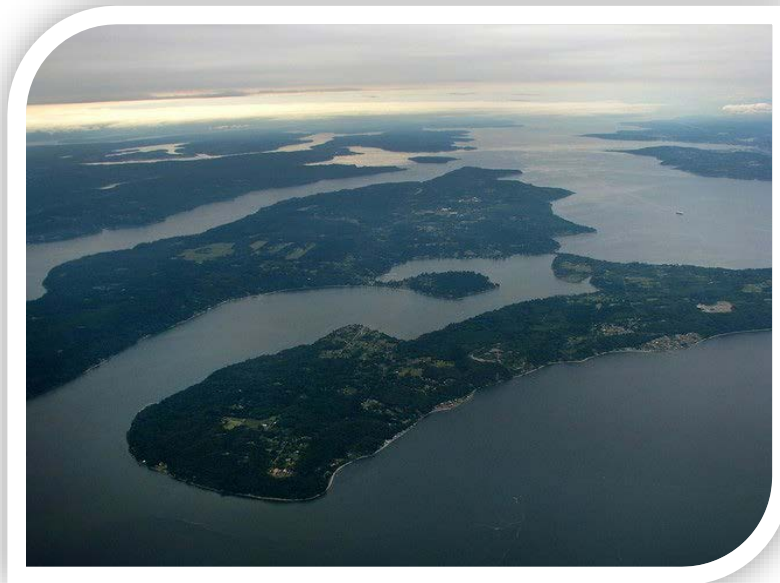


VASHON ISLAND SCHOOL DISTRICT No. 402

Fiscal Year-End Report 2020-2021



Vashon Island Washington

***“To Equip Every Student to Engage, Thrive, and
Contribute in an Ever-Changing World.”***

*Presented to the Vashon Island School District Board of Directors
on October 28th, 2021*

October 28th, 2021

Board of Directors
Vashon Island School District #402
9309 SW Cemetery Road
Vashon Island, WA 98070

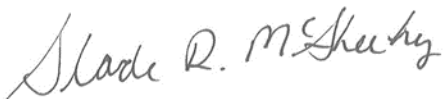
Dear School Board Members:

The Vashon Island School District Annual Financial Statements for fiscal year 2020-2021 are attached. The Superintendent and the Executive Director of Business & Operations assume responsibility for data accuracy and completeness. These annual financial statements present the District's unaudited financial results as of August 31, 2021.

The development and review of the 2020-2021 General Fund, Capital Fund, Debt Service Fund, Associated Student Body (ASB) Fund, and Transportation Fund annual financial statements were completed with a comprehensive review of revenue and expenditures. Information on each fund's annual financial statement is provided in this document.

We are pleased to publish and disseminate this annual financial statement information to you and the community. We welcome the opportunity to present and discuss results and related financial outcomes with all interested parties. We believe that interaction among interested and objective groups consistently leads to operational and educational improvements for students in the Vashon Island School District.

Our goal with this document, our Fiscal Year-End Report, is to provide reliable and easily understood financial information to our community about the educational programs and services for fiscal year-end 2020-2021. We believe this document fulfills our promise to strengthen the presentation of our annual financial statements and to help make them more transparent and reader friendly. The state required F-196 Annual Financial Report is also included at the end of this document.



Dr. Slade McSheehy
Superintendent of Schools



Matt Sullivan
Executive Director of Business & Operations

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Executive Summary

Preparation of the 2020-2021 budget began in January 2020 with the development of the student enrollment forecast for the coming fiscal-year. In February, the Board acknowledged the student enrollment forecast. From February to May district staff and budget managers met regularly to formulate budget recommendations for board approval. A preliminary budget was presented in May, with a final budget approved by the Board in June. Implementation of the budget commenced on September 1, 2020.

Expenditures

The Vashon Island School District operates five (5) individual funds, allowed by state law, specifically RCW 28A.320.330, they are as follows: **General, Capital Projects, Debt Service, Associated Student Body (ASB), and Transportation.**

General Fund -

Accounts for the day-to-day operation of the District. Included are all the normal and recurring financial activities of the District that are not accounted for in other funds. Expenditures include salaries and benefit costs, non-salary costs such as supplies and materials, books and other instructional materials, utilities, purchased services and equipment, which is referred to as MSOC (Materials Supplies and Operating Costs). Revenue for the General Fund includes local, state, and federal funds.

Capital Projects Fund -

Accounts for the financing and expenditures of capital projects. It can include modernization, new construction, replacement of systems, equipping of new facilities, site improvements, major renovations, and technology systems. Revenue for the Capital Projects Fund includes state matching funds, investment earnings, impact fees, the Cap/Tech levy, and bonds.

Debt Service Fund -

Provides for the redemption and payment of interest on voted bonds. Each year an amount is levied which provides for redemption of bonds currently due, interest payments and related costs.

Associated Student Body Fund (ASB) -

Accounts for the student extracurricular activities in each school. These funds are public monies raised on behalf of and by students, and are used for optional, extra-curricular events of a cultural, athletic, recreational, or social nature (CARS).

Transportation Fund -

Accounts for the purchase of buses and major bus repairs, though major repairs are allowed only with OSPI approval. Revenue for this fund can include state depreciation funds, transportation vehicle levy funds, and investment income.

The following chart presents a comparison of the proposed budget vs. actual expenditures for fiscal year 2020-2021 for all funds as well as 2019-2020 actual expenditures.

Total Expenditures for All District Funds				
Fund	Actual 2019-2020	Budgeted 2020-2021	Actual 2020-2021	% Change*
General	23,897,137	25,665,416	23,687,415	-.009%
Capital Projects	964,400	2,605,000	1,188,593	+23.25%
Debt Service	3,263,725	3,561,275	3,260,852	-.001%
ASB	135,397	440,933	84,776	-37.39%
Transportation	0	91,000	69,883	

**Percent change is between 2019-2020 Actual and 2020-2021 Actual*

Analysis of Total Expenditures for All District Funds

General Fund, -.009% slight decrease due to remote learning.

Capital Projects Fund, +23.25% increase due to completion of new Facilities building.

Debt Service Fund, -.001% slight decrease was due to amortized schedule of bond payments for principle and interest.

Associated Student Body Fund (ASB), - 37.39% decrease was due to remote learning.

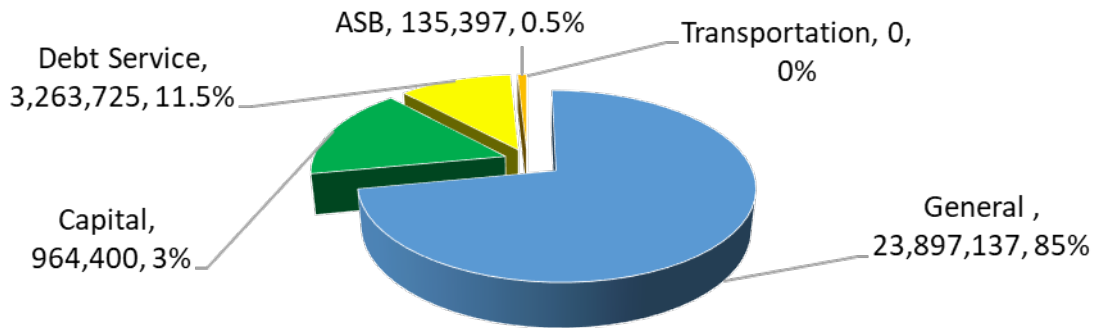
Transportation Fund, increase due to a new (little) bus purchase.

Education of students and the operation of a school district is a labor-intensive enterprise, as reflected in personnel costs. The workforce of the District is determined by staffing guidelines and collective bargaining agreements (CBA's) in relation to projected student enrollment and curriculum requirements.

