EXPENDITURES	9621 - 9XXX1 - 5321	9621 - 9XXX1 - 5321	Actual-Final
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	91001	91001	Actual-Final
Long-Term Financing	95001	95001	Actual-Final
Transfers In	99001	99001	Actual-Final
Transfers Out (GL 536)	(5331)	(5331)	Actual-Final
Other Financing Uses (GL 535)	XXXX	XXXX	XXXX
Other	93001 + 94001	93001 + 94001	Actual-Final
TOTAL OTHER FINANCING SOURCES (USES)	C/NS	C/NS	Actual-Final
EXCESS OF REVENUES/OTHER FINANCING SOURCES			
OVER (UNDER) EXPENDITURES AND			
OTHER FINANCING USES	C/S 5351	C/S 5351	Actual-Final
BEGINNING TOTAL FUND BALANCE	2751	2751	Actual-Final
Prior Year(s) Corrections or Restatements	5991	5991	Actual-Final
ENDING TOTAL FUND BALANCE	C/S 4391	C/S 4391	Actual-Final

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

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

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	Final		Final
	(Index 3)	(Index 4)	To Actual
REVENUES:			
Local	1XXX3 + 2XXX3	1XXX3 + 2XXX3	Actual-Final
State	3XXX3	3XXX3	Actual-Final
Federal	5XXX3 + 6XXX3	5XXX3 + 6XXX3	Actual-Final
Other	XXXX	XXXX	Actual-Final
TOTAL REVENUES	9623 - 9XXX3	9623 - 9XXX3	Actual-Final
EXPENDITURES:			
CURRENT:			
Regular Instruction	XXXX	XXXX	XXXX
Special Instruction	XXXX	XXXX	XXXX
Vocational Instruction	XXXX	XXXX	XXXX
Skills Centers	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	XXXX	XXXX	XXXX
CAPITAL OUTLAY:			
Sites	XXXX	XXXX	XXXX
Building	XXXX	XXXX	XXXX
Equipment	XXXX	XXXX	XXXX
Energy	XXXX	XXXX	XXXX
Transportation Equipment	XXXX	XXXX	XXXX
Other	XXXX	XXXX	XXXX
DEBT SERVICE:			
Principal	5373	5373	Final-Actual
Interest and Other Charges	5523 + 5403 + 5533+ 5543 + 5553	5523 + 5403 + 5533+ 5543 + 5553	Final-Actual
TOTAL EXPENDITURES	5323	5323	Final-Actual
REVENUES OVER (UNDER) EXPENDITURES	9623 - 9XXX3 - 5323	9623 - 9XXX3 - 5323	Actual-Final
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	91003 + 96003	91003 + 96003	Actual-Final
Long-Term Financing	95003	95003	Actual-Final
Transfers In	99003	99003	Actual-Final
Transfers Out (GL 536)	(5333)	(5333)	Actual-Final
Other Financing Uses (GL 535)	(5603 + 5613)	(5603)	Actual-Final
Other	92003	92003	Actual-Final
TOTAL OTHER FINANCING SOURCES (USES)	C/NS	C/NS	Actual-Final
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	C/S 5353	C/S 5353	Actual-Final
BEGINNING TOTAL FUND BALANCE	2753	2753	Actual-Final
Prior Year(s) Corrections or Restatements	5993	5993	Actual-Final
ENDING TOTAL FUND BALANCE	C/S 4393	C/S 4393	Actual-Final

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

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

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

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

XXXXX School District No. XXX
Statement of Fiduciary Net Assets
Other Trust & Agency Funds
For the Year Ended August 31, XXXX

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

XXXXXX School District No. XXX
Statement of Changes in Fiduciary Net Assets
Other Trust & Agency Funds
For the Year Ended August 31, XXXX

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	4517	5727
Employer	XXXX	5737
Members	XXXX	5747
Other	6747	5757
Total Contributions	<u>C/S 5707</u>	<u>C/S 5767</u>
Investment Earnings:		
Net Increase (Decrease) in Fair Value of Investments	5717	5777
Interest	4667	5787
Dividends	4677	5797
Total Investment Earnings	<u>C/S 5947</u>	<u>C/S 5897</u>
Less Investment Expense	(4647)	(5907)
Net Investment Earnings	<u>C/S 5927</u>	<u>C/S 5917</u>
Rent or Lease Revenue	6327	5887
Total Additions	<u>C/S 5977</u>	<u>C/S 5987</u>
DEDUCTIONS:		
Benefits	XXXX	6047
Refund of Contributions	4637	6057
Administrative Expenses	6727	6067
Scholarships	4657	XXXX
Other	6277	6167
Total Deductions	<u>C/S 6287</u>	<u>C/S 6297</u>
Change in Net Assets	5977 - 6287	5987 - 6297
Net Assets—Beginning of Year	<u>2757</u>	<u>6307</u>
Prior Year(s) Corrections or Restatements	5997	6177
Net Assets—End of Year	<u><u>C/S 4397</u></u>	<u><u>C/S 6317</u></u>

XXXXX School District XXX
Schedule of Long-Term Debt
For the Year Ended August 31, XXXX

Description	(1) Beginning Outstanding Debt MM/DD/YYYY	(2) Amount Issued/ Increased	(3) Amount Redeemed/ Decreased	(4) Ending Outstanding Debt MM/DD/YYYY (1)+(2)-(3)
Total Voted Bonds	6331	6421	6511	C/S 6601
Total Non-Voted Notes/Bonds	6341	6431	6521	C/S 6611
Qualified Zone Academy Bonds (QZAB)	6391	6481	6571	C/S 6661
Other Long-Term Debt:				
Capital Leases	6351	6441	6531	C/S 6621
Contracts Payable (GL 603)	3931	3951	3881	C/S 3891
NonCancellable Operating Leases	6361	6451	6541	C/S 6631
Claims & Judgments	6371	6461	6551	C/S 6641
Compensated Absences	6381	6471	6561	C/S 6651
Other Long-Term Debt	6751	6761	6771	C/S 6891
Total Other Long-Term Debt	C/S 6401	C/S 6491	C/S 6581	C/S 6671
Total Long-Term Debt	C/S 6411	C/S 6501	C/S 6591	C/S 6681

FY XXXX-XXXX

REVENUE AND EXPENDITURE DETAIL REPORTS

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

GENERAL FUND PROGRAM/ACTIVITY/OBJECT EXPENDITURE REPORT

GENERAL FUND EXPENDITURE MATRICES FOR EACH PROGRAM

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

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

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

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

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

		General	Debt	Capital	Transportation
		Fund	Service	Projects	Vehicle
		Fund	Fund	Fund	Fund
FEDERAL, SPECIAL PURPOSE (CONT.)					
6199	Transportation-Operation	61991	XXXX	XXXX	XXXX
6200	Direct Special Purpose Grants	62001	XXXX	62002	XXXX
6221	Special Education, Medicaid Reimbursement	62211	XXXX	XXXX	XXXX
6224	Special Education, Supplemental	62241	XXXX	XXXX	XXXX
6238	Secondary Vocational Education	62381	XXXX	XXXX	XXXX
6240	Impact Aid	XXXX	XXXX	62402	XXXX
6246	Skills Center	62461	XXXX	XXXX	XXXX
6251	Disadvantaged (formerly Remediation)	62511	XXXX	XXXX	XXXX
6252	School Improvement, Federal	62521	XXXX	XXXX	XXXX
6253	Migrant	62531	XXXX	XXXX	XXXX
6254	Reading First, Federal	62541	XXXX	XXXX	XXXX
6257	Institutions, Neglected and Delinquent	62571	XXXX	XXXX	XXXX
6261	Head Start	62611	XXXX	XXXX	XXXX
6262	Math & Science, Professional Development	62621	XXXX	XXXX	XXXX
6264	Bilingual	62641	XXXX	XXXX	XXXX
6267	Indian Education, JOM	62671	XXXX	XXXX	XXXX
6268	Indian Education, ED	62681	XXXX	XXXX	XXXX
6276	Targeted Assistance	62781	XXXX	XXXX	XXXX
6278	Youth Training-Direct Grants	62781	XXXX	XXXX	XXXX
6288	Day Care	62881	XXXX	XXXX	XXXX
6289	Other Community Services	62891	XXXX	XXXX	XXXX
6298	School Food Services	62981	XXXX	XXXX	XXXX
6299	Transportation-Operation	62991	XXXX	XXXX	XXXX
6300	Federal Grants Through Other Agencies, Unassigned	63001	XXXX	63002	XXXX
6310	Medicaid Administrative Match	63101	XXXX	XXXX	XXXX
6321	Special Education, Medicaid Reimbursement	63211	XXXX	XXXX	XXXX
6324	Special Education, Supplemental	63241	XXXX	XXXX	XXXX
6338	Secondary Vocational Education	63381	XXXX	XXXX	XXXX
6346	Skills Center	63461	XXXX	XXXX	XXXX
6351	Disadvantaged (formerly Remediation)	63511	XXXX	XXXX	XXXX
6352	School Improvement	63521	XXXX	XXXX	XXXX
6353	Migrant	63531	XXXX	XXXX	XXXX
6354	Reading First, Federal	63541	XXXX	XXXX	XXXX
6357	Institutions-Neglected and Delinquent	63571	XXXX	XXXX	XXXX
6361	Head Start	63611	XXXX	XXXX	XXXX
6362	Math & Science, Professional Development	63621	XXXX	XXXX	XXXX
6364	Limited English Proficiency (formerly Bilingual)	63641	XXXX	XXXX	XXXX
6367	Indian Education, JOM	63671	XXXX	XXXX	XXXX
6368	Indian Education, ED	63681	XXXX	XXXX	XXXX
6376	Targeted Assistance	63761	XXXX	XXXX	XXXX
6378	Youth Training	63781	XXXX	XXXX	XXXX
6388	Day Care	63881	XXXX	XXXX	XXXX
6389	Other Community Services	63891	XXXX	XXXX	XXXX
6398	School Food Services	63981	XXXX	XXXX	XXXX
6399	Transportation-Operation	63991	XXXX	XXXX	XXXX
6998	USDA Commodities	69981	XXXX	XXXX	XXXX
6000 TOTAL FEDERAL, SPECIAL PURPOSE		mask 6XXX1	XXXX	mask 6XXX2	XXXX

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

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

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

PROGRAM EXPENDITURE SUMMARY

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

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Board of Directors	C/S 7111
12	Superintendent's Office	C/S 7121
13	Business Office	C/S 7131
14	Human Resources	C/S 7101
21	Supervision	C/S 7141
22	Learning Resources	C/S 7151
23	Principal's Office	C/S 7161
24	Guidance & Counseling	C/S 7171
25	Pupil Management & Safety	C/S 7181
26	Health/Related Services	C/S 7191
27	Teaching	C/S 7201
28	Extracurricular	C/S 7211
29	Payments to School Districts	C/S 7221
41	Supervision	C/S 7231
42	Food	C/S 7241
44	Operations	C/S 7251
49	Transfers	C/S 7261
51	Supervision	C/S 7271
52	Operations	C/S 7281
53	Maintenance	C/S 7291
56	Insurance	C/S 7321
59	Transfers	C/S 7041
61	Supervision	C/S 7351
62	Grounds Maintenance	C/S 7361
63	Operation of Buildings	C/S 7371
64	Maintenance	C/S 7381
65	Utilities	C/S 7391
67	Building and Property Security	C/S 7411
68	Insurance	C/S 7421
72	Information Systems	C/S 7431
73	Printing	C/S 7441
74	Warehousing and Distribution	C/S 7451
75	Motor Pool	C/S 7461
83	Interest	C/S 7481
84	Principal	C/S 7491
85	Debt-Related Expenditures	C/S 7501
91	Public Activities	C/S 7511
	TOTAL, ALL ACTIVITIES	C/S 5321

OBJECT OF EXPENDITURE SUMMARY

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

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

Please refer to the Accounting Manual for School Districts in the State of Washington, Chapter 6, Section 5, for a complete display of program matrices.

Effective Date
9/1/05

Supersedes
9/1/04

Form
SPI F-196

Chapter
F-196

Section
4

Page
18

FY XXXX-XXXX
SUPPLEMENTAL REPORTS AND SCHEDULES

DATA REQUIREMENTS FOR SUPPLEMENTAL REPORTS

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

DATA REQUIREMENTS FOR FEDERAL INDIRECT RATE REPORT

RESOURCE TO PROGRAM EXPENDITURE REPORT

**XXXXX School District No. XXX
For the Year Ended August 31, XXXX**

DATA REQUIREMENTS FOR SUPPLEMENTAL REPORTS (F-196)

1. Other Data Requirements and Certifications

- A. Enter the amount of e-rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by the utility. **Item 1771**
- B. Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2005-06 school year as defined by WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2005-06 will be the lesser of 2.00 days, the days calculated and shown on Report 1191E (line E.1), or the number of days entered here. **Item 2021**
- C. The district has implemented the Excess Cost Methodology for Special Education (1077 method).
1=YES 2=NO **Item 1561**
- D. Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090. **Item 1581**
- E. Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060. **Item 1591**
- F. Under RCW 28A.400.205 the district must certify "that it has spent funds provided for cost-of-living increases on salaries and salary-related benefits".
1=YES 2=NO **Item 1551**

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

DATA FOR JANUARY APPORTIONMENT

1. Fire District Payment RCW 52.30.020

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

Item 1781

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

2. Teacher Assistance Program (total expenditures)

All districts that received a teacher assistance program allocation in revenue account 415802 are required to report total expenditures for stipends, training, travel to training, substitute reimbursement for observation, and benefits.
These expenditures incurred during the period of July 1, 2005, through August 31, 2006.

Item 1941

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

C/S 6091

a) Total All Programs **(SYSTEM CALCULATED)**

5321

b) Total Program 97 District-Wide Support **(SYSTEM CALCULATED)**

C/S 6071

c) Total All Programs less Program 97 District-Wide Support (a - b) **(SYSTEM CALCULATED)**

C/S 6011

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

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

DISTORTING ITEMS

1. Flow-through funds for programs 01-89, 98, and 99.
Item 3301
2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.
Item 3311
3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendent's Office.
Item 3321
4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
Item 3331
5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
Item 3341
6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.
Item 3351
7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
Item 3361
8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.
Item 3371
9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.
Item 3381
10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
Item 3391
11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
Item 3401
12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Building & Property Security.
Item 3411
13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.
Item 3421
14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.
Item 3431
15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.
Item 3441
16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.
Item 3451
17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.
Item 3461

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

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

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.
Item 3471
19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors, but not specifically associated with the Board of Directors.
Item 3631
20. A. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent 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 is allocable to these indirect cost activities. Include the salary and benefits of the secretary to the Superintendent, Deputy Superintendent, or Assistant Superintendent charged to Activity 12, if allocable to activities 13, 14, and 72 thru 75. Also include any other expenditures directly related to the above mentioned staff charged to Activity 12, which may include office supplies, travel, printing, warehousing, motor pool, and information systems.

B. Do not include capital outlay (Object 9) or other distorting items already reported on page 24, columns 2 or 4.
Item 3481
21. The cost of Public Relations activities recorded in Program 97, Activity 12, and not directly charged to another program for the following:
Costs specifically required by the Federal award; Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of Federal awards; Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of Federal contract/grant awards, financial matters, etc.
Item 3641
22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure.
Item 3651
23. Space and occupancy costs, excluding capital outlay, 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.
Item 3491
24. Space and occupancy costs, excluding capital outlay, 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.
Item 3501
25. Space and occupancy costs, excluding capital outlay, 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.
Item 3511
26. Space and occupancy costs, excluding capital outlay, 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.
Item 3521
27. Space and occupancy costs, excluding capital outlay, 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.
Item 3531
28. Space and occupancy costs, excluding capital outlay, 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.
Item 3541
29. Space and occupancy costs, excluding capital outlay, 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.
Item 3551

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for FY 2007-08

Program and Activity Titles	Column 1 TOTAL PROGRAM EXPENDITURES	Column 2 CAPITAL OUTLAY	Column 3 -----EXCLUDED----- DEBT SERVICE	Column 4 DISTORTING ITEMS	Column 5 (Added to Column 7) UNALLOWABLE	Column 6 (Pool) INDIRECT EXPENDITURES	Column 7 (Base) DIRECT EXPENDITURES
Total Programs 01-89, 98, 99	C/NS 5321-97XXX	C/NS 5091 - 97XX9	XXXX	C/NS 9842X + 3301	XXXX	XXXX	C/NS col 1-2-3-4+5-6
Program 97 Activities							
11 Board of Directors	9711X	97119	XXXX	3311	C/NS col 1-2-3-4-6	3471 + 3631	XXXX
12 Superintendent's Office	9712X	97129	XXXX	3321	C/NS col 1-2-3-4-6	3481 + 3641	XXXX
13 Business Office	9713X	97139	XXXX	3331	XXXX	C/NS col 1-2-3-4	XXXX
14 Human Resources	9714X	97149	XXXX	3341	XXXX	C/NS col 1-2-3-4+3651	XXXX
25 Pupil Management and Safety	9725X	97259	XXXX	3351	C/NS col 1-2-3-4-6	XXXX	XXXX
61 Supervision	9761X	97619	XXXX	3361	C/NS col 1-2-3-4-6	3491	XXXX
62 Grounds Maintenance	9762X	97629	XXXX	3371	C/NS col 1-2-3-4-6	3501	XXXX
63 Operation of Buildings	9763X	97639	XXXX	3381	C/NS col 1-2-3-4-6	3511	XXXX
64 Maintenance	9764X	97649	XXXX	3391	C/NS col 1-2-3-4-6	3521	XXXX
65 Utilities	9765X	97659	XXXX	3401	C/NS col 1-2-3-4-6	3531	XXXX
67 Building and Property Security	9767X	97679	XXXX	3411	C/NS col 1-2-3-4-6	3541	XXXX
68 Insurance	9768X	97689	XXXX	3421	C/NS col 1-2-3-4-6	3551	XXXX
72 Information Systems	9772X	97729	XXXX	3431	XXXX	C/NS col 1-2-3-4	XXXX
73 Printing	9773X	97739	XXXX	3441	XXXX	C/NS col 1-2-3-4	XXXX
74 Warehousing	9774X	97749	XXXX	3451	XXXX	C/NS col 1-2-3-4	XXXX
75 Motor Pool	9775X	97759	XXXX	3461	XXXX	C/NS col 1-2-3-4	XXXX
83 Interest	9783X	97839	97837	XXXX	XXXX	XXXX	XXXX
84 Principal	9784X	97849	97847	XXXX	XXXX	XXXX	XXXX
85 Debt-Related Expenditures	9785X	97859	97857	XXXX	XXXX	XXXX	XXXX
Total Program 97	97XXX	97XX9	C/S 3561 (97837+97847+97857)	C/S 3571 (prog 97 Distorting Items)	C/S 3591 (total prog 97, Unallowable)	C/S 6081 (Total prog 97, Indirect Expenditures)	XXXX
Sub-Total All Programs	5321	5091	3561	C/S 3581 Total Distorting Items	XXXX	C/S 6101 (Total Indirect Expenditures)	C/S 6111 (Total Direct Expenditures)
Unallowable Costs	XXXX	XXXX	XXXX	XXXX	C/NS (3591 displayed as a negative number)	XXXX	3591
Totals	5321	5091	3561	3581	C/NS (3591-3591 s/b zero)	6101	C/S 6121 (6111 + 3591)

---Fixed with carry-forward restricted indirect rate calculation---

- | | |
|---|--|
| 1. Indirect rate used for FY 05-06 (from 2 year prior actuals FY 03-04) (6191 Index 1) | 6191 Index 1 |
| 2. Current Year Indirect Expenditures from Column 6 (6101) | 6101 (col 6) |
| 3. Current Year Direct Expenditures from Column 7 (6121) | 6121 (col 7) |
| 4. Indirect rate * Direct Expenditures (line 1 * line 3) | line 1 * line 3 |
| 5. Net Indirect Expenditure pool adjusted amount (line 4 - line 2) | line 4 - line 2 |
| 6. Line 6A(1) or line 6B(2) is your adjusted Indirect Expenditure pool | line 2 - line 5 |
| A) If line 5 is a positive number: | |
| 1) Subtract from Indirect Expenditures (line 2 - line 5), or | 6a If line 5 is a positive number: -----> |
| B) If line 5 is a negative number: | |
| 1) Change to a positive number, and | 6b If line 5 is a negative number: -----> |
| 2) Add to Indirect Expenditures (line 6B(1) + line 2) | Change to a positive number
and add to line 2 |
| 7. Calculated FY 07-08 indirect cost rate, line 6(A) or 6(B) is divided by Line 3. | (6A or 6B / line 3) |
| 8. Effective FY 07-08 restricted indirect cost rate (6191 Index 4) | 6191 index 4 |

Effective Date

9/1/05

Supersedes

9/1/04

Form

SPI F-196

Chapter

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Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for FY 2007-08

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

---Fixed with carry-forward unrestricted indirect rate calculation---

- | | | |
|---|---|------------------------------------|
| 1. Indirect rate used for FY 05-06 (from 2 year prior actuals FY 03-04) (6201 Index 1) | | 6201 Index 1 |
| 2. Current Year Indirect Expenditures from Column 6 (6141) | | 6141 (col 6) |
| 3. Current Year Direct Expenditures from Column 7 (6811) | | 6811 (col 7) |
| 4. Indirect rate * Direct Expenditures (line 1 * line 3) | | line 1 * line 3 |
| 5. Net Indirect Expenditure pool adjusted amount (line 4 - line 2) | | line 4 - line 2 |
| 6. Line 6A(1) or line 6B(2) is your adjusted Indirect Expenditure pool | 6A If line 5 is a positive number: -----> | line 2 - line 5 |
| A) If line 5 is a positive number: | | |
| 1) Subtract from Indirect Expenditures (line 2 - line 5), or | 6B If line 5 is a negative number: -----> | Change to a positive number |
| B) If line 5 is a negative number: | | and add to line 2 |
| 1) Change to a positive number, and | | |
| 2) Add to Indirect Expenditures (line 6B(1) + line 2) | | |
| 7. Calculated FY 07-08 indirect cost rate, line 6(A) or 6(B) is divided by Line 3. | | (6A or 6B / line 3) |
| 8. Effective FY 07-08 unrestricted indirect cost rate (6201 Index 4) | | 6201 Index 4 |

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

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

Effective Date
9/1/05

Supersedes
9/1/03

Form
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FY XXXX-XXXX
F-196
EDITS, RECOVERY REPORT, AND MAINTENANCE OF EFFORT INDEX

EDIT/ERROR REPORT FOR EACH FUND

POTENTIAL STATE REVENUE RECOVERY INFORMATION

SPECIAL EDUCATION MAINTENANCE OF EFFORT

FEDERAL CROSS-CUTTING MAINTENANCE OF EFFORT

VOCATIONAL MAINTENANCE OF EFFORT

**Report F196
E.S.D. XXX
County XX XXX**

**XXXXX School District
Fiscal Year XXXX-XXXX
F196 Actual Edit/Error Report**

** 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

*****--OTHER TRUST & AGENCY FUNDS--*****

IF THE DISTRICT HAS PASSED EACH EDIT PLEASE PRINT: DISTRICT HAS PASSED ALL OTHER TRUST & AGENCY FUNDS EDITS: GOOD JOB

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

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

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

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

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

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

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

1. Program 21 direct expenditures:
Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 redirected through the apportionment process to another school district or ESD.
2. Minus Revenue 7121 Payments From Other Districts.
3. Minus Revenue 6121 Medicaid Reimbursements.
4. Equals aggregate special education expenditures for resident special education students.
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A).
(A positive amount means the test was passed and a negative amount indicates non-compliance.)

**FY XX-XY
Actual
(A)**

**FY XY-XZ
Actual
(B)**

Index 2
21XXX

Index 4
21XXX

71211
61211
Calc. N/S

71211
61211
Calc. N/S
C/S 990

Preliminary FY XXXX-XXXX to FY XXXX-XXXX Per-Pupil Maintenance of Effort Test

6. Resident special education students (updated by OSPI).
7. Expenditures per pupil (line 4/line 6).
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A).
(A positive amount means the test was passed and a negative amount indicates non compliance.)

455 (Index 8)
984 (Index 2)

454 (Index 8)
C/S 984
C/S 985

Preliminary Year-End Local Special Education Maintenance of Effort Test

- FY XXXX-XXXX to FY XXXX-XXXX Aggregate Maintenance of Effort Test:
9. Resource to program expenditure report Item #2051 for the current year is compared to Item #2051 for the previous year.
 10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A).
(A positive amount means the test was passed and a negative amount indicates non-compliance.)
 11. Expenditures per pupil (line 9/line 6).
 12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A).
(A positive amount means the test was passed and a negative amount indicates non-compliance.)

2051
Calc. N/S

2051
Calc. N/S
C/S 991

986 (Index 2)

C/S 986
C/S 987

Mid-Year Special Education Maintenance of Effort Warning

- FY XXXX-XXXX to FY XXXX-XXXX Aggregate Maintenance of Effort Test:
13. Program 21 direct expenditures:
Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 redirected through the apportionment process to another school district or ESD.
 14. Minus Revenue 7121 Payments From Other Districts.
 15. Minus Revenue 6121 Medicaid Reimbursements.
 16. Equals aggregate special education expenditures for resident special education students.
 17. Aggregate Maintenance of Effort Test (16B minus 16A).
(A positive amount means the aggregate test was passed and a negative amount indicates non-compliance.)

