

REPORT F196

Lake Chelan School District No. 129

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E.S.D. 171

F-196 Annual Financial Statements

COUNTY: 04 Chelan

Fiscal Year 2018-2019

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2019-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2019-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2018-2019

CERTIFICATION

The Annual Financial Statements (Report F-196) for Lake Chelan School District No. 129 of Chelan County for the fiscal year ended August 31, 2019, 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, 2018-August 31, 2019

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 |
|---|---------------|------------|-------------------|-----------------------|-----------------------------|----------------|---------------|
| Total Revenues and Other Financing Sources | 20,611,900.84 | 176,596.64 | 187.30 | 941,890.34 | 139,368.27 | 0.00 | 21,869,943.39 |
| Total Expenditures | 20,297,595.61 | 157,538.22 | 0.00 | 1,322,351.47 | 190,778.94 | 0.00 | 21,968,264.24 |
| Other Financing Uses | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses | 314,305.23 | 19,058.42 | 187.30 | -380,461.13 | -51,410.67 | 0.00 | -98,320.85 |
| Beginning Total Fund Balance | 2,118,582.27 | 159,385.80 | 201.99 | 999,040.56 | 291,836.38 | 0.00 | 3,569,047.00 |
| Prior Year(s) Corrections or Restatements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Total Fund Balance | 2,432,887.50 | 178,444.22 | 389.29 | 618,579.43 | 240,425.71 | 0.00 | 3,470,726.15 |

E.S.D. 171

Balance Sheet

COUNTY: 04 Chelan

Governmental Funds

August 31, 2019

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|---|---------------------|-------------------|-------------------|-----------------------|-----------------------------|----------------|---------------------|
| ASSETS: | | | | | | | |
| Cash and Cash Equivalents | 412,103.88 | 16,883.38 | 71.86 | 57,205.95 | 136,683.29 | 0.00 | 622,948.36 |
| Minus Warrants Outstanding | -586,529.62 | -13,822.56 | 0.00 | -3,447.00 | 0.00 | 0.00 | -603,799.18 |
| Taxes Receivable | 1,439,095.47 | | 217.28 | 123,822.90 | 0.00 | | 1,563,135.65 |
| Due From Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Governmental Units | 181,198.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 181,198.05 |
| Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 6,218.38 | 0.00 | | 0.00 | | | 6,218.38 |
| Prepaid Items | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| Investments | 2,427,363.47 | 175,383.40 | 317.43 | 564,820.48 | 103,742.42 | 0.00 | 3,271,627.20 |
| Investments/Cash With Trustee | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments-Deferred Compensation | 0.00 | | | 0.00 | | | 0.00 |
| Self-Insurance Security Deposit | 0.00 | | | | | | 0.00 |
| TOTAL ASSETS | 3,879,449.63 | 178,444.22 | 606.57 | 742,402.33 | 240,425.71 | 0.00 | 5,041,328.46 |
| DEFERRED OUTFLOWS OF RESOURCES: | | | | | | | |
| Deferred Outflows of Resources - Other | 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 OUTFLOW OF RESOURCES | 3,879,449.63 | 178,444.22 | 606.57 | 742,402.33 | 240,425.71 | 0.00 | 5,041,328.46 |
| LIABILITIES: | | | | | | | |
| Accounts Payable | 7,466.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,466.66 |
| Contracts Payable Current | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | | | 0.00 | | | | 0.00 |
| Accrued Salaries | 0.00 | 0.00 | | 0.00 | | | 0.00 |
| Anticipation Notes Payable | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |

E.S.D. 171

Balance Sheet

COUNTY: 04 Chelan

Governmental Funds

August 31, 2019

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|--|---------------------|-------------------|-------------------------|-----------------------------|-----------------------------------|-------------------|---------------------|
| LIABILITIES: | | | | | | | |
| Payroll Deductions and Taxes Payable | 0.00 | 0.00 | | 0.00 | | | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund Loans Payable | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| Deposits | 0.00 | 0.00 | | 0.00 | | | 0.00 |
| Unearned Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Matured Bonds Payable | | | 0.00 | | | | 0.00 |
| Matured Bond Interest Payable | | | 0.00 | | | | 0.00 |
| Arbitrage Rebate Payable | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| TOTAL LIABILITIES | 7,466.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,466.66 |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | | |
| Unavailable Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unavailable Revenue - Taxes Receivable | 1,439,095.47 | | 217.28 | 123,822.90 | 0.00 | | 1,563,135.65 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 1,439,095.47 | 0.00 | 217.28 | 123,822.90 | 0.00 | 0.00 | 1,563,135.65 |
| FUND BALANCE: | | | | | | | |
| Nonspendable Fund Balance | 6,218.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,218.38 |
| Restricted Fund Balance | 44,916.73 | 178,444.22 | 389.29 | 0.00 | 240,425.81 | 0.00 | 464,176.05 |
| Committed Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned Fund Balance | 0.00 | 0.00 | 0.00 | 618,579.43 | -0.10 | 0.00 | 618,579.33 |
| Unassigned Fund Balance | 2,381,752.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,381,752.39 |
| TOTAL FUND BALANCE | 2,432,887.50 | 178,444.22 | 389.29 | 618,579.43 | 240,425.71 | 0.00 | 3,470,726.15 |
| TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE | 3,879,449.63 | 178,444.22 | 606.57 | 742,402.33 | 240,425.71 | 0.00 | 5,041,328.46 |