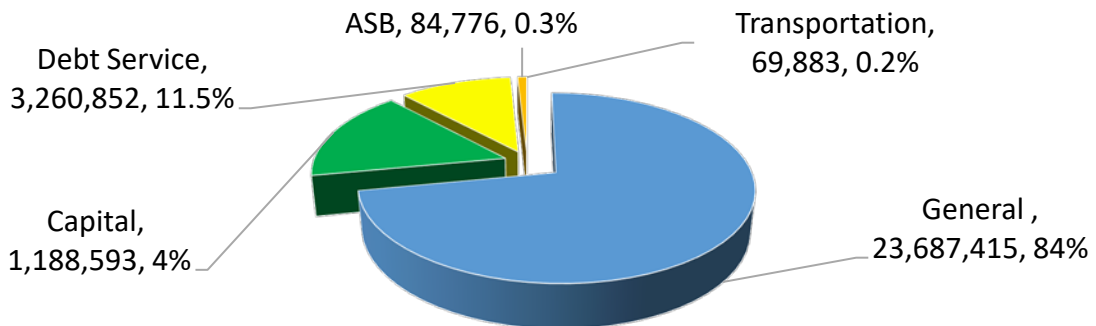
For fiscal year 2020-2021, salaries and benefits constituted 84% of all General Fund expenditures. For fiscal year 2019-2020, salaries and benefits constituted 81% of all General Fund expenditures. In fiscal year 2018-2019, salaries and benefits constituted 79.2%. In 2017-2018 salaries and benefits constituted 78.9% of all General Fund expenditures, in 2016-2017 it was 78.5% of all General Fund expenditures and in 2015-2016 it was 78%.

The following pie charts provide a comparison of actual expenditures by fund for the 2019-2020 and 2020-2021 fiscal years based on actual expenditures.

2019-2020 Actual Expenditures by Fund



2020-2021 Actual Expenditures by Fund



Revenues

Financial support for district operated programs and services is mainly derived from state apportionment, but more and more it's supported by local sources of revenue, such as the Educational Programs & Operations (EP&O) levy and the Technology and Facilities Capital Projects (Cap/Tech) Levy, which is funded by local property taxes, and also from generous donations from civic and educational support organizations.

The following chart presents a comparison of the proposed budget vs. actual revenues for fiscal year 2020-2021 for all funds as well as 2019-2020 actual revenues.

Total Revenues for All District Funds				
Fund	Actual 2019-2020	Budgeted 2020-2021	Actual 2020-2021	% Change*
General	24,121,853	25,665,416	23,662,838	-1.9%
Capital	1,037,053	1,466,800	1,282,651	+23.68%
Debt Service	5,133,931	5,251,600	5,064,200	-1.36%
ASB	180,977	422,500	80,322	-55.6%
Transportation	14,879	17,800	28,470	+91.3%

**Percent change is between 2019-2020 Actual and 2020-2021 Actual*

Analysis of Total Revenues for All District Funds

General Fund, -1.9% due to a decrease in enrollment.

Capital Projects Fund, +23.68% increase due to voter approved increase in Cap/Tech Levy Funds.

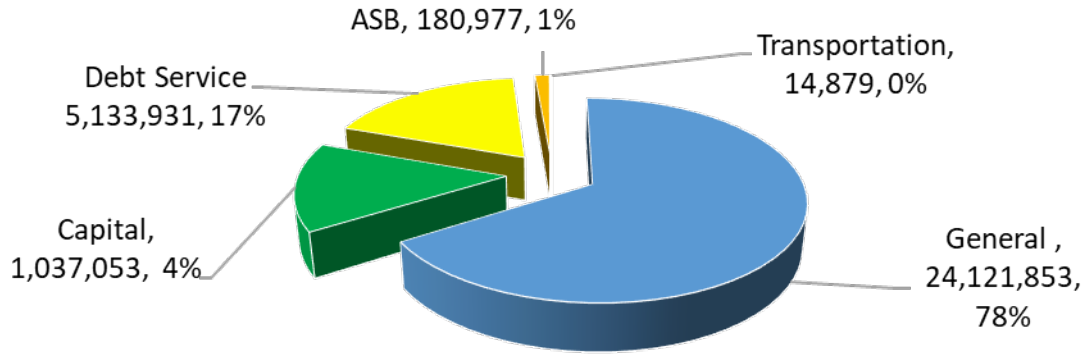
Debt Service Fund, -1.36% decrease was due to the amortized schedule of bond payments.

Associated Student Body Fund (ASB), - 55.6 % decrease was due to cancelation of ASB events because of school closure.

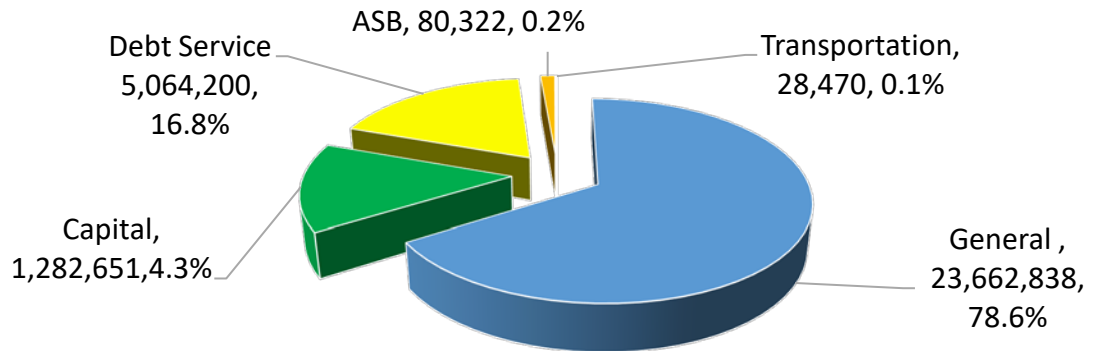
Transportation Fund, +91.3% increase due to state transportation depreciation funding.

The following pie charts provide a comparison of revenues by fund for the 2019-2020 and 2020-2021 fiscal years based on actual revenues.

2019-2020 Actual Revenues by Fund



2020-2021 Actual Revenues by Fund



Fund Balance

The District maintains a positive balance in each of the five funds, which provides savings and future spending flexibility. The Fund Balance is “cash-in-the-bank,” but only the Unassigned funds are true savings. The District currently maintains a minimum of 5% General Fund fund balance per District policy, with a goal of 6.5%.

General Fund Balance consists mainly of committed reserves, restricted funds, assigned contingencies and unassigned reserves. It should be noted that Committed and Assigned funds are for specific programs and/or liabilities.

Capital Projects Fund Balance consists of designated capital fund reserves and collected bond and Cap/Tech Levy funds.

Debt Service Fund Balance consists of local taxes that have yet to be used for bond principal and interest payments.

Associated Student Body Fund (ASB) Balance accounts for student extracurricular activities in each school.

Transportation Fund Balance accounts for the purchase of and major repairs of buses.

The table below shows the 2020-2021 ending fund balances (budgeted amount and actual) and the 2019-2020 actual amount.

Ending Fund Balance for All Funds				
Fund	Actual 2019-2020	Budgeted 2020-2021	Actual 2020-2021	% Change*
General Fund	1,809,088	1,569,468	1,784,511	-1.4%
Capital Projects	2,432,778	601,347	1,469,611	-39.6%
Debt Service	10,789,316	11,652,361	12,592,665	+16.7%
ASB	252,566	215,356	248,111	-1.8%
Transportation	90,340	17,077	48,926	-45.8%

**Percent change is between 2019-2020 Actual and 2020-2021 Actual*

Analysis of Ending Fund Balance for All Funds

General Fund, -1.4% with the decrease in enrollment due to the COVID-19 pandemic, we see a decrease in the fund balance. The decrease was minimized due to a decrease of substitute pay and receipt of ESSER (Elementary and Secondary School Emergency Relief Fund) funding for COVID-19 support, and supplemental ECEAP Funds (\$25k) add to the fund balance. It should be noted that \$140k of the ending fund balance is the Board mandated field turf reserve fund.