21XXX

21XXX (Index 5)

71211
61211
C/S 988 (index 4)

71211 (Index 5)
61211 (Index 5)
C/S 988 (Index 5)
C/S 989 (Index 4)

Notes:

- A. Actual revenue and expenditure data are obtained from F-196 data. Budgeted revenue and expenditure data are obtained from F-195 data.
- B. Resident special education student data as shown on line 6 are obtained from 1735R Reports and include students in ages 0-2 and 3-21.
- C. Based on the information to date the school district has passed the preliminary year-end Maintenance of Effort Test if **ONE** of the values on line 5, 8, 10, **OR** 12 is a zero or positive.
If **ALL** values on lines 5, 8, 10, **AND** 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

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

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

Description	Operation	Data Item Element		Food Services Deficit Calculation	
		Index 4 F-196	vs. Index 2 F-196		
Total Expenditures	+	(plus)	532	532	
Public Radio/Television	-	(minus)	81XXX	81XXX	
Community Schools	-	(minus)	86XXX	86XXX	
Day Care	-	(minus)	88XXX	88XXX	
Other Community Services	-	(minus)	89XXX	89XXX	
School Food Services	-	(minus)	98XXX	98XXX	
Debt Service, Interest	-	(minus)	97837	97837	
Debt Service, Principal	-	(minus)	97847	97847	
Debt Service, Debt Related Expenditures	-	(minus)	97857	97857	
Capital Outlay, All Object 9	-	(minus)	509	509	
Federal, General Purpose Revenue	-	(minus)	5XXX	5XXX	
Federal, Special Purpose Revenue	-	(minus)	6XXX	6XXX	
Food Service Deficit	+	(plus)			
Food Services Revenue, Federal	+	(plus)	6198	6198	
Food Services Revenue, Federal	+	(plus)	6298	XXXX	
Food Services Revenue, Federal	+	(plus)	6398	XXXX	
Food Services Revenue, USDA Commodities	+	(plus)	6998	6998	
Capital Outlay, Special Education Suppl.-Federal	+	(plus)	24XX9	24XX9	
Capital Outlay, Special Education Inst.-State	+	(plus)	26XX9	26XX9	
Capital Outlay, Special Education Other Federal	+	(plus)	29XX9	29XX9	
Capital Outlay, Vocational-Federal	+	(plus)	38XX9	38XX9	
Capital Outlay, Vocational-Other Cat.	+	(plus)	39XX9	39XX9	
Capital Outlay, Skills Center-Federal	+	(plus)	46XX9	46XX9	
Capital Outlay, Disadvantaged-Federal	+	(plus)	51XX9	51XX9	
Capital Outlay, School Improvement-Federal	+	(plus)	52XX9	52XX9	
Capital Outlay, Migrant-Federal	+	(plus)	53XX9	53XX9	
Capital Outlay, Reading First-Federal	+	(plus)	54XX9	54XX9	
Capital Outlay, State Institutions-Center and Homes for Delinquents	+	(plus)	56XX9	56XX9	
Capital Outlay, State Inst.-Neg. and Del.	+	(plus)	57XX9	57XX9	
Capital Outlay, Head Start-Federal	+	(plus)	61XX9	61XX9	
Capital Outlay, Math and Science, Prof. Dev.-Federal	+	(plus)	62XX9	XXXXX	
Capital Outlay, Limited English Proficiency-Federal	+	(plus)	64XX9	64XX9	
Capital Outlay, Indian Ed.-Fed.-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-Fed.	+	(plus)	78XX9	78XX9	
Capital Outlay, Instructional Program-Other	+	(plus)	79XX9	79XX9	
Capital Outlay, Public Radio/Television	+	(plus)	81XX9	81XX9	
Capital Outlay, Community Schools	+	(plus)	86XX9	86XX9	
Capital Outlay, Day Care	+	(plus)	88XX9	88XX9	
Capital Outlay, Other Community Services	+	(plus)	89XX9	89XX9	
Capital Outlay, Food Services	+	(plus)	98XX9	98XX9	
Total Expenditures for Preliminary Maintenance of Effort	=	equals	Current Year Total C/S 980	Prior Year Total 980 Index 2	
Col 1/Col 2 = MOE % (Item 981 - Index 4)					

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

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

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

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

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

Data Elements Used in Vocational Maintenance of Effort Test

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

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

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

EDIT NO.	DESCRIPTION	FIELD # 1 MESSAGE	FIELD # 2 MESSAGE																																																				
1.001	Certification Page, Item 1021 must = Item 1021 on Budget.	Certification Page, F-196 Acctg. Basis	Not=F-195 Acctg. Basis																																																				
1.002	Certification Page, Item 1031 should be greater than or equal to 180. This Item cannot be blank.	Number of school days operated	Can not be blank.																																																				
1.003	Page 3, Item 2751 (Index 4) Fund Balance at September 1 should equal Item 4391 (Index 2) fund balance at August 31, previous year.	G.F. Fund Balance at Sept 1	Not equal G.F. Fund Bal. at Aug 31 of previous year																																																				
1.007	Pages 13 & 14, General Fund Rev. 2171, 4171 and 6138 must be 0 for districts listed in nonhigh table. (The nonhigh table is in Item 100 in Index 8.)	Pages 13 & 14, G.F., Rev. 2171, 4171, 6138	Not valid for nonhigh dists.																																																				
1.008	Page 13, General Fund Rev. 4126 must be greater than 0 for following districts: (all other districts must be 0 - see error code 1.036).	Page 13, G.F. Rev 4126 St. Inst Spec. Ed.	Must have amount																																																				
	<table><tr><td><u>District Name</u></td><td><u>County District#</u></td></tr><tr><td>Shoreline</td><td>17412</td></tr><tr><td>Bremerton</td><td>18100</td></tr><tr><td>Clover Park</td><td>27400</td></tr><tr><td>Selah</td><td>39119</td></tr></table>	<u>District Name</u>	<u>County District#</u>	Shoreline	17412	Bremerton	18100	Clover Park	27400	Selah	39119																																												
<u>District Name</u>	<u>County District#</u>																																																						
Shoreline	17412																																																						
Bremerton	18100																																																						
Clover Park	27400																																																						
Selah	39119																																																						
1.009	Page 13, General Fund Rev. 4156 must be greater than 0 for the following districts: (all other districts must be 0 - see error code 1.037).	Page 13, G.F. Rev. 4156 St. Inst.	Must have amount																																																				
	<table><tr><td><u>District Name</u></td><td><u>County District#</u></td><td><u>District Name</u></td><td><u>County District#</u></td></tr><tr><td>Kennewick</td><td>03017</td><td>Kittitas</td><td>19403</td></tr><tr><td>Richland</td><td>03400</td><td>Chehalis</td><td>21302</td></tr><tr><td>Wenatchee</td><td>04246</td><td>Shelton</td><td>23309</td></tr><tr><td>Vancouver</td><td>06037</td><td>Okanogan</td><td>24105</td></tr><tr><td>Kelso</td><td>08458</td><td>Naselle-Grays River</td><td>25155</td></tr><tr><td>Eastmont</td><td>09206</td><td>Tacoma</td><td>27010</td></tr><tr><td>North Franklin</td><td>11051</td><td>Clover Park</td><td>27400</td></tr><tr><td>Ephrata</td><td>13165</td><td>Everett</td><td>31002</td></tr><tr><td>Aberdeen</td><td>14005</td><td>Tumwater</td><td>34033</td></tr><tr><td>Seattle</td><td>17001</td><td>Rochester</td><td>34401</td></tr><tr><td>Issaquah</td><td>17411</td><td>Yakima</td><td>39007</td></tr><tr><td>Northshore</td><td>17417</td><td></td><td></td></tr></table>	<u>District Name</u>	<u>County District#</u>	<u>District Name</u>	<u>County District#</u>	Kennewick	03017	Kittitas	19403	Richland	03400	Chehalis	21302	Wenatchee	04246	Shelton	23309	Vancouver	06037	Okanogan	24105	Kelso	08458	Naselle-Grays River	25155	Eastmont	09206	Tacoma	27010	North Franklin	11051	Clover Park	27400	Ephrata	13165	Everett	31002	Aberdeen	14005	Tumwater	34033	Seattle	17001	Rochester	34401	Issaquah	17411	Yakima	39007	Northshore	17417				
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1.013	Pages 17-31, 17-38 and 17-71 must be 0 for districts listed in nonhigh table (nonhigh table is in Item 100 Index 8).	Program 31, 38 and 71	Not valid for nonhigh districts																																																				

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

EDIT NO.	DESCRIPTION	FIELD # 1 MESSAGE	FIELD # 2 MESSAGE																																																				
1.014	Page 17-26 must be greater than 0 for the following school districts. <table><tr><td><u>District Name</u></td><td><u>County District#</u></td></tr><tr><td>Shoreline</td><td>17412</td></tr><tr><td>Bremerton</td><td>18100</td></tr><tr><td>Clover Park</td><td>27400</td></tr><tr><td>Selah</td><td>39119</td></tr></table>	<u>District Name</u>	<u>County District#</u>	Shoreline	17412	Bremerton	18100	Clover Park	27400	Selah	39119	Program 26 Spec. Ed. Inst. State	Must have an amount																																										
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1.015	Page 17-56 must be greater than 0 for the following school districts. (See Edit 1.044) <table><tr><td><u>District Name</u></td><td><u>County District#</u></td><td><u>District Name</u></td><td><u>County District#</u></td></tr><tr><td>Kennewick</td><td>03017</td><td>Kittitas</td><td>19403</td></tr><tr><td>Richland</td><td>03400</td><td>Chehalis</td><td>21302</td></tr><tr><td>Wenatchee</td><td>04246</td><td>Shelton</td><td>23309</td></tr><tr><td>Vancouver</td><td>06037</td><td>Okanogan</td><td>24105</td></tr><tr><td>Kelso</td><td>08458</td><td>Naselle-Grays River</td><td>25155</td></tr><tr><td>Eastmont</td><td>09206</td><td>Tacoma</td><td>27010</td></tr><tr><td>North Franklin</td><td>11051</td><td>Clover Park</td><td>27400</td></tr><tr><td>Ephrata</td><td>13165</td><td>Everett</td><td>31002</td></tr><tr><td>Aberdeen</td><td>14005</td><td>Tumwater</td><td>34033</td></tr><tr><td>Seattle</td><td>17001</td><td>Rochester</td><td>34401</td></tr><tr><td>Issaquah</td><td>17411</td><td>Yakima</td><td>39007</td></tr><tr><td>Northshore</td><td>17417</td><td></td><td></td></tr></table>	<u>District Name</u>	<u>County District#</u>	<u>District Name</u>	<u>County District#</u>	Kennewick	03017	Kittitas	19403	Richland	03400	Chehalis	21302	Wenatchee	04246	Shelton	23309	Vancouver	06037	Okanogan	24105	Kelso	08458	Naselle-Grays River	25155	Eastmont	09206	Tacoma	27010	North Franklin	11051	Clover Park	27400	Ephrata	13165	Everett	31002	Aberdeen	14005	Tumwater	34033	Seattle	17001	Rochester	34401	Issaquah	17411	Yakima	39007	Northshore	17417			Program 56 Spec. Ed. St. Inst. Cntr. Homes - Del.	Must have an amount
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1.032	Page 2, Item 4401 = Page 2, Items 4411 + 4421 Assets = Liabilities + Fund Balance.	Page 2, Assets	Not = Page 2 Liabilities plus Fund Balance																																																				
1.036	All districts other than those listed in error code 1.008 must be 0 in Revenue Account 4126.	Page 13, G.F. Rev. 4126 St. Inst. H/C	Not authorized this district																																																				
1.037	All districts other than those listed in error code 1.009 must be 0 in Revenue Account 4156.	Page 13, G.F. Rev. 4156 St. Inst.	Not authorized this district																																																				
1.039	The following districts must have revenue in Account 6146 <table><tr><td><u>District Name</u></td><td><u>County District#</u></td><td><u>District Name</u></td><td><u>County District#</u></td></tr><tr><td>Kennewick</td><td>03017</td><td>Bremerton</td><td>18100</td></tr><tr><td>Port Angeles</td><td>05121</td><td>Mukilteo</td><td>31006</td></tr><tr><td>Evergreen</td><td>06114</td><td>Spokane</td><td>32081</td></tr><tr><td>Eastmont</td><td>09206</td><td>Tumwater</td><td>34033</td></tr><tr><td>Highline</td><td>17401</td><td>Yakima</td><td>39007</td></tr></table>	<u>District Name</u>	<u>County District#</u>	<u>District Name</u>	<u>County District#</u>	Kennewick	03017	Bremerton	18100	Port Angeles	05121	Mukilteo	31006	Evergreen	06114	Spokane	32081	Eastmont	09206	Tumwater	34033	Highline	17401	Yakima	39007	Page 14, G.F. 6146 Skills Cntr.	Must have amount																												
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General Fund Error Edits
Annual Financial Statements (F-196) and Supplemental Reports

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>																								
1.040	All districts other than those listed in error code 1.039 cannot have revenue in Account 6146. Cannot have Program 46.	Page 14, G.F. 6146 Skills Cntr. Spec. Ed.Inst. St.	Not authorized this district																								
1.043	All districts other than districts listed in edit 1.014 Cannot have Program 26.	Exp. charged to Program 26 Spec. Ed. Inst. St.	Program not authorized this district																								
1.044	All districts other than districts listed in edit 1.015 Cannot have Program 56.	Exp. charged to Program 56	Program not authorized this district																								
1.051	The following districts must have expenditure Program 45. (mask 45XXX)	No exp. in Program 45 Skills Centers	District has skills center																								
	<table> <tr> <th><u>District Name</u></th><th><u>County District#</u></th><th><u>District Name</u></th><th><u>County District#</u></th></tr> <tr> <td>Kennewick</td><td>03017</td><td>Bremerton</td><td>18100</td></tr> <tr> <td>Port Angeles</td><td>05121</td><td>Mukilteo</td><td>31006</td></tr> <tr> <td>Evergreen</td><td>06114</td><td>Spokane</td><td>32081</td></tr> <tr> <td>Eastmont</td><td>09206</td><td>Tumwater</td><td>34033</td></tr> <tr> <td>Highline</td><td>17401</td><td>Yakima</td><td>39007</td></tr> </table>	<u>District Name</u>	<u>County District#</u>	<u>District Name</u>	<u>County District#</u>	Kennewick	03017	Bremerton	18100	Port Angeles	05121	Mukilteo	31006	Evergreen	06114	Spokane	32081	Eastmont	09206	Tumwater	34033	Highline	17401	Yakima	39007		
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1.052	All districts other than those listed in edit 1.051 cannot have Program 45.	Exp. charged to Program 45 Skills Center	Program not authorized this district																								
1.053	The following districts must have expenditure Program 46. (Mask 46XXX)	No exp. in Program 46 Skills Center Fed	District has skills center																								
	<table> <tr> <th><u>District Name</u></th><th><u>County District#</u></th><th><u>District Name</u></th><th><u>County District#</u></th></tr> <tr> <td>Kennewick</td><td>03017</td><td>Bremerton</td><td>18100</td></tr> <tr> <td>Port Angeles</td><td>05121</td><td>Mukilteo</td><td>31006</td></tr> <tr> <td>Evergreen</td><td>06114</td><td>Spokane</td><td>32081</td></tr> <tr> <td>Eastmont</td><td>09206</td><td>Tumwater</td><td>34033</td></tr> <tr> <td>Highline</td><td>17401</td><td>Yakima</td><td>39007</td></tr> </table>	<u>District Name</u>	<u>County District#</u>	<u>District Name</u>	<u>County District#</u>	Kennewick	03017	Bremerton	18100	Port Angeles	05121	Mukilteo	31006	Evergreen	06114	Spokane	32081	Eastmont	09206	Tumwater	34033	Highline	17401	Yakima	39007		
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1.054	All districts other than districts listed in edit 1.053 cannot have Program 46.	Exp charged to Program 46 Skills Cntr., Fed.	Program not authorized this district																								
1.073	Page 3, Item 4391, ending total fund balance = page 2, Item 4421 (total fund balance) Var. \$5.00.	Ending, Fund Bal., Page 3-G.F.	Not = Fund Bal., page 2																								
1.074	Debit transfers (Item 5001) must equal credit transfers. (Item 5011) page 16.	Debit transfers	Not = Credit transfers																								

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

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.075	The F-196 expenditures on the Resource to Program Expenditure Report should equal the sum of federal, state and local resources. (Item 5321 = 1051 + 1071 + 1631) page 26. (This edit does not print if the variance is less than \$5.00.)	Page 26 total expenditures	Not = total of fed, state & local resources
1.077	On Page 20, an entry is required per RCW 28A.400.205 the district is/is not able to certify "that it has spent funds provided for cost-of-living increases on salaries and salary-related benefits.	Page 20, Item 1551 cannot be blank	Must be a 1 or 2
1.079	On page 20, an entry is required in 2C., Item 1561. Has the district implemented the Excess Cost Methodology for Special Education (1077 method)? Enter a value of 1 for YES or 2 for NO.	Page 20, Item 1561 cannot be blank	Must be a 1 or 2
1.080	On page 24, Unallowable Costs for Activity 11, Board of Directors, in column 5, can not be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items can not be negative.	Page 24, Activity 11, column 5 is negative	Columns 1-2-3-4-6 can not be negative
	On page 24, Unallowable Costs for Activity 12, Superintendent's Office, in column 5, can not be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items can not be negative.	Page 24, Activity 12, column 5 is negative	Columns 1-2-3-4-6 can not be negative
	On page 24, Unallowable Costs for Activity 25, Pupil Management & Safety, in column 5, can not be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items can not be negative.	Page 24, Activity 25, column 5 is negative	Columns 1-2-3-4-6 can not be negative
	On page 24, Unallowable Costs for Activity 61, Supervision, in column 5, can not be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items can not be negative.	Page 24, Activity 61, column 5 is negative	Columns 1-2-3-4-6 can not be negative
	On page 24, Unallowable Costs for Activity 62, Grounds Maintenance, in column 5, can not be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items can not be negative.	Page 24, Activity 62, column 5 is negative	Columns 1-2-3-4-6 can not be negative
	On page 24, Unallowable Costs for Activity 63, Operation of Buildings, in column 5, can not be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items can not be negative.	Page 24, Activity 63, column 5 is negative	Columns 1-2-3-4-6 can not be negative
	On page 24, Unallowable Costs for Activity 64, Maintenance, in column 5, can not be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items can not be negative.	Page 24, Activity 64, column 5 is negative	Columns 1-2-3-4-6 can not be negative
	On page 24, Unallowable Costs for Activity 65, Utilities, in column 5, can not be negative. Total Expenditures less Capital Outlay less Debt Service less Distorting Items can not be negative.	Page 24, Activity 65, column 5 is negative	Columns 1-2-3-4-6 can not be negative

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

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

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

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

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

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

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

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

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

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

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.576 (Con't)	On page 26, Resource to Program Expenditure Report, State (Item 258) + Federal (Item 119) + Other Resources (Item 213) does not = Program 39 Expenditures.	Page 26, Program 39 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 261) + Federal (Item 122) + Other Resources (Item 216) does not = Program 46 Expenditures.	Page 26, Program 46 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 263) + Federal (Item 124) + Other Resources (Item 218) does not = Program 51 Expenditures.	Page 26, Program 51 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 241) + Federal (Item 126) + Other Resources (Item 242) does not = Program 52 Expenditures.	Page 26, Program 52 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 329) + Federal (Item 125) + Other Resources (Item 219) does not = Program 53 Expenditures.	Page 26, Program 53 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 243) + Federal (Item 253) + Other Resources (Item 259) does not = Program 54 Expenditures.	Page 26, Program 54 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 271) + Federal (Item 127) + Other Resources (Item 221) does not = Program 55 Expenditures.	Page 26, Program 55 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 287) + Federal (Item 128) + Other Resources (Item 222) does not = Program 56 Expenditures.	Page 26, Program 56 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 288) + Federal (Item 129) + Other Resources (Item 223) does not = Program 57 Expenditures.	Page 26, Program 57 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 289) + Federal (Item 130) + Other Resources (Item 224) does not = Program 58 Expenditures.	Page 26, Program 58 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 270) + Federal (Item 131) + Other Resources (Item 225) does not = Program 61 Expenditures.	Page 26, Program 61 not =	total State + Federal + Other resources.

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

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.576 (Con't)	On page 26, Resource to Program Expenditure Report, State (Item 360) + Federal (Item 361) + Other Resources (Item 362) does not = Program 62 Expenditures.	Page 26, Program 62 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 366) + Federal (Item 367) + Other Resources (Item 368) does not = Program 63 Expenditures.	Page 26, Program 63 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 272) + Federal (Item 133) + Other Resources (Item 227) does not = Program 64 Expenditures.	Page 26, Program 64 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 273) + Federal (Item 134) + Other Resources (Item 228) does not = Program 65 Expenditures.	Page 26, Program 65 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 254) + Federal (Item 114) + Other Resources (Item 203) does not = Program 66 Expenditures.	Page 26, Program 66 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 274) + Federal (Item 135) + Other Resources (Item 229) does not = Program 67 Expenditures.	Page 26, Program 67 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 298) + Federal (Item 136) + Other Resources (Item 230) does not = Program 68 Expenditures.	Page 26, Program 68 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 299) + Federal (Item 137) + Other Resources (Item 231) does not = Program 69 Expenditures.	Page 26, Program 69 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 326) + Federal (Item 138) + Other Resources (Item 232) does not = Program 71 Expenditures.	Page 26, Program 71 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 328) + Federal (Item 139) + Other Resources (Item 233) does not = Program 73 Expenditures.	Page 26, Program 73 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 280) + Federal (Item 140) + Other Resources (Item 234) does not = Program 74 Expenditures.	Page 26, Program 74 not =	total State + Federal + Other resources.

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

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.576 (Con't)	On page 26, Resource to Program Expenditure Report, State (Item 282) + Federal (Item 142) + Other Resources (Item 236) does not = Program 76 Expenditures.	Page 26, Program 76 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 283) + Federal (Item 143) + Other Resources (Item 237) does not = Program 77 Expenditures.	Page 26, Program 77 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 284) + Federal (Item 144) + Other Resources (Item 238) does not = Program 78 Expenditures.	Page 26, Program 78 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 285) + Federal (Item 145) + Other Resources (Item 239) does not = Program 79 Expenditures.	Page 26, Program 79 not =	total State + Federal + Other resources.
1.577	On page 26, Resource to Program Expenditure Report, State (Item 286) + Federal (Item 146) + Other Resources (Item 240) does not = Program 81 Expenditures.	Page 26, Program 81 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 290) + Federal (Item 150) + Other Resources (Item 244) does not = Program 86 Expenditures.	Page 26, Program 86 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 291) + Federal (Item 151) + Other Resources (Item 245) does not = Program 88 Expenditures.	Page 26, Program 88 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 292) + Federal (Item 152) + Other Resources (Item 246) does not = Program 89 Expenditures.	Page 26, Program 89 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 293) + Federal (Item 153) + Other Resources (Item 247) does not = Program 98 Expenditures.	Page 26, Program 98 not =	total State + Federal + Other resources.
	On page 26, Resource to Program Expenditure Report, State (Item 294) + Federal (Item 154) + Other Resources (Item 248) does not = Program 99 Expenditures.	Page 26, Program 99 not =	total State + Federal + Other resources.
1.584	If <u>ALL</u> of the values on the Special Education MOE tests, page 30, lines 5, 8, 10, <u>AND</u> 12 are negative, the district is not in compliance on the preliminary Year-End Special Education MOE.	The value on lines 5, 8, 10, and 12 of the Sp. Ed. MOE test are negative	District Prelim. Sp. Ed. MOE is not in compliance.
	If <u>ONE</u> of the values on page 30, line 5, 8, 10, <u>or</u> 12 is positive, print this message:	Your district has passed the preliminary	Special Ed. MOE test-Good Job

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

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

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

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>
1.598	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Total Voted Bonds, Item 6331, September 1, is not equal to Ending Outstanding Debt, Total Voted Bonds, Item 6601, August 31.	Page 11, Beginning Outstanding Debt, Total Voted Bonds at September 1	not = Ending Outstanding Debt, Total Voted Bonds at Aug. 31, prior year
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Total Non-Voted Bonds, Item 6341, September 1, is not equal to Ending Outstanding Debt, Total Non-Voted Bonds, Item 6611, August 31.	Page 11, Beginning Outstanding Debt, Total Non-Voted Bonds at September 1	not = Ending Outstanding Debt, Total Non-Voted Bonds at Aug. 31, prior year
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Capital Leases, Item 6351, September 1, is not equal to Ending Outstanding Debt, Capital Leases, Item 6621, August 31.	Page 11, Beginning Outstanding Debt, Capital Leases at September 1	not = Ending Outstanding Debt, Capital Leases at Aug. 31, prior year
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Contracts Payable, Item 3931, September 1, is not equal to Ending Outstanding Debt, Contracts Payable, Item 3891, August 31.	Page 11, Beginning Outstanding Debt, Contracts Payable at September 1	not = Ending Outstanding Debt, Contracts Payable at Aug. 31, prior year
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, NonCancellable Operating Leases, Item 6361, September 1, is not equal to Ending Outstanding Debt, NonCanc. Operating Leases, Item 6631, August 31.	Page 11, Beginning Outstanding Debt, NonCanc. Operating Leases at September 1	not = Ending Outstanding Debt, NonCanc. Operating Leases at Aug. 31, prior year
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Claims & Judgements, Item 6371, September 1, is not equal to Ending Outstanding Debt, Claims & Judgements, Item 6641, August 31.	Page 11, Beginning Outstanding Debt, Claims & Judgements at September 1	not = Ending Outstanding Debt, Claims & Judgements at Aug. 31, prior year
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Compensated Absences, Item 6381, September 1, is not equal to Ending Outstanding Debt, Compensated Absences, Item 6651, August 31.	Page 11, Beginning Outstanding Debt, Compensated Absences at September 1	not = Ending Outstanding Debt, Comp. Absences at Aug. 31, prior year
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, QZAB, Item 6391, September 1, is not equal to Ending Outstanding Debt, QZAB, Item 6661, August 31.	Page 11, Beginning Outstanding Debt, QZAB at September 1	not = Ending Outstanding Debt, QZAB at Aug. 31, prior year
	Page 11, Schedule of Long-Term Debt, Beginning Outstanding Debt, Other Long-Term Debt, Item 6751, September 1, is not equal to Ending Outstanding Debt, Other Long-Term Debt, Item 6891, August 31.	Page 11, Beginning Outstanding Debt, Other Long-Term Debt at September 1	not = Ending Outstanding Debt, Other Long-Term Debt at Aug. 31, prior year
1.599	On Page 20, Item 1581, Growth Management Act impact fees, is blank. If this item number is blank the district verifies it did not receive impact fees.	Item 1581, Page 20, is blank.	The district verifies it did not receive impact fees.
1.600	On Page 20, Item 1591, State Environmental Policy Act mitigation fees, is blank. If this item number is blank the district verifies it did not receive mitigation fees.	Item 1591, Page 20, is blank.	The district verifies it did not receive mitigation fees.