E.S.D. 171

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 04 Chelan

Governmental Funds

For the Year Ended August 31, 2019

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|---|----------------------|-------------------|-------------------|-----------------------|-----------------------------|----------------|----------------------|
| REVENUES: | | | | | | | |
| Local | 3,563,936.79 | 176,596.64 | 187.30 | 941,190.34 | 2,684.98 | | 4,684,596.05 |
| State | 15,270,635.41 | | 0.00 | 0.00 | 136,683.29 | | 15,407,318.70 |
| Federal | 1,497,414.61 | | 0.00 | 0.00 | 0.00 | | 1,497,414.61 |
| Other | 279,914.03 | | | 700.00 | 0.00 | 0.00 | 280,614.03 |
| TOTAL REVENUES | 20,611,900.84 | 176,596.64 | 187.30 | 941,890.34 | 139,368.27 | 0.00 | 21,869,943.39 |
| EXPENDITURES: | | | | | | | |
| CURRENT: | | | | | | | |
| Regular Instruction | 10,314,440.04 | | | | | | 10,314,440.04 |
| Special Education | 1,936,933.83 | | | | | | 1,936,933.83 |
| Vocational Education | 899,834.94 | | | | | | 899,834.94 |
| Skill Center | 0.00 | | | | | | 0.00 |
| Compensatory Programs | 2,136,068.13 | | | | | | 2,136,068.13 |
| Other Instructional Programs | 241,018.39 | | | | | | 241,018.39 |
| Community Services | 12,038.04 | | | | | | 12,038.04 |
| Support Services | 4,731,299.10 | | | | | | 4,731,299.10 |
| Student Activities/Other | | 157,538.22 | | | | 0.00 | 157,538.22 |
| CAPITAL OUTLAY: | | | | | | | |
| Sites | | | | 139,441.62 | | | 139,441.62 |
| Building | | | | 1,114,577.42 | | | 1,114,577.42 |
| Equipment | | | | 68,332.43 | | | 68,332.43 |
| Instructional Technology | | | | 0.00 | | | 0.00 |
| Energy | | | | 0.00 | | | 0.00 |
| Transportation Equipment | | | | | 190,778.94 | | 190,778.94 |
| Sales and Lease | | | | 0.00 | | | 0.00 |
| Other | 25,963.14 | | | | | | 25,963.14 |
| DEBT SERVICE: | | | | | | | |
| Principal | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| Interest and Other Charges | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| Bond/Levy Issuance | | | | 0.00 | 0.00 | | 0.00 |
| TOTAL EXPENDITURES | 20,297,595.61 | 157,538.22 | 0.00 | 1,322,351.47 | 190,778.94 | 0.00 | 21,968,264.24 |
| REVENUES OVER (UNDER) EXPENDITURES | 314,305.23 | 19,058.42 | 187.30 | -380,461.13 | -51,410.67 | 0.00 | -98,320.85 |
| OTHER FINANCING SOURCES (USES): | | | | | | | |

E.S.D. 171

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 04 Chelan

Governmental Funds

For the Year Ended August 31, 2019

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|--|---------------------|-------------------|-------------------|-----------------------|-----------------------------|----------------|---------------------|
| 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 | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| Transfers Out (GL 536) | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Financing Uses (GL 535) | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 314,305.23 | 19,058.42 | 187.30 | -380,461.13 | -51,410.67 | 0.00 | -98,320.85 |
| BEGINNING TOTAL FUND BALANCE | 2,118,582.27 | 159,385.80 | 201.99 | 999,040.56 | 291,836.38 | 0.00 | 3,569,047.00 |
| Prior Year(s) Corrections or Restatements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 2,432,887.50 | 178,444.22 | 389.29 | 618,579.43 | 240,425.71 | 0.00 | 3,470,726.15 |

E.S.D. 171

Budgetary Comparison Schedule

COUNTY: 04 Chelan

General Fund

For The Year Ended August 31, 2019

| REVENUES: | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|--|----------------------|----------------------|---|
| Local | 4,357,002.00 | 3,563,936.79 | -793,065.21 |
| State | 15,066,607.00 | 15,270,635.41 | 204,028.41 |
| Federal | 1,378,590.00 | 1,497,414.61 | 118,824.61 |
| Other | 326,000.00 | 279,914.03 | -46,085.97 |
| TOTAL REVENUES | 21,128,199.00 | 20,611,900.84 | -516,298.16 |
| EXPENDITURES | | | |
| CURRENT: | | | |
| Regular Instruction | 10,601,099.00 | 10,314,440.04 | 286,658.96 |
| Special Education | 1,854,232.00 | 1,936,933.83 | -82,701.83 |
| Vocational Education | 906,227.00 | 899,834.94 | 6,392.06 |
| Skill Center | 0.00 | 0.00 | 0.00 |
| Compensatory Programs | 2,003,631.00 | 2,136,068.13 | -132,437.13 |
| Other Instructional Programs | 1,050,761.00 | 241,018.39 | 809,742.61 |
| Community Services | 14,688.00 | 12,038.04 | 2,649.96 |
| Support Services | 4,419,812.00 | 4,731,299.10 | -311,487.10 |
| Student Activities/Other | | | |
| CAPITAL OUTLAY: | | | |
| Sites | | | |
| Building | | | |
| Equipment | | | |
| Energy | | | |
| Transportation Equipment | | | |
| Other | 0.00 | 25,963.14 | -25,963.14 |
| DEBT SERVICE: | | | |
| Principal | 0.00 | 0.00 | 0.00 |
| Interest and Other Charges | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 20,850,450.00 | 20,297,595.61 | 552,854.39 |
| REVENUES OVER (UNDER) EXPENDITURES | 277,749.00 | 314,305.23 | 36,556.23 |