Capital Projects Fund, - 39.6% decrease was due to the completion and/or payments of major parts of bond projects.

Debt Service Fund, + 16.7% increase was due to payments on the bond due to the amortization schedule.

Associated Student Body Fund (ASB), -1.8% decrease was due to school closure.

Transportation Fund, -45.8% decrease was due to a bus purchase in 20-21.



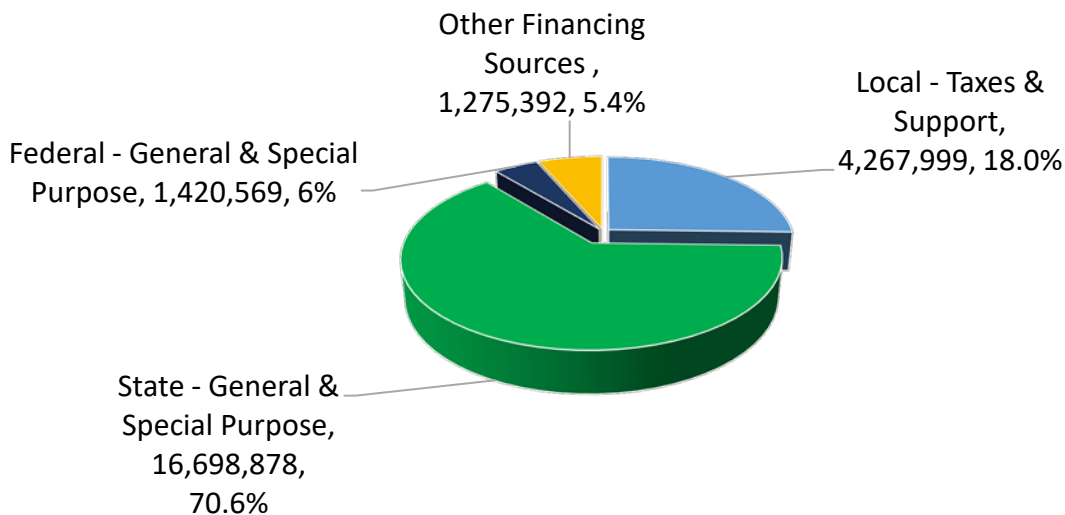
Past Vashon Island School District Logo

General Fund Summary

The General Fund accounts for the day-to-day operations of the District. Included are all the normal and recurring financial activities of the District that are not accounted for in other funds. Expenditures include salary and benefit costs and non-salary costs such as supplies, materials, books, instructional materials, utilities, insurance, purchased services and equipment, which is called MSOC (Materials Supplies and Operating Costs). Revenue for the General Fund includes local and state taxes, federal grants, and other monies.

Total General Fund Revenue by Source

2020-2021 Total Actual Revenue by Source



Local - Taxes & Support, 18.0% - This funding source includes local property taxes – the EP&O levy, timber excise tax, tuition and student fees, investment earnings, and private donations from individuals and community support.

State – General & Special Purpose, 70.6% - This is the largest revenue source for the District, which includes state apportionment. The amount of apportionment is driven by the number of full-time equivalent students (FTE) in the District, and a series of other formulas driven by both the number of full-time equivalent students (FTE) and rates set by the legislature. The 2020-2021 state allocation per student FTE was \$9,200. The 2019-2020 state allocation per student FTE was \$9,025. The 2018-2019 state allocation per student FTE was \$8,641. State General and Special Purpose funding also includes Special Education, Career and Technical Education (CTE), Learning Assistance Program (LAP), Alternative Learning Experience (ALE or Student & Family LINK), Transitional Bilingual, Food Services, and Highly Capable.

Federal – General & Special Purpose, 6% - This funding source includes ESSER, Special Education grants, reimbursements via Medicaid, Title I - Disadvantaged, Title II – Professional Development, Title III – Bilingual, Title IV – Supplemental to Title I & II, Nutrition Support, and other numerous grants.

Other Financing Sources, 5.4% - This funding source includes the sale of surplus real property and equipment, facility use fees (Vashon Park District - Commons Agreement), and levy transfers from the Cap/Tech levy.

Total Expenditures for the General Fund

The table below shows the 2020-2021 year-end Object balances (budgeted amount and actual) and the 2019-2020 actual amount.

Total Expenditures by Object – General Fund					
Object	Description	Actual 2019-2020	Budgeted 2020-2021	Actual 2020-2021	% Change*
2	Salaries-Certified	10,068,235	10,081,064	10,222,737	+1.5%
3	Salaries-Classified	3,941,028	4,022,888	4,020,583	+2.0%
4	Benefits	5,351,917	5,624,214	5,595,007	+4.5%
5	Supplies & Materials	1,006,939	2,182,838	905,693	-10.1%
7	Purchased Services	3,422,823	3,662,262	2,933,516	-14.3%
8	Travel	25,630	37,150	9,879	-61.5%
9	Capital Purchases	80,565	20,000	0	-100.0%

**Percent change is between 2019-2020 Actual and 2020-2021 Actual*

Analysis of Total Expenditures by Object – General Fund

Salaries – Certified, + 1.5%, + 154,502 increase mainly due to bargained certified base pay. Also, due to additional hours for professional development, supplemental pay/stipends, Special Education, long-term leave substitutes and step/merit increases.

Salaries – Classified, +2.0%, + 79,555 increase mainly due to bargained classified base pay.

Benefits, + 4.5%, + 243,090 – due to an increase in medical benefits, retirement contributions, and retiree health care costs.

Supplies & Materials - 10%, - 101,246 – decrease due to the reduction of supplies and materials to compensate for the foreseen (and on-going) levy cap by the State and the school closure. *Supplies & Materials are items such as: postage, accessories and parts, building and hardware supplies, copy supplies, custodial supplies, tools, office and library supplies, forms, paper products, workbooks and kits, fuel, and food for Food Service, etc.*

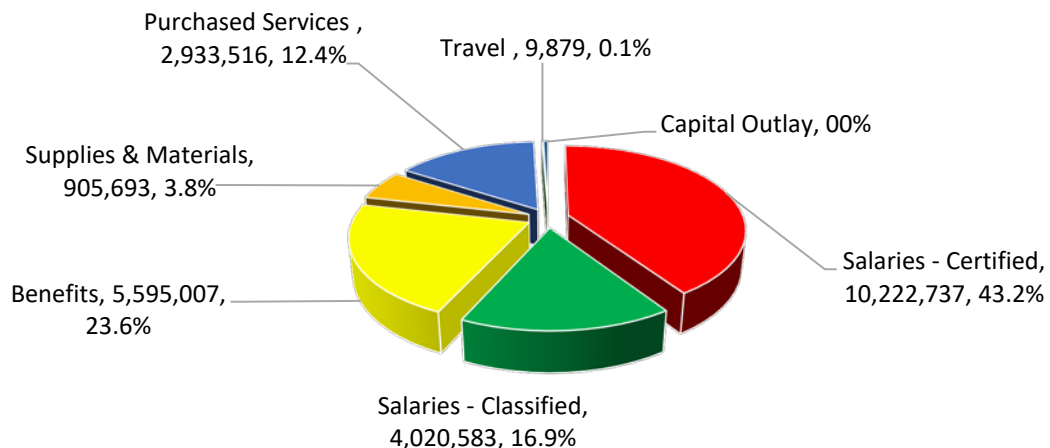
Purchased Services – 14.3%, - 489,307 – decrease due to school closure and limited Transportation cost. *Purchased Services are items such as: election fees, legal services, audit costs, NWRDC – financial and student software, insurance, student transportation (busing) contract, Food Service vendor contracts, tutoring and LINK contracts, personal service contracts, and utilities.*

Travel – 61.5%, - 15,751 – decrease due to less travel because of school closure, hence the cancelation of trips.