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

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

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

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

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

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

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

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

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

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

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

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>																								
2.501	Below listed revenue accounts from F-196 must equal corresponding revenue accounts in cash files. Cash <table> <tr> <th><u>Item</u></th><th><u>Revenue</u></th><th><u>Item</u></th><th><u>Revenue</u></th></tr> <tr> <td>20</td><td>1100</td><td>34</td><td>3600</td></tr> <tr> <td>28</td><td>1300</td><td>35</td><td>1500</td></tr> <tr> <td>29</td><td>1400</td><td>41</td><td>2400</td></tr> <tr> <td>30</td><td>1600</td><td>42</td><td>9100</td></tr> <tr> <td>31</td><td>1900</td><td></td><td></td></tr> </table>	<u>Item</u>	<u>Revenue</u>	<u>Item</u>	<u>Revenue</u>	20	1100	34	3600	28	1300	35	1500	29	1400	41	2400	30	1600	42	9100	31	1900			F-196 Rev. Account _____ (Rev. Acct.)	not = County Treasurer's Rev. Account _____
<u>Item</u>	<u>Revenue</u>	<u>Item</u>	<u>Revenue</u>																								
20	1100	34	3600																								
28	1300	35	1500																								
29	1400	41	2400																								
30	1600	42	9100																								
31	1900																										
2.502	If Item 1021 on the Cert. Page = 2.00 then page 2, G.L. 601, Item 4112 + G.L. 602, Item 3922, should be greater than zero if the district is on an accrual basis of accounting, and if capital projects fund expenditures are greater than zero.	Page 2, Accounts Payable, G.L. 601 + 602	should be greater than zero																								
2.503	<u>This is a warning message</u> If Actual Expenditures in Item 5322 (Index 4) are greater than Budgeted Expenditures in Item 5322 (Index 3) send a letter of explanation. (Variance \$10.00).	***Actual Expenditures are greater than (asterisks added for emphasis)	authorized appropriations.*** Send letter of explanation.																								
2.504	Page 2, Item 4752, G.L. 240 = County Treasurer Item 240 Cash on Deposit with County Treasurer.	Page 2, G.L. 240, Cash on Deposit	not = Cash File Item 240																								
2.505	Page 2, Item 4762, G.L. 241 = County Treasurer Item 241 Minus Outstanding Warrants.	Page 2, G.L. 241, Minus Outstanding Warrants	not = Cash File Item 241																								
2.506	Page 2, Item 4792, G.L. 450 = County Treasurer Item 450 Investments	Page 2, G.L. 450, Investments	not = Cash File Item 450																								
2.509	If Page 3-CPF Item 5992 is not equal to 0, print message.	Page 3-CPF Adj. limited to (Computer will print amount)	prior year error corr. or a change in acctg. principles																								
2.510	If a general ledger account amount is negative, a message is printed. The edit checks Items 4002, 4012,4752,4762,4022, 4032, 4042, 4052, 5212, 4492, 4072, 4792, 4502, 4962, 4112, 3922, 4122, 4452, 4682, 4692, 4132, 5232, 4142, 4302, 5222, 4472, 4292, 4322, 4332, 3942, 4352, 4202, 4362, 4582, 4592, 4602, 4612, 5172, 4342, and 4312.	Cap. Proj. Fund G.L. Acct. _____ (Computer will insert G.L. account number)	has a negative amount																								
2.511	If a capital projects fund revenue is negative, a message is printed.	Cap. Proj. Fund Rev. Acct. _____ (Computer will insert rev. account number)	has a negative amount																								
2.513	On the Cert. Page, Item 4392, Ending Total Fund Balance, is negative. Please send letter of explanation.	Cert. page Ending Total Fund Balance, Item 4392 is negative.	***Please send letter of explanation***																								

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

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

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

<u>EDIT NO.</u>	<u>DESCRIPTION</u>	<u>FIELD # 1 MESSAGE</u>	<u>FIELD # 2 MESSAGE</u>																								
9.501	Below listed revenue accounts from F-196 must equal corresponding revenue accounts in cash files. <table> <tr> <td>Cash</td><td></td><td>Cash</td><td></td></tr> <tr> <td><u>Item</u></td><td><u>Revenue</u></td><td><u>Item</u></td><td><u>Revenue</u></td></tr> <tr> <td>20</td><td>1100</td><td>31</td><td>1900</td></tr> <tr> <td>28</td><td>1300</td><td>34</td><td>3600</td></tr> <tr> <td>29</td><td>1400</td><td>35</td><td>1500</td></tr> <tr> <td>30</td><td>1600</td><td>48</td><td>9900</td></tr> </table>	Cash		Cash		<u>Item</u>	<u>Revenue</u>	<u>Item</u>	<u>Revenue</u>	20	1100	31	1900	28	1300	34	3600	29	1400	35	1500	30	1600	48	9900	F-196 Rev. Account _____ (Rev. Acct.)	not = County Treasurer's Rev. Account _____ (Rev. Acct.)
Cash		Cash																									
<u>Item</u>	<u>Revenue</u>	<u>Item</u>	<u>Revenue</u>																								
20	1100	31	1900																								
28	1300	34	3600																								
29	1400	35	1500																								
30	1600	48	9900																								
9.502	<u>This is a warning message</u> If actual expenditures in Item 5329 (Index 4) are greater than budgeted expenditures in Item 5329 (Index 3) send a letter of explanation. (Variance \$10.00).	***Actual expenditures are greater than (asterisks added for emphasis)	authorized appropriation.*** Send letter of explanation.																								
9.503	Page 2, Item 4759, G.L. 240 = County Treasurer Item 240 Cash on Deposit with County Treasurer.	Page 2, G.L. 240, Cash with County Treasurer	not = Cash File Item 240																								
9.504	Page 2, Item 4769, G.L. 241 = County Treasurer Item 241 Minus Outstanding Warrants.	Page 2, G.L. 241, Minus Outstanding Warrants	not = Cash File Item 241																								
9.505	Page 2, Item 4799, G.L. 450 = County Treasurer Item 450 Investments.	Page 2, G.L. 450, Investments	not = Cash File Item 450																								
9.508	If page 3-TVF Item 5999 is not equal to 0, a message is printed.	Page 3-TVF adj. limited to	prior year error corr. or changes in acctg. principles																								
9.509	If a general ledger account is negative, a message is printed. The edit checks Items 4019, 4759, 4769, 4029, 4039, 4049, 4059, 4499, 4079, 4799, 4509, 4119, 3929, 4459, 5239, 4309, 5229, 4299, 4329, 4339, 3949, 4359, 4209, 4369, and 4319.	TVF G.L. Account _____	has a negative amount																								
9.510	If a TVF revenue account is negative, a message is printed.	TVF Rev. Acct. _____	has a negative amount																								
9.512	On the Cert. Page, Item 4399, Ending Total Fund Balance, is negative. Please send letter of explanation.	Cert. Page Ending Total Fund Balance, Item 4399 is negative	***Please send letter of explanation***																								

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

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

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

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

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

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

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

EDIT

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

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CHAPTER VII: BUDGETING RECEIVABLES

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BUDGETING RECEIVABLES

STATUTORY CITATION: RCW 28A.505.110, WAC 392-123-060 and 392-123-065

PURPOSE AND BACKGROUND: When a school district is unable to prepare a budget or budget extension in which the estimated revenues for the budgeted fiscal year plus the estimated fund balance at the beginning of the budgeted fiscal year less the ending reserved fund balance for the budgeted fiscal year do not at least equal the estimated expenditures for the budgeted fiscal year, the school district board may petition in writing to OSPI requesting permission to include receivables collectible in future years.

When it becomes necessary for a district to budget receivables, the school district must deliver a petition in writing to OSPI (refer to the sample resolution in Section 1 of this chapter) at least 20 days before the budget or budget extension is scheduled for adoption by the district board of directors.

If the request for budgeting receivables is approved by OSPI, the approval will contain binding conditions placed on the district by OSPI (please see the sample in Section 2 of this chapter) to ensure improvement in the district's financial condition.

If a district fails to comply with the binding conditions, the allocation of state funds for support of the district may be withheld, pending further investigation into the reason(s) for such noncompliance.

In the continual effort to monitor school districts' financial condition, OSPI School Financial Services (SFS) in cooperation with the ESD fiscal officers encourages and provides for the review and sharing of school district financial operations information.

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SAMPLE SCHOOL DISTRICT RESOLUTION

PETITION TO BUDGET RECEIVABLES

WHEREAS, it will be necessary for _____ School District to prepare a general fund budget extension for the 200X-0Y current fiscal year; and

WHEREAS, WAC 392-123-060 requires the school district to have a balanced budget for the general fund; and

WHEREAS, the total resources available for the 200X-0Y fiscal year will be approximately _____ thousand dollars \$ _____ less than the total expenditures for the 200X-0Y fiscal year; and

WHEREAS, the _____ School District has receivables collectible in the amount of \$ _____ for the 200X-0Y fiscal year, said receivables being in the form of local taxes approved by voters for the 200X and 200Y calendar years; and

WHEREAS, the General Fund budget for ensuing fiscal year 200Y-0Z will be balanced without the use of the receivables; and

WHEREAS, WAC 392-123-060 allows the Board of Directors of _____ School District to submit to the Office of Superintendent of Public Instruction a petition requesting permission to include receivables collectible in 200Y-0Z in the 200X-0Y general fund budget extension in order to balance said extension.

NOW THEREFORE BE IT RESOLVED that the Board of Directors of _____ School District does hereby petition the Office of Superintendent of Public Instruction with the request to include _____ thousand dollars \$ _____ of taxes receivable in 200Y-0Z in the 200X-0Y general fund budget extension to be considered by said board on _____, 200X.

APPROVED by the Board of Directors of _____ School District, _____ County, Washington, in a special meeting thereof held on the _____ day of _____, 200X.

(_____, Chairperson)

(_____, Director)

(_____, Director)

(_____, Director)

(_____, Director)

Attest
(_____, Secretary)

Effective Date
9/1/02

Supersedes
9/1/95

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SAMPLE OSPI RESPONSE

Month Day, 200X

Dr./Mr./Ms. _____, Superintendent

_____ School District No. _____

Street Address

City, State Zip

Dear Dr./Mr./Ms. _____:

The petition by the _____ School District Board of Directors to include receivables collectible in future periods in the FY 200X-0Y General Fund Budget is hereby approved.

The general financial condition of the school district has been reviewed. We view the current financial position of the district as serious. The budgeted expenditures for FY 200X-0Y will exceed the current year's revenues and consume all of the district's fund balance, plus \$_____ of FY 200Y-0Z receivables.

When a local school district balances its budget by including receivables from a future year, the district's finances are subject to ongoing scrutiny and binding conditions until the financial difficulties are resolved. Therefore, the responsibility for administering the binding conditions as set forth below are assigned to Mr./Ms. _____, Fiscal Officer, Educational Service District _____. This responsibility will be in place through August 31, 200Y and may be extended should the district fail to adhere to the binding conditions set forth below. As well, if the district should end FY 200X-0Y with a positive fund balance, the binding conditions will be removed.

To enforce this authority, if Mr./Ms. _____ of Educational Service District ____ reports to the Office of Superintendent of Public Instruction (OSPI) that the district is not fulfilling any of the below conditions, OSPI reserves the right to withhold apportionment payments until such conditions are satisfactorily addressed.

In accordance with RCW 28A.505.110, the following binding conditions are placed upon the _____ School District:

Fund Balance:

1. For FY 200X-0Y, the total General Fund fund balance cannot be negative by more than \$_____, which includes the recorded long-term liability for the previous Superintendent's contract buy-out.
2. Fund balance reserves (including the reserve for inventory) are to be maintained at the appropriated amounts. The total amount of actual revenue received from the county treasurer in Revenue Account 3600 – State Forest for the months of July and August 200Y must be classified as a reservation of fund balance, in General Ledger Account 810 – Reserved for Other Items, as reported on the district's Annual Financial Statements at August 31, 200Y.

Deferred Revenue:

The total amount of actual revenue received from the county treasurer in Revenue Account 3600 – State Forest, for the months of July and August 200Y, must be classified as a General Fund Liability, in the General Ledger Account 750 – Deferred Revenue, as reported on the district's Annual Financial Statements at August 31, 200Y.

Cash Management:

1. An emergency advance of apportionment may be requested, if necessary, by school board resolution for fiscal years starting September 1, 200X and September 1, 200Y.
2. The district must manage all finances in such a way as to maintain positive cash balances and not require an emergency advance of apportionment for FY 200X-0Y.
3. The district shall reconcile monthly to the County Treasurer's statement, using the general ledger trial balance, within 7 calendar days of receipt of the statement.
4. The district will not commit any accounts payable, payroll, or other obligations for payment to the County Treasurer without prior ESD _____ approval.

Budget Control:

1. The district shall make no interfund loans or equity transfers without prior ESD _____ approval.
2. If the actual student enrollment in September 200X does not equal or exceed the level assumed in the budget, immediate action will be taken to further reduce the expenditures in FY 200X-0Y.
3. Any increases in budgetary authority for FY 200X-XY (as set forth in the General Fund Budget) must be reviewed and approved by Mr./Ms. _____ of Educational Service District _____ and incorporated in an approved General Fund Budget Extension. As a reminder, Budget Extensions must be approved by the school board and ESD before incurring expenditures in excess of the current appropriation level.
4. The district superintendent shall conduct monthly budget meetings with district building administrators and the district finance officer.
5. The district superintendent shall be notified of and approve all budget and financial adjustments.

Reporting:

1. Financial reports are to be presented to the board of directors and ESD _____ on or before the 15th of each month. Additional reports must be made to the school board and ESD _____ as may be necessary to fulfill this plan and its stewardship.
2. The district shall provide monthly cash flow statements to the board of directors, ESD _____ and the _____ County Treasurer, immediately accounting for any type of funding arrangements, on or before the 12th and 25th of each month.
3. The district shall comply with all timelines for financial and other required reports per laws, rules and regulations.

Purchasing:

The district will establish and administer an effective system to control purchasing; to wit:

1. The district shall use an encumbrance method beginning September 200X for all purchase orders. All purchase orders will be encumbered at the time they are submitted.
2. Based on a submitted purchase order, a determination will be made as to whether or not budget capacity exists and whether the proposed purchase meets the prioritized needs of the district.

Staffing:

1. The district shall not issue staff contracts, to include hourly personnel and supplemental contracts, without prior board approval and ESD _____ input.
2. Each month the district will produce the Personnel Budget Status Report described in WAC 392-123-125 and provide a copy to the board of directors and also submit one copy to Mr./Ms. _____ of Educational Service District _____.
3. The district shall use and maintain, during the fiscal year, a payroll encumbrance accounting method, to include contract and non-contract personnel, beginning September 200X.
4. A staffing report by program, name, FTE and total pay shall be provided to ESD _____ no later than _____, 200X.
(Month) (Day)

Monitoring, Consulting, and Interpretation:

1. The district shall develop and submit a plan to ESD _____ and OSPI which portrays how the district will eliminate the existing deficit fund balance and cash flow problems. This plan shall be submitted no later than _____, 200X.
(Month) (Day) .
2. The school district administration and board of directors shall utilize the services and advice of Mr./Ms. _____ in administering this plan and implementing any new or revised financial and administrative policies, systems, and procedures that are necessary to fulfill the objectives of this plan.
3. The district shall participate in periodic on-site reviews of all accounting and financial records by ESD _____ and/or OSPI. This shall include monthly or more frequent meetings to review the district's financial status in conjunction with at least the district's business manager.
4. The District shall submit agendas for all board meetings and workshops to ESD _____ in advance of the meetings.
5. All questions and interpretations of the terms established in this letter will be made by Mr./Ms. _____ of _____ Educational Service District. Appeals of his/her interpretations will be made in writing to the Director, School Financial Services, OSPI.

A copy of this letter must be included with the district's FY 200X-0Y budget and any extensions thereto must include a reference to this request to budget receivables.

In closing, in addition to the binding conditions stated above, we would also reiterate that good accounting practices are also essential for the district to ensure future financial stability. They should include:

- The district following the Accounting Manual for Public School Districts in the State of Washington, published by the Office of Superintendent of Public Instruction.
- The district should enter invoices and "commit" all financial activities into the WSIPC computer file upon receipt in the appropriate month.
- The district should review for significant deviations from the original budget plan by program, activity or object, and if appropriate, a budget revision be done immediately. This would require the district's business office to monitor budget to actual expenditures on an ongoing basis and report any variances to the district superintendent, board and ESD _____.

Sincerely,

_____,
Director, School Financial Services
Office of Superintendent of Public Instruction

cc: Dr./Mr./Ms. _____, Chairperson
Board of Directors

Dr./Mr./Ms. _____, Fiscal Officer
Educational Service District _____

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SAMPLE OSPI RELEASE

Month Day, 2XXX

Dr./Mr./Ms. _____, Superintendent

_____ School District No. _____

Street Address

City, State Zip

Dear Dr./Mr./Ms. _____:

It appears all of the binding conditions placed on the _____ School District have been met and we are therefore releasing the district from the binding conditions as set forth in our letter of Month Day, 2XXX.

Based on a review of your FY 2XXX-2YYY Annual Financial Report, it appears the district has met the binding conditions established to assist the district in eliminating the deficit general fund balance, cash flow problems and is on a course to bring continued financial stability back to the district. Please continue to work with Educational Service District (ESD) _____ as new issues are identified or current issues change which would impact or place additional financial requirements on the district.

The district board, administrators, staff, community, and ESD ____ are to be commended for your dedication and efforts in bringing financial stability to the district, while maintaining your commitment to student learning.

Sincerely,

_____,

Director, School Financial Services

Office of Superintendent of Public Instruction

cc: Dr./Mr./Ms. _____, Chairperson
Board of Directors

Dr./Mr./Ms. _____, Fiscal Officer
Educational Service District _____

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CHAPTER VIII: APPORTIONMENT ADVANCES AND REDIRECTIONS

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APPORTIONMENT ADVANCES and REDIRECTIONS

This chapter sets forth information on the policies and procedures for:

(a) Emergency Apportionment Advances and Recaptures

-- and --

(b) Apportionment Redirections (Transfers)

Effective Date
9/1/95

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APPORTIONMENT ADVANCES and RECAPTURES

STATUTORY CITATION: RCW 28A.510.250, WAC 392-121-436 through 392-121-443

PURPOSE: Provide school districts with procedures for petitioning the Office of Superintendent of Public Instruction for emergency advances of basic education allocations.

This section also provides school districts with information and documentation related to the reporting of earnings received from the investment of temporary cash surpluses resulting from the emergency advance.

OSPI will send a letter after fiscal year close to each school district that has received an emergency advance of apportionment (reference sample letter in this chapter). Districts will then be required to complete the necessary information to report any interest earnings related to the advance. These earnings will then be recaptured through the apportionment process.

Effective Date
9/1/95

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PETITION FOR EMERGENCY APPORTIONMENT
ADVANCE

SAMPLE BOARD RESOLUTION

RESOLUTION NO. XX-XX

WHEREAS, RCW 28A.510.250 and WAC 392-121-436 provide that any school district may petition the Office of Superintendent of Public Instruction for an emergency advance of its basic education allocation, not to exceed the lesser of 10 percent of the estimated basic education allocation for the period September 1 through June 30, or the highest monthly negative cash and investment balance projected for the period of the advance, AND

WHEREAS, an unforeseen condition in the nature of _____ has caused the ABC School District to face an emergency situation, AND

WHEREAS, the ABC School District currently has net cash of \$_____ and an investment balance of \$_____ with a projected cash flow analysis forecast for each month in the fiscal year as follows:

<u>MONTH</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>INVESTMENT BALANCE</u>	<u>NET CASH</u>
September	XXXXXX	XXXXXX	XXXXXX	XXXXXX
October	XXXXXX	XXXXXX	XXXXXX	XXXXXX
November	XXXXXX	XXXXXX	XXXXXX	XXXXXX
December	XXXXXX	XXXXXX	XXXXXX	XXXXXX
January	XXXXXX	XXXXXX	XXXXXX	XXXXXX
February	XXXXXX	XXXXXX	XXXXXX	XXXXXX
March	XXXXXX	XXXXXX	XXXXXX	XXXXXX
April	XXXXXX	XXXXXX	XXXXXX	XXXXXX
May	XXXXXX	XXXXXX	XXXXXX	XXXXXX
June	XXXXXX	XXXXXX	XXXXXX	XXXXXX
July	XXXXXX	XXXXXX	XXXXXX	XXXXXX
August	XXXXXX	XXXXXX	XXXXXX	XXXXXX

WHEREAS, the ABC School District will be in a negative cash flow position at various times during the XXXX-XX school year as shown on the cash flow analysis and forecast shown above, AND

WHEREAS, if the ABC School District does not receive an emergency advance, the district will be on interest-bearing warrants and will be on warrant interest for at least three months from September through June during the school year, AND

WHEREAS, the ABC School District has not and does not plan to have any General Fund cash investments during the months it estimates that it would pay warrant interest except for the emergency advance, AND

WHEREAS, the ABC School District does not have and does not plan to have any General Fund loan from the General Fund to another fund of the school district during the months it estimates that it would pay warrant interest, AND

WHEREAS, the ABC School District does not have and does not plan to issue a revenue anticipation note for the purposes of cash flow;

THEREFORE BE IT RESOLVED, that the Board of Directors of ABC School District No. 123 petitions the Office of Superintendent of Public Instruction for an emergency advance of its basic education apportionment of _____.

Adopted by the ABC School District Board of Directors at its regular board meeting held MONTH DAY, YEAR.

Board Chair

Board Member

Board Member

Board Member

Board Member

Attest:

Board Secretary

SAMPLE OSPI RESPONSE FOR ADVANCE

MONTH DAY, YEAR

_____, Superintendent
ABC School District No. 123
City, WA 9XXXX

Dear Superintendent:

Your petition for an emergency advance of apportionment has been approved in the amount of \$_____, which is the lesser amount from the three categories used for this computation. (Please refer to the *Administrative, Budgeting, and Financial Reporting Handbook for School Districts*.) The advance will be included in your MONTH YEAR apportionment.

Under the provisions of RCW 28A.510.250 and WAC 392-121-442, districts receiving an emergency advance are required to report any earnings received from the investment of temporary cash surpluses resulting from the advance. You will be receiving a letter after the end of the school year asking for this information.

We trust your school district will follow a vigorous program of investment of any cash not needed for immediate disbursement.

Sincerely,

Director
School Financial Services

cc: Chair
Board of Directors

Supervisor Apportionment Payments
School Apportionment

Fiscal Officer
ESD XXX

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**OSPI EMERGENCY APPORTIONMENT ADVANCE CHECKLIST
FISCAL YEAR 200X–200Y**

SCHOOL DISTRICT/COUNTY _____

COUNTY NO./DISTRICT NO. _____

ESD NO.: _____

CLASS: 1ST () 2ND ()

YES

NO

Is the board resolution enclosed? _____

Are there any existing or planned general fund RANs? _____

Are there any existing or planned general fund loans? _____

Is the revenue/expenditure forecast enclosed? _____

Is the nature of the unforeseen condition stated? _____

Will district be on interest-bearing warrants within two months? _____

Will district be on interest-bearing warrants for three months
from September thru June? _____

General fund net cash/investment balance: \$ _____

(1) Requested Amount: \$ _____

(2) 10 percent of school district's BEA due and apportionable from
September thru August: \$ _____

(3) Highest negative cash balance between resolution and May 31: \$ _____

LESSER OF 1, 2, OR 3 ABOVE: \$ _____

**Less: any redirection (transfer) of apportionment to the
CPF, DSF or both: (_____)**

Amount of emergency apportionment advance approved: \$ _____

COMMENTS: _____

REVIEWED BY: _____ **Date** _____

School Financial Services

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9/1/06

Supersedes
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SAMPLE OSPI RECAPTURE LETTER

MONTH DAY, 200X

Mr. / Ms., Superintendent
ABC School District No. 123
City, WA 9XXXX

Dear Superintendent:

Your school district was granted an emergency advance of state apportionment funds by this office during MONTH 200X. This advance was recaptured as a deduction from the June 200X apportionment payment made to your district.

Under the provisions of RCW 28A.510.250 and WAC 392-121-442, districts receiving an emergency advance are required to report any earnings received from the investment of temporary cash surpluses resulting from the advance. To meet this requirement, please complete the enclosed statement and return it by MONTH DAY, 200X, to School Financial Services, Office of Superintendent of Public Instruction.

If you have any questions about reporting investment earnings on the advance of state apportionment funds, please contact School Financial Services at (360) 725-6302.

Sincerely,

Director
School Financial Services

ROS:md

Effective Date
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Supersedes
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INVESTMENT EARNINGS ON ADVANCE OF STATE APPORTIONMENT FUNDS
--

[illegible]

* Whether a purchase or a sale, schedule each investment transaction during the period of the emergency advance.

** Record in this column the running total of investments outstanding each time an investment is bought or sold.

This will be the previous balance plus or minus the amount of investments bought or sold.

*** This is the investment earnings during the interval between the transactions listed in Column (1).

**** If more than 100.00%, enter 100%.

CERTIFICATION:

I certify that the _____ School District received earnings in the amount of \$_____ from the investment of the emergency advance of state apportionment funds granted in fiscal year 200X-0Y.

Signature of Superintendent

Date _____

APPORTIONMENT REDIRECTIONS (TRANSFERS)

STATUTORY CITATION: RCW 28A.150.270, WAC 392-121-445

PURPOSE: Provide school districts with samples of a school board resolution and OSPI response to facilitate a transfer (redirection) of apportionment monies from the general fund to the capital projects fund and/or debt service fund.

Any transfer (except those noted below) from the school district's general fund to any other school district fund is considered to be a transfer of apportionment monies and needs OSPI approval. The redirection of apportionment is considered to be such a transfer. A school district board of directors may request approval from OSPI to transfer (redirect) the district's general fund apportionment monies to the district's capital projects fund and/or debt service fund by a properly executed board resolution. Such board resolutions shall specify the reason(s) for the transfer and the dollar amount(s) to be transferred. Once apportionment monies are transferred (redirected) to any school district fund, they subsequently cannot be transferred to the credit of another fund.

Exceptions: Transfers that may be made without OSPI approval are transfers from the general fund to the transportation vehicle fund, transfers from the general fund to the debt service fund to meet debt service requirements on bonds issued by the general fund, and transfers of voter approved local funds or federal forest or impact aid funds to any fund.

A school district is not required to submit a separate request to OSPI for approval of an apportionment transfer if (1) the reason(s), month(s) and amount(s) are specifically addressed in the budget hearings and this information is included in the board resolution approving the initial budget.

When apportionment transfer requests are submitted subsequent to the initial budget submission, which requests OSPI approval of general fund apportionment to the capital projects fund and/or the debt service fund, the request must be received by this office on or before the tenth day of the month when the transfer is to begin. After OSPI has approved the transfer, the district contacts the county treasurer to redirect or transfer the monies. Resolutions are to be sent to **School Financial Services, Office of Superintendent of Public Instruction, Old Capitol Building, PO BOX 47200, Olympia, WA 98504-7200.**

If the general fund budget would be out of balance after the transfer of apportionment, by filing a budget extension the school district must revise its general fund budget to the point of being in balance. Resolutions requesting approval for the transfer of a portion of the district's basic education allocation to another fund will not be approved by OSPI if the loss of general fund revenue to the district will result in an out-of-balance general fund budget. A budget extension may also be necessary for the capital projects fund and/or the debt service fund.

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REQUEST FOR APPORTIONMENT REDIRECTION

(SAMPLE BOARD RESOLUTION)

ABC SCHOOL DISTRICT NO. _____

RESOLUTION NUMBER _____

WHEREAS, RCW 28A.150.270 authorizes local districts to direct a portion of their General Fund basic education allocation to the Capital Projects Fund or Debt Service Fund, and

WHEREAS, the ABC School District has a prior committed payment obligation for purchased portable classrooms, and

WHEREAS, the district must meet these mentioned payment obligations.

THEREFORE, BE IT RESOLVED the ABC School District requests School Financial Services at the Office of Superintendent of Public Instruction to approve the transfer of \$xx,xxx of apportionment monies for the month(s) of _____, 200X.

ADOPTED this xxth day of _____, 200X.

ATTEST:

Secretary to the Board

ABC SCHOOL DISTRICT NO. _____
BOARD OF DIRECTORS

Chair

Director

Director

Director

Director

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SAMPLE OSPI RESPONSE FOR REDIRECTION

Month XX, 200X

_____, Superintendent
ABC School District No. _____
123 School District Administration Building
City/Town, WA 9xxxx-xxxx

Dear Superintendent _____:

The petition by the ABC School District to have \$xx,xxx in apportionment funds directed to the capital projects fund in month(s) 200X is approved.

The procedure for crediting a portion of your basic education allocation in the general fund to the capital projects or debt service funds requires all basic education allocation monies be deposited as revenue in the general fund. The amount to be transferred (redirected) must be treated as an "operating transfer." Accounting journal entries are required to record these operating transfers.

The procedure also requires that the county treasurer transfer the amounts as approved by this agency and reflect such transfers in the county treasurer's monthly report (Form SPI F-197).

In accordance with legal restrictions (RCW 28A.150.270 and WAC 392-121-445), once apportionment monies have been directed to a fund they must be used for such purposes and subsequently cannot be transferred to another fund.

Sincerely,

Director
School Financial Services
Office of Superintendent of Public Instruction

_____, Chair
Board of Directors

_____, Fiscal Officer
Appropriate ESD

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CHAPTER IX: MAINTENANCE OF EFFORT

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MAINTENANCE OF EFFORT

STATUTORY CITATION: Chapter 392-115 WAC, WAC 392-163-575,
WAC 392-163-580, WAC 392-163-585,
WAC 392-172-610

PURPOSE: Each year OSPI performs preliminary and final maintenance of effort (“MOE”) tests on selected federal programs to ensure that each district is maintaining effort and not supplanting. The first set of preliminary tests are completed during the F-196 process ending in November, and the final tests are performed using F-196 and final year-end enrollment data the following March.

Following are the four areas tested:

1. Federal Cross-Cutting

The following federal programs are covered by the federal cross-cutting method as described in OMB A-133 Compliance Supplement dated April 2004: Title I Part A, Safe and Drug-Free Schools and Communities, Education Technology, Title III Part A (English Language Acquisition), and Title II Part A (Improving Teacher Quality).

The federal cross-cutting MOE test compares a calculated expenditure amount in the tested year with a calculated expenditure amount in a base year. This test provides for both aggregate and per pupil tests. Usually, the base year is the previous year. If the tested year’s calculated expenditures are less than 90 percent of the base year’s calculated expenditures, the school district is considered non-compliant.