E.S.D. 171

Budgetary Comparison Schedule

COUNTY: 04 Chelan

General Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

| OTHER FINANCING SOURCES (USES) | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|--|---------------------|---------------------|---|
| Bond Sales and Refunding Bond Sales | 0.00 | 0.00 | 0.00 |
| Long-Term Financing | 0.00 | 0.00 | 0.00 |
| Transfers In | 0.00 | 0.00 | 0.00 |
| Transfers Out (GL 536) | 0.00 | 0.00 | 0.00 |
| Other Financing Uses (GL 535) | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0.00 | 0.00 | 0.00 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) | 277,749.00 | 314,305.23 | 36,556.23 |
| EXPENDITURES AND OTHER FINANCING USES | | | |
| BEGINNING TOTAL FUND BALANCE | 1,486,000.00 | 2,118,582.27 | 632,582.27 |
| Prior Year(s) Corrections or Restatements | | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 1,763,749.00 | 2,432,887.50 | 669,138.50 |

E.S.D. 171

Budgetary Comparison Schedule

COUNTY: 04 Chelan

Associated Student Body Fund

For The Year Ended August 31, 2019

| REVENUES: | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|------------------------------------|-------------------|-------------------|---|
| Local | 126,120.00 | 176,596.64 | 50,476.64 |
| State | | | |
| Federal | | | |
| Other | | | |
| TOTAL REVENUES | 126,120.00 | 176,596.64 | 50,476.64 |
| EXPENDITURES | | | |
| CURRENT: | | | |
| Regular Instruction | | | |
| Special Education | | | |
| Vocational Education | | | |
| Skill Center | | | |
| Compensatory Programs | | | |
| Other Instructional Programs | | | |
| Community Services | | | |
| Support Services | | | |
| Student Activities/Other | 114,269.00 | 157,538.22 | -43,269.22 |
| CAPITAL OUTLAY: | | | |
| Sites | | | |
| Building | | | |
| Equipment | | | |
| Energy | | | |
| Transportation Equipment | | | |
| Other | | | |
| DEBT SERVICE: | | | |
| Principal | | | |
| Interest and Other Charges | | | |
| TOTAL EXPENDITURES | 114,269.00 | 157,538.22 | -43,269.22 |
| REVENUES OVER (UNDER) EXPENDITURES | 11,851.00 | 19,058.42 | 7,207.42 |

E.S.D. 171

Budgetary Comparison Schedule

COUNTY: 04 Chelan

Associated Student Body Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

| OTHER FINANCING SOURCES (USES) | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|--|--------------|------------|---|
| 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) EXPENDITURES AND OTHER FINANCING USES | 11,851.00 | 19,058.42 | 7,207.42 |
| BEGINNING TOTAL FUND BALANCE | 159,386.00 | 159,385.80 | -0.20 |
| Prior Year(s) Corrections or Restatements | | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 171,237.00 | 178,444.22 | 7,207.22 |

E.S.D. 171

Budgetary Comparison Schedule

COUNTY: 04 Chelan

Debt Service Fund

For The Year Ended August 31, 2019

| REVENUES: | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|--|--------------|---------------|---|
| Local | 0.00 | 187.30 | 187.30 |
| State | 0.00 | 0.00 | 0.00 |
| Federal | 0.00 | 0.00 | 0.00 |
| Other | | | |
| TOTAL REVENUES | 0.00 | 187.30 | 187.30 |
| 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 | 0.00 | 0.00 | 0.00 |
| Interest and Other Charges | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 0.00 | 0.00 | 0.00 |
| REVENUES OVER (UNDER) EXPENDITURES | 0.00 | 187.30 | 187.30 |

E.S.D. 171

Budgetary Comparison Schedule

COUNTY: 04 Chelan

Debt Service Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

| OTHER FINANCING SOURCES (USES) | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|--|--------------|---------------|---|
| 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) | 0.00 | 0.00 | 0.00 |
| Other Financing Uses (GL 535) | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0.00 | 0.00 | 0.00 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 0.00 | 187.30 | 187.30 |
| BEGINNING TOTAL FUND BALANCE | 0.00 | 201.99 | 201.99 |
| Prior Year(s) Corrections or Restatements | | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 0.00 | 389.29 | 389.29 |

E.S.D. 171

Budgetary Comparison Schedule

COUNTY: 04 Chelan

Capital Projects Fund

For The Year Ended August 31, 2019

| REVENUES: | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|------------------------------|-------------------|-------------------|---|
| Local | 946,759.00 | 941,190.34 | -5,568.66 |
| State | 0.00 | 0.00 | 0.00 |
| Federal | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 700.00 | 700.00 |
| TOTAL REVENUES | 946,759.00 | 941,890.34 | -4,868.66 |
| 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 | 15,000.00 | 139,441.62 | -124,441.62 |
| Building | 1,513,700.00 | 1,114,577.42 | 399,122.58 |
| Equipment | 11,300.00 | 68,332.43 | -57,032.43 |
| Instructional Technology | 250,000.00 | 0.00 | 250,000.00 |
| Energy | 0.00 | 0.00 | 0.00 |
| Sales and Lease | 0.00 | 0.00 | 0.00 |
| Transportation Equipment | | | |
| Other | | | |