Capital Outlay - 100%, - 80,565 - decrease due to no major expenditures that meet the capital outlay guidelines. *Capital Outlay are items, units or “systems” that cost more than \$5k, such as: vehicles – student passenger vans, food service vans, mowers, tractors and lifts, and tech equipment such as servers.*

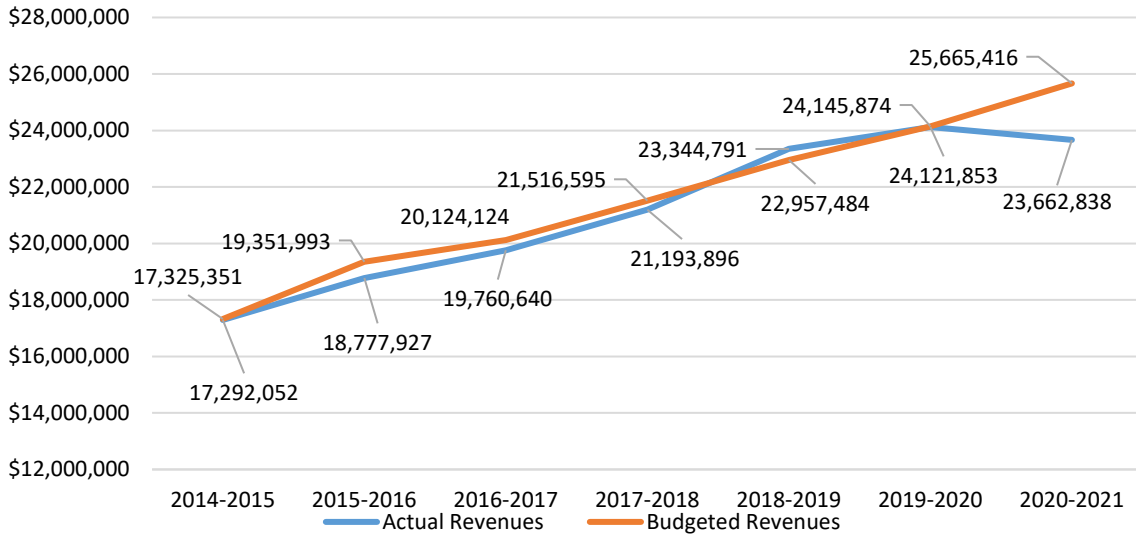
The following pie chart provides a comparison of expenditures by Object via the General Fund for the 2020-2021 fiscal year.

2020-2021 Actual Expenditures by General Fund



Historical General Fund Revenues & Expenditures

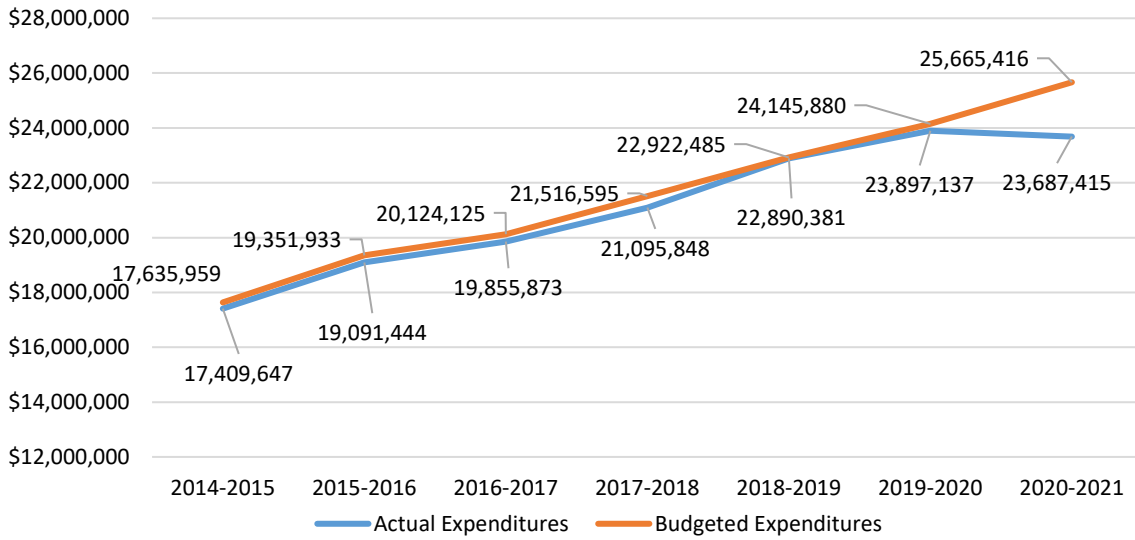
Historical General Fund Actual Revenues vs. Budget



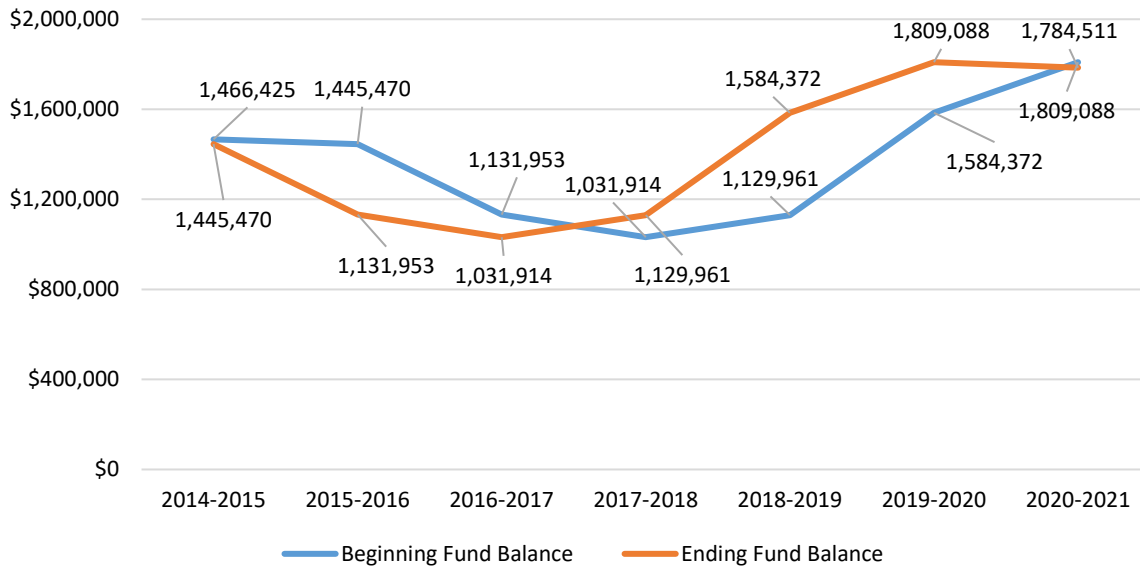
Vashon Island High School – The Great Hall

Historical General Fund - Fund Balance

Historical General Fund Actual Expenditures vs. Budget



Historical Fund Balance - Beginning vs. Ending



Year-End 2020-2021 General Fund – Ending Fund Balance Allocation

Description	2019-2020 Ending Allocation	2020-2021 Ending Allocation
Committed to Other Purpose (Field Turf Reserve)	105,000	140,000
Restricted for Carryover (Donations/CTE/LAP)	120,822	0
Food Service Inventory	3,784	51,931
Committed to Curriculum/Professional Development	0	0
Unassigned (Minimum Fund Balance @ 6.2%)	1,569,482	1,592,580
Assigned to Benefit Liability (Sick Leave)	10,000	0
ACTUAL YEAR-END TOTAL	1,809,088	1,784,511

With the closure of school due to the COVID-19 pandemic, we saw a decrease in the General Fund fund balance. In turn, there was a decrease in enrollment. Also, a purposeful decrease of the MSOC budget, receipt of ESSER (Elementary and Secondary School Emergency Relief Fund) funding for COVID-19 support, and supplemental ECEAP Funds (\$25k) helped build the fund balance. It should be noted and emphasized that \$140k of the ending fund balance is the Board mandated field turf reserve fund. Lastly, the fund balance is needed to pay salaries and benefits during the “lean” months (typically October & April) when local taxes are not remitted to the District from King County until month-end.