The calculation and methodology is displayed in the F-196 chapter of this handbook.

2. Vocational Education

The vocational MOE test is done each spring and compares a calculated expenditure amount in the tested year with a calculated expenditure amount in a base year. The state level test is done in accordance with 34 CFR 403.182 which provides for both aggregate and per pupil tests. The state must maintain a 100% effort level. For school districts, if the aggregate and per pupil tests are less than 90 percent of the base year’s calculated expenditures, the school district is considered to have not maintained effort.

The calculation and methodology is displayed in the F-196 chapter of this handbook.

3. Indian Education

For those districts that receive funding under Title VII, Indian Education Formula Grant Program, the MOE test is required to be performed annually at both the state and district levels. The amount spent in the year under review should be at least 90 percent of the total spent in the year prior to the review according to the per student basis or the aggregate basis to meet the MOE requirements.

In comparing the funds, all funds generated at the state and district levels are considered, including expenditures for administration, instruction, attendance, health services, pupil transportation services, operation and maintenance of plant, fixed

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charges, and net expenditures to cover deficits for food services and student activities. Items excluded from the comparison include expenditures for community services, capital outlay and debt service. In addition, aggregate expenditures, for the purposes of this program do not include any expenditure from funds generated from any Federal program of assistance.

4. Special Education

The calculation of the preliminary special education MOE tests (mid-year and year-end) are displayed in the F-196 chapter of this handbook.

MOE is a test to determine if “supplanting” may have occurred. Determination of “supplanting” quantifies the violation of non-supplanting requirements in 34 CFR 300.202(a)(3). “Supplanting or supplanted dollars” are the amount of state and/or local dollars that were replaced with federal dollars and measures a noncompliance situation.

A Special Education Preliminary MOE and Determination of Possible Supplant template is available for school district use at the School Apportionment and Financial Services Training and Tools webpage - <http://www.k12.wa.us/safs/TT/tt.asp#Tools> to assist in the mid-year and year-end MOE calculations.

Results of the final year-end MOE test produced by OSPI School Financial Services will be furnished to the OSPI Special Education office. School districts that are not in compliance with the applicable year’s MOE test will receive notice from OSPI School Financial Services. These districts will have the ability to demonstrate a non-supplanting position based on several federally allowable exceptions by filing the *Special Education Maintenance of Effort Exceptions* form with OSPI School Financial Services. Districts providing exceptions sufficient to eliminate the entire possible supplant amount will receive a letter acknowledging they have maintained effort. Districts that are (1) unable to provide exceptions sufficient to eliminate the entire possible supplant amount, or (2) not filing an exception report by the OSPI specified deadline, will receive a notice from the OSPI School Apportionment and Financial Services section setting forth the district options. These options may include, but not be limited to, reduction of the district’s special education federal allocation, reimbursement to the Department of Education from non-federal funds, or an opportunity for an appeal to the Superintendent of Public Instruction or their designee.

A district’s MOE is subject to audit by the State Auditor’s Office. Districts should retain their supporting documentation, including any responses to MOE non-compliant notices from OSPI School Financial Services, for possible audit attention. If an audit finding results, it will be resolved pursuant to Chapter 392-115 WAC by the OSPI Audit Resolution section.

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Exceptions to Maintenance of Effort

Under 34 CFR 300.204, *Exception to maintenance of effort*, a district may reduce the level of its expenditures under Part B of the Act below the level of those expenditures from the preceding fiscal year if the reduction is attributable to the following:

- (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- (b) A decrease in the enrollment of children with disabilities.
- (c) The termination of the obligation of the district, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by OSPI, because the child
 - (1) Has left the jurisdiction of the district;
 - (2) Has reached the age at which the obligation of the district to provide Free Appropriate Public Education to the child has terminated; or
 - (3) No longer needs the program of special education.
- (d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

Adjustment to Local Fiscal Efforts in Certain Fiscal Years

In addition to the exemptions listed above, under 34 CFR Sec. 300.204, *Adjustment to local fiscal efforts in certain fiscal years*, for any fiscal year for which the allocation received by a district under IDEA Part B exceeds the amount the district received for the previous fiscal year,

- (a) the district may reduce the level of expenditures otherwise required by 300.203(a) by not more than 50% of the increase, provided
- (b) OSPI has not determined the district is unable to establish and maintain programs of FAPE and OSPI has prohibited the district from reducing the level of expenditures under paragraph (a) of this section, or
- (c) the amount of funds expended by the district for Early Intervening Services (EIS) does not exceed the maximum amount allowable under paragraph (a) of this section (50% of the increase in IDEA Part B funds).

Districts may use no more than **15 percent** of the IDEA Part B allocation to develop and implement coordinated early intervening services. Activities for implementing coordinated EIS may include:

- (a) professional development for teachers and other school staff to enable such personnel to deliver scientifically based academic and behavior interventions, including scientifically based literacy instruction, and where appropriate, instruction on the use of adaptive and instructional software; and
- (b) the provision of educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction.

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Districts are required to specify on their IDEA Part B allocation the amount to be used on early intervening services.

The following two examples provided by USDOE illustrate how funds used for early intervening services count towards maintenance of effort reduction. The district is permitted to reduce the level of its expenditures from local funds by not more than 50 percent of the increase over the prior year's IDEA Part B allocation. A district that chooses to use this flexibility must count the amount used for early intervening services towards any funds treated as local funds. If the district chooses to use this option, it is required to use local funds equal to the reduction to carry out activities authorized under NCLB.

Example 1: The maximum amount that the district may use for early intervening services (EIS) is greater than the amount that may be used for MOE reduction.

Prior Year's Allocation:	\$ 900,000
Current Year's Allocation:	\$ 1,000,000
Increase:	\$ 100,000
Maximum Available for MOE Reduction:	\$ 50,000
Maximum Available for EIS:	\$ 150,000

- If the district chooses to set aside \$50,000 or more for EIS, it may not reduce its MOE (MOE maximum \$50,000 less \$50,000 for EIS means \$0 can be used for MOE reduction).
- If the district chooses to set aside \$30,000 for EIS, it may reduce its MOE by \$20,000 (MOE maximum \$50,000 less \$30,000 for EIS means \$20,000 can be used for MOE reduction).
- If the district chooses to set aside \$0 for EIS, it may reduce its MOE by \$50,000 (MOE maximum \$50,000 less \$0 for EIS means \$50,000 can be used for MOE reduction).

Example 2: The maximum amount that the district may use for EIS is less than the amount that may be used for MOE reduction.

Prior Year's Allocation:	\$ 1,000,000
Current Year's Allocation:	\$ 2,000,000
Increase:	\$ 1,000,000
Maximum Available for MOE Reduction:	\$ 500,000
Maximum Available for EIS:	\$ 300,000

- If the district chooses to use no funds for MOE, it may set aside \$300,000 for EIS (EIS maximum \$300,000 less \$0 means \$300,000 for EIS).
- If the district chooses to use \$100,000 for MOE, it may set aside \$200,000 for EIS (EIS maximum \$300,000 less \$100,000 means \$200,000 for EIS).

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- If the district chooses to use \$300,000 or more for MOE, it may not set aside anything for EIS (EIS maximum \$300,000 less \$300,000 means \$0 for EIS).

Calculation of the Amount Supplanted

The following calculation, used to determine the possible supplanted amount, uses data from the F-196 Special Education MOE section. When a district completes their F-196 process and are non-compliant per the Special Education MOE tests, they may complete the following calculation to determine a possible supplanted amount.

(A) Aggregate Maintenance of Effort Test equals the difference between prior year and current year aggregate expenditures.

1. The current year aggregate special education expenditures for resident special education students (Line 6, Column B).
2. The prior year aggregate special education expenditures for resident special education students (Line 6, Column A).

(B) Per-Pupil Maintenance of Effort Test equals the difference using prior year per pupil expenditures (prior year per pupil expenditures multiplied by current year resident special education students less current year aggregate expenditures).

1. The current year expenditures per pupil (current year aggregate expenditures divided by current year resident special education students)(Line 9, Column B).
2. The prior year expenditures per pupil (prior year aggregate expenditures divided by prior year resident special education students)(Line 9, Column A).

(C) Current Year Program 24 Direct Expenditures (IDEA):

Amount of current year Program 24 Special Education, Supplemental direct expenditures reported by the school district in the current year F-196 Report. Include only the expenditures of the current year IDEA grant and the expenditures of the prior year IDEA grant that were carried over and expended in the current year.

(D) Possible Amount Supplanted:

The possible supplanted amount is the lowest of the difference between prior and current year aggregate expenditures (A), difference between prior and current year per pupil expenditures (B), and current year Program 24 direct expenditures (C).

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CHAPTER X: WARRANT PROCESSING

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WARRANT PROCESSING

STATUTORY CITATION: RCW 28A.330.230

PURPOSE: Provide second class school districts and educational service districts documentation relating to petitioning the Office of Superintendent of Public Instruction for permission for school districts to write their own warrants.

If permission is granted by OSPI, second class districts may make provision for either:

- (1) The chair of the board of directors to sign warrants with a countersignature by the secretary of the board.
- (2) The chair of the board of directors to sign a general certificate to issue warrants with the signature of the secretary of the board on the warrants.

Please refer to the sample letter, resolution, and approval response on the following pages for assistance.

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SAMPLE SCHOOL DISTRICT LETTER

MONTH DAY, 200X

Office of Superintendent of Public Instruction
Old Capitol Building
PO BOX 47200
Olympia, WA 98504-7200

Dear OSPI:

In accordance with RCW 28A.330.230, the ABC School District No. 123 is requesting permission to draw and issue warrants for the payment of money. Such warrant is to be signed by the chair of the board and countersigned by the board secretary.

Enclosed are:

Proposed procedural plan.

ABC School District No. 123 Board minutes for MONTH DAY, 200X,
authorizing warrants to be signed by the chair of the board and countersigned by
the board secretary.

Resolution # XX-XX authorizing warrants to be signed by the chair of the board
and countersigned by the board secretary.

Sincerely,

Superintendent
ABC School District No. 123

Effective Date
9/1/97

Supersedes
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SAMPLE SCHOOL DISTRICT BOARD RESOLUTION

Resolution No. XX-XX

WHEREAS, RCW 28A.330.230 makes provision for either (1) the chair of the board of directors to sign warrants with a countersignature by the secretary of the board, or (2) the chair of the board of directors to sign a general certificate to issue warrants with the signature of the secretary of the board on the warrants, AND

WHEREAS, RCW 28A.330.230 requires that either procedure requires a majority of the board of directors to approve all warrants to be issued.

NOW, THEREFORE BE IT RESOLVED, that the board of directors of ABC School District No. 123 hereby authorize the chair of the board of directors and the secretary of the board to sign warrants in accordance with RCW 28A.330.230.

Adopted by the ABC School District Board of Directors at their regular board meeting held MONTH DAY, 200X.

Board Chair

Board Member

Board Member

Board Member

Board Member

Attest:

Board Secretary

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SAMPLE OSPI RESPONSE

MONTH DAY, 200X

Superintendent
ABC School District No. 123
City, WA 9XXXX

Dear Superintendent:

This office has reviewed ABC School District's procedural plan for issuing warrants and hereby gives final approval for the district to write and issue its own warrants in accordance with RCW 28A.330.230.

Equally important to a good plan is that the plan is followed in actual practice. The State Auditor's Office, during its regular examination of your district, will review your adherence to the procedural plan established and will notify this office of noncompliance. If there is noncompliance, continued approval for you to write and issue your own warrants would be dependent upon corrective action made at that time.

The written procedural plan should be kept up to date to show the operating procedures currently in use. If any major changes in the procedures are made, they should be reflected in a revised plan, and a copy should be filed with this office.

Please be assured that this agency and Educational Service District XXX are available for any assistance you may require in implementing your plan.

Sincerely,

Director
School Financial Services

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SUGGESTION FORM

TO: Superintendent of Public Instruction
School Financial Services (SFS)
Old Capitol Building
PO BOX 47200
Olympia, WA 98504-7200
Fax: (360) 664-3683
E-mail: cbrodie@ospi.wednet.edu

FROM: _____
Name

School District/Organization

(_____) _____
Telephone

DATE: _____
Month Day Year

(1) Chapter _____ Section _____ Page _____ Edited Page Attached _____

Comments: _____

(2) Chapter _____ Section _____ Page _____ Edited Page Attached _____

Comments: _____

Instructions

Comments or edited pages of this handbook may be submitted to SFS staff at any time. Please be sure to reference the specific section of the handbook to which your comments relate, if applicable. Identification of submitter is optional, but would be helpful if further questions arise.

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Valid Program/Activity/Object Combinations

Note: XX indicates closed combination. Please refer to *Accounting Manual for Public School Districts in the State of Washington* for program, activity, object titles, and definitions.

Activity Code																																								
Program	11	12	13	14	15	21	22	23	24	25	26	27	28	29	41	42	44	49	51	52	53	56	59	61	62	63	64	65	67	68	72	73	74	75	83	84	85	91	Program	
01	xx	xx	xx	xx	xx										xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	01	
21	xx	xx	xx	xx	xx										xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	21
24	xx	xx	xx	xx	xx			xx					xx		xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	24
26	xx	xx	xx	xx	xx		xx						xx		xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	26
29	xx	xx	xx	xx	xx								xx		xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	29
31	xx	xx	xx	xx	xx			xx			xx				xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	31
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86	xx	xx	xx	xx	xx		xx		xx		xx		xx		xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx		xx		xx		xx	xx	xx	xx	xx	xx	xx	xx	xx	86
88	xx	xx	xx	xx	xx		xx	xx	xx	xx		xx		xx	xx		xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx		xx	xx	xx	xx	xx	xx	xx	xx	88
89	xx	xx	xx	xx	xx			xx	xx	xx	xx		xx		xx			xx	xx	xx	xx	xx	xx	xx	xx	xx				xx	xx		xx	xx	xx	xx	xx	xx	xx	89
97						xx	xx	xx	xx		xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx															xx	97	
98	xx	xx	xx	xx	xx		xx	xx	xx	xx		xx	xx	xx			xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	98
99	xx	xx	xx	xx	xx		xx	xx	xx	xx		xx	xx	xx		xx	xx	xx						xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	99

Activity Code																																								
Object	11	12	13	14	15	21	22	23	24	25	26	27	28	29	41	42	44	49	51	52	53	56	59	61	62	63	64	65	67	68	72	73	74	75	83	84	85	91	Object	
0														xx				xx				xx	xx					6							xx	xx	xx		0	
1	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	1	xx	xx	xx	xx	xx		xx	xx	xx	xx		xx	xx	xx	5	6	xx	xx					xx	xx	xx	8	1	
2	xx													xx		xx	xx	xx		xx	xx	xx	xx		xx	xx	xx	xx	6	xx	xx					xx	xx	xx		2
3														xx		xx	xx	xx				xx	xx			xx	xx	xx			xx					xx	xx	xx		3
4														xx		xx		xx				xx	xx							xx						xx	xx	xx		4
5														xx				xx				xx	xx					6			7					xx	xx	xx		5
7																	xx					xx						6												7
8														xx		xx		xx				xx	xx		3	4	5			xx						xx	xx	xx		8
9														xx	xx	xx	xx		2		xx	xx	xx							7					xx	xx	xx		9	

Footnotes:

1. Program 45, Activity 27, Object 1 is also open.
 2. Program 99, Activity 52, Object 9 is also open.
 3. Program 45, Activity 62, Object 8 is also closed.
 4. Program 45, Activity 63, Object 8 is also closed.
 5. Program 45, Activity 64, Object 8 is also closed.
- Program 97, Activity 64, Object 1 is also open.

6. Program 86, Activity 65, only Objects 0, 5, and 7 are open.
Programs 88 and 89, Activity 65, only Objects 1 and 2 are closed.
Program 97, Activity 65, only Object 2 is closed.
7. Program 97, Activity 68, Objects 5 and 9 are also open.
8. Program 89, Activity 91, Object 1 is also open.

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BUDGETING DUTY CODE LISTINGS

STATUTORY CITATION: RCW 28A.505.100, WAC 392-123-053

PURPOSE: Forms F-195 School District Budget and F-200 School District Budget Extension must display total salary amounts; full-time equivalents; and the high, low, and average annual salaries for each job classification within each activity of each program. The following duty codes are valid for the school district budget and budget extension process.

Salary exhibits for certificated and classified staff are to be completed for each program. Each job classification or duty code must also be budgeted by activity within each program. Districts shall provide individual salaries with the title or position of the recipient and total salary amounts under each budget class upon request as set forth in RCW 28A.505.100. Salaries, including high, low, and average rates, must be shown for each job classification.

Full-time equivalent (FTE) staff counts must be budgeted by job classification or duty code for each activity by program. Certificated staff FTE multiplied by the annual average salary rates must equal the total annual salary for certificated employees. Classified total annual salaries are calculated by multiplying the number of hours times the average hourly rates of pay. Classified FTE is calculated by dividing the number of hours by 2,080. No individual should be reported as more than one (1.000) FTE.

Overtime and extra duties such as coaching, substitutes, estimates of salary increases and incremental increases may be budgeted separately. FTE hours or rates of pay are not required for these salary categories. Such salaries must be budgeted by duty code and activity within each program.

Except for vacant positions, districts should ensure budgeted positions agree with the current fiscal year's payroll adjusted by changes expected to occur during the subsequent fiscal year.

CERTIFICATED DUTY CODE LIST FOR SCHOOL DISTRICTS

In the list of duty codes below, the third digit shown as "x" may be either suffix "0," "1," or "2." Report, with suffix:

- 0 – Certificated base contracts.
- 1 – Certificated supplemental contracts for additional responsibility and incentive, but not for additional time.
- 2 – Certificated supplemental contracts for extended, extra, or optional days and hours which are available to the employee.

School

Duty

Code

Base Contract Duty Title

Administration

11x	Superintendent
12x	Deputy/Assistant Superintendent
13x	Other District Administrator

21x	Elementary Principal
22x	Elementary Vice Principal
23x	Secondary Principal
24x	Secondary Vice Principal
25x	Other School Administrator

Teaching

31x	Elementary Teacher
32x	Secondary Teacher
33x	Other Teacher

Educational Staff Associate

40x	Other Support Personnel
41x	Library Media Specialist
42x	Counselor
43x	Occupational Therapist
44x	Social Worker
45x	Speech-Language Pathologist or Audiologist
46x	Psychologist
47x	Nurse
48x	Physical Therapist
49x	Reading Resource Specialist

Miscellaneous

51x	Extracurricular (Base Contract)
52x	Substitute Teacher
610	Certificated on Leave
611	Certificated Leave Buy Back
630	Contractor Teacher
640	Contractor Educational Staff Associate

Effective Date

9/1/04

Supersedes

9/1/02

Form

Chapter

APPDX

Section

3

Page

2

DUTY CODE DEFINITIONS FOR SCHOOL DISTRICTS

- 11x Superintendent—Functions as the chief executive officer of a district.
- 12x Deputy/Assistant Superintendent—Performs systemwide executive management functions in the superintendent's office of a district.
- 13x Other District Administrator—Directs staff members and/or manages a function, a program or a supporting service in a district. Includes administrative assistants, directors, supervisors, and coordinators of districtwide programs.
- 21x Elementary Principal—Performs the assigned activities of the administrative head of an elementary school, normally any span of grades not above Grade 8. Includes elementary and middle school principals.
- 22x Elementary Vice Principal—Performs assigned activities in support of the head administrator of an elementary school, normally any grade span not above Grade 8.
- 23x Secondary Principal—Performs assigned activities of the administrative head of a secondary school, normally any grade span combination of Grades 7 through 12. Includes junior high and senior high principals.
- 24x Secondary Vice Principal—Performs assigned activities in support of the administrative head of a secondary school, normally any grade span combination of Grades 7 through 12.
- 25x Other School Administrator—Directs staff members and/or manages a function, a program or a support service in a school. Includes administrative assistants, administrative interns, and supervisors of school programs.
- 31x Elementary Teacher—Instructs pupils in self-contained classes or courses in a classroom situation for which daily pupil attendance is kept, normally in any span of grades not above Grade 8. Includes preparation period and music, band, and physical education teachers, etc., if they teach full time at an elementary building.
- 32x Secondary Teacher—Instructs pupils in classes or courses in a classroom situation for which daily pupil attendance is kept normally in any grade span combination of Grades 7 through 12. Includes preparation period and music, band, and physical education teachers, etc., if they teach full time at a secondary building.
- 33x Other Teacher—Instructs pupils in ungraded classes, special education, gifted, disadvantaged, early childhood, home/hospital, and adult education.
- 40x Other Support Personnel—Provides administrative, technical, and logistical support to the instruction program. Includes chairpersons or academic department heads. Also includes support personnel not specified above such as attendance officers, educational specialists, dentists, physicians, other pupil personnel, etc.
- 41x Library Media Specialist—Organizes and manages the use of teaching and learning resource materials, including equipment, content material and services for school libraries. Includes librarians, audio visual or media specialists.

- 42x Counselor—Assists pupils to assess and understand their abilities, aptitudes, interests, environmental factors, personal and social adjustments, educational needs, and occupational opportunities.
- 43x Occupational Therapist—Assists pupils whose abilities to cope are impaired by developmental deficits, poverty and cultural differences, physical injury or illness, or psychological and social disability.
- 44x Social Worker—Assists in the prevention of or solution to the personal, social, and emotional problems of pupils which involve family, school and community relationships, when such problems affect the school work of the pupil.
- 45x Speech-Language Pathologist or Audiologist—Provides diagnostic, therapeutic, and consultative services for individuals disabled by disorders of language, speech, and/or hearing.
- 46x Psychologist—Evaluates and analyzes pupils through such activities as measuring and interpreting the pupils' intellectual, emotional, and social development to enhance their educational progress.
- 47x Nurse—Licensed as a registered nurse to perform activities requiring substantial specialized judgment and skill in observation, care, and counsel of ill and injured pupils and in illness prevention.
- 48x Physical Therapist—Seeks to relieve disability and pain, develop or restore motor function, and maintain maximum performance within student capabilities.
- 49x Reading Resource Specialist—Serves as a diagnostician, advisor, special instructor and evaluator providing consultation, training, and assistance to classroom teachers and other personnel participating in a reading program.
- 51x Extracurricular—Assignment involving the guidance or supervision of a school-sponsored activity designed to provide opportunities for pupil participation in school and public events. Includes class advisor, club or activity advisor, coach, community recreation, intramural athletics, student activity coordinator, etc.
- 52x Substitute Teacher—Assignment as a temporary replacement for other teachers assigned duty codes 310, 320, and 330. Instructs pupils in self-contained classes or courses in a classroom situation for which daily pupil attendance is kept or in ungraded classes, special education, gifted, disadvantaged, early childhood, home/hospital, and adult education.
- 610 Certificated on Leave—An individual on paid leave from the district other than normal vacation leave or normal paid sick leave. Includes union representatives.
- 611 Certificated Leave Buy Back—Payments to an individual for sick leave buy back or vacation buy out. Does not include normal vacation leave or normal paid sick leave.
- 630 Contractor Teacher—Employees of a contractor, who, if they had been employees of the district, would have been reported in a basic education or special education program assignment with a duty code 310, 320, or 330. Refer to WAC 392-121-188 for rules governing instruction provided by a contractor.
- 640 Contractor Educational Staff Associate—Employees of a contractor, who, if they had been employees of the district, would have been reported in a basic education or special education program assignment with a duty code 400, 410, 420, 430, 440, 450, 460, 470, 480, or 490. Refer to WAC 392-121-188 for rules governing instruction provided by a contractor.

CLASSIFIED DUTY CODE LIST FOR SCHOOL DISTRICTS

In the list of duty codes below, the third digit shown as "y" may be either suffix "0" or "3." Report, with suffix:

- 0 – Classified base contracts.
- 3 – Classified employment or payments not related to time.

School

Duty

<u>Code</u>	<u>Base Contract Duty Title</u>
91y	Aide
92y	Crafts/Trades
93y	Laborer
94y	Office/Clerical
95y	Operator
96y	Professional
97y	Service Worker
98y	Technical
99y	Director/Supervisor
900	Classified on Leave
903	Classified Leave Buy Back

DUTY CODE DEFINITIONS FOR SCHOOL DISTRICTS

- 91y Aide—Assists classroom teachers or staff members performing professional educational teaching assignments on a regularly scheduled basis. Includes teacher aides, classroom attendants, bus monitors, lunchroom aides, community service aides, etc.
- 92y Crafts/Trades—Performs jobs which require special manual skill and a thorough and comprehensive knowledge of processes involved in work which requires apprenticeship or other formal training programs. Includes carpenters, electricians, painters, glaziers, plumbers, general maintenance, masons, mechanics, plasterers, etc.
- 93y Laborer—Performs manual labor and generally requires no special training. Includes manual activities such as lifting, digging, mixing, pulling, etc.
- 94y Office/Clerical—Performs clerical-type work such as preparing, transcribing, systematizing, or filing written communications and reports and operates such equipment as bookkeeping machines, typewriters and tabulation machines. Includes secretaries, bookkeepers, messengers, clerks, typists, etc.
- 95y Operator—Performs assignments requiring an intermediate skill level necessary to carry out machine operating activities. Includes bus drivers, vehicle operators, dispatchers, etc.
- 96y Professional—Requires a high degree of knowledge and skills acquired through at least a baccalaureate degree or its equivalent. Includes accountants, architects, attorneys, auditors, dietitians, engineers, statisticians, negotiators, etc.
- 97y Service Worker—Performs a service for which there are no formal qualifications including paraprofessionals and nonsupervisory personnel. Includes custodians, food service workers, security personnel, warehouse worker, delivery person, etc.

- 98y Technical—Requires a combination of knowledge and skill which can be obtained through about two years of post-high school education such as from a technical college or junior college or on-the-job training. Includes computer operators, purchasing agents, computer programmers, print shop technicians, graphic arts technicians, etc.
- 99y Director/Supervisor—Directs staff members and manages a function, a program, or a support service. Includes directors or supervisors of food services, maintenance, transportation, data processing, etc.
- 900 Classified on Leave—An individual on paid leave from the district other than normal vacation leave or normal paid sick leave.
- 903 Classified Leave Buy Back—Payments to an individual for sick leave buy back or vacation buy out. Does not include normal vacation leave or normal paid sick leave.

OTHER BUDGETING DUTY CODE LIST FOR SCHOOL DISTRICTS

School Apportionment and Financial Services has provided flexibility in the budgeting process by establishing the following five additional F-195 budgeting duty codes. The F-195 budgeting duty codes or the S-275 duty codes identified below may be used.

F-195 Budgeting Duty Code

S-275 Duty Code(s)

001 Sick Leave

611 Certificated
903 Classified

002 Substitute Pay

520 Certificated

003 Salary Adjustments

Any duty code with suffix of "0"

004 Vacation Payoff

611 Certificated
903 Classified

005 Other Salary Adjustments

Any duty code with suffix "1" or "2"

"X" indicates the activity/duty code is closed.
Do not charge personnel to Activities 29, 42, 49, 56, 59, 68, 83, 84, and 85.
Refer to the program/activity/object summary for valid program activity combinations.

The following duty codes are valid for each activity associated with personnel:

001-Sick Leave	610-Certificated on Leave
002-Substitute Pay	611-Certificated Leave Buy Back
003-Salary Adjustments	900-Classified on Leave
004-Vacation Payoff	903-Classified Leave Buy Back
005-Other Salary Adjustments	

For certificated duty codes, the third digit shown as "x" may be either 0, 1, or 2.
For classified duty codes, the third digit shown as "y" may be either 0 or 3.
For certificated duty code "61z," the third digit shown as "z" may be either 0 or 1.