E.S.D. 171

Budgetary Comparison Schedule

COUNTY: 04 Chelan

Capital Projects Fund

For The Year Ended August 31, 2019

| | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|--|---------------------|---------------------|---|
| 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 | 1,790,000.00 | 1,322,351.47 | 467,648.53 |
| | | | |
| REVENUES OVER (UNDER) EXPENDITURES | -843,241.00 | -380,461.13 | 462,779.87 |
| | | | |
| 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 | 0.00 | 0.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0.00 | 0.00 | 0.00 |
| | | | |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | -843,241.00 | -380,461.13 | 462,779.87 |
| | | | |
| BEGINNING TOTAL FUND BALANCE | 999,041.00 | 999,040.56 | -0.44 |
| Prior Year(s) Corrections or Restatements | | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 155,800.00 | 618,579.43 | 462,779.43 |

E.S.D. 171

Budgetary Comparison Schedule

COUNTY: 04 Chelan

Transportation Vehicle Fund

For The Year Ended August 31, 2019

| REVENUES: | FINAL BUDGET | ACTUAL | Variance with Final Budget POSITIVE (NEGATIVE) |
|------------------------------------|-------------------|-------------------|---|
| Local | 2,000.00 | 2,684.98 | 684.98 |
| State | 156,000.00 | 136,683.29 | -19,316.71 |
| Federal | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 158,000.00 | 139,368.27 | -18,631.73 |
| 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 | 275,400.00 | 190,778.94 | 84,621.06 |
| 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 | 275,400.00 | 190,778.94 | 84,621.06 |

E.S.D. 171

Budgetary Comparison Schedule

COUNTY: 04 Chelan

Transportation Vehicle Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

| | FINAL BUDGET | ACTUAL | |
|--|--------------|------------|------------|
| REVENUES OVER (UNDER) EXPENDITURES | -117,400.00 | -51,410.67 | 65,989.33 |
| 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 | 0.00 | 0.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0.00 | 0.00 | 0.00 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | -117,400.00 | -51,410.67 | 65,989.33 |
| BEGINNING TOTAL FUND BALANCE | 168,850.00 | 291,836.38 | 122,986.38 |
| Prior Year(s) Corrections or Restatements | | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 51,450.00 | 240,425.71 | 188,975.71 |

E.S.D. 171

Statement Of Fiduciary Net Position

COUNTY: 04 Chelan

Fiduciary Funds

August 31, 2019

| | Private Purpose Trust | Other 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 | 21,027.81 | 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 | 21,027.81 | 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 | 21,027.81 | |
| 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 | 21,027.81 | 0.00 |

E.S.D. 171

Statement of Changes in Fiduciary Net Position

COUNTY: 04 Chelan

Fiduciary Funds

For the Year Ended August 31, 2019

| | Private Purpose Trust | Other Trust |
|---|-----------------------------|----------------|
| ADDITIONS: | | |
| Contributions: | | |
| Private Donations | 20,000.00 | 0.00 |
| Employer | | 0.00 |
| Members | | 0.00 |
| Other | 0.00 | 0.00 |
| TOTAL CONTRIBUTIONS | 20,000.00 | 0.00 |
| Investment Income: | | |
| Net Appreciation (Depreciation) in Fair Value | 0.00 | 0.00 |
| Interest and Dividends | 844.99 | 0.00 |
| Less Investment Expenses | 0.00 | 0.00 |
| Net Investment Income | 844.99 | 0.00 |
| Other Additions: | | |
| Rent or Lease Revenue | 0.00 | 0.00 |
| Total Other Additions | 0.00 | 0.00 |
| TOTAL ADDITIONS | 20,844.99 | 0.00 |
| DEDUCTIONS: | | |
| Benefits | | 0.00 |
| Refund of Contributions | 0.00 | 0.00 |
| Administrative Expenses | 0.00 | 0.00 |
| Scholarships | 21,500.00 | |
| Other | 0.00 | 0.00 |
| TOTAL DEDUCTIONS | 21,500.00 | 0.00 |
| Net Increase (Decrease) | -655.01 | 0.00 |
| Net Position--Prior Year August Beginning | 21,682.82 | 0.00 |
| Prior Year F-196 Manual Revision | 0.00 | 0.00 |
| Net Position - Total | 21,682.82 | 0.00 |
| Prior Year(s) Corrections or Restatements | 0.00 | 0.00 |
| NET POSITION--ENDING | 21,027.81 | 0.00 |