Other Funds – Fund Summaries

Capital Projects Fund

The Capital Projects Fund provides resources to construct or perform significant remodels and/or restoration of facilities. The District receives revenue for the Capital Projects Fund through long-term leases, land sales, state capital project grant reimbursements, investment earnings, and local capital levies and/or bond elections. In April of 2017, a capital bond election was put forth to our voters and achieved the required super-majority (60%) for successful passage, it passed with 73.08% approval. A four-year Capital Projects & Technology Levy (Cap/Tech Levy) was passed in April of 2016 for collection in calendar years 2017 through 2020. In February of 2020, the aforementioned four-year Capital Projects & Technology Levy (Cap/Tech Levy) was renewed and passed with a 72.81% approval for four more years, 2021-2024.

Fund	Actual 19-20	Budget 20-21	Actual 20-21
Capital Projects	2,432,778	601,347	1,469,611

Debt Service Fund

The Debt Service Fund is used to pay off outstanding long-term bond debt authorized by the Board and approved by the voters. The District pays interest on its debt twice a year (December and June) and principal once a year (December). Property taxes are collected by King County on behalf of the District. King County invests the taxes received in order to maximize return and maintain as small a tax rate as possible.

The use of a Debt Service Fund allows for property taxes to remain stable over long periods of time. The Debt Service Fund is closely monitored by multiple agencies, King County, our bank (US Bank) and our bond agent (Piper-Sandler) to ensure it stays at a level that allows payment of our long-term debt. Interest earned is used to pay down the debt quicker as approved by the Board via the bond resolution.

Fund	Actual 19-20	Budget 20-21	Actual 20-21
Debt Service	10,789,316	11,652,361	12,592,665

Associated Student Body Fund (ASB)

The ASB Fund is run by the students under the supervision of a faculty advisor. Each school's ASB account remains separate from all of the other school funds. The students raise money in a variety of ways including dues from ASB cards, athletic and club fees and various fund-raising activities. The year-end target for the ASB Fund for all schools is typically \$150,000 to \$250,000, but can increase and/or decrease due to major events and activities, specifically out-of-state or out-of-country trips/travel. This allows for sufficient reserves to cover unexpected events at any of the schools.

Fund	Actual 19-20	Budget 20-21	Actual 20-21
ASB	252,566	215,356	248,111

Transportation Fund

The Transportation Fund receives revenue from the State of Washington in the form of school bus depreciation for district owned buses. The fund also invests its reserves and thus earns interest via King County. The District contracts with First Student Inc. for its student transportation needs and thus incurs few (if any) expenses in this fund for any given year. The current contract is for five years, 2019-2024. The District currently owns and operates one eighty-four (84) passenger bus, one seventy-one (71) passenger bus, and one thirty (30) passenger bus.

Fund	Actual 19-20	Budget 20-21	Actual 20-21
Transportation	90,340	17,077	48,926

District-Wide Information

Assets

Most of the District's financial activity occurs in the General Fund. The King County Treasurer acts as our *Ex Officio Treasurer* in conjunction with our banking institution (US Bank). The District maintains a small amount of cash to cover urgent warrants (checks), roughly \$15,000, known as the "imprest account." The King County Investment Pool invests cash reserves for all County agencies and approximately 100 special purpose districts and other public entities such as fire, school (VISD), sewer and water districts and other public authorities. It is one of the largest investment pools in the State of Washington, with an average asset balance of nearly \$5 billion.

An oversight board, the Investment Pool Advisory Committee (IPAC), consisting of representatives of various institutions required to be part of the investment pool (county agencies, school districts, water districts, fire districts, sewer districts, etc.) was established to lend oversight to the King County Investment Pool. Reappointed as of September 1st, 2018, the Executive Director of Business & Operations serves on the board as Vice Chair, as appointed by King County Executive Dow Constantine.

In addition, receivables are monitored and accounts reconciled on a monthly basis and when accounts become more than thirty days past due, we communicate with the organizations or individuals who owe us money. On very rare occasions, accounts may require the use of a collection agency per District policy 6700.1P and RCW 19.16.500.

Liabilities and Fund Balance

The District pays bills after an invoice is received and the materials/services are confirmed to be acceptable. Paying bills twice a month per Resolution 774 and RCW 42.24.180, allows the District to maintain an average weighted age of accounts payable (AP) of thirty days. To cover urgent needs, the District operates an imprest (checking) account, per Resolution 775, that is monitored daily and reconciled monthly with a \$15,000 limit as approved by the Board.

Fund balance consists of reserves that are committed, restricted, unassigned and/or assigned for particular items. These include student fees collected for programmatic needs, donation carryover and commitments for curriculum adoptions (reserve) and long-term debt. Another, and the largest portion of fund balance, is unassigned to a minimum end-of-year balance equivalent to 5% with the goal of 6.5% of the year's budgeted expenditures. This minimum fund balance is set by Board policy 6000.

"It is the goal of the District to maintain a fund balance of six and one-half percent (6.5%) of the current fiscal year budgeted expenditures with a minimum unreserved fund balance of no less than five percent (5%). The unreserved ending fund balance will be preserved as an emergency fund."

Physical Assets

The District owns and operates the following schools and facilities:

- 1 elementary school – **Chautauqua Elementary (CES)**
- 1 middle school – **McMurray Middle School (McM)**
- 1 high school – **Vashon High School (VHS)**
- 1 alternative learning experience (ALE) school & 1 home school resource center – **Student & Family Link (LINK)**
- 1 maintenance building and warehouse building – **“Facilities”**
- 1 transportation facility – **“The Bus Barn”**

The District also owns two closed elementary school sites (Burton Elementary and Vashon Elementary). The land total is 140.2 acres with a total insurable value (TIV) of buildings and equipment at \$72,818,600 million as estimated by our insurance provider as of the 2018-2019 school year. This is an increase of +\$16,128,939 up from \$56,689,961 million in 2016-2017. The TIV is reviewed every three (3) to five (5) years by our insurance provider, The Washington Schools Risk Management Pool (WSRMP).

Since the District is not required to maintain fixed assets or depreciate them, it becomes important to provide the Board and community with a listing of those assets along with a total approximate dollar value. The dollar value represents the insurance coverage carried by the District. Building values (as noted above) are based on a construction cost per square foot that is updated every three (3) to five (5) years by our insurance carrier, the Washington Schools Risk Management Pool (WSRMP). This organization is a cooperative between 90+ school districts whose risk history is among the best in the State of Washington. Equipment value represents a factor applied to the costs of construction and then modified in order to cover items such as special equipment, etc.

2020-2021 Student Enrollment

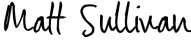

Grade	19-20 YE FTE Average	2020-2021										Average FTE	Budget FTE
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Kindergarten	73.55	62.00	62.50	60.30	59.30	59.30	59.30	61.30	60.30	60.30	61.30	60.59	64.00
Grade 1	79.47	87.00	84.89	83.89	83.89	84.89	84.89	86.89	87.89	87.89	87.89	86.00	78.00
Grade 2	97.65	87.00	88.00	85.80	85.80	85.80	85.80	85.80	85.80	85.80	85.80	86.14	86.00
Grade 3	104.08	97.00	96.00	95.08	94.08	95.00	97.00	97.00	100.00	100.00	100.00	97.12	98.00
Grade 4	96.93	111.00	110.00	107.00	107.00	106.00	106.00	104.00	105.00	104.00	104.00	106.40	108.00
Grade 5	101.45	98.00	99.00	98.92	99.00	99.00	97.62	97.62	96.62	97.86	97.86	98.15	102.00
Grade 6	124.48	128.66	126.66	125.42	125.80	125.80	125.42	125.42	125.42	125.42	126.04	126.01	124.00
Grade 7	134.34	121.38	120.38	118.38	120.00	120.00	115.76	114.76	113.76	115.52	116.52	117.65	127.00
Grade 8	135.49	134.90	134.28	131.04	131.28	131.28	130.90	130.90	130.66	132.04	134.90	132.22	137.00
Grade 9	144.49	151.00	147.00	149.00	148.62	148.00	148.00	148.00	147.00	147.76	147.76	148.21	143.00
Grade 10	144.93	141.00	138.38	138.62	139.00	139.00	139.00	139.00	140.00	140.76	138.76	139.35	153.00
Grade 11	109.82	119.38	117.38	118.62	117.62	118.00	119.38	117.38	117.38	117.42	117.90	118.05	129.00
Grade 12	114.45	111.38	109.14	109.76	108.42	107.86	103.00	102.00	100.76	100.32	99.32	105.20	107.00
Total FTE	1461.13	1449.70	1433.61	1421.83	1419.81	1419.93	1412.07	1410.07	1410.59	1415.09	1418.05	1421.08	1456.00