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ITEM NUMBER DICTIONARY

F-195 Budget F-200 Budget Extension F-196 Data Input for the Annual Year-End Financial Statement

PURPOSE: This section provides school districts and educational service districts a listing and explanation of item numbers in the various OSPI budget, budget extension, and financial reporting systems used by school districts.

F-195/F-200/F-196 FINANCIAL SYSTEMS

ITEM NUMBER: A three-digit numeric entry. These item numbers correspond to OSPI numbers assigned to input entries in the F-195 budget, F-200 budget extension or the F-196 Annual Year-End Financial Statement. **A detailed list of item numbers is included with this chapter.**

REVENUE NUMBER: A four-digit numeric entry. The first digit indicates what type of revenue; e.g., 1 for Local Taxes, 2 for Local Nontaxes, 3 for State, etc. The second digit relates to whether the revenue is direct or flow through from OSPI to the school districts. The last two digits are usually related to a program. Refer to the Accounting Manual for Public School Districts in the State of Washington for a detailed definition of valid revenue numbers.

EXPENDITURE NUMBER: A five-digit numeric entry. The expenditure number is composed of the following components: the first two digits are the program number, the third and fourth digits are the activity code, and the fifth digit is the object code. The expenditure number does not contain the fund number and all five-digit expenditure numbers represent General Fund expenditures. Refer to the Accounting Manual for Public School Districts in the State of Washington for a detailed definition of valid expenditure numbers.

The other funds (Capital Projects, Associated Student Body, Debt Service, Trust, and Transportation Vehicle) expenditure values are stored in the three-digit item number (see above).

C/S (CALCULATED AND STORED): Represents values calculated during the edit routines for each system. These numbers can be extracted later by OSPI for reporting purposes.

C/NS (CALCULATED AND NOT STORED): Represents values calculated during the edit routine for each system and are used only when printing a report. These numbers can **not** be extracted later by OSPI for reporting purposes.

MASK: A procedure used by OSPI to request a revenue or expenditure category total. Three "X"s after the first digit on a revenue account series indicates calculating the sum of the amounts in a revenue category. For example, 1XXX indicates totaling all the **Local Taxes**.

Three "X"s after the program number indicates calculating the total amount recorded in all activities and all objects for a particular program. For example, 01XXX indicates totalling all the expenditures recorded under program 01.

RETAINED NUMBERS: Values saved after an extract from WSIPC to the districts' 1SPI processes.

F-195/F196 FILES AND INDICES: All input, calculated/stored, and extracted values are stored in the F-195/F-196 file. This file has eight indices: (a) three indices are F-196 data; (b) two indices are F-195 data; (c) one is used temporarily for F-200 data; and (d) two are for OSPI edit values.

The F-195 process includes two other files which contain data for printing purposes only. The alpha file stores alpha-numeric data that appears on the Certificate of Budget, Long-Term Financing/Conditional Sales, Capital Projects Fund Description, and Bond Information pages. The salary file stores all salary data that appear on the salary exhibits.

The F-195, F-200, and F-196 systems report on the following funds:

<u>Fund Number</u>	<u>Fund Name</u>
1	General Fund
4	Associated Student Body Fund
3	Debt Service Fund
2	Capital Projects Fund
9	Transportation Vehicle Fund
7	Trust and Agency Fund
8	Permanent Fund

F-195/F-200/F-196 ITEM NUMBER DICTIONARY

I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
001												
002												
003												
004												
005												
006												
007												
008												
009												
010												
011	CPF	Sites Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
	CPF	Sites Expenditures	CP1, CP6	CP1, CP6					CP6	CP6		Calculated from user input in alpha file
012												
013												
014												
015												
016												
017												
018												
019												
020												
021	CPF	Buildings Expenditures	CP1, CP6	CP1, CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Buildings Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
022												
023												
024												
025												
026												
027												
028												
029												
030												
031	CPF	Equipment Expenditures	CP1, CP6	CP1, CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Equipment Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
032												
033												
034												
035												
036												
037												
038												
039												
040												
041	CPF	Energy Expenditures	CP1, CP6	CP1, CP6	Page 3 & 7-calculated in item 5322				CP6	CP6		Calculated from user input in alpha file
042												
043												
044												

F-195/F-200/F-196 ITEM NUMBER DICTIONARY

I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
045												
046												
047												
048												
049												
050												
051	CPF	Sales and Lease Expenditures	CP1, CP6	CP1, CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Sales and Lease Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
052												
053												
054												
055												
056												
057												
058												
059												
060												
061												
062												
063												
064												
065												
066												
067												
068												
069												
070												
071	CPF	Debt Principal Expenditures	CP6	CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Principal Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
072	CPF	Debt Interest Expenditures	CP6	CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Interest Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
073	CPF	Arbitrage Rebate Expenditures	CP6	CP6					CP6	CP6		Calculated from user input in alpha file
	CPF	Arbitrage Rebate Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
074												
075												
076												
077												
078												
079	CPF	Bond Issuance Expenditures			Page 3 & 7-calculated in item 5322							User Input in 1SPI Application
	CPF	Bond Issuance Expenditures	CP1, CP6	CP1, CP6					CP6	CP6		Calculated from user input in alpha file
080												
081												
082												
083												
084												
085												
086												

F-195/F-200/F-196 ITEM NUMBER DICTIONARY

I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
087												
088												
089												
090												
091	CPF	Total of Debt for CPF Summary	CP1	CP1					CP1	CP1		0712 + 0722 + 0732
092												
093												
094												
095												
096												
097												
098												
099												
100	GF	Override lock for the F-196				Y	Y	Y				OSPI use only
101	GF	Lock flag for the F-196	Locked in alpha file			Y	Y	Y				OSPI use only
102	GF	Cash (1) and Accrual (2) Districts	Budget Cert.		Cert	Y	Y	Y				User Input in 1SPI Application
103	GF	Number of Days school was operated			Cert			Y				User Input in 1SPI Application
104	GF	Lock Date			Cert			Y				Added FY 03-04
105	GF	Total Federal Resources			Page 26						Page 26	C/S-Federal Resources
106												
107	GF	Total State Resources			Page 26						Page 26	C/S-Federal Resources
108												
109												
110	GF	Prog. 01 Basic Ed, Federal Resources			Page 26			Y				User Input in 1SPI Application
111	GF	Prog. 21 H/C, Federal Resources			Page 26			Y				User Input in 1SPI Application
112	GF	Prog. 24 H/C, Supp Federal Resources			Page 26			Y				User Input in 1SPI Application
113	GF	Prog. 26 H/C Inst State, Federal Resources			Page 26			Y				User Input in 1SPI Application
114	GF	Prog. 66 Student Achievement, Federal Resources			Page 26			Y				User Input in 1SPI Application - Added FY 01-02
115		Prog. 63 Better Schools - Prof. Dev. - State										User Input in 1SPI Application - Program 63 removed FY 02-03
116	GF	Prog. 29 Sp. Ed. Other Federal, Federal Resources			Page 26			Y				User Input in 1SPI Application
117	GF	Prog. 31 Voc Basic State, Federal Resources			Page 26			Y				User Input in 1SPI Application
118	GF	Prog. 38 Voc., Federal Resources			Page 26			Y				User Input in 1SPI Application
119	GF	Prog. 39 Other Voc Cat., Federal Resources			Page 26			Y				User Input in 1SPI Application
120												
121	GF	Prog. 45 Skills Center, Federal Resources			Page 26			Y				User Input in 1SPI Application
122	GF	Prog. 46 Skills Center, Federal Resources			Page 26			Y				User Input in 1SPI Application
123		Prog. 49 Skills Center Other, Federal Resources										User Input in 1SPI Application - Program 49 removed FY 02-03
124	GF	Prog. 51 Disadvantaged, Fed., Federal Resources			Page 26			Y				User Input in 1SPI Application - Title change FY 02-03-formerly Remediation
125	GF	Prog. 53 Migrant, Federal Resources			Page 26			Y				User Input in 1SPI Application
126	GF	Prog. 52 School Improvement, Fed., Federal Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
127	GF	Prog. 55 Learn Asst. St., Federal Resources			Page 26			Y				User Input in 1SPI Application
128	GF	Prog. 56 St Inst, Cntrs & Homes, Federal Resources			Page 26			Y				User Input in 1SPI Application
129	GF	Prog. 57 State Inst N&D, Federal Resources			Page 26			Y				User Input in 1SPI Application
130	GF	Prog. 58 Special & Pilot State, Federal Resources			Page 26			Y				User Input in 1SPI Application
131	GF	Prog. 61 Head Start, Federal Resources			Page 26			Y				User Input in 1SPI Application
132		Prog. 62 Better Schools - Staff - State										User Input in 1SPI Application - Program 62 removed FY 02-03
133	GF	Prog. 64 Limited English Proficiency, Federal Resources			Page 26			Y				User Input in 1SPI Application - Title Change FY 02-03-formerly Bilingual

F-195/F-200/F-196 ITEM NUMBER DICTIONARY

I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
134	GF	Prog. 65 Trans. Bilingual State, Federal Resources			Page 26			Y				User Input in 1SPI Application
135	GF	Prog. 67 Ind Ed JOM, Federal Resources			Page 26			Y				User Input in 1SPI Application
136	GF	Prog. 68 Ind Ed ED, Federal Resources			Page 26			Y				User Input in 1SPI Application
137	GF	Prog. 69 Compen Other, Federal Resources			Page 26			Y				User Input in 1SPI Application
138	GF	Prog. 71 Traffic Safety Ed., Federal Resources			Page 26			Y				User Input in 1SPI Application
139	GF	Prog. 73 Summer School, Federal Resources			Page 26			Y				User Input in 1SPI Application
140	GF	Prog. 74 Highly Capable, Federal Resources			Page 26			Y				User Input in 1SPI Application
141		Prog. 75 Flexible Education Fed, Federal Resources										User Input in 1SPI Application - Title change FY 02-03-formerly Local Ed Prog Enhan-Closed FY 03-04
142	GF	Prog. 76 Targ. Asst., Federal Resources			Page 26			Y				User Input in 1SPI Application
143		Prog. 77 Math & Science, Federal Resources										User Input in 1SPI Application - Closed FY 05-06
144	GF	Prog. 78 Youth Training, Federal Resources			Page 26			Y				User Input in 1SPI Application
145	GF	Prog. 79 Instr Other, Federal Resources			Page 26			Y				User Input in 1SPI Application
146	GF	Prog. 81 Public Radio/TV, Federal Resources			Page 26			Y				User Input in 1SPI Application
147												
148												
149												
150	GF	Prog. 86 Comm Schools, Federal Resources			Page 26			Y				User Input in 1SPI Application
151	GF	Prog. 88 Day Care, Federal Resources			Page 26			Y				User Input in 1SPI Application
152	GF	Prog. 89 Other Comm Serv, Federal Resources			Page 26			Y				User Input in 1SPI Application
153	GF	Prog. 98 Food Services, Federal Resources			Page 26			Y				User Input in 1SPI Application
154	GF	Prog. 99 Pupil Transportation, Federal Resources			Page 26			Y				User Input in 1SPI Application
155	GF	Cost of Living Increase Certification			Page 20			Y				User Input in 1SPI Application Closed FY 03-04- reopened FY 05-06
156	GF	Excess Cost Methodology has been implemented			Page 20			Y				User Input in 1SPI Application - Added FY 02-03
157	GF	Prog. 97 District-wide Support, Federal Resources			Page 26			Y				User Input in 1SPI Application
158	GF	Impact Fees			Page 20			Y				User Input in 1SPI Application-Added FY 04-05
159	GF	Mitigation Fees			Page 20			Y				User Input in 1SPI Application-Added FY 04-05
160												
161												
162												
163	GF	Total Other Resources			Page 26						Page 26	C/S Total of Other Resources
164		164 through 175 blank										
176												
177	GF	E-Rate amount			Page 20			Y				User Input in 1SPI Application
178	GF	Fire district payment			Page 21			Y				User Input in 1SPI Application
179		Prog. 75 Elem Interv/Prev Services										User Input in 1SPI Application - Removed FY 02-03
180		Prog. 75 Class Size Reduction										User Input in 1SPI Application - Removed FY 02-03
181		Prog. 75 Early Childhood Ed										User Input in 1SPI Application - Removed FY 02-03
182		Prog. 75 Student at-Risk										User Input in 1SPI Application - Removed FY 02-03
183		Prog. 75 Staff Devel & Interv										User Input in 1SPI Application - Removed FY 02-03
184		Prog. 75 Std Log/Analy Skill Devel										User Input in 1SPI Application - Removed FY 02-03
185		Prog. 75 Highly Capable										User Input in 1SPI Application - Removed FY 02-03
186		Prog. 75 Std Community Services										User Input in 1SPI Application - Removed FY 02-03
187		Prog. 75 Senior Citizen Volunteer										User Input in 1SPI Application - Removed FY 02-03
188		Prog. 75 Other Enhancements										User Input in 1SPI Application - Removed FY 02-03
189		Traffic Safety total completing										User Input in 1SPI Application - Closed FY 05-06
190		Traffic Safety total low-income										User Input in 1SPI Application - Closed FY 05-06
191		Traffic Safety fee not low-income										User Input in 1SPI Application - Closed FY 05-06

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I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
192		Traffic Safety fee low-income										User Input in 1SPI Application - Closed FY 05-06
193		Traffic Safety low-income tuition										User Input in 1SPI Application - Removed FY 02-03
194	GF	Teacher Assistance Stipends			Page 21			Y				User Input in 1SPI Application - FY 03-04 all TAP expenditures are reported in this item number
195		Teacher Assistance Training										User Input in 1SPI Application - Removed FY 03-04
196		Teacher Assistance Travel to Training										User Input in 1SPI Application - Removed FY 03-04
197		Teacher Assistance Sub reimbursement										User Input in 1SPI Application - Removed FY 03-04
198		Teacher Assistance Benefit										User Input in 1SPI Application - Removed FY 03-04
199		Nonhigh payment										User Input in 1SPI Application-removed FY 04-05
200												
201		Program 31 Coop payment										User Input in 1SPI Application-removed FY 04-05
202	GF	Learning Improvement Days Certification			Page 20			Y				User Input in 1SPI Application - Added FY 01-02
203	GF	Prog. 66 Student Achievement, Other Resources			Page 26			Y				User Input in 1SPI Application - Added FY 01-02
204	GF	Prog. 01 Basic Ed., Other Resources			Page 26			Y				User Input in 1SPI Application
205	GF	Prog. 21 H/C, Other Resources			Page 26 & 30			Y				User Input in 1SPI Application
206	GF	Prog. 24 H/C, Other Resources			Page 26			Y				User Input in 1SPI Application
207	GF	Prog. 26 H/C Inst., Other Resources			Page 26			Y				User Input in 1SPI Application
208												
209		Prog. 63 Bet Sch Prof Dev Other Resources										User Input in 1SPI Application - Program 63 removed FY 02-03
210	GF	Prog. 29 Sp. Ed., Other Federal, Other Resources			Page 26			Y				User Input in 1SPI Application
211	GF	Prog. 31 Voc Basic State, Other Resources			Page 26			Y				User Input in 1SPI Application
212	GF	Prog. 38 Voc Federal, Other Resources			Page 26			Y				User Input in 1SPI Application
213	GF	Prog. 39 Other Voc Cat., Other Resources			Page 26			Y				User Input in 1SPI Application
214												
215	GF	Prog. 45 Skills Center, Other Resources			Page 26			Y				User Input in 1SPI Application
216	GF	Prog. 46 Skills Center, Fed, Other Resources			Page 26			Y				User Input in 1SPI Application
217		Prog. 49 Skills Ctr Other Resources										User Input in 1SPI Application - Program 49 removed FY 02-03
218	GF	Prog. 51 Disadvantaged, Fed., Other Resources			Page 26			Y				User Input in 1SPI Application - Title change FY 02-03-formerly Remediation
219	GF	Prog. 53 Migrant, Fed, Other Resources			Page 26			Y				User Input in 1SPI Application
220												
221	GF	Prog. 55 Learn Asst., State, Other Resources			Page 26			Y				User Input in 1SPI Application
222	GF	Prog. 56 St Inst, Cntrs & Homes, Other Resources			Page 26			Y				User Input in 1SPI Application
223	GF	Prog. 57 State Inst N&D Fed., Other Resources			Page 26			Y				User Input in 1SPI Application
224	GF	Prog. 58 Special & Pilot, Other Resources			Page 26			Y				User Input in 1SPI Application
225	GF	Prog. 61 Head Strt Fed., Other Resources			Page 26			Y				User Input in 1SPI Application
226		Prog. 62 Bet Sch Staff Other Resources										User Input in 1SPI Application - Program 62 removed FY 02-03
227	GF	Prog. 64 Limited English Proficiency, Other Resources			Page 26			Y				User Input in 1SPI Application - Title change FY 02-03-formerly Bilingual
228	GF	Prog. 65 Trans. Bilingual State, Other Resources			Page 26			Y				User Input in 1SPI Application
229	GF	Prog. 67 Ind Ed JOM, Other Resources			Page 26			Y				User Input in 1SPI Application
230	GF	Prog. 68 Ind Ed ED, Other Resources			Page 26			Y				User Input in 1SPI Application
231	GF	Prog. 69 Compen Other, Other Resources			Page 26			Y				User Input in 1SPI Application
232	GF	Prog. 71 Traffic Safety Ed, Other Resources			Page 26			Y				User Input in 1SPI Application
233	GF	Prog. 73 Summer School, Other Resources			Page 26			Y				User Input in 1SPI Application
234	GF	Prog. 74 Highly Capable, Other Resources			Page 26			Y				User Input in 1SPI Application
235		Prog. 75 Flexible Education, Other Resources										User Input in 1SPI Application - Title change FY 02-03-formerly Local Ed Prog Enhan Closed FY 03-04
236	GF	Prog. 76 Targeted Asst., Other Resources			Page 26			Y				User Input in 1SPI Application
237		Prog. 77 Math & Science, Other Resources										User Input in 1SPI Application- Deleted FY 05-06
238	GF	Prog. 78 Youth Training, Other Resources			Page 26			Y				User Input in 1SPI Application

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
239	GF	Prog. 79 Instr Other, Other Resources			Page 26			Y				User Input in 1SPI Application
240	GF	Prog. 81 Public Radio/TV, Other Resources			Page 26			Y				User Input in 1SPI Application
241	GF	Prog. 52 School Improvement, Federal, State Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
242	GF	Prog. 52 School Improvement, Federal, Other Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
243	GF	Prog. 54 Reading First, Federal, State Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
244	GF	Prog. 86 Comm Schools, Other Resources			Page 26			Y				User Input in 1SPI Application
245	GF	Prog. 88 Day Care, Other Resources			Page 26			Y				User Input in 1SPI Application
246	GF	Prog. 89 Othr Community Services, Other Resources			Page 26			Y				User Input in 1SPI Application
247	GF	Prog. 98 Food Services, Other Resources			Page 26			Y				User Input in 1SPI Application
248	GF	Prog. 99 Pupil Transportation, Other Resources			Page 26			Y				User Input in 1SPI Application
249	GF	Prog. 01 Basic Ed., State Resources			Page 26			Y				User Input in 1SPI Application
250	GF	Prog. 21 H/C, State Resources			Page 26			Y				User Input in 1SPI Application
251	GF	Prog. 24 H/C Supp, State Resources			Page 26			Y				User Input in 1SPI Application
252	GF	Prog. 26 H/C Inst St., State Resources			Page 26			Y				User Input in 1SPI Application
253	GF	Prog. 54 Reading First, Federal, Federal Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
254	GF	Prog. 66 Student Achievement, State Resources			Page 26			Y				User Input in 1SPI Application - Added FY 01-02
255	GF	Prog. 29 Sp. Ed., Other Federal, State Resource			Page 26			Y				User Input in 1SPI Application
256	GF	Prog. 31 Voc Basic, State Resources			Page 26			Y				User Input in 1SPI Application
257	GF	Prog. 38 Voc Federal, State Resources			Page 26			Y				User Input in 1SPI Application
258	GF	Prog. 39 Other Voc Cat., State Resources			Page 26			Y				User Input in 1SPI Application
259	GF	Prog. 54 Reading First, Federal, Other Resources			Page 26			Y				User Input in 1SPI Application - Added FY 02-03
260	GF	Prog. 45 Skills Center, State Resources			Page 26			Y				User Input in 1SPI Application
261	GF	Prog. 46 Skills Center Fed., State Resources			Page 26			Y				User Input in 1SPI Application
262		Prog. 49 Skills Center Other, State Resources										User Input in 1SPI Application - Program 49 removed FY 02-03
263	GF	Prog. 51 Disadvantaged, State Resources			Page 26			Y				User Input in 1SPI Application - Title change FY 02-03-formerly Remediation
264		Prog. 53 Migrant Fed., State Resources			Changed to item 329 in FY 02-03							Changed due to duplicate item number
264	GF	Beg Fund Bal Unreserved Desg for Contingencies	GF3	GF3								GL 875 - Extracted from Budget Application
265	GF	Beg Fund Bal Reserved Debt Service	GF3	GF3								GL 830 - Extracted from Budget Application
	DSF	Beg Fund Bal Reserved Debt Service	DS1	DS1								GL 830 - Extracted from Budget Application - Removed from F-196 FY 02-03
	CPF	Beg Fund Bal Reserved Debt Service	CP2	CP2								GL 830 - Extracted from Budget Application
	TVF	Beg Fund Bal Reserved Debt Service	TVF2	TVF2								GL 830 - Extracted from Budget Application
266		Prog. 55 Learn Asst. St. State Resource			Changed to item 271 in FY 02-03							Changed due to duplicate item number
	GF	Beg Fund Bal Reserved for Inventory/Prepays	GF3	GF3								GL 840 - Extracted from Budget Application
	ASB	Beg Fund Bal Reserved for Inventory/Prepays	ASB1	ASB1								GL 840 - Extracted from Budget Application
267		Prog. 56 St Inst, Cntr & Homes State Resource			Changed to item 287 in FY 02-03							Changed due to duplicate item number
	GF	Beg Fund Bal Reserved Uninsured Risks	GF3	GF3								GL 850 - Extracted from Budget Application
	ASB	Beg Fund Bal Reserved Uninsured Risks	ASB1	ASB1								GL 850 - Extracted from Budget Application
	CPF	Beg Fund Bal Reserved Uninsured Risks	CP2	CP2								GL 850 - Extracted from Budget Application
	TVF	Beg Fund Bal Reserved Uninsured Risks	TVF2	TVF2								GL 850 - Extracted from Budget Application
268		Prog. 57 Inst N&D Fed, State Resource			Changed to item 288 in FY 02-03							Changed due to duplicate item number
	GF	Beg Fund Bal Unreserved Desg for Other Items	GF3	GF3								GL 870 - Extracted from Budget Application
	ASB	Beg Fund Bal Unreserved Desg for Other Items	ASB1	ASB1								GL 870 - Extracted from Budget Application
	CPF	Beg Fund Bal Unreserved Desg for Other Items	CP2	CP2								GL 870 - Extracted from Budget Application
269		Prog. 58 Special & Pilot State Resource			Changed to item 289 in FY 02-03							Changed due to duplicate item number
	GF	Beg Fund Bal Unreserved Undesignated	GF3	GF3								GL 890 - Extracted from Budget Application
	ASB	Beg Fund Bal Unreserved Undesignated	ASB1	ASB1								GL 890 - Extracted from Budget Application
	DSF	Beg Fund Bal Unreserved Undesignated	DS1	DS1								GL 890 - Extracted from Budget Application

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
	CPF	Beg Fund Bal Unreserved Undesignated	CP2	CP2								GL 890 - Extracted from Budget Application
	TVF	Beg Fund Bal Unreserved Undesignated	TFV2	TFV2								GL 890 - Extracted from Budget Application
270	GF	Prog. 61 Head Start Fed., State Resource			Page 26			Y				User Input in 1SPI Application
271	GF	Prog. 55 Learning Asst. St., State Resource			Page 26			Y				User Input in 1SPI Application
272	GF	Prog. 64 Limited English Fed, State Resource			Page 26			Y				User Input in 1SPI Application - Title change FY 02-03-formerly Bilingual-now includes biling & immigrant
273	GF	Prog. 65 Transitional Bilingual St., State Resource			Page 26			Y				User Input in 1SPI Application
274	GF	Prog. 67 Ind Ed JOM, State Resource			Page 26			Y				User Input in 1SPI Application
275	GF	Beginning Total Fund Balance			Cert, Page 3 & 4			Y				User Input in 1SPI Application
	ASB	Beginning Total Fund Balance			Cert, Page 3 & 5			Y				User Input in 1SPI Application
	DSF	Beginning Total Fund Balance			Cert, Page 3 & 6			Y				User Input in 1SPI Application
	CPF	Beginning Total Fund Balance			Cert, Page 3 & 7			Y				User Input in 1SPI Application
	TVF	Beginning Total Fund Balance			Cert, Page 3 & 8			Y				User Input in 1SPI Application
	PF	Beginning Total Fund Balance			Cert, Page 3			Y				User Input in 1SPI Application
	PPTF	Net Assets—Beginning of Year			Page 10			Y				User Input in 1SPI Application - formerly NETF-Changed in FY 02-03
	OTF	see item 6307										Net Assets—Beginning of Year title added FY 02-03
	GF	Beginning Total Fund Balance	GF3	GF3					GF3	GF3		3211 + 2651 + 3161 + 2661 + 2671 + 2681 + 2641 + 2691
	ASB	Beginning Total Fund Balance	ASB1	ASB1					ASB1	ASB1		3214 + 2664 + 2674 + 2684 + 2694
	DSF	Beginning Total Fund Balance	DS1	DS1					DS1	DS1		3213 + 2653 + 3163 + 2693
	CPF	Beginning Total Fund Balance	CP2	CP2					CP2	CP2		3212 + 2652 + 3162 + 2672 + 2762 + 2772 + 2782 + 2792 + 5162 + 2682 + 2692
	TVF	Beginning Total Fund Balance	TV2	TV2					TV2	TV2		3219 + 2659 + 3169 + 2679 + 2699
276		Prog. 68 Ind Ed ED, State Resource			Changed to item 298 in FY 02-03							Changed due to duplicate item number
	CPF	Beg Fund Bal Reserved of Bond Proceeds	CP2	CP2								Extracted from Budget Application
277		Prog. 69 Compen Other, State Resource			Changed to item 299 in FY 02-03							Changed due to duplicate item number
	CPF	Beg Fund Bal Reserved of Levy Proceeds	CP2	CP2								Extracted from Budget Application
278		Prog. 71 Traffic Safety Ed, State Resource			Changed to item 326 in FY 02-03							Changed due to duplicate item number
	CPF	Beg Fund Bal Reserved of State Proceeds	CP2	CP2								Extracted from Budget Application
279		Prog. 73 Summer School, State Resource			Changed to item 328 in FY 02-03							Changed due to duplicate item number
	CPF	Beg Fund Bal Reserved of Federal Proceeds	CP2	CP2								Extracted from Budget Application
280	GF	Prog. 74 Highly Capable, State Resource			Page 26			Y				User Input in 1SPI Application
281		Prog. 75 Flexible Education, State Resource										User Input in 1SPI Application - Title change FY 02-03-formerly Local Ed Prog Enhanc Closed FY 03-04
282	GF	Prog. 76 Targeted Asst.Fed., State Resource			Page 26			Y				User Input in 1SPI Application
283		Prog. 77 Math & Science, State Resource										User Input in 1SPI Application - Deleted FY 05-06
284	GF	Prog. 78 Youth Training, State Resource			Page 26			Y				User Input in 1SPI Application
285	GF	Prog. 79 Instr Other, State Resource			Page 26			Y				User Input in 1SPI Application
286	GF	Prog. 81 Public Radio/TV, State Resource			Page 26			Y				User Input in 1SPI Application
287	GF	Prog. 56 St Inst, Center & Homes, State Resource			Page 26			Y				User Input in 1SPI Application
288	GF	Prog. 57 State Inst N&D Fed., State Resource			Page 26			Y				User Input in 1SPI Application
289	GF	Prog. 58 Special & Pilot, State Resource			Page 26			Y				User Input in 1SPI Application
290	GF	Prog. 86 Comm Schools, State Resource			Page 26			Y				User Input in 1SPI Application
291	GF	Prog. 88 Day Care, State Resource			Page 26			Y				User Input in 1SPI Application
292	GF	Prog. 89 Othr Comm Services, State Resource			Page 26			Y				User Input in 1SPI Application
293	GF	Prog. 98 Food Services, State Resource			Page 26			Y				User Input in 1SPI Application
294	GF	Prog. 99 Pupil Transportation, State Resource			Page 26			Y				User Input in 1SPI Application
295	GF	Revenue Worksheet Page	GF 15	GF 13					GF 15	GF 13		6031 - 3251 * 4191
	DSF	Revenue Worksheet Page	DS4	DS3					DS4	DS3		6033 - 3253 * 4193
	CPF	Revenue Worksheet Page	CP5	CP5					CP5	CP5		6002 - 3252 * 4192
	TVF	Revenue Worksheet Page	TVF3	TVF3					TVF4	TVF4		6009 - 3259 * 4199