E.S.D. 171

Schedule of Long-Term Liabilities

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Description | Beginning Outstanding Debt September 1, 2018 | Amount Issued / Increased | Amount Redeemed / Decreased | Ending Outstanding Debt August 31, 2019 | Amount Due Within One Year |
|--|---|------------------------------|-----------------------------------|---|-------------------------------|
| Voted Debt | | | | | |
| Voted Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LOCAL Program Proceeds Issued in Lieu of Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contracts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Non-Cancellable Operating Leases | 76,080.07 | 0.00 | 40,495.56 | 35,584.51 | 23,458.04 |
| Claims & Judgements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Compensated Absences | 575,445.01 | 169,583.11 | 0.00 | 745,028.12 | 38,829.86 |
| 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 | 3,577,286.00 | 0.00 | 676,454.00 | 2,900,832.00 | |
| Net Pension Liabilities TRS 2/3 | 545,213.00 | 166,625.00 | 0.00 | 711,838.00 | |
| Net Pension Liabilities SERS 2/3 | 366,632.00 | 0.00 | 69,851.00 | 296,781.00 | |
| Net Pension Liabilities PERS 1 | 907,090.00 | 0.00 | 44,424.00 | 862,666.00 | |
| Total Long-Term Liabilities | 6,047,746.08 | 336,208.11 | 831,224.56 | 5,552,729.63 | 62,287.90 |

E.S.D. 171

Report of Revenues and Other Financing Sources

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|---------------------|-------------------|-----------------------|-----------------------------|
| LOCAL TAXES | | | | |
| 1100 Local Property Tax | 3,249,627.28 | 5.53 | 794,781.54 | 0.00 |
| 1300 Sale of Tax Title Property | 0.00 | 0.00 | 0.00 | 0.00 |
| 1400 Local in Lieu of Taxes | 3,597.55 | 0.00 | 281.54 | 0.00 |
| 1500 Timber Excise Tax | 560.87 | 177.63 | 14.75 | 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 | 3,253,785.70 | 183.16 | 795,077.83 | 0.00 |
| LOCAL SUPPORT NONTAX | | | | |
| 2100 Tuition and Fees, Unassigned | 4,696.50 | | | |
| 2122 Special Ed. - Infants and Toddlers - Tuition and Fees | 0.00 | | | |
| 2131 Secondary Vocational Education - Tuition | 11,241.00 | | | |
| 2145 Skill Center Tuitions and Fees | 0.00 | | | |
| 2171 Traffic Safety Education Fees | 0.00 | | | |
| 2173 Summer School Tuitions and Fees | 0.00 | | | |
| 2186 Community School Tuitions and Fees | 0.00 | | | |
| 2188 Child Care Tuitions and Fees | 0.00 | | | |
| 2200 Sales of Goods, Supplies and Services, Unassigned | 24,582.81 | | 0.00 | 0.00 |
| 2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services | 0.00 | | | |
| 2245 Skill Center, Sales of Goods, Supplies and Services | 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 | 158,575.29 | | | |
| 2300 Investment Earnings | 46,426.99 | 4.14 | 20,892.21 | 2,684.98 |
| 2400 Interfund Loan Interest Earnings | 0.00 | | 0.00 | |
| 2500 Gifts and Donations | 31,503.56 | | 10,000.00 | 0.00 |
| 2600 Fines and Damages | 1,497.91 | | 0.00 | 0.00 |
| 2700 Rentals and Leases | 31,627.03 | 0.00 | 115,220.30 | 0.00 |
| 2800 Insurance Recoveries | 0.00 | | 0.00 | 0.00 |
| 2900 Local Support Nontax, Unassigned | 0.00 | 0.00 | 0.00 | 0.00 |
| 2910 E-Rate | 0.00 | | 0.00 | |

E.S.D. 171

Report of Revenues and Other Financing Sources

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|----------------------|-------------------|-----------------------|-----------------------------|
| LOCAL SUPPORT NONTAX | | | | |
| 2000 TOTAL LOCAL SUPPORT NONTAX | 310,151.09 | 4.14 | 146,112.51 | 2,684.98 |
| STATE, GENERAL PURPOSE | | | | |
| 3100 Apportionment | 11,529,151.17 | | | |
| 3121 Special Education - General Apportionment | 150,036.23 | | | |
| 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 | 11,679,187.40 | 0.00 | 0.00 | 0.00 |
| STATE, SPECIAL PURPOSE | | | | |
| 4100 Special Purpose, Unassigned | 0.00 | | 0.00 | 0.00 |
| 4121 Special Education | 1,101,243.86 | | | |
| 4122 Special Education - Infants and Toddlers - State | 40,903.55 | | | |
| 4126 State Institutions, Special Education | 0.00 | | | |
| 4130 State Funding Assistance-Paid Direct to District | | | 0.00 | |
| 4155 Learning Assistance | 902,521.31 | | | |
| 4156 State Institutions, Centers and Homes, Delinquent | 0.00 | | | |
| 4158 Special and Pilot Programs | 185,659.09 | | | |
| 4159 Juveniles in Adult Jails | 0.00 | 0.00 | | |
| 4165 Transitional Bilingual | 551,133.25 | | | |
| 4174 Highly Capable | 36,881.61 | | | |
| 4188 Child Care | 0.00 | | | |
| 4198 School Food Service | 15,942.34 | | | |
| 4199 Transportation - Operations | 757,163.00 | | | |
| 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 | 0.00 | | | |
| 4322 Special Education - Infants and Toddlers - State | 0.00 | | | |
| 4326 State Institutions - Special Education - Other State Agencies | 0.00 | | | |
| 4330 State Funding Assistance-Other | | | 0.00 | |
| 4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies | 0.00 | | | |