F-196
(State Financial Year-End Report)

COUNTY: 17 King

The Annual Financial Statements (Report F-196) for Vashon Island School District of King County for the fiscal year ended August 31, 2021, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2020-August 31, 2021

Approved:	DocuSigned by:  462726A6549544E... School District Superintendent or Authorized Official	10/26/2021 <hr style="width: 100%;"/> Date
Reviewed:	DocuSigned by:  8170821CDA0A4E0... ESD Superintendent or Authorized Official	10/26/2021 <hr style="width: 100%;"/> Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	23,662,837.76	80,321.56	5,064,200.29	1,282,651.00	28,469.92	0.00	30,118,480.53
Total Expenditures	23,687,414.78	84,776.10	3,260,851.58	1,188,592.84	69,883.32	0.00	28,291,518.62
Other Financing Uses	0.00	0.00	0.00	1,057,225.81	0.00	0.00	1,057,225.81
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-24,577.02	-4,454.54	1,803,348.71	-963,167.65	-41,413.40	0.00	769,736.10
Beginning Total Fund Balance	1,809,088.33	252,565.73	10,789,316.59	2,432,778.42	90,339.52	0.00	15,374,088.59
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	1,784,511.31	248,111.19	12,592,665.30	1,469,610.77	48,926.12	0.00	16,143,824.69

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,713,978.84	248,706.92	2,384,390.30	1,568,215.38	48,926.12	0.00	5,964,217.56
Minus Warrants Outstanding	-382,581.98	-593.99	0.00	-913.68	0.00	0.00	-384,089.65
Taxes Receivable	1,837,509.49		1,879,601.96	696,334.35	0.00		4,413,445.80
Due From Other Funds	97,690.93	0.00	0.00	0.00	0.00	0.00	97,690.93
Due From Other Governmental Units	387,765.10	0.00	0.00	0.00	0.00	0.00	387,765.10
Accounts Receivable	5,971.65	0.00	0.00	0.00	0.00	0.00	5,971.65
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	5,075.62	0.00		0.00			5,075.62
Prepaid Items	46,855.46	0.00			0.00	0.00	46,855.46
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		10,208,275.00	0.00	0.00	0.00	10,208,275.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	3,712,265.11	248,112.93	14,472,267.26	2,263,636.05	48,926.12	0.00	20,745,207.47
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	3,712,265.11	248,112.93	14,472,267.26	2,263,636.05	48,926.12	0.00	20,745,207.47
LIABILITIES							
Accounts Payable	57,724.68	1.74	0.00	0.00	0.00	0.00	57,726.42
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	9,243.35	0.00		0.00			9,243.35
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	4,043.79	0.00		0.00			4,043.79
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	97,690.93	0.00	0.00	97,690.93
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	3,441.39	0.00	0.00	0.00	0.00		3,441.39
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	74,453.21	1.74	0.00	97,690.93	0.00	0.00	172,145.88
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	15,791.10	0.00	0.00	0.00	0.00	0.00	15,791.10
Unavailable Revenue - Taxes Receivable	1,837,509.49		1,879,601.96	696,334.35	0.00		4,413,445.80
TOTAL DEFERRED INFLOWS OF RESOURCES	1,853,300.59	0.00	1,879,601.96	696,334.35	0.00	0.00	4,429,236.90
FUND BALANCE:							
Nonspendable Fund Balance	51,931.00	0.00	0.00	0.00	0.00	0.00	51,931.00
Restricted Fund Balance	0.00	248,111.19	12,592,665.30	853,861.03	48,926.12	0.00	13,743,563.64
Committed Fund Balance	140,000.00	0.00	0.00	572,573.24	0.00	0.00	712,573.24
Assigned Fund Balance	0.00	0.00	0.00	43,176.50	0.00	0.00	43,176.50

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	1,592,580.31	0.00	0.00	0.00	0.00	0.00	1,592,580.31
TOTAL FUND BALANCE	1,784,511.31	248,111.19	12,592,665.30	1,469,610.77	48,926.12	0.00	16,143,824.69
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	3,712,265.11	248,112.93	14,472,267.26	2,263,636.05	48,926.12	0.00	20,745,207.47

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	4,267,999.51	80,321.56	4,195,501.38	1,282,651.00	465.53		9,826,938.98
State	16,698,877.62		0.00	0.00	25,504.39		16,724,382.01
Federal	1,420,568.82		868,698.91	0.00	0.00		2,289,267.73
Other	217,500.00			0.00	0.00	0.00	217,500.00
TOTAL REVENUES	22,604,945.95	80,321.56	5,064,200.29	1,282,651.00	25,969.92	0.00	29,058,088.72
EXPENDITURES:							
CURRENT:							
Regular Instruction	12,765,370.60						12,765,370.60
Special Education	3,011,565.83						3,011,565.83
Vocational Education	1,025,008.19						1,025,008.19
Skill Center	0.00						0.00
Compensatory Programs	613,928.81						613,928.81
Other Instructional Programs	208,481.29						208,481.29
Federal Stimulus COVID-19	440,944.36						440,944.36
Community Services	188,938.93						188,938.93
Support Services	5,433,176.77						5,433,176.77
Student Activities/Other		84,776.10				0.00	84,776.10
CAPITAL OUTLAY:							
Sites				33,717.50			33,717.50
Building				1,154,875.34			1,154,875.34
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					69,883.32		69,883.32
Sales and Lease				0.00			0.00
Other	0.00						0.00
DEBT SERVICE:							
Principal	0.00		1,170,000.00	0.00	0.00		1,170,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		2,090,851.58	0.00	0.00		2,090,851.58
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	23,687,414.78	84,776.10	3,260,851.58	1,188,592.84	69,883.32	0.00	28,291,518.62
REVENUES OVER (UNDER) EXPENDITURES	-1,082,468.83	-4,454.54	1,803,348.71	94,058.16	-43,913.40	0.00	766,570.10
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	1,057,225.81		0.00	0.00	0.00		1,057,225.81
Transfers Out (GL 536)	0.00		0.00	-1,057,225.81	0.00	0.00	-1,057,225.81
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	666.00		0.00	0.00	2,500.00		3,166.00
TOTAL OTHER FINANCING SOURCES (USES)	1,057,891.81		0.00	-1,057,225.81	2,500.00	0.00	3,166.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-24,577.02	-4,454.54	1,803,348.71	-963,167.65	-41,413.40	0.00	769,736.10
BEGINNING TOTAL FUND BALANCE	1,809,088.33	252,565.73	10,789,316.59	2,432,778.42	90,339.52	0.00	15,374,088.59
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,784,511.31	248,111.19	12,592,665.30	1,469,610.77	48,926.12	0.00	16,143,824.69