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
296		Prog. 62 Better Schools Staff - State Resource										User Input in 1SPI Application - Program 62 removed FY 02-03
297		Prog. 63 Better Schools Prof Dev - State Resource										User Input in 1SPI Application - Program 63 removed FY 02-03
298	GF	Prog. 68 Ind Ed ED, State Resource			Page 26			Y				User Input in 1SPI Application - CHANGED FROM ITEM 276 IN FY 02-03
299	GF	Prog. 69 Compen Other, State Resource			Page 26			Y				User Input in 1SPI Application - CHANGED FROM ITEM 277 IN FY 02-03
300	GF	Running Start Enrollment	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
301	GF	Kindergarten FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
302	GF	Grade 1 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
303	GF	Grade 2 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
304	GF	Grade 3 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
305	GF	Grade 4 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
306	GF	Grade 5 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
307	GF	Grade 6 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
308	GF	Grade 7 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
309	GF	Grade 8 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
310	GF	Grade 9 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
311	GF	Grade 10 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
312	GF	Grade 11 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
313	GF	Grade 12 FTE	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
314	GF	Total K-12	GF1-index 5	GF1-index 5		Y	Y		GF1-index 5			3271 + 3001
315	GF	Preschool Special Education	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
316	GF	Reserved for Arbitrage Rebate	GF3	GF3								GL 835 - Extracted from Budget Application
	DSF	Reserved for Arbitrage Rebate	DS1	DS1								GL 835 - Extracted from Budget Application
	CPF	Reserved for Arbitrage Rebate	CP2	CP2								GL 835 - Extracted from Budget Application
	TVF	Reserved for Arbitrage Rebate	TVF2	TVF2								GL 835 - Extracted from Budget Application
317	GF	General Fund FTE CERT Employees	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
318	GF	General Fund FTE CLASS Employees	GF1-index 5	GF1-index 5		Y	Y					User Input in 1SPI Application
319	GF	Fall Excess Levy	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Fall Excess Levy	DS4	DS3		Y	Y					User Input in 1SPI Application
	CPF	Fall Excess Levy	CP5	CP5		Y	Y					User Input in 1SPI Application
	TVF	Fall Excess Levy	TVF3	TVF3		Y	Y					User Input in 1SPI Application
320	GF	Fall \$ Per 1000	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Fall \$ Per 1000	DS4	DS3		Y	Y					User Input in 1SPI Application
	CPF	Fall \$ Per 1000	CP5	CP5		Y	Y					User Input in 1SPI Application
	TVF	Fall \$ Per 1000	TVF3	TVF3		Y	Y					User Input in 1SPI Application
321	GF	Beginning Reserve for Other Items	GF3	GF3			Y					GL 810 - Extracted from Budget Application
	ASB	Beginning Reserve for Other Items	ASB1	ASB1								GL 810 - Extracted from Budget Application
	DSF	Beginning Reserve for Other Items	DS1	DS1								GL 810 - Extracted from Budget Application
	CPF	Beginning Reserve for Other Items	CP2	CP2								GL 810 - Extracted from Budget Application
	TVF	Beginning Reserve for Other Items	TVF2	TVF2								GL 810 - Extracted from Budget Application
322	GF	Spring TAV	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Spring TAV	DS4	DS3		Y	Y					User Input in 1SPI Application
	CPF	Spring TAV	CP5	CP5		Y	Y					User Input in 1SPI Application
	TVF	Spring TAV	TVF3	TVF3		Y	Y					User Input in 1SPI Application
323	GF	Spring \$ Per 1000	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Spring \$ Per 1000	DS4	DS3		Y	Y					User Input in 1SPI Application
	CPF	Spring \$ Per 1000	CP5	CP5		Y	Y					User Input in 1SPI Application
	TVF	Spring \$ Per 1000	TVF3	TVF3		Y	Y					User Input in 1SPI Application

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324	GF	Fall Est Timber	GF15	GF13					GF15	GF15		4151 * 3201
	DSF	Fall Est Timber	DS4	DS3					DS4	DS4		4153 * 3203
	CPF	Fall Est Timber	CP5	CP5					CP5	CP5		4152 * 3202
	TVF	Fall Est Timber	TVF3	TVF3					TVF3	TVF3		4159 * 3209
325	GF	Spring Est Timber	GF15	GF13					GF15	GF15		3221 * 3231
	DSF	Spring Est Timber	DS4	DS3					DS4	DS4		3223 * 3233
	CPF	Spring Est Timber	CP5	CP5					CP5	CP5		3222 * 3232
	TVF	Spring Est Timber	TVF3	TVF3					TVF3	TVF3		3229 * 3239
326	GF	Prog. 71 Traffic Safety Ed., State Resource			Page 26			Y				User Input in 1SPI Application - CHANGED FROM ITEM 279 IN FY 02-03
327	GF	Subtotal K-12	GF1-index 5	GF1-index 5					GF1-index 5			3011 + 3021 + 3031 + 3041 + 3051 + 3061 + 3071 + 3081 + 3091 + 3101 + 3111 + 3121 + 3131
328	GF	Prog. 73 Summer School, State Resource			Page 26			Y				User Input in 1SPI Application
329	GF	Prog. 53 Migrant Fed., State Resource			Page 26			Y				User Input in 1SPI Application - CHANGED FROM ITEM 264 IN FY 02-03
330	GF	Programs 01-89, 98 & 99 flow-through funds			Page 22			Y				User input in 1SPI Application - Added FY 04-05
331	GF	Program 97, Activity 11, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
332	GF	Program 97, Activity 12, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
333	GF	Program 97, Activity 13, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
334	GF	Program 97, Activity 14, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
335	GF	Program 97, Activity 25, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
336	GF	Program 97, Activity 61, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
337	GF	Program 97, Activity 62, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
338	GF	Program 97, Activity 63, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
339	GF	Program 97, Activity 64, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
340	GF	Program 97, Activity 65, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
341	GF	Program 97, Activity 67, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
342	GF	Program 97, Activity 68, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
343	GF	Program 97, Activity 72, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
344	GF	Program 97, Activity 73, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
345	GF	Program 97, Activity 74, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
346	GF	Program 97, Activity 75, Distorting Items			Page 22			Y				User input in 1SPI Application - Added FY 04-05
347	GF	Program 97, Activity 11, Audit costs			Page 23			Y				User input in 1SPI Application - Added FY 04-05
348	GF	Program 97, Activity 12, Allocable to indirect cost activities			Page 23			Y				User input in 1SPI Application - Added FY 04-05
349	GF	Program 97, Activity 61 Indirect Expenditures			Page 23			Y				User input in 1SPI Application - Added FY 04-05
350	GF	Program 97, Activity 62 Indirect Expenditures			Page 23			Y				User input in 1SPI Application - Added FY 04-05
351	GF	Program 97, Activity 63 Indirect Expenditures			Page 23			Y				User input in 1SPI Application - Added FY 04-05
352	GF	Program 97, Activity 64 Indirect Expenditures			Page 23			Y				User input in 1SPI Application - Added FY 04-05
353	GF	Program 97, Activity 65 Indirect Expenditures			Page 23			Y				User input in 1SPI Application - Added FY 04-05
354	GF	Program 97, Activity 67 Indirect Expenditures			Page 23			Y				User input in 1SPI Application - Added FY 04-05
355	GF	Program 97, Activity 68 Indirect Expenditures			Page 23			Y				User input in 1SPI Application - Added FY 04-05
356	GF	Total Excluded Debt Service			Page 24						Page 24	97837 + 97847 + 97857 - Added FY 04-05
357	GF	Program 97 Restricted Distorting Items			Page 24						Page 24	3311+3321+3331+3341+3351+3361+3371+3381+3391+3401+3411+3421+3431+3441+3451+3461-Added FY 04-05
358	GF	Sub Total All Program Restricted Distorting Items			Page 24						Page 24	9842X+3301+3571-Added FY 04-05
359	GF	Total Program 97 Restricted Unallowable Items			Page 24						Page 24	97XX-97XX9-3561+3571-Added FY 04-05
360	GF	Prog. 62 Math & Science , State Resource			Page 26			Y				User input in 1SPI Application - Added FY 05-06
361	GF	Prog. 62 Math & Science, Prof Dev, Federal Resource			Page 26			Y				User input in 1SPI Application - Added FY 05-06
362	GF	Prog. 62 Math & Science, Prof Dev, Other Resource			Page 26			Y				User input in 1SPI Application - Added FY 05-06
363	GF	Program 97, Activity 11, Legal costs			Page 23			Y				User input in 1SPI Application - Added FY 05-06
364	GF	Public Relations recorded in Activity 12			Page 23			Y				User input in 1SPI Application - Added FY 05-06

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365	GF	Federally Supported Staff Termination Leave			Page 23			Y				User input in 1SPI Application - Added FY 05-06
366	GF	Prog. 63 Promoting Academic Success, State Resource			Page 26			Y				User input in 1SPI Application - Added FY 05-06
367	GF	Prog. 63 Promoting Academic Success, Federal Resource			Page 26			Y				User input in 1SPI Application - Added FY 05-06
368	GF	Prog. 63 Promoting Academic Success, Other Resource			Page 26			Y				User input in 1SPI Application - Added FY 05-06
369												
370												
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376												
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378												
379												
380												
381												
382												
383		Federal Indirect Data—Prgm 97, Act 12										User Input in 1SPI Application - Removed FY 04-05
384		Federal Indirect Data—Prgm 97, Act 72										User Input in 1SPI Application - Removed FY 04-05
385		Federal Indirect Data—Prgm 97, Act 73										User Input in 1SPI Application - Removed FY 04-05
386		Federal Indirect Data—Prgm 97, Act 74										User Input in 1SPI Application - Removed FY 04-05
387		Federal Indirect Data—Prgm 97, Act 75										User Input in 1SPI Application - Removed FY 04-05
388	SLTD	Amount Issued-Contracts Payable-Long-Term			Page 11			Y				User Input in 1SPI Application - Added FY 02-03
389	SLTD	End. Outstanding Debt-Contracts Payable-Long-Term			Page 11						Page 11	3931 + 3951 - 3881
390	CPF	Reserve for Undistributed Proceeds			Page 2-calculated in item 6252							GL 869-Calculated with item # 6252 on page 2 FY 02-03 - User Input in 1SPI Application
391												
392	GF	Contracts pay-Current			Page 2							GL 602 - User Input in 1SPI Application
	ASB	Contracts pay-Current			Page 2							GL 602 - User Input in 1SPI Application
	CPF	Contracts pay-Current			Page 2							GL 602 - User Input in 1SPI Application
	TVF	Contracts pay-Current			Page 2							GL 602 - User Input in 1SPI Application
	PF	Contracts pay-Current			Page 2			Y				GL 602 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
393	SLTD	Beg. Outstanding Debt-Contracts Payable-Long Term			Page 11			Y				User Input in 1SPI Application - Removed from Comb Bal Sheet & added to SLTD in FY 02-03
394	GF	Ending Reserve for Other Items	GF3	GF3	Page 2-calculated in item 6251							GL 810 - Calculated with item #6251 on page 2 FY 02-03 - User Input in 1SPI Application
	ASB	Ending Reserve for Other Items	ASB1	ASB1	Page 2-calculated in item 6254							GL 810 - Calculated with item #6254 on page 2 FY 02-03 - User Input in 1SPI Application
	DSF	Ending Reserve for Other Items	DS1	DS1	Page 2-calculated in item 6253							GL 810 - Calculated with item #6253 on page 2 FY 02-03 - User Input in 1SPI Application
	CPF	Ending Reserve for Other Items	CP2	CP2	Page 2-calculated in item 6252							GL 810 - Calculated with item #6252 on page 2 FY 02-03 - User Input in 1SPI Application
	TVF	Ending Reserve for Other Items	TVF2	TVF2	Page 2-calculated in item 6259							GL 810 - Calculated with item #6259 on page 2 FY 02-03 - User Input in 1SPI Application
	PF	Ending Reserve for Other Items			Page 2-calculated in item 6258			Y				GL 810 - Calculated with item #6258 on page 2 FY 02-03 - User Input in 1SPI Application
	PPTF	Reserve for Other Items			Page 9			Y				GL 810 - Added to Page 9 new report FY 03-04
395	SLTD	Amount Issued-Contracts Payable-Long-Term			Page 11			Y				User Input in 1SPI Application - Added FY 02-03
396		Amt. Available in DSF for GLTDG										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
397		Amt. Available in Other Funds - GLTDG										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
398		Amt. to be Prov for Debt Retire - GLTDG										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
399		Inventory - USDA Commodities										GL 425 deleted FY 02-03
400	GF	Imprest Cash			Page 2-calculated in item 6211							GL 200 - Calculated with item #6211 on page 2 FY 02-03 - User Input in 1SPI Application
	ASB	Imprest Cash			Page 2-calculated in item 6214							GL 200 - Calculated with item #6214 on page 2 FY 02-03 - User Input in 1SPI Application

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	CPF	Imprest Cash			Page 2-calculated in item 6212							GL 200 - Calculated with item #6212 on page 2 FY 02-03 - User Input in 1SPI Application
	PF	Imprest Cash			Page 2-calculated in item 6218			Y				GL 200 - Calculated with item #6218 on page 2 FY 02-03 - User Input in 1SPI Application
	PPTF	Imprest Cash			Page 9			Y				GL 200 - Added to Page 9 new report FY 03-04
401	GF	Cash on Hand			Page 2-calculated in item 6211							GL 230 - Calculated with item #6211 on page 2 FY 02-03 - User Input in 1SPI Application
	ASB	Cash on Hand			Page 2-calculated in item 6214							GL 230 - Calculated with item #6214 on page 2 FY 02-03 - User Input in 1SPI Application
	DSF	Cash on Hand			Page 2-calculated in item 6213							GL 230 - Calculated with item #6213 on page 2 FY 02-03 - User Input in 1SPI Application
	CPF	Cash on Hand			Page 2-calculated in item 6212							GL 230 - Calculated with item #6212 on page 2 FY 02-03 - User Input in 1SPI Application
	TVF	Cash on Hand			Page 2-calculated in item 6219							GL 230 - Calculated with item #6219 on page 2 FY 02-03 - User Input in 1SPI Application
	PF	Cash on Hand			Page 2-calculated in item 6218			Y				GL 230 - Calculated with item #6218 on page 2 FY 02-03 - User Input in 1SPI Application
	PPTF	Cash on Hand			Page 9			Y				GL 230 -Added to Page 9 new report FY 03-04
402	GF	Taxes Receivable			Page 2							GL 310 - User Input in 1SPI Application
	DSF	Taxes Receivable			Page 2							GL 310 - User Input in 1SPI Application
	CPF	Taxes Receivable			Page 2							GL 310 - User Input in 1SPI Application
	TVF	Taxes Receivable			Page 2							GL 310 - User Input in 1SPI Application
403	GF	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application
	ASB	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application
	DSF	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application
	CPF	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application
	TVF	Due from Other Funds			Page 2							GL 320 - User Input in 1SPI Application
	PF	Due from Other Funds			Page 2			Y				GL 320 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
	PPTF	Due from Other Funds			Page 9			Y				GL 320 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
404	GF	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application
	ASB	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application
	DSF	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application - Added FY 05-06
	CPF	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application
	TVF	Due from Other Governmental Units			Page 2							GL 330 - User Input in 1SPI Application
	PF	Due from Other Governmental Units			Page 2			Y				GL 330 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
405	GF	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application
	ASB	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application
	DSF	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application
	CPF	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application
	TVF	Accounts Receivable			Page 2							GL 340 - User Input in 1SPI Application
	PF	Accounts Receivable			Page 2			Y				GL 340 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
	PPTF	Accounts Receivable			Page 9			Y				GL 340 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
406	GF	Inventory-Supplies&Materials			Page 2-calculated in item 6221							GL 410 - Calculated with item #6221 on page 2 FY 02-03 - User Input in 1SPI Application
	ASB	Inventory-Supplies&Materials			Page 2							GL 410 - User Input in 1SPI Application
407	GF	Prepaid Items			Page 2							GL 430 - User Input in 1SPI Application
	ASB	Prepaid Items			Page 2							GL 430 - User Input in 1SPI Application
	CPF	Prepaid Items			Page 2							GL 430 - User Input in 1SPI Application
	TVF	Prepaid Items			Page 2							GL 430 - User Input in 1SPI Application
	PF	Prepaid Items			Page 2			Y				GL 430 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
408	GF	Est. Unemployment Benefits Payable			Page 2-calculated in item 6231							GL 637 - Calculated with item #6231 on page 2 - New item FY 02-03 - User Input in 1SPI Application
409		Vacation Leave Payable—Long-Term										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
410		Sick Leave Payable—Long-Term										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
411	GF	Accounts Payable			Page 2							GL 601 - User Input in 1SPI Application
	ASB	Accounts Payable			Page 2							GL 601 - User Input in 1SPI Application
	DSF	Accounts Payable			Page 2							GL 601 - User Input in 1SPI Application

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	CPF	Accounts Payable			Page 2							GL 601 - User Input in 1SPI Application
	TVF	Accounts Payable			Page 2							GL 601 - User Input in 1SPI Application
	PF	Accounts Payable			Page 2			Y				GL 601 - User Input in 1SPI Application - ADDED TO FUND 8 IN FY 02-03
	PPTF	Accounts Payable			Page 9			Y				GL 601 - User Input in 1SPI Application Added to Page 9 new report FY 03-04
412	GF	Accrued Salaries			Page 2							GL 605 - User Input in 1SPI Application
	ASB	Accrued Salaries			Page 2							GL 605 - User Input in 1SPI Application
	CPF	Accrued Salaries			Page 2							GL 605 - User Input in 1SPI Application
413	GF	Payroll Deductions & Taxes Payable			Page 2							GL 610 - User Input in 1SPI Application
	ASB	Payroll Deductions & Taxes Payable			Page 2							GL 610 - User Input in 1SPI Application
	CPF	Payroll Deductions & Taxes Payable			Page 2							GL 610 - User Input in 1SPI Application
414	GF	Deferred Compensation Payable			Page 2							GL 635 - User Input in 1SPI Application
	CPF	Deferred Compensation Payable			Page 2							GL 635 - User Input in 1SPI Application
		Deferred Compensation Payable-ETF										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
415	GF	Est. Unemployment Benefits Payable			changed to item 4081 FY 02-03							Changed due to duplicate item number
	GF	Fall TAV	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Fall TAV	DSF4	DSF3		Y	Y					User Input in 1SPI Application
	CPF	Fall TAV	CPF5	CPF5		Y	Y					User Input in 1SPI Application
	TVF	Fall TAV	TVF3	TVF3		Y	Y					User Input in 1SPI Application
416	GF	Est. Ind. Insurance Benefits Payable			Page 2-calculated in item 6231							GL 639 - Calculated with item #6231 on page 2 in FY 02-03 - User Input in 1SPI Application
417		IGFA from Levies in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet FY 02-03
418	GF	Due to Other Funds			changed to item 4301 in FY 02-03							Changed due to duplicate item number
	ASB	Due to Other Funds			changed to item 4304 in FY 02-03							Changed due to duplicate item number
	DSF	Due to Other Funds			changed to item 4303 in FY 02-03							Changed due to duplicate item number
	CPF	Due to Other Funds			changed to item 4302 in FY 02-03							Changed due to duplicate item number
	TVF	Due to Other Funds			changed to item 4309 in FY 02-03							Changed due to duplicate item number
	PPTF	Due to Other Funds			changed to item 4307 in FY 02-03							Changed due to duplicate item number
	GF	Fall % Collection	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Fall % Collection	DSF4	DSF3		Y	Y					User Input in 1SPI Application
	CPF	Fall % Collection	CPF5	CPF5		Y	Y					User Input in 1SPI Application
	TVF	Fall % Collection	TVF3	TVF3		Y	Y					User Input in 1SPI Application
419	GF	Deposits			changed to item 4471 in FY 02-03							Changed due to duplicate item number
	ASB	Deposits			changed to item 4474 in FY 02-03							Changed due to duplicate item number
	CPF	Deposits			changed to item 4472 in FY 02-03							Changed due to duplicate item number
	GF	Spring % Collection	GF15	GF13		Y	Y					User Input in 1SPI Application
	DSF	Spring % Collection	DSF4	DSF3		Y	Y					User Input in 1SPI Application
	CPF	Spring % Collection	CPF5	CPF5		Y	Y					User Input in 1SPI Application
	TVF	Spring % Collection	TVF3	TVF3		Y	Y					User Input in 1SPI Application
420	GF	Ending Reserve for Arbitrage Rebate	GF3	GF3	Page 2-calculated in item 6251							GL 835 - Calculated with item #6251 on page 2 in FY 02-03 - User Input in 1SPI Application
	DSF	Ending Reserve for Arbitrage Rebate	DS1	DS1	Page 2-calculated in item 6253							GL 835 - Calculated with item #6253 on page 2 in FY 02-03 - User Input in 1SPI Application
	CPF	Ending Reserve for Arbitrage Rebate	CP2	CP2	Page 2-calculated in item 6252							GL 835 - Calculated with item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Ending Reserve for Arbitrage Rebate	TVF2	TVF2	Page 2-calculated in item 6259							GL 835 - Calculated with item #6259 on page 2 in FY 02-03 - User Input in 1SPI Application
421	PF	Transfers			Page 3			Y				User Input in 1SPI Application - Title changed from Charges for Services-NETF in FY 02-03
422	DSF	Matured Bonds Payable			Page 2							GL 675 - User Input in 1SPI Application
423		Ending Res of Levy Proceeds until FY 97-98										
	PF	Earnings Income (Interest, Rental, etc.)			Page 3			Y				User Input in 1SPI Application - Title changed from Operating Rev-Misc begin FY 97-98 in FY 02-03
424	DSF	Matured Bond Interest Payable			Page 2							GL 685 - User Input in 1SPI Application
425		Bonds Payable Long-Term										User Input in 1SPI Application - Removed from Combined Bal Sheet FY 02-03

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426	PF	Equipment			Page 3			Y				User Input in 1SPI Application - Title change, added to PF and NETF removed FY 02-03
427	PF	Supplies			Page 3			Y				User Input in 1SPI Application - Title change, added to PF and NETF removed FY 02-03
428	GF	Ending Reserve for Inventory	GF3	GF3	Page 2-calculated in item 6251							GL 840 - User Input in 1SPI Application
	ASB	Ending Reserve for Inventory	ASB1	ASB1	Page 2-calculated in item 6254							GL 840 - User Input in 1SPI Application
429	GF	Arbitrage Rebate Payable			Page 2							GL 686 - User Input in 1SPI Application
	DSF	Arbitrage Rebate Payable			Page 2							GL 686 - User Input in 1SPI Application
	CPF	Arbitrage Rebate Payable			Page 2							GL 686 - User Input in 1SPI Application
	TVF	Arbitrage Rebate Payable			Page 2							GL 686 - User Input in 1SPI Application
430	GF	Due to Other Funds			Page 2							GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418
	ASB	Due to Other Funds			Page 2							GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418
	DSF	Due to Other Funds			Page 2							GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418
	CPF	Due to Other Funds			Page 2							GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418
	TVF	Due to Other Funds			Page 2							GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418
	PF	Due to Other Funds			Page 2			Y				GL 640 - User Input in 1SPI Application - Added FY 02-03
	PPTF	Due to Other Funds			Page 9			Y				GL 640 - User Input in 1SPI Application - CHANGED FY 02-03 FROM ITEM #418 - Added to page 9 FY 03-04
431	GF	Ending Unreserved, Undesignated Fund Balance			Page 2							GL 890 - User Input in 1SPI Application
	ASB	Ending Unreserved, Undesignated Fund Balance			Page 2							GL 890 - User Input in 1SPI Application
	DSF	Ending Unreserved, Undesignated Fund Balance			Page 2							GL 890 - User Input in 1SPI Application
	CPF	Ending Unreserved, Undesignated Fund Balance			Page 2							GL 890 - User Input in 1SPI Application
	TVF	Ending Unreserved, Undesignated Fund Balance			Page 2							GL 890 - User Input in 1SPI Application
	PF	Ending Unreserved, Undesignated Fund Balance			Page 2			Y				GL 890 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
	PPTF	Ending Unreserved, Undesignated Fund Balance			Page 9			Y				GL 890 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
	GF	Ending Unreserved, Undesignated Fund Balance	GF3	GF3					GF3	GF3		4391 - 3941 - 4351 - 4201 - 4281 - 4361 - 4341
	ASB	Ending Unreserved, Undesignated Fund Balance	ASB1	ASB1					ASB1	ASB1		4394 - 3944 - 4284 - 4364 - 4344
	DSF	Ending Unreserved, Undesignated Fund Balance	DS1	DS1					DS1	DS1		4393 - 3943 - 4353 - 4203
	CPF	Ending Unreserved, Undesignated Fund Balance	CPF2	CPF2					CPF2	CPF2		4392 - 3942 - 4352 - 4202 - 4362 - 4582 - 4592 - 4602 - 4612 - 5172 - 4342
	TVF	Ending Unreserved, Undesignated Fund Balance	TVF2	TVF2					TVF2	TVF2		4399 - 3949 - 4359 - 4209 - 4369
432	GF	Deferred Revenue			Page 2-calculated in item 6241							GL750 - Calculated with item #6241 on page 2 in FY 02-03 - User Input in 1SPI Application
	ASB	Deferred Revenue			Page 2-calculated in item 6244							GL750 - Calculated with item #6244 on page 2 in FY 02-03 - User Input in 1SPI Application
	DSF	Deferred Revenue			Page 2-calculated in item 6243							GL750 - Calculated with item #6243 on page 2 in FY 02-03 - User Input in 1SPI Application
	CPF	Deferred Revenue			Page 2-calculated in item 6242							GL750 - Calculated with item #6242 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Deferred Revenue			Page 2-calculated in item 6249							GL750 - Calculated with item #6249 on page 2 in FY 02-03 - User Input in 1SPI Application
	PF	Deferred Revenue			Page 2			Y				GL750 - Added to Fund 8 FY 02-03 Calculated with item # 6248 - User Input in 1SPI Application
433	GF	Deferred RevenueTaxes Receivable			Page 2-calculated in item 6241							GL760 - Calculated with item #6241 on page 2 in FY 02-03 - User Input in 1SPI Application
	DSF	Deferred RevenueTaxes Receivable			Page 2-calculated in item 6243							GL760 - Calculated with item #6243 on page 2 in FY 02-03 - User Input in 1SPI Application
	CPF	Deferred RevenueTaxes Receivable			Page 2-calculated in item 6242							GL760 - Calculated with item #6242 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Deferred RevenueTaxes Receivable			Page 2-calculated in item 6249							GL760 - Calculated with item #6249 on page 2 in FY 02-03 - User Input in 1SPI Application
434	GF	Ending Unreserved, Designated for Other Items	GF3	GF3	Page 2-calculated in item 6261							GL 870 - Calculated with item #6261 on page 2 in FY 02-03 - User Input in 1SPI Application
	ASB	Ending Unreserved, Designated for Other Items	ASB1	ASB1	Page 2							GL 870 - Extracted from Budget Application - User Input in 1SPI Application
	CPF	Ending Unreserved, Designated for Other Items	CPF2	CPF2	Page 2							GL 870 - Extracted from Budget Application - User Input in 1SPI Application
	PF	Ending Unreserved, Designated for Other Items			Page 2			Y				GL 870 - Extracted from Budget Application - User Input in 1SPI Application
	PPTF	Ending Unreserved, Designated for Other Items			Page 9			Y				GL 870 - Added to Page 9 new report FY 03-04 - User Input in 1SPI Application
435	GF	Ending Reserved for Debt Service	GF3	GF3	Page 2-calculated in item 6251							GL 830 - Calculated with item #6251 on page 2 in FY 02-03 - User Input in 1SPI Application
		Ending Reserved for Debt Service	DS1	DS1								GL 830 - Closed FY 03-04 in DSF
	CPF	Ending Reserved for Debt Service	CPF2	CPF2	Page 2-calculated in item 6252							GL 830 - Calculated with item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Ending Reserved for Debt Service	TVF2	TVF2	Page 2-calculated in item 6259							GL 830 - Calculated with item #6259 on page 2 in FY 02-03 - User Input in 1SPI Application
436	GF	Ending Reserved for Uninsured Risks	GF3	GF3	Page 2-calculated in item 6251							GL 850 - Calculated with item #6251 on page 2 in FY 02-03 - User Input in 1SPI Application