E.S.D. 171

Report of Revenues and Other Financing Sources

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|---------------------|-------------------|-----------------------|-----------------------------|
| STATE, SPECIAL PURPOSE | | | | |
| 4358 Special and Pilot Programs - Other State Agencies | 0.00 | | | |
| 4365 Transitional Bilingual - Other State Agencies | 0.00 | | | |
| 4388 Child Care - Other State Agencies | 0.00 | | | |
| 4398 School Food Service - Other State Agencies | 0.00 | | | |
| 4399 Transportation Operations - Other State Agencies | 0.00 | | | |
| 4499 Transportation Reimbursement - Depreciation | | | | 136,683.29 |
| 4000 TOTAL STATE, SPECIAL PURPOSE | 3,591,448.01 | | 0.00 | 136,683.29 |
| 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 | 55,231.49 | 0.00 | 0.00 | |
| 5600 Qualified Bond Interest Credit | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000 TOTAL FEDERAL, GENERAL PURPOSE | 55,231.49 | 0.00 | 0.00 | 0.00 |
| FEDERAL, SPECIAL PURPOSE | | | | |
| 6100 Special Purpose, OSPI, Unassigned | 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 | 273,233.27 | | | |
| 6125 Special Education - Infants and Toddlers - Federal | 0.00 | | | |
| 6138 Secondary Vocational Education | 12,205.00 | | | |
| 6140 Impact Aid-Construction | | | 0.00 | |
| 6146 Skill Center | 0.00 | | | |
| 6151 ESEA Disadvantaged, Fed | 316,987.81 | | | |
| 6152 Other Title, ESEA Fed | 146,479.03 | | | |
| 6153 ESEA Migrant, Federal | 94,573.98 | | | |
| 6154 Reading First, Federal | 0.00 | | | |
| 6157 Institutions, Neglected and Delinquent | 0.00 | | | |
| 6161 Head Start | 0.00 | | | |

E.S.D. 171

Report of Revenues and Other Financing Sources

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|--------------|-------------------|-----------------------|-----------------------------|
| FEDERAL, SPECIAL PURPOSE | | | | |
| 6162 Math and Science - Professional Development | 0.00 | | | |
| 6164 Limited English Proficiency | 40,544.77 | | | |
| 6167 Indian Education, JOM | 0.00 | | | |
| 6168 Indian Education, ED | 0.00 | | | |
| 6176 Targeted Assistance | 0.00 | | | |
| 6178 Youth Training Programs | 0.00 | | | |
| 6188 Child Care | 0.00 | | | |
| 6189 Other Community Services | 0.00 | | | |
| 6198 School Food Services | 505,662.48 | | | |
| 6199 Transportation - Operations | 0.00 | | | |
| 6200 Direct Special Purpose Grants | 0.00 | | 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 | | | |
| 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 | 0.00 | | | |
| 6278 Youth Training, Direct Grants | 0.00 | | | |
| 6288 Child Care | 0.00 | | | |
| 6289 Other Community Services | 0.00 | | | |

E.S.D. 171

Report of Revenues and Other Financing Sources

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|---------------------|-------------------|-----------------------|-----------------------------|
| FEDERAL, SPECIAL PURPOSE | | | | |
| 6298 School Food Services | 0.00 | | | |
| 6299 Transportation - Operations | 0.00 | | | |
| 6300 Federal Grants Through Other Agencies, Unassigned | 0.00 | | 0.00 | 0.00 |
| 6310 Medicaid Administrative Match | 0.00 | | | |
| 6321 Special Education - Medicaid Reimbursement | 0.00 | | | |
| 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 | | | |
| 6353 ESEA Migrant, Federal | 0.00 | | | |
| 6354 Reading First, Federal | 0.00 | | | |
| 6357 Institutions, Neglected and Delinquent | 0.00 | | | |
| 6361 Head Start | 0.00 | | | |
| 6362 Math and Science - Professional Development | 0.00 | | | |
| 6364 Limited English Proficiency | 0.00 | | | |
| 6367 Indian Education - JOM | 0.00 | | | |
| 6368 Indian Education - ED | 0.00 | | | |
| 6376 Targeted Assistance | 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 | 52,496.78 | | | |
| 6000 TOTAL FEDERAL, SPECIAL PURPOSE | 1,442,183.12 | | 0.00 | 0.00 |
| REVENUES FROM OTHER SCHOOL DISTRICTS | | | | |
| 7100 Program Participation, Unassigned | 182,704.83 | | 0.00 | |

E.S.D. 171

Report of Revenues and Other Financing Sources

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|-------------------|-------------------|-----------------------|-----------------------------|
| REVENUES FROM OTHER SCHOOL DISTRICTS | | | | |
| 7121 Special Education | 0.00 | | | |
| 7122 Special Education - Infants and Toddlers | 0.00 | | | |
| 7131 Vocational Education | 4,426.50 | | | |
| 7145 Skill Center | 0.00 | | | |
| 7147 Skill Center - Facility Upgrades | 0.00 | | | |
| 7189 Other Community Services | 0.00 | | | |
| 7197 Support Services | 51,842.38 | | | |
| 7198 School Food Services | 0.00 | | | |
| 7199 Transportation | 0.00 | | | |
| 7301 Nonhigh Participation | 40,259.74 | | | |
| 7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS | 279,233.45 | | 0.00 | |
| REVENUES FROM OTHER ENTITIES | | | | |
| 8100 Governmental Entities | 680.58 | | 700.00 | 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 | 680.58 | | 700.00 | 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 | 0.00 | | | 0.00 |
| 9400 Compensated Loss of Fixed Assets | 0.00 | | 0.00 | 0.00 |
| 9500 Long-Term Financing | 0.00 | | 0.00 | 0.00 |
| 9600 Sale of Refunding Bonds | | 0.00 | | |
| 9900 Transfers | 0.00 | 0.00 | 0.00 | 0.00 |