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	33,125.84	4,234,873.67	4,267,999.51
State	16,507,088.86	191,788.76	16,698,877.62
Federal	1,420,211.82	357.00	1,420,568.82
Other	217,500.00	0.00	217,500.00
TOTAL REVENUES	18,177,926.52	4,427,019.43	22,604,945.95
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	9,415,842.37	3,349,528.23	12,765,370.60
Special Education	2,811,195.52	200,370.31	3,011,565.83
Vocational Education	1,010,094.28	14,913.91	1,025,008.19
Skills Center	0.00	0.00	0.00
Compensatory Programs	613,928.81	0.00	613,928.81
Other Instructional Programs	41,677.41	166,803.88	208,481.29
Federal Stimulus COVID-19	440,944.36	0.00	440,944.36
Community Services	185,993.47	2,945.46	188,938.93
Support Services	3,676,015.02	1,757,161.75	5,433,176.77
CAPITAL OUTLAY:			
Other	0.00	0.00	0.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	18,195,691.24	5,491,723.54	23,687,414.78
REVENUES OVER (UNDER) EXPENDITURES:	-17,764.72	-1,064,704.11	-1,082,468.83
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	1,057,225.81	1,057,225.81
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		666.00	666.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	1,057,891.81	1,057,891.81
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-17,764.72	-6,812.30	-24,577.02
BEGINNING TOTAL FUND BALANCE	113,489.23	1,695,599.10	1,809,088.33
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	95,724.51	1,688,786.80	1,784,511.31

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,743,207.00	4,267,999.51	-475,207.49
State	17,316,582.00	16,698,877.62	-617,704.38
Federal	1,710,530.00	1,420,568.82	-289,961.18
Other	233,000.00	217,500.00	-15,500.00
TOTAL REVENUES	24,003,319.00	22,604,945.95	-1,398,373.05
EXPENDITURES			
CURRENT:			
Regular Instruction	13,144,728.00	12,765,370.60	379,357.40
Special Education	3,023,773.00	3,011,565.83	12,207.17
Vocational Education	973,330.00	1,025,008.19	-51,678.19
Skill Center	0.00	0.00	0.00
Compensatory Programs	622,465.00	613,928.81	8,536.19
Other Instructional Programs	1,192,814.00	208,481.29	984,332.71
Federal Stimulus COVID-19	0.00	440,944.36	440,944.36
Community Services	184,679.00	188,938.93	-4,259.93
Support Services	6,503,627.00	5,433,176.77	1,070,450.23
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	20,000.00	0.00	20,000.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	25,665,416.00	23,687,414.78	1,978,001.22

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,662,097.00	-1,082,468.83	579,628.17
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	1,660,097.00	1,057,225.81	-602,871.19
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	2,000.00	666.00	-1,334.00
TOTAL OTHER FINANCING SOURCES (USES)	2,000.00	1,057,891.81	1,055,891.81
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	0.00	-24,577.02	-24,577.02
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,569,481.00	1,809,088.33	239,607.33
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,569,481.00	1,784,511.31	215,030.31

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	422,500.00	80,321.56	-342,178.44
State			
Federal			
Other			
TOTAL REVENUES	422,500.00	80,321.56	-342,178.44
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	440,933.00	84,776.10	356,156.90
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	440,933.00	84,776.10	356,156.90
REVENUES OVER (UNDER) EXPENDITURES	-18,433.00	-4,454.54	13,978.46

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-18,433.00	-4,454.54	13,978.46
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	233,789.00	252,565.73	18,776.73
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	215,356.00	248,111.19	32,755.19

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,293,600.00	4,195,501.38	-98,098.62
State	0.00	0.00	0.00
Federal	958,000.00	868,698.91	-89,301.09
Other			
TOTAL REVENUES	5,251,600.00	5,064,200.29	-187,399.71
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	1,270,000.00	1,170,000.00	100,000.00
Interest and Other Charges	2,291,275.00	2,090,851.58	200,423.42
TOTAL EXPENDITURES	3,561,275.00	3,260,851.58	300,423.42
REVENUES OVER (UNDER) EXPENDITURES	1,690,325.00	1,803,348.71	113,023.71

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-350,000.00	0.00	-350,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-350,000.00	0.00	350,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	1,340,325.00	1,803,348.71	463,023.71
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	10,312,036.00	10,789,316.59	477,280.59
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	11,652,361.00	12,592,665.30	940,304.30

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,466,800.00	1,282,651.00	-184,149.00
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	1,466,800.00	1,282,651.00	-184,149.00
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	33,717.50	-33,717.50
Building	2,694,903.00	1,154,875.34	1,540,027.66
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,694,903.00	1,188,592.84	1,506,310.16
REVENUES OVER (UNDER) EXPENDITURES	-1,228,103.00	94,058.16	1,322,161.16
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-1,310,097.00	-1,057,225.81	252,871.19
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-1,310,097.00	-1,057,225.81	252,871.19
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,538,200.00	-963,167.65	1,575,032.35
BEGINNING TOTAL FUND BALANCE	3,139,547.00	2,432,778.42	-706,768.58
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	601,347.00	1,469,610.77	868,263.77

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,400.00	465.53	-934.47
State	16,400.00	25,504.39	9,104.39
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	17,800.00	25,969.92	8,169.92
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	91,000.00	69,883.32	21,116.68
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	91,000.00	69,883.32	21,116.68

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-73,200.00	-43,913.40	29,286.60
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	2,500.00	2,500.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	2,500.00	2,500.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-73,200.00	-41,413.40	31,786.60
BEGINNING TOTAL FUND BALANCE	90,277.00	90,339.52	62.52
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	17,077.00	48,926.12	31,849.12

August 31, 2021

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

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

Description	Beginning Outstanding Debt September 1, 2020	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2021	Amount Due Within One Year
Voted Debt					
Voted Bonds	49,385,000.00	0.00	1,170,000.00	48,215,000.00	1,325,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	94,104.00	0.00	47,052.00	47,052.00	47,052.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	497,710.10	0.00	247,056.70	250,653.40	51,578.95
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	3,180,565.00	0.00	2,185,920.00	994,645.00	
Net Pension Liabilities TRS 2/3	1,997,961.00	0.00	1,997,961.00	0.00	
Net Pension Liabilities SERS 2/3	740,610.00	0.00	740,610.00	0.00	
Net Pension Liabilities PERS 1	904,579.00	0.00	578,479.00	326,100.00	
Total Long-Term Liabilities	56,800,529.10	0.00	6,967,078.70	49,833,450.40	1,423,630.95

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	3,891,888.38	4,036,413.09	1,259,633.79	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	328.83	62.58	14.89	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	3,892,217.21	4,036,475.67	1,259,648.68	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	51,321.71			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	825.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	6,869.14		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	540.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	33,125.84			
2300 Investment Earnings	16,573.42	159,025.71	15,036.32	465.53
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	186,201.03		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	4,043.88		0.00	0.00
2700 Rentals and Leases	2,346.25	0.00	7,966.00	0.00
2800 Insurance Recoveries	51,134.88		0.00	0.00
2900 Local Support Nontax, Unassigned	22,801.15	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	375,782.30	159,025.71	23,002.32	465.53
STATE, GENERAL PURPOSE				
3100 Apportionment	13,237,741.19			
3121 Special Education - General Apportionment	229,021.87			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	13,466,763.06	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	1,768,044.20			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	223,403.72			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	106,621.75			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	124,224.66			
4174 Highly Capable	45,326.74			
4188 Child Care	0.00			
4198 School Food Service	7,171.67			
4199 Transportation - Operations	761,533.06			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	4,000.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	191,788.76			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				25,504.39
4000 TOTAL STATE, SPECIAL PURPOSE	3,232,114.56		0.00	25,504.39
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	357.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	868,698.91	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	357.00	868,698.91	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	1,293.17			0.00
6111 Federal Special Purpose-GEER	17,488.94		0.00	
6112 Federal Special Purpose-ESSER II	389,305.06		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	126,223.43		0.00	
6118 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6119 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	296,838.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	8,722.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	143,116.26			
6152 Other Title, ESEA Fed	42,830.31			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			
6167 Indian Education, JOM	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	3,665.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	365,685.45			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6219 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6319 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	14,874.20			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	10,170.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	0.00			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,420,211.82		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	217,500.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	217,500.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	666.00			2,500.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	1,057,225.81	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	1,057,891.81	0.00	0.00	2,500.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	23,662,837.76	5,064,200.29	1,282,651.00	28,469.92