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	ASB	Ending Reserved for Uninsured Risks	ASB1	ASB1	Page 2-calculated in item 6254							GL 850 - Calculated with item #6254 on page 2 in FY 02-03 - User Input in 1SPI Application
	CPF	Ending Reserved for Uninsured Risks	CPF2	CPF2	Page 2-calculated in item 6252							GL 850 - Calculated with item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Ending Reserved for Uninsured Risks	TVF2	TVF2	Page 2-calculated in item 6259							GL 850 - Calculated with item #6259 on page 2 in FY 02-03 - User Input in 1SPI Application
437	GF	Unreserved, Designated for Contingencies	GF3	GF3	Page 2-calculated in item 6261							GL 875 - Calculated with item #6261 on page 2 in FY 02-03 - User Input in 1SPI Application
438		Contribution from Benefactor-NETF										User Input in 1SPI Application - NETF removed FY 02-03
439	GF	Ending Total Fund Balance			Cert., Page 3 & 4						Page 3	2751 + 9621 - 5321 - 5331 +/- 5991
	ASB	Ending Total Fund Balance			Cert., Page 3 & 5						Page 3	2754 + 9624 - 5324 +/- 5994
	DSF	Ending Total Fund Balance			Cert., Page 3 & 6						Page 3	2753 + 9623 - 5323 +/- 5993
	CPF	Ending Total Fund Balance			Cert., Page 3 & 7						Page 3	2752 + 9622 - 5322 - 5332 +/- 5992
	TVF	Ending Total Fund Balance			Cert., Page 3 & 8						Page 3	2759 + 9629 - 5329 +/- 5999
	PF	Ending Total Fund Balance			Cert., Page 3						Page 3	2758 + 9628 - 5328 +/- 5998
	PPTF	Net Assets—End of Year			Page 10						Page 10	2757 + 5977 - 6287 +/- 5997 - Added FY 02-03
	OTF	see item 6317										Net Assets—End of Year added FY 02-03
	GF	Ending Total Fund Balance	GF3	GF3					GF3	GF3		2751 + 5351 - 9631
	ASB	Ending Total Fund Balance	ASB1	ASB1					ASB1	ASB1		2754 + 5354
	DSF	Ending Total Fund Balance	DS1	DS1					DS1	DS1		2753 + 5353 + 9643 - 5343
	CPF	Ending Total Fund Balance	CP2	CP2					CP2	CP2		2752 + 5352 - 5862 - 5972
	TVF	Ending Total Fund Balance	TFV2	TFV2					TFV2	TFV2		2759 + 5359
440	GF	Total Assets			Page 2						Page 2	6211 - 4761 + 4021 + 4031 + 4041 + 4051 + 5211 + 4491 + 6221 + 4071 + 4791 + 4501 + 4961 + 4971
	ASB	Total Assets			Page 2						Page 2	6214 - 4764 + 4034 + 4044 + 4054 + 4494 + 4064 + 4074 + 4794
	DSF	Total Assets			Page 2						Page 2	6213 - 4763 + 4023 + 4033 + 4053 + 4493 + 4793 + 4503
	CPF	Total Assets			Page 2						Page 2	6212 - 4762 + 4022 + 4032 + 4042 + 4052 + 5212 + 4492 + 4072 + 4792 + 4502 + 4962
	TVF	Total Assets			Page 2						Page 2	6219 - 4769 + 4029 + 4039 + 4049 + 4059 + 4499 + 4079 + 4799 + 4509
	PF	Total Assets			Page 2						Page 2	6218 - 4768 + 4038 + 4048 + 4058 + 4498 + 4078 + 4798 + 4508 - ADDED TO FUND 8 IN FY 02-03
	PPTF	Total Assets			Page 9						Page 9	4007+4017+4757+4767+4037+4057+4497+4797+4507+4897+5107+5117+5137+4907+4917 - Added to Page 9 FY 03-04
441	GF	Total Liabilities			Page 2						Page 2	4111 + 3921 + 4121 + 4451 + 4681 + 4691 + 4131 + 5231 + 4141 + 6231 + 4301 + 5221 + 4471 + 4291 + 6241
	ASB	Total Liabilities			Page 2						Page 2	4114 + 3924 + 5234 + 4304 + 4474 + 6244
	DSF	Total Liabilities			Page 2						Page 2	4113 + 4443 + 4453 + 4303 + 5223 + 4223 + 4243 + 4293 + 6243
	CPF	Total Liabilities			Page 2						Page 2	4112 + 3922 + 4122 + 4452 + 4682 + 4692 + 4132 + 5232 + 4142 + 4302 + 5222 + 4472 + 4292 + 6242
	TVF	Total Liabilities			Page 2						Page 2	4119 + 3929 + 4459 + 5239 + 4309 + 5229 + 4299 + 6249
	PF	Total Liabilities			Page 2						Page 2	4118 + 3928 + 5238 + 4308 + 4328 - ADDED TO FUND 8 IN FY 02-03
	PPTF	Total Liabilities			Page 9						Page 9	4117 + 4307 - Calculation change in FY 02-03 - Added to Page 9 new report FY 03-04
442	GF	Total Fund Balance			Page 2						Page 2	6251 + 6261 + 4311
	ASB	Total Fund Balance			Page 2						Page 2	6254 + 4344 + 4314
	DSF	Total Fund Balance			Page 2						Page 2	6253 + 4313
	CPF	Total Fund Balance			Page 2						Page 2	6252 + 4342 + 4312
	TVF	Total Fund Balance			Page 2						Page 2	6259 + 4319
	PF	Total Fund Balance			Page 2						Page 2	6258 + 4348 + 4318 - ADDED TO FUND 8 IN FY 02-03
	PPTF	Total Net Assets Held In Trust			Page 9						Page 9	3947+4847+4347+4317 Calculation change and added to Page 9 new report FY 03-04
443		Total Liabilities										User Input in 1SPI Application - Removed from Combined Bal Sheet FY 02-03
444	DSF	Accrued Interest Payable DSF			Page 2							GL 604 - User Input in 1SPI Application
		Total Assets										User Input in 1SPI Application - Removed from Combined Bal Sheet FY 02-03
445	GF	Revenue Anticipation Notes Payable			Page 2							GL 606 - User Input in 1SPI Application
	DSF	Revenue Anticipation Notes Payable			Page 2							GL 606 - User Input in 1SPI Application
	CPF	Revenue Anticipation Notes Payable			Page 2							GL 606 - User Input in 1SPI Application
	TVF	Revenue Anticipation Notes Payable			Page 2							GL 606 - User Input in 1SPI Application
446	GF	Est. Other Emp. Ins Benefits Payable			Page 2-calculated in item 6231						Page 2	GL 638 - Calculated in item #6231 on page 2 in FY 02-03 - User Input in 1SPI Application

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447	GF	Deposits			Page 2							GL 650 - User Input in 1SPI Application - CHANGED FROM ITEM 419 IN FY 02-03
	ASB	Deposits			Page 2							GL 650 - User Input in 1SPI Application - CHANGED FROM ITEM 419 IN FY 02-03
	CPF	Deposits			Page 2							GL 650 - User Input in 1SPI Application - CHANGED FROM ITEM 419 IN FY 02-03
448		Total Fund Balance in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
449	GF	Accrued Interest Receivable			Page 2							GL 360 - User Input in 1SPI Application
	ASB	Accrued Interest Receivable			Page 2							GL 360 - User Input in 1SPI Application
	DSF	Accrued Interest Receivable			Page 2							GL 360 - User Input in 1SPI Application
	CPF	Accrued Interest Receivable			Page 2							GL 360 - User Input in 1SPI Application
	TVF	Accrued Interest Receivable			Page 2							GL 360 - User Input in 1SPI Application
	PF	Accrued Interest Receivable			Page 2			Y				GL 360 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
	PPTF	Accrued Interest Receivable			Page 9			Y				GL 360 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
450	GF	Investments/Cash with Trustees			Page 2							GL 451 - User Input in 1SPI Application
	DSF	Investments/Cash with Trustees			Page 2							GL 451 - User Input in 1SPI Application
	CPF	Investments/Cash with Trustees			Page 2							GL 451 - User Input in 1SPI Application
	TVF	Investments/Cash with Trustees			Page 2							GL 451 - User Input in 1SPI Application
	PF	Investments/Cash with Trustees			Page 2			Y				GL 451 - User Input in 1SPI Application - ADDED TO FUND 8 IN FY 02-03
	PPTF	Investments/Cash with Trustees			Page 9			Y				GL 451 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
451	PF	Gifts, Grants & Donations			Page 3			Y				User Input in 1SPI Application -Title changed from Donations-NETF in FY 02-03
	PPTF	Private Donations			Page 10			Y				User Input in 1SPI Application - Title changed from Donation-ETF in FY 02-03
452		IGFA from Gen Obligations Bonds GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
453		IGFA from Federal Grants GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
454		IGFA from State Grants in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
455		IGFA from Apport. & Local Rev-GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
456		IGFA from Gifts, Don & Other-GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
457		Unclass.IGFA prior to date EST GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
458	CPF	Ending Reserve of Bond Proceeds	CP2	CP2	Page 2-calculated in item 6252							GL861 - Calculated in item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
459	CPF	Ending Reserve of Levy Proceeds	CP2	CP2	Page 2-calculated in item 6252							GL862 - Calculated in item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
460	CPF	Ending Reserve of State Proceeds	CP2	CP2	Page 2-calculated in item 6252							GL863 - Calculated in item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
461	CPF	Ending Reserve of Federal Proceeds	CP2	CP2	Page 2-calculated in item 6252							GL864 - Calculated in item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
462		Salaries & Benefits										User Input in 1SPI Application - Title changed, added to PF and NETF removed in FY 02-03
463	PPTF	Refund of Contributions			Page 10			Y				User Input in 1SPI Application - Title changed in FY 02-03 - Added to page 10 in FY 03-04
464	PPTF	Investment Expense			Page 10			Y				User input in 1SPI Application - Added FY 02-03
	PF	Investment Expense			Page 3							User input in 1SPI Application - Added FY 02-03
465	PPTF	Scholarships			Page 10			Y				User input in 1SPI Application - Added FY 02-03
466	PPTF	Interest			Page 10			Y				User Input in 1SPI Application - Title changed from TRS Nonoperating Rev-Interest Rev in FY 02-03
467	PPTF	Dividends			Page 10			Y				User Input in 1SPI Application - Title changed from TRS Nonoperating Rev-Other Rev (Exp) in FY 02-03
468	GF	Vacation Leave Payable—Current			Page 2							GL 607 - User Input in 1SPI Application - Changed to Vacation Leave—Current in FY 02-03
	CPF	Vacation Leave Payable—Current			Page 2							GL 607 - User Input in 1SPI Application - Changed to Vacation Leave—Current in FY 02-03
469	GF	Sick Leave Payable—Current			Page 2							GL 608 - User Input in 1SPI Application - Changed to Sick Leave—Current in FY 02-03
	CPF	Sick Leave Payable—Current			Page 2							GL 608 - User Input in 1SPI Application - Changed to Sick Leave—Current in FY 02-03
470		Cash Grants & Subsidies-NETF										User Input in 1SPI Application - NETF removed FY 02-03
471		Cash Payment to Suppliers-NETF										User Input in 1SPI Application - NETF removed FY 02-03
472		Cash Payments to Employees-NETF										User Input in 1SPI Application - NETF removed FY 02-03
473		Miscellaneous Receipts & Payments-NETF										User Input in 1SPI Application - NETF removed FY 02-03
474		Cash Received From Grants-NETF										User Input in 1SPI Application - NETF removed FY 02-03
475	GF	Cash on Deposit with County Treasurer			Page 2-calculated in item 6211							GL 240 - Calculated in item #6211 on page 2 in FY 02-03 - User Input in 1SPI Application
	ASB	Cash on Deposit with County Treasurer			Page 2-calculated in item 6214							GL 240 - Calculated in item #6214 on page 2 in FY 02-03 - User Input in 1SPI Application

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	DSF	Cash on Deposit with County Treasurer			Page 2-calculated in item 6213							GL 240 - Calculated in item #6213 on page 2 in FY 02-03 - User Input in 1SPI Application
	CPF	Cash on Deposit with County Treasurer			Page 2-calculated in item 6212							GL 240 - Calculated in item #6212 on page 2 in FY 02-03 - User Input in 1SPI Application
	TVF	Cash on Deposit with County Treasurer			Page 2-calculated in item 6219							GL 240 - Calculated in item #6219 on page 2 in FY 02-03 - User Input in 1SPI Application
	PF	Cash on Deposit with County Treasurer			Page 2-calculated in item 6218			Y				GL 240 - Calculated in item #6218 on page 2 in FY 02-03 - User Input in 1SPI Application
	PPTF	Cash on Deposit with County Treasurer			Page 9			Y				GL 240 - Calculated in item #6217 on page 2 in FY 02-03 - Added to Page 9 new report FY 03-04
476	GF	Minus Warrants Outstanding			Page 2							GL 241 - User Input in 1SPI Application
	ASB	Minus Warrants Outstanding			Page 2							GL 241 - User Input in 1SPI Application
	DSF	Minus Warrants Outstanding			Page 2							GL 241 - User Input in 1SPI Application
	CPF	Minus Warrants Outstanding			Page 2							GL 241 - User Input in 1SPI Application
	TVF	Minus Warrants Outstanding			Page 2							GL 241 - User Input in 1SPI Application
	PF	Minus Warrants Outstanding			Page 2			Y				GL 241 - User Input in 1SPI Application - Added to Fund 8 FY 02-03
	PPTF	Minus Warrants Outstanding			Page 9			Y				GL 241 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
477	DSF	Cash with Fiscal Agent			Page 2-calculated in item 6213							GL 250 - Calculated in item #6213 on page 2 in FY 02-03 - User Input in 1SPI Application
		Purchase and Contruction of Cap Assets-NETF										User Input in 1SPI Application - NETF removed FY 02-03
478	GF	Inventory-Lunchrooms			Page 2-calculated in item 6221							GL 420 - Calculated in item #6221 on page 2 in FY 02-03 - User Input in 1SPI Application
479	GF	Investments			Page 2							GL 450 - User Input in 1SPI Application
	ASB	Investments			Page 2							GL 450 - User Input in 1SPI Application
	DSF	Investments			Page 2							GL 450 - User Input in 1SPI Application
	CPF	Investments			Page 2							GL 450 - User Input in 1SPI Application
	TVF	Investments			Page 2							GL 450 - User Input in 1SPI Application
	PF	Investments			Page 2			Y				GL 450 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
	PPTF	Investments			Page 9			Y				GL 450 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
480	ASB	General Student Body Revenues	ASB1	ASB1	Page 3-calculated in Item 9624							User Input in 1SPI Application
481	ASB	Athletics Revenues	ASB1	ASB1	Page 3-calculated in Item 9624							User Input in 1SPI Application
482	ASB	Classes Revenues	ASB1	ASB1	Page 3-calculated in Item 9624							User Input in 1SPI Application
483	ASB	Clubs Revenues	ASB1	ASB1	Page 3-calculated in Item 9624							User Input in 1SPI Application
484	PPTF	Reserved for Trust Principal			Page 9			Y				GL 855 - Calculated in item #6257 on Page 2 in FY 02-03 Added to Page 9 new report FY 03-04
	PF	Reserved for Trust Principal			Page 2-calculated in item 6258			Y				GL 855 - Calculated in item #6258 on Page 2 in FY 02-03 - User Input in 1SPI Application
485	ASB	General Student Body Expenditures	ASB1	ASB1	Page 3-calculated in Item 5324							User Input in 1SPI Application
486	ASB	Athletics Expenditures	ASB1	ASB1	Page 3-calculated in Item 5324							User Input in 1SPI Application
487	ASB	Classes Expenditures	ASB1	ASB1	Page 3-calculated in Item 5324							User Input in 1SPI Application
488	ASB	Clubs Expenditures	ASB1	ASB1	Page 3-calculated in Item 5324							User Input in 1SPI Application
489	PPTF	Other Assets			Page 9			Y				GL 460 - User Input in 1SPI Application - Added to page 9 new report FY 03-04
490	PPTF	Accumulated Depreciation, Buildings			Page 9			Y				GL 498 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
491	PPTF	Accumulated Depreciation, Equipment			Page 9			Y				GL 499 - User Input in 1SPI Application - Added to Page 9 new report FY 03-04
492		Proceeds from Sales of Capital Assets-NETF										User Input in 1SPI Application - Removed FY 02-03
493		Capital Grants Received-NETF										User Input in 1SPI Application - Removed FY 02-03
493	ASB	Private Monies ASB, Revenue	ASB1	ASB1	Page 3-calculated Item 9624							User Input in 1SPI Application
494		Proceeds from Sales of Investments-NETF										User Input in 1SPI Application - Removed FY 02-03
	ASB	Private Monies ASB, Expenditures	ASB1	ASB1	Page 3-calculated in Item 532							User Input in 1SPI Application
495		Purchase of Investments-NETF										User Input in 1SPI Application - Removed FY 02-03
496	GF	Investments-Deferred Compensation			Page 2							GL 455 - User Input in 1SPI Application
	CPF	Investments-Deferred Compensation			Page 2							GL 455 - User Input in 1SPI Application
497	GF	Self-Insurance Security Deposits			Page 2							GL 459 - User Input in 1SPI Application
498		Interest & Dividends on Investments-NETF										User Input in 1SPI Application - Removed FY 02-03
499		Cash & Cash Equivalents at Begin of Year-NETF										User Input in 1SPI Application - Removed FY 02-03
500	GF	Debit Transfer	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx0

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501	GF	Credit Transfer	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx1
502	GF	Salaries - Certificated Employees	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx2
503	GF	Salaries - Classified Employees	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx3
504	GF	Employee Benefits & Payroll Taxes	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx4
505	GF	Instr Resources and Noncap Items	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx5
506	OTF	Minus Warrants Outstanding			Page 9			Y				GL 241 - User Input in 1SPI Application - Added FY 02-03 Added to Page 9 new report FY 03-04
507	GF	Purchased Services	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx7
508	GF	Travel	GF10	GF10	Page 17				GF10	GF10	Page 17	Mask xxxx8
509	GF	Capital Outlay	GF10	GF10	Page 17, 24, & 30				GF10	GF10	Page 17	Mask xxxx9
510	PPTF	Capital Assets, Land			Page 9			Y				GL 490 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
		Land in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
511	PPTF	Capital Assets, Buildings			Page 9			Y				GL 491 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
		Buildings in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
512		Transporation in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
513	PPTF	Capital Assets, Equipment			Page 9			Y				GL 493 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
		Equipment in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
514		Construction in Progress in GFAAG										User Input in 1SPI Application - Removed from Combined Balance Sheet in FY 02-03
515		Total Assets GFAAG										5101 + 5111 + 5121 + 5131 + 5141 - Removed from Combined Balance Sheet in FY 02-03
516	CPF	Beginning Reserve of Other Proceeds	CP2	CP2								Extracted from Budget Application
517	CPF	Ending Reserve of Other Proceeds CPF	CP2	CP2	Page 2-calculated in item 6252							GL 865 - Calculated in item #6252 on page 2 in FY 02-03 - User Input in 1SPI Application
518		Cash & Cash Equivalents at End of Year-NETF										User Input in 1SPI Application - Removed FY 02-03
519	OTF	Due From Other Funds			Page 9			Y				GL 320 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
520	OTF	Accounts Receivable			Page 9			Y				GL 340 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
521	GF	Interfund Loans Receivable			Page 2							GL 350 - User Input in 1SPI Application
	CPF	Interfund Loans Receivable			Page 2							GL 350 - User Input in 1SPI Application
522	GF	Interfund Loans Payable			Page 2							GL 645 - User Input in 1SPI Application
	DSF	Interfund Loans Payable			Page 2							GL 645 - User Input in 1SPI Application
	CPF	Interfund Loans Payable			Page 2							GL 645 - User Input in 1SPI Application
	TVF	Interfund Loans Payable			Page 2							GL 645 - User Input in 1SPI Application
523	GF	Due To Other Governmental Units			Page 2							GL 630 - User Input in 1SPI Application
	ASB	Due To Other Governmental Units			Page 2							GL 630 - User Input in 1SPI Application
	CPF	Due To Other Governmental Units			Page 2							GL 630 - User Input in 1SPI Application
	TVF	Due To Other Governmental Units			Page 2							GL 630 - User Input in 1SPI Application
	PF	Due To Other Governmental Units			Page 2			Y				GL 630 - User Input in 1SPI Application - Added to fund 8 in FY 02-03
524		Increase (Decrease) in Accounts Rec-NETF										User Input in 1SPI Application - Removed FY 02-03
525		Increase (Decrease) in Accounts Payable-NETF										User Input in 1SPI Application - Removed FY 02-03
526		Increase (Decrease) in Other Assets-NETF										User Input in 1SPI Application - Removed FY 02-03
527		Net Cash Provided by Operating Acts-NETF										User Input in 1SPI Application - Removed FY 02-03
528		Cash Receipts for Services-NETF										User Input in 1SPI Application - Removed FY 02-03
529		Cash Receipts for Donations-NETF										User Input in 1SPI Application - Removed FY 02-03
530		Miscellaneous Cash Payments-NETF										User Input in 1SPI Application - Removed FY 02-03
531		Cash Contribution, Benefactors-NETF										User Input in 1SPI Application - Removed FY 02-03
532	GF	Total Expenditures	GF2/8c	GF2/8c	Cert., Page 3, 4, 18, 24 & 30				GF8c	GF8c	Cert.	Mask from Program Matrices
	ASB	Total Expenditures	ASB1	ASB1	Cert, Page 3 & 5				ASB1	ASB1	Cert.	4854 + 4864 + 4874 + 4884 + 4944
	DSF	Total Expenditures	DS1	DS1	Cert., Page 3 & 6				DS1	DS1	Cert.	5373 + 5523 + 5403 + 5533 + 5543 + 5553
	CPF	Total Expenditures	CP1/6	CP1/6	Cert., Page 3 & 7				CP6	CP6	Cert.	0112 + 0212 + 0312 + 0412 + 0512 + 0712 + 0722 + 0732 + 0792
	TVF	Total Expenditures	TVF2	TVF2	Cert., Page 3 & 8				TVF2	TVF2	Cert.	5449 + 5479 + 5459 + 5499 + 5489

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	PF	Total Expenditures			Cert. & Page 3						Cert.	4268 + 4278 + 4648 +6728 + 5588 - Added FY 02-03
	PPTF	see item 628 for total deductions										Changed from Total Expenditures to Total Deductions in FY 02-03
	OTF	see item 629 for total deductions										Changed from Total Expenditures to Total Deductions in FY 02-03
533	GF	OFU	GF2	GF2								GL 905-Other Financing Uses (Budget)- User Input in 1SPI Application
	DSF	Transfers Out (see 560 & 561 for other financing items)	DS1	DS1								GL 905-Transfers Out (Budget)- User Input in 1SPI Application
	CPF	OFU	CP1	CP1								GL 905-Other Financing Uses (Budget)- User Input in 1SPI Application
	TVF	OFU	TVF2	TVF2								GL 905-Other Financing Uses (Budget)- User Input in 1SPI Application
	GF	Transfers Out			Cert., Page 3 & 5							GL 905-Other Financing Uses (Budget)- User Input in 1SPI Application
	DSF	Transfers Out			Cert., Page 3 & 6							GL 536-Transfers Out- User Input in 1SPI Application- Added FY 05-06
	CPF	Transfers Out			Cert., Page 3 & 7							GL 536-Transfers Out- User Input in 1SPI Application- Added FY 05-06
	TVF	Transfers Out			Cert., Page 3 & 8							GL 536-Transfers Out- User Input in 1SPI Application- Added FY 05-06
	PF	Transfers Out			Cert., Page 3			Y				GL 536-Transfers Out- User Input in 1SPI Application- Added FY 05-06
	PPTF	see item 627										Other Uses titled Other Deductions FY 02-03
	OTF	see item 616										Other Uses titled Other Deductions FY 02-03
534		Residual Equity Transfer to GF										User Input in 1SPI Application - Residual Equity Transfers removed from system in FY 02-03
535	GF	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses	GF2	GF2	Cert., Page 3 & 4				GF2	GF2	Page 3	9621 - 5321 - 5331
	ASB	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses	ASB1	ASB1	Cert, Page 3 & 5				ASB1	ASB1	Page 3	9624 - 5324
	DSF	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses	DS1	DS1	Cert., Page 3 & 6				DS1	DS1	Page 3	9623 - 5323 - 5333 - 5603 - 5613
	CPF	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses	CP1	CP1	Cert., Page 3 & 7				CP1	CP1	Page 3	9622 - 5322 - 5332
	TVF	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses	TVF2	TVF2	Cert., Page 3 & 8				TVF2	TVF2	Page 3	9629 - 5329 - 5339
	PF	Exc of Rev/Other Fin Srces Over/(Under) Exp/O F Uses			Cert., Page 3						Page 3	9628 - 5328
536	OTF	Accrued Interest Receivable			Page 9			Y				GL 360 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
537	DSF	Matured Bond Expenditure	DS1	DS1	Page 3 & 6-calculated in item 5323							User Input in 1SPI Application
538	OTF	Investments			Page 9			Y				GL 450 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
539	OTF	Investments/Cash with Trustees			Page 9			Y				GL 451 - User Input in 1SPI Application - Added FY 02-03
540	DSF	Interfund Loan Interest	DS1	DS1	Page 3 & 6-calculated in item 5323							User Input in 1SPI Application
541	OTF	Total Assets			Page 9						Page 9	5647+5657+5667-5067+5197+5207+5367+5387+5397+6707+6717-Added FY 02-03-Added to Page 9 FY 03-04
542	OTF	Accounts Payable			Page 9			Y				GL 601 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
543		Bond Transfer Fees										Changed to item 553 FY 02-03
544	TVF	Cash Purchases/Rebuild Transp Equip	TVF2	TVF2								Extracted from Budget Application
	TVF	Cash Purch & Reb Trans Equip			Page 3 & 8-calculated in item 5329							User Input in 1SPI Application
545	TVF	Contract Purch/Rebuild Transp Equip	TVF2	TVF2								Extracted from Budget Application
	TVF	Cont Purch & Rebuild Trans Equip			Page 3 & 8-calculated in item 5329							User Input in 1SPI Application
546		Act 82 - Warrant Interest										Deleted in FY 99-00
		Warrant Interest										Deleted in FY 99-00
547	TVF	Act 83 - Interest	TVF2	TVF2								Extracted from Budget Application
	TVF	Interest			Page 3 & 8-calculated in item 5329							User Input in 1SPI Application
548	TVF	Act 84 - Principal	TVF2	TVF2								Extracted from Budget Application
	TVF	Debt Principal			Page 3 & 8-calculated in item 5329							User Input in 1SPI Application
549	TVF	Act 85 - Debt-Related Expenditures	TVF2	TVF2								Extracted from Budget Application
	TVF	Debt-Related Expenditures			Page 3 & 8-calculated in item 5329							User Input in 1SPI Application
550	OTF	Due to Other Funds			Page 9			Y				GL 640 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
551	OTF	Total Liabilities			Page 9						Page 9	5427 + 5507 - Added FY 02-03 - Added to Page 9 new report FY 03-04
552	DSF	Interest on Bonds	DS1	DS1								Extracted from Budget Application
	DSF	Interest on Bonds			Page 3 & 6-calculated in item 5323							User Input in 1SPI Application
553	DSF	Bond Transfer Fees	DS1	DS1								Extracted from Budget Application
	DSF	Bond Transfer Fees			Page 3 & 6-calculated in item 5323							User Input in 1SPI Application - Changed from item 543 in FY 02-03