E.S.D. 171

Report of Revenues and Other Financing Sources

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|--|-----------------|-------------------------|-----------------------------|-----------------------------------|
| OTHER FINANCING SOURCES | | | | |
| 9000 TOTAL OTHER FINANCING SOURCES | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 20,611,900.84 | 187.30 | 941,890.34 | 139,368.27 |

E.S.D. 171

Program/Activity/Object Report

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| PROGRAM EXPENDITURE SUMMARY | | ACTIVITY EXPENDITURE SUMMARY | | OBJECT EXPENDITURE SUMMARY | |
|---|---------------|------------------------------|---------------|----------------------------|----------------------|
| NO. PROGRAM TITLE | AMOUNT | NO. ACTIVITY TITLE | AMOUNT | NO. OBJECT TITLE | AMOUNT |
| 01 Basic Education | 10,314,440.04 | 11 Bd of Dir | 89,416.91 | 0 Debit Transfer | 137,146.22 |
| 02 ALE | .00 | 12 Supt Off | 274,249.50 | 1 Credit Transfer | -137,146.22 |
| 03 Basic Education - Dropout Reengagement | .00 | 13 Busns Off | 425,454.42 | 2 Cert. Salaries | 8,179,394.07 |
| 21 Sp Ed, Sup, St | 1,636,973.08 | 14 HR | 98,630.21 | 3 Class. Salaries | 3,746,313.39 |
| 22 Sp Ed, Infants and Toddlers, State | 40,381.36 | 15 Pblc Rltn | 17,500.00 | 4 Employee Benefits | 4,787,911.97 |
| 24 Sp Ed, Sup, Fed | 259,579.39 | 21 Supv Inst | 459,028.48 | 5 Supplies / Materials | 1,304,371.25 |
| 25 Sp Ed, Infants and Toddlers, Federal | .00 | 22 Lrn Resrc | 122,624.02 | 6 | .00 |
| 26 Sp Ed, Inst, St | .00 | 23 Princ Off | 1,056,346.52 | 7 Purchased Services | 2,105,785.49 |
| 29 Sp Ed, Oth, Fed | .00 | 24 Guid/Coun | 612,779.53 | 8 Travel | 147,856.30 |
| 31 Voc, Basic, St | 888,239.84 | 25 Pupil M/S | 139,356.89 | 9 Capital Outlay | 25,963.14 |
| 34 MidSchCar/Tec | .00 | 26 Health | 484,266.97 | TOTAL ALL OBJECTS | 20,297,595.61 |
| 38 Voc, Fed | 11,595.10 | 27 Teaching | 11,497,508.69 | | |
| 39 Voc, Other | .00 | 28 Extracur | 703,502.21 | | |
| 45 Skil Cnt, Bas, St | .00 | 29 Pmt to SD | .00 | | |
| 46 Skill Cntr, Fed | .00 | 31 InstProDev | 308,067.49 | | |
| 47 Skil Cnt, Fac Upgrade | .00 | 32 Inst Tech | 121,956.72 | | |
| 51 ESEA Disadvantaged, Fed | 301,362.94 | 33 Curriculum | 16,224.86 | | |
| 52 Other Title, ESEA, Fed | 146,015.90 | 34 Prof Learn | 6,632.95 | | |
| 53 ESEA Migrant, Federal | 89,847.98 | 41 Supervisn | 96,067.32 | | |
| 54 Read First, Fed | .00 | 42 Food | 389,715.76 | | |
| 55 LAP | 883,949.27 | 44 Operation | 430,296.27 | | |
| 56 St In, Ctr/Hm, D | .00 | 49 Transfers | -6,106.54 | | |
| 57 St In, N/D, Fed | .00 | 51 Supervisn | 115,648.78 | | |
| 58 Sp/Plt Pgm, St | 203,705.35 | 52 Operation | 574,320.99 | | |
| 59 Inst. JAJ | .00 | 53 Maintnce | 128,893.30 | | |
| 61 Head Start, Fed | .00 | 56 Insurance | 25,077.24 | | |
| 62 MS, Pro Dv, Fed | .00 | 59 Transfers | -131,039.68 | | |
| 64 LEP, Fed | 38,518.69 | 61 Supv Bldg | 96,217.73 | | |
| 65 Tran Biling, St | 472,668.00 | 62 Grnd Mnt | 65,296.45 | | |
| 67 Ind Ed, Fd, JOM | .00 | 63 Oper Bldg | 756,797.04 | | |
| 68 Ind Ed, Fd, ED | .00 | 64 Maintnce | 300,375.62 | | |
| 69 Comp, Othr | .00 | 65 Utilities | 421,550.84 | | |
| | | 67 Bldg Secu | 3,845.06 | | |
| | | 68 Insurance | 117,742.88 | | |

E.S.D. 171

Program/Activity/Object Report

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY

| NO. PROGRAM TITLE | AMOUNT |
|---------------------------|----------------------|
| 71 Traffic Safety | .00 |
| 73 Summer School | .00 |
| 74 Highly Capable | 32,845.76 |
| 75 Prof Dev, State | .00 |
| 76 Target Asst, Fed | .00 |
| 78 Yth Trg Pm, Fed | .00 |
| 79 Inst Pgm, Othr | 208,172.63 |
| 81 Public Radio/TV | .00 |
| 86 Comm Schools | .00 |
| 88 Child Care | .00 |
| 89 Othr Comm Srv | 12,038.04 |
| 97 Distwide Suppt | 3,134,388.80 |
| 98 Schl Food Serv | 909,972.81 |
| 99 Pupil Transp | 712,900.63 |
| TOTAL ALL PROGRAMS | 20,297,595.61 |

ACTIVITY EXPENDITURE SUMMARY

| NO. ACTIVITY TITLE | AMOUNT |
|-----------------------------|----------------------|
| 72 Info Sys | 264,902.85 |
| 73 Printing | 119,852.38 |
| 74 Warehouse | .00 |
| 75 Mtr Pool | 82,556.91 |
| 83 Interest | .00 |
| 84 Principal | .00 |
| 85 Debt Expn | .00 |
| 91 Publ Actv | 12,038.04 |
| TOTAL ALL ACTIVITIES | 20,297,595.61 |

E.S.D. 171

PROGRAM 01 - Basic Education

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|----------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|------------------|--------------------------|
| 21 Supv Inst | 6,351.61 | 0.00 | | 4,807.20 | 0.00 | 1,544.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 Lrn Resrc | 122,624.02 | 0.00 | | 82.38 | 66,393.54 | 36,937.87 | 12,124.10 | 6,810.01 | 276.12 | 0.00 |
| 23 Princ Off | 1,056,346.52 | 697.99 | | 565,086.10 | 159,071.69 | 267,633.84 | 37,824.79 | 16,296.06 | 9,736.05 | 0.00 |
| 24 Guid/Coun | 585,161.98 | 0.00 | | 271,303.92 | 129,332.19 | 175,262.14 | 1,074.51 | 6,144.00 | 2,045.22 | 0.00 |
| 25 Pupil M/S | 139,356.89 | 0.00 | | 0.00 | 66,527.38 | 40,476.18 | 0.00 | 32,353.33 | 0.00 | 0.00 |
| 26 Health | 127,830.46 | 0.00 | | 0.00 | 85,794.66 | 40,197.57 | 1,508.23 | 330.00 | 0.00 | 0.00 |
| 27 Teaching | 7,384,547.37 | 14,320.70 | | 4,833,051.15 | 114,154.96 | 1,893,323.80 | 142,029.03 | 371,567.72 | 16,100.01 | 0.00 |
| 28 Extracur | 670,947.38 | 100,643.52 | | 34,105.98 | 357,663.50 | 92,784.16 | 9,115.01 | 54,976.45 | 21,658.76 | 0.00 |
| 31 InstProDev | 105,389.88 | 0.00 | | 25,411.23 | 1,121.69 | 623.70 | 65,849.49 | 6,870.33 | 5,513.44 | 0.00 |
| 32 Inst Tech | 110,987.33 | 0.00 | | | 960.00 | 90.82 | 80,693.92 | 29,242.59 | 0.00 | 0.00 |
| 33 Curriculum | 136.77 | 0.00 | | 0.00 | 0.00 | 136.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34 Prof Learn | 4,759.83 | 0.00 | | 0.00 | | 4,759.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 TOTAL | 10,314,440.04 | 115,662.21 | | 5,733,847.96 | 981,019.61 | 2,553,771.09 | 350,219.08 | 524,590.49 | 55,329.60 | 0.00 |

E.S.D. 171

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|---------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|-----------------|--------------------------|
| 21 Supv Inst | 146,520.79 | 0.00 | | 68,311.00 | 31,238.76 | 40,303.69 | 1,569.66 | 4,181.50 | 916.18 | 0.00 |
| 26 Health | 352,292.85 | 0.00 | | 243,169.01 | 2,426.57 | 88,762.98 | 5,299.13 | 10,361.19 | 2,273.97 | 0.00 |
| 27 Teaching | 1,123,696.17 | 961.39 | | 449,058.12 | 309,921.19 | 342,579.79 | 18,448.17 | 2,565.51 | 162.00 | 0.00 |
| 31 InstProDev | 12,089.55 | 0.00 | | 7,980.24 | 861.20 | 925.08 | 0.00 | 2,019.00 | 304.03 | 0.00 |
| 32 Inst Tech | 1,554.24 | 0.00 | | | 0.00 | 0.00 | 1,521.29 | 32.95 | 0.00 | 0.00 |
| 34 Prof Learn | 819.48 | 0.00 | | 0.00 | | 819.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 TOTAL | 1,636,973.08 | 961.39 | | 768,518.37 | 344,447.72 | 473,391.02 | 26,838.25 | 19,160.15 | 3,656.18 | 0.00 |

E.S.D. 171

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 27 Teaching | 40,381.36 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 40,381.36 | 0.00 | 0.00 |
| 22 TOTAL | 40,381.36 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 40,381.36 | 0.00 | 0.00 |

E.S.D. 171

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 27 Teaching | 259,579.39 | 0.00 | | 0.00 | 155,138.29 | 104,441.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 TOTAL | 259,579.39 | 0.00 | | 0.00 | 155,138.29 | 104,441.10 | 0.00 | 0.00 | 0.00 | 0.00 |

E.S.D. 171

PROGRAM