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	12,004,298.89	11	Bd of Dir	173,018.12	0	Debit Transfer	7,313.99
02	ALE	761,071.71	12	Supt Off	317,219.59	1	Credit Transfer	-7,313.99
03	Basic Education - Dropout Reengagement	0.00	13	Busns Off	576,304.54	2	Cert. Salaries	10,222,736.58
11	Stim, Title, GEER	17,488.94	14	HR	202,039.42	3	Class. Salaries	4,020,583.49
12	Stim, ESSER II	318,684.57	15	Pblc Rltn	10,261.36	4	Employee Benefits	5,595,006.78
13	Stim, ESSER III	1,062.50	21	Supv Inst	881,248.02	5	Supplies / Materials	905,692.92
14	Federal Stimulus, ESSER III (Learning Loss)	103,708.35	22	Lrn Resrc	332,310.53	7	Purchased Services	2,933,515.63
18	Stim, RSVD N/A 20-21	0.00	23	Princ Off	1,431,904.89	8	Travel	9,879.38
19	Stim, RSVD N/A 20-21	0.00	24	Guid/Coun	775,627.23	9	Capital Outlay	0.00
21	Sp Ed, Sup, St	2,725,376.54	25	Pupil M/S	143,880.62		TOTAL ALL OBJECTS	23,687,414.78
22	Sp Ed, Infants and Toddlers, State	0.00	26	Health	1,171,953.66			
24	Sp Ed, Sup, Fed	286,189.29	27	Teaching	12,567,153.85			
25	Sp Ed, Infants and Toddlers, Federal	0.00	28	Extracur	243,454.82			
26	Sp Ed, Inst, St	0.00	29	Pmt to SD	0.00			
29	Sp Ed, Oth, Fed	0.00	31	InstProDev	130,274.20			
31	Voc, Basic, St	760,487.33	32	Inst Tech	212,338.29			
34	MidSchCar/Tec	255,798.86	33	Curriculum	90,798.30			
38	Voc, Fed	8,722.00	34	Pro Learn	141,640.62			
39	Voc, Other	0.00	41	Supervisn	129,887.29			
45	Skil Cnt, Bas, St	0.00	42	Food	136,236.65			
46	Skill Cntr, Fed	0.00	44	Operation	402,691.59			
47	Skil Cnt, Fac Upgrade	0.00	49	Transfers	-2,617.00			
51	ESEA Disadvantaged, Fed	137,439.99	51	Supervisn	0.00			
52	Other Title, ESEA, Fed	41,429.68	52	Operation	598,276.23			
53	ESEA Migrant, Federal	0.00	53	Maintnce	0.00			
54	Read First, Fed	0.00	56	Insurance	0.00			
55	LAP	216,196.91	58	Rem. Learn OP.	1,280.75			
56	St In, Ctr/Hm, D	0.00	59	Transfers	-4,696.99			

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
57 St In, N/D, Fed	0.00	61 Supv Bldg	240,011.21		
58 Sp/Plt Pgm, St	106,315.95	62 Grnd Mnt	182,472.81		
59 Inst. JAJ	0.00	63 Oper Bldg	757,476.18		
61 Head Start, Fed	0.00	64 Maintnce	632,081.38		
62 MS, Pro Dv, Fed	0.00	65 Utilities	397,248.33		
64 LEP, Fed	9,943.00	67 Bldg Secu	1,648.87		
65 Tran Biling, St	102,603.28	68 Insurance	201,177.00		
67 Ind Ed, Fd, JOM	0.00	72 Info Sys	597,479.69		
68 Ind Ed, Fd, ED	0.00	73 Printing	0.00		
69 Comp, Othr	0.00	74 Warehouse	0.00		
71 Traffic Safety	0.00	75 Mtr Pool	14,297.73		
73 Summer School	643.99	83 Interest	0.00		
74 Highly Capable	38,012.41	84 Principal	0.00		
75 Prof Dev, State	0.00	85 Debt Expn	0.00		
76 Target Asst, Fed	3,665.00	91 Publ Actv	1,035.00		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	23,687,414.78		
79 Inst Pgm, Othr	166,159.89				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	188,421.43				
89 Othr Comm Srv	517.50				
97 Distwide Suppt	4,193,696.49				
98 Schl Food Serv	644,620.29				
99 Pupil Transp	594,859.99				
TOTAL ALL PROGRAMS	23,687,414.78				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	9,437,287.03
2120	Salaries of Temporary EEs & Subs	33,987.01
2130	Non contracted Salaries	33,169.58
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	632,965.79
2160	Other Salaries	85,327.17
2170	Other Salaries NBCT	0.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	3,777,613.28
3120	Salaries of Temporary EEs & Subs	39,284.09
3130	Extra Time	22,920.54
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	153,060.74
3160	Other Salaries	27,704.84

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	765,516.72
4223	Federally Mandated Insurance-Classified	299,934.68
4232	Retirement Contribution - Certificated	1,566,982.42
4233	Retirement Contribution - Classified	509,218.53
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	0.00
4263	Unemployment Compensation - Classified	0.00

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	39,623.79
4273	Worker's Compensation - Classified	83,789.27
4282	Health Benefits - Certificated	1,307,302.84
4283	Health Benefits - Classified	1,001,921.92
4292	Other Employee Benefits - Certificated	14,818.66
4293	Other Employee Benefits - Classified	5,897.95

Supplies, Non-Capital		Amount
5610	General Supplies	381,418.12
5626	Motor Vehicle Fuel	23,409.18
5630	Food	136,236.65
5640	Books and Periodicals	97,495.79
5650	Supplies - Technology Related	267,133.18

Purchased Services		Amount
7310	Office and Administrative Services	55,055.38
7311	Election Fees	0.00
7320	Professional Educational Services	57,444.20
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	450.00
7330	Employee Training and Development Services	34,898.95
7340	Other Professional Purchased Services	605,633.36
7341	Legal Services for District support	48,223.00
7342	Audit Services	23,208.12
7343	Other Legal Services	1,960.00
7350	Technical Services	3,992.73
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	279.00
7410	Utility Services	83,414.75

	Purchased Services	Amount
7420	Cleaning Services	52,680.17
7431	Non-Technology-Related Repair and Maintenance	85,363.70
7432	Technology-Related Repair and Maintenance	1,648.87
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	50,426.43
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	182,705.04
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	576,355.87
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	201,177.00
7530	Communications	177,628.39
7540	Advertising	653.24
7550	Printing and Binding	2,473.83
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	344,518.96
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	1,941.40
7591	Services Purchased from another School District or ESD Within the State	67,532.13
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	46,085.11
7622	Electricity	203,711.37
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	24,054.63
7820	Settlements and Judgements Against the School District	0.00

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

Travel		Amount
8580	Travel, Meals and Lodging	9,879.38

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

TOTAL ALL NCES OBJECT OF EXPENDITURE	23,687,414.78
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REPORT F196

Vashon Island School District No. 402

RUN DATE: 11/1/2021

E.S.D. 121

District Expenditure Summary by Location

RUN TIME: 8:28:36 AM

COUNTY: 17 King

For the Year Ended August 31, 2021

<u>Instructional Location</u>	<u>Amount</u>
Chautauqua Elementary	6,212,897.10
Family Link	155,141.64
McMurray Middle School	3,944,127.80
Student Link	605,930.07
The Harbor School	0.00
Vashon Island High School	5,174,170.21
TOTAL INSTRUCTIONAL LOCATIONS	16,092,266.82
TOTAL NON-INSTRUCTIONAL LOCATIONS	7,595,147.96
TOTAL DISTRICT EXPENDITURES	23,687,414.78