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			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
554	DSF	Arbitrage Rebate	DS1	DS1								Extracted from Budget Application
	DSF	Arbitrage Rebate Exp begin 97-98			Page 3 & 6-calculated in item 5323							User Input in 1SPI Application
555	DSF	Underwriter's Fees	DS1	DS1								Extracted from Budget Application
	DSF	Underwriter's Fees			Page 3 & 6-calculated in item 5323							User Input in 1SPI Application
556		Total Held in Trust (net assets)										4407+4417 - Removed FY 03-04
557		Total Held in Trust (net assets)										5417+5517 - Removed FY 03-04
558	PF	Other Operating Expenses			Page 3-calculated in item 5328			Y				User Input in 1SPI Application - Added to PF FY 02-03
559	OTF	Unreserved, Undesignated Fund Balance			Page 9			Y				GL 890 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
560	DSF	Payment to Refunded Bond Escrow	DS1	DS1								Extracted from Budget Application
	DSF	Pymt to Refunded Bond Escrow, Debt Issuance, Crossover Def			Page 3 & 6							GL 535 User Input in 1SPI Application- Added FY 05-06
561	DSF	Crossover Defeasance	DS1	DS1								Extracted from Budget Application
		Crossover Defeasance										GL 535 User Input in 1SPI Application- Deleted FY 05-06
562	OTF	Total Net Assets Held In Trust			Page 9						Page 9	5677 + 5687 + 6267 + 5597 - Title change and calculation change on Page 9 new report FY 03-04
563		Cash and Cash Equivalents										New report on Page 9 FY 03-04 has cash & cash equiv. separated by GL (230, 240, 250)
564	OTF	Imprest Cash			Page 9			Y				GL 200-User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
565	OTF	Cash on Hand			Page 9			Y				GL 230 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
566	OTF	Cash on Deposit with County Treasurer			Page 9			Y				GL 240 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
567	OTF	Reserve for Other			Page 9			Y				GL 810 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
568	OTF	Reserve for Trust Principal			Page 9			Y				GL 855 - User Input in 1SPI Application - Added FY 02-03 - Added to Page 9 new report FY 03-04
569		Reservation of Fund Balance										5677+5687 - Removed FY 03-04
570	PPTF	Total Contributions			Page 10						Page 9	4517 + 6747 - Added FY 02-03
571	PPTF	Net Increase (Decrease) in Fair Value of Investments			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
572	OTF	Private Donations			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
573	OTF	Employer Contributions			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
574	OTF	Members Contribution			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
575	OTF	Other Contributions			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
576	OTF	Total Contributions			Page 10						Page 10	5727 + 5737 + 5747 + 5757 - Added FY 02-03
577	OTF	Net Increase (Decrease) in Fair Value of Investments			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
578	OTF	Interest			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
579	OTF	Dividends			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
580	DSF	Voted Bonds—Original Issue	DS3			Y	Y					User Input in 1SPI Application
581	DSF	Voted Bonds—Outstanding Sept 1	DS3			Y	Y					User Input in 1SPI Application
582	DSF	Nonvoted Bonds—Original Issue	DS3			Y	Y					User Input in 1SPI Application
583	DSF	Nonvoted Bonds—Outstanding Sept 1	DS3			Y	Y					User Input in 1SPI Application
584	DSF	Voted/Nonvoted Bonds Original Issue	DS3			Y	Y					User Input in 1SPI Application
585	DSF	Voted/Nonvoted Bonds Outstanding Sept 1	DS3			Y	Y					User Input in 1SPI Application
586		Residual Equity Transfer to DSF										User Input in 1SPI Application - Residual Equity Transfers removed from system in FY 02-03
587		Residual Equity Transfer to GF										User Input in 1SPI Application - Residual Equity Transfers removed from system in FY 02-03
588	OTF	Rent or Lease Revenue			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
589	OTF	Total Investment Earnings			Page 10						Page 10	5777 + 5787 + 5797 - Added FY 02-03
590	OTF	Investment Expense			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
591	OTF	Net Investment Earnings			Page 10						Page 10	5897 - 5907 - Added FY 02-03
592	PPTF	Net Investment Earnings			Page 10						Page 10	5947 - 4647 - Added FY 02-03
593	GF	Prog 97 Districtwide Support State Resources			Page 26			Y				User Input in 1SPI Application
594	PPTF	Total Investment Earnings			Page 10						Page 10	5717 + 4667 + 4677 - Added FY 02-03
595	GF	Total Program 97 Distorting Items			Page 25						Page 25	3331+3321+3331+3341+3351+3361+3371+3381+3391+3401+3411+3421+3431+3441+3451+3461-Added FY 04-05
596	GF	Prog 97 Districtwide Support Local Resources			Page 26			Y				User Input in 1SPI Application

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597	PPTF	Total Additions			Page 10						Page 10	5707+ 5927 + 6327 - Added FY 02-03
598	OTF	Total Additions			Page 10						Page 10	5767+ 5917 + 5887 - Added FY 02-03
599	GF	Prior Year(s) Corrections or Restatements			Cert., Page 3 & 4							User Input in 1SPI Application
	ASB	Prior Year(s) Corrections or Restatements			Cert., Page 3 & 5							User Input in 1SPI Application
	DSF	Prior Year(s) Corrections or Restatements			Cert., Page 3 & 6							User Input in 1SPI Application
	CPF	Prior Year(s) Corrections or Restatements			Cert., Page 3 & 7							User Input in 1SPI Application
	TVF	Prior Year(s) Corrections or Restatements			Cert., Page 3 & 8							User Input in 1SPI Application
	PF	Prior Year(s) Corrections or Restatements			Cert., Page 3			Y				User Input in 1SPI Application
	PPTF	Prior Year(s) Corrections or Restatements			Page 10			Y				User Input in 1SPI Application - Added to Statement of Changes in Fiduciary Net Assets report FY 02-03
600	GF	Excess Levy	Levy Cert. pg	Levy Cert. pg		Y	Y					User Input in 1SPI Application
	CPF	Excess Levy	Levy Cert. pg	Levy Cert. pg		Y	Y					User Input in 1SPI Application
	TVF	Excess Levy	Levy Cert. pg	Levy Cert. pg		Y	Y					User Input in 1SPI Application
601	GF	Total Program 97 Direct Expenditures			Page 21						Page 21	See Page 23, Program 97 District-Wide Support Expenditure Pool
602	GF	Excess Levy Rollback Amount	Levy Cert. pg	Levy Cert. pg		Y	Y					User Input in 1SPI Application
603	GF	Total Excess Levy Amount	Levy Cert. pg	Levy Cert. pg		Y	Y			Levy Cert. pg		6001 - 6021
	DSF	Total Excess Levy Amount	Levy Cert. pg	Levy Cert. pg		Y	Y					User Input in 1SPI Application
604	OTF	Benefits			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
605	OTF	Refund of Contributions			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
606	OTF	Administrative Expenses			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
607	GF	State Rev. Recovery Total Program 97 District-Wide Support			Page 21						Page 21	Total Program 97 District-Wide Support-changed from item 6081 FY 04-05
608	GF	Total Program 97 Restricted Indirect Expenditures			Page 24						Page 24	Total Program 97 District-Wide Support Expenditure Pool
609	GF	State Revenue Recoveries Rate			Page 21						Page 21	Indirect Rate For State Revenue Recoveries
610	GF	Sub Total Federal Restricted Indirect Expenditures			Page 24						Page 24	5321-5091-3561-3581-6121 - Revised FY 04-05
611	GF	Subtotal All Programs Federal Restricted Direct Expenditures			Page 24						Page 24	Sub Total All Programs Direct Expenditures (Column 7)
612	GF	Total Federal Restricted Direct Expenditures			Page 24						Page 24	Total Direct Expenditures
613	GF	Total Program 97 Federal Unrestricted Indirect Expend.			Page 25						Page 25	Total Program 97 Unrestricted Indirect Expenditures (column 6) Added FY 04-05
614	GF	Total Federal Unrestricted Indirect Expenditures			Page 25						Page 25	5321 - 5091 - 3561 - 6731 - 6811 Added FY 04-05
615	GF	Subtotal Federal Unrestricted Direct Expenditures			Page 25						Page 25	Sub Total Federal Unrestricted Direct Expenditures-Added FY 04-05
616	OTF	Other Deductions			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
617	OTF	Correction of Prior Year(s) Errors			Page 10			Y				User Input in 1SPI Application - Added FY 02-03
618		Capital Assets										6707 + 6717 - Added FY 02-03 - Removed FY 03-04
619	GF	Federal Restricted Indirect Rate			Page 24						Page 24	See Page 23, Program 97 District-Wide Support Expenditure Pool
620	GF	Federal Unrestricted Indirect Rate			Page 25						Page 25	See Page 23, Program 97 District-Wide Support Expenditure Pool
621	GF	Cash and Cash Equivalents			Page 2						Page 2	4001 + 4011 + 4751 - NEW FY 02-03
	ASB	Cash and Cash Equivalents			Page 2						Page 2	4004 + 4014 + 4754 - NEW FY 02-03
	DSF	Cash and Cash Equivalents			Page 2						Page 2	4013 + 4753 + 4773 - NEW FY 02-03
	CPF	Cash and Cash Equivalents			Page 2						Page 2	4002 + 4012 + 4752 - NEW FY 02-03
	TVF	Cash and Cash Equivalents			Page 2						Page 2	4019 + 4759 - NEW FY 02-03
	PF	Cash and Cash Equivalents			Page 2						Page 2	4008 + 4018 + 4758 - NEW FY 02-03
		Cash and Cash Equivalents										4007+4017+4757 - NEW FY 02-03 - Removed FY 03-04
622	GF	Inventory			Page 2						Page 2	4061 + 4781 - NEW FY 02-03
623	GF	Estimated Employee Benefits Payable			Page 2						Page 2	4081 + 4461 + 4161 - NEW FY 02-03
624	GF	Deferred Revenue			Page 2						Page 2	4321 + 4331 - NEW FY 02-03
	ASB	Deferred Revenue			Page 2						Page 2	4324 - NEW FY 02-03
	DSF	Deferred Revenue			Page 2						Page 2	4323 + 4333 - NEW FY 02-03
	CPF	Deferred Revenue			Page 2						Page 2	4322 + 4332 - NEW FY 02-03
	TVF	Deferred Revenue			Page 2						Page 2	4329 + 4339 - NEW FY 02-03

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625	GF	Reserved Fund Balance			Page 2						Page 2	3941 + 4351 + 4201 + 4281 + 4361 - NEW FY 02-03
	ASB	Reserved Fund Balance			Page 2						Page 2	3944 + 4284 + 4364 - NEW FY 02-03
	DSF	Reserved Fund Balance			Page 2						Page 2	3943 + 4203 - NEW FY 02-03
	CPF	Reserved Fund Balance			Page 2						Page 2	3942 + 4352 + 4202 + 4362 + 4582 + 4592 + 4602 + 4612 + 5172 + 3902- NEW FY 02-03
	TVF	Reserved Fund Balance			Page 2						Page 2	3949 + 4359 + 4209 + 4369 - NEW FY 02-03
	PF	Reserved Fund Balance			Page 2						Page 2	3948 + 4848 - NEW FY 02-03
		Reserved Fund Balance										Removed FY 03-04
626	GF	Unreserved, Designated Fund Balance			Page 2						Page 2	4341 + 4371 - NEW FY 02-03
	OTF	Unreserved, Designated Fund Balance			Page 9			Y				GL 870 - Added FY 02-03 - Added to Page 9 new report FY 03-04
627	PPTF	Other Deductions			Page 10			Y				User input in 1SPI Application - Added FY 02-03
628	PPTF	Total Deductions			Page 10						Page 10	4637 + 4657 + 6277 + 6727 - Added FY 02-03
629	OTF	Total Deductions			Page 10						Page 10	6047 + 6057 + 6067 + 6167 - Added FY 02-03
630	OTF	Net Assets—Beginning of Year			Page 10			Y				User input in 1SPI Application - Added FY 02-03
631	OTF	Net Assets—End of Year			Page 10						Page 10	6307 + 5987 - 6297 +/- 6177 - Added FY 02-03
632	PPTF	Rent or Lease Revenue			Page 10			Y				User input in 1SPI Application - Added FY 02-03
633	SLTD	Beg. Outstanding Debt-Total Voted Bonds			Page 11			Y				User input in 1SPI Application - Added FY 02-03
634	SLTD	Beg. Outstanding Debt-Total Non-Voted Bonds			Page 11			Y				User input in 1SPI Application - Added FY 02-03
635	SLTD	Beg. Outstanding Debt-Capital Leases			Page 11			Y				User input in 1SPI Application - Added FY 02-03
636	SLTD	Beg. Outstanding Debt-NonCancellable Operating Leases			Page 11			Y				User input in 1SPI Application - Added FY 02-03
637	SLTD	Beg. Outstanding Debt-Claims & Judgements			Page 11			Y				User input in 1SPI Application - Added FY 02-03
638	SLTD	Beg. Outstanding Debt-Compensated Absences			Page 11			Y				User input in 1SPI Application - Added FY 02-03
639	SLTD	Beg. Outstanding Debt-QZAB			Page 11			Y				User input in 1SPI Application - Added FY 02-03
640	SLTD	Beg. Outstanding Debt-Total Other Long Term Debt			Page 11						Page 11	6351 + 3931 + 6361 + 6371 + 6381 + 6751- Added FY 02-03
641	SLTD	Beg. Outstanding Debt-Total Long-Term Debt			Page 11						Page 11	6331 + 6341 + 6401 - Added FY 02-03
642	SLTD	Amount Issued-Total Voted Bonds			Page 11			Y				User input in 1SPI Application - Added FY 02-03
643	SLTD	Amount Issued-Total Non-Voted Bonds			Page 11			Y				User input in 1SPI Application - Added FY 02-03
644	SLTD	Amount Issued-Capital Leases			Page 11			Y				User input in 1SPI Application - Added FY 02-03
645	SLTD	Amount Issued-NonCancellable Operating Leases			Page 11			Y				User input in 1SPI Application - Added FY 02-03
646	SLTD	Amount Issued-Claims & Judgements			Page 11			Y				User input in 1SPI Application - Added FY 02-03
647	SLTD	Amount Issued-Compensated Absences			Page 11			Y				User input in 1SPI Application - Added FY 02-03
648	SLTD	Amount Issued-QZAB			Page 11			Y				User input in 1SPI Application - Added FY 02-03
649	SLTD	Amount Issued-Total Other Long-Term Debt			Page 11						Page 11	6441 + 3951 + 6451 + 6461 + 6471 + 6761 - Added FY 02-03
650	SLTD	Amount Issued-Total Long-Term Debt			Page 11						Page 11	6421 + 6431 + 6481 + 6491 - Added FY 02-03
651	SLTD	Amount Redeemed-Total Voted Bonds			Page 11			Y				User input in 1SPI Application - Added FY 02-03
652	SLTD	Amount Redeemed-Total Non-Voted Bonds			Page 11			Y				User input in 1SPI Application - Added FY 02-03
653	SLTD	Amount Redeemed-Capital Leases			Page 11			Y				User input in 1SPI Application - Added FY 02-03
654	SLTD	Amount Redeemed-NonCancellable Operating Leases			Page 11			Y				User input in 1SPI Application - Added FY 02-03
655	SLTD	Amount Redeemed-Claims & Judgements			Page 11			Y				User input in 1SPI Application - Added FY 02-03
656	SLTD	Amount Redeemed-Compensated Absences			Page 11			Y				User input in 1SPI Application - Added FY 02-03
657	SLTD	Amount Redeemed-QZAB			Page 11			Y				User input in 1SPI Application - Added FY 02-03
658	SLTD	Amount Redeemed-Total Other Long-Term Debt			Page 11						Page 11	6531 + 3881 + 6541 + 6551 + 6561 + 6771 - Added FY 02-03
659	SLTD	Amount Redeemed-Total Long-Term Debt			Page 11						Page 11	6511 + 6521 + 6571 + 6581 - Added FY 02-03
660	SLTD	End. Outstanding Debt-Total Voted Bonds			Page 11						Page 11	6331 + 6421 - 6511
661	SLTD	End. Outstanding Debt-Total Non-Voted Bonds			Page 11						Page 11	6341 +- 6431 - 6521
662	SLTD	End. Outstanding Debt-Capital Leases			Page 11						Page 11	6351 + 6441 - 6531
663	SLTD	End. Outstanding Debt-NonCancellable Operating Leases			Page 11						Page 11	6361 + 6451 - 6541
664	SLTD	End. Outstanding Debt-Claims & Judgements			Page 11						Page 11	6371 + 6461 - 6551

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665	SLTD	End. Outstanding Debt-Compensated Absences			Page 11						Page 11	6381 + 6471 - 6561
666	SLTD	End. Outstanding Debt-QZAB			Page 11						Page 11	6391 + 6481 - 6571
667	SLTD	End. Outstanding Debt-Total Other Long-Term Debt			Page 11						Page 11	6621 + 3891 + 6631 + 6641 + 6651 + 6891 - Calculation changed FY 03-04
668	SLTD	End. Outstanding Debt-Total Long-Term Debt			Page 11						Page 11	6411 + 6501 - 6591
669		Capital Assets										5107 + 5117 + 5137 + 4907 + 4917 - Added FY 02-03 - Removed FY 03-04
670	OTF	Capital Assets-Equipment			Page 9			Y				GL 493 - Added FY 02-03 - Added to Page 9 new report FY 03-04
671	OTF	Accumulated Depreciation-Equipment			Page 9			Y				GL 499 - Added FY 02-03 - Added to Page 9 new report FY 03-04
672	PPTF	Administrative Expenses			Page 10			Y				User input in 1SPI Application - Added FY 02-03
	PF	Administrative Expenses			Page 3			Y				User input in 1SPI Application - Added FY 02-03
673	GF	Total Unrestricted Distorting Items			Page 25						Page 25	9842X + 3301 + 5951-Added FY 04-05
674	PPTF	Other Additions			Page 10			Y				User Input in 1SPI Application - Changed from # 4897 in FY 03-04
675	SLTD	Beginning Outstanding Debt-Other Long-Term Debt			Page 11			Y				User Input in 1SPI Application - Added FY 03-04
676	SLTD	Amount Issued/Increased-Other Long-Term Debt			Page 11			Y				User Input in 1SPI Application - Added FY 03-04
677	SLTD	Amount Redeemed/Decreased-Prior Period Adjustment			Page 11			Y				User Input in 1SPI Application - Added FY 03-04
678	GF	Total Unrestricted Program 97 Unallowable			Page 25						Page 25	Total Unallowable Program 97 (Column 5) -Added FY 04-05
679												
680												
681	GF	Total Unrestricted Direct Expenditures			Page 25						Page 25	6151 + 6781-Added FY 04-05
682												
683												
684												
685												
686												
687												
688												
689	SLTD	Ending Outstanding Debt-Other Long-Term Debt			Page 11						Page 11	6751+5761+6771+6861 - Added FY 03-04
690												
691												
692												
693												
694												
695												
696												
697												
698												
699												
700												
701												
702												
703												
704	GF	Transportation Transfer - Credits	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx59x - Changed from item 734 FY 01-02
705	GF	Total Teaching Activities	GF11	GF11					GF11	GF11		C/S
706	GF	Total Teaching Support	GF11	GF11					GF11	GF11		C/S
707	GF	Total Other Supportive Activities	GF12	GF12					GF12	GF12		C/S
708	GF	Total Central Administration	GF12	GF12					GF12	GF12		C/S
709												
710	GF	Human Resources	GF12	GF12	Page 17				GF12	GF12	Page 17	mask xx14x - Changed from item 757 FY 01-02

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711	GF	Board of Directors	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx11x
712	GF	Superintendent's Office	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx12x
713	GF	Business Office	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx13x
714	GF	Supervision	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx21x
715	GF	Learning Resources	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx22x
716	GF	Principal's Office	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx23x
717	GF	Guidance and Counseling	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx24x
718	GF	Pupil Management & Safety	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx25x
719	GF	Health/Related Services	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx26x
720	GF	Teaching	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx27x
721	GF	Extracurricular	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx28x
722	GF	Payments to School Districts	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx29x
723	GF	Supervision	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx41x
724	GF	Food	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx42x
725	GF	Operations	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx44x
726	GF	Transfers	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx49x
727	GF	Supervision	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx51x
728	GF	Operations	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx52x
729	GF	Maintenance	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx53x
730	GF	Public Relations	GF12	GF12					GF12	GF12		Mask xx15x Added FY 06-07
731												
732	GF	Insurance - Transporation	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx56x
733		Commodities										Mask xx43x - Activity 43 removed FY 02-03
734		Transfers										Mask xx59x - Moved to 704 FY 01-02
735	GF	Supervision	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx61x
736	GF	Grounds Maintenance	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx62x
737	GF	Operation of Buildings	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx63x
738	GF	Maintenance	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx64x
739	GF	Utilities	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx65x
740												
741	GF	Building and Property Security	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx67x
742	GF	Insurance	GF11	GF11	Page 17				GF11	GF11	Page 17	Mask xx68x
743	GF	Information Systems	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx72x
744	GF	Printing	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx73x
745	GF	Warehousing and Distribution	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx74x
746	GF	Motor Pool	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx75x
747												
748	GF	Interest	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx83x
749	GF	Principal	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx84x
750	GF	Debt-Related Expenditures	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx85x
751	GF	Public Activities	GF12	GF12	Page 17				GF12	GF12	Page 17	Mask xx91x
752												
753												
754												
755												
756												
757		Human Resources										Mask xx14x - Moved to 710 FY 01-02

F-195/F-200/F-196 ITEM NUMBER DICTIONARY

I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
758												
759												
760												
761												
762	GF	Total Special Education Instruction	GF8a	GF8a					GF8a	GF8a		C/S
763	GF	Total Vocation Education Instruction	GF8a	GF8a					GF8a	GF8a		C/S
764	GF	Total Skills Center Instruction	GF8a	GF8a					GF8a	GF8a		C/S
765	GF	Total Compensatory Education Instruction	GF8b	GF8b					GF8b	GF8b		C/S
766												
767	GF	Total Other Instruction Programs	GF8b	GF8b					GF8b	GF8b		C/S
768	GF	Total Community Services	GF8c	GF8c					GF8c	GF8c		C/S
769	GF	Total Support Services	GF8c	GF8c					GF8c	GF8c		
770												
		771 through 900 blank										
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I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
934												
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961												
962	GF	Total Rev & Other Financing Sources	GF2, GF7	GF2, GF7	Cert., Page 3, 4, 18				GF7	GF7	Page 18	
	ASB	Total Rev & Other Financing Sources	ASB1	ASB1	Cert., Page 3 & 5				ASB1	ASB1	Cert.	4804 + 4814 + 4824 + 4834 + 4934
	DSF	Total Rev & Other Financing Sources	DS1, DS2	DS1, DS2	Cert., Page 3, 6, 18				DS2	DS2	Page 18	
	CPF	Total Rev & Other Financing Sources	CP1, CP4	CP1, CP4	Cert., Page 3, 7, 18				CP4	CP4	Page 18	
	TVF	Total Rev & Other Financing Sources	TV1	TV1	Cert., Page 3, 8, 18				TV1	TV1	Page 18	
	PF	Total Rev & Other Financing Sources			Cert., Page 3						Cert.	4518 + 4218 + 4238
	PPTF	see item 5707 for Total Contributions										Changed from Total Rev & Other Financing Sources to Total Contributions FY 02-03
	OTF	see item 5767 for Total Contributions										Other Trust Fund Total Contributions added FY 02-03
963		Residual Equity Transfer from CPF & DSF										User Input in 1SPI Application - Residual Equity Transfers removed from systems in FY 02-03
964		Resditual Equity Transfer from CPF										User Input in 1SPI Application - Residual Equity Transfers removed from systems in FY 02-03
965												
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F-195/F-200/F-196 ITEM NUMBER DICTIONARY

I T E M #	F U N D	DESCRIPTION	PAGE NUMBER(S)			RETAINED			CALCULATED AND STORED			MODE OF INPUT/DESCRIPTION
			F-195	F-200	F-196	F-195	F-200	F-196	F-195	F-200	F-196	
974												
975												
976												
977												
978												
979												
980	GF	Total Cross Cutting Expenditure			Page 31						Page 31	C/S
981	GF	% Cross Cutting MOE			Page 31						Page 31	C/S
982	GF	Total Voc Ed MOE			Page 32						Page 32	C/S
983	GF	% Voc Ed MOE			Page 32						Page 32	C/S
984	GF	Expend Per Pupil Special Ed MOE			Page 30						Page 30	C/S
985	GF	Per Pupil MOE Test-Special Ed			Page 30						Page 30	C/S
986	GF	Expend Per Pupil Year-End Local Special Ed MOE			Page 30						Page 30	C/S
987	GF	Per Pupil Year-End Local Special Ed MOE Test			Page 30						Page 30	C/S
988	GF	Mid-Year Aggregate Special Ed Expend resident			Page 30						Page 30	C/S
988	GF	Index 5 Mid-Year Aggregate Special Ed Expend Resident			Page 30						Page 30	C/S Index 5 item 988 - index 4 item 988
989	GF	Mid-Year Aggregate MOE Test			Page 30						Page 30	C/S
990	GF	Special Ed Aggregate MOE Test			Page 30						Page 30	Line 7-Special Ed MOE C/S - Added FY 02-03
991	GF	Special Ed Local MOE Test			Page 30						Page 30	Line 12-Special Ed MOE C/S - Added FY 02-03
992												
993												
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998	Check Figure		Cert	Cert	Cert				Cert	Cert	Cert	C/S
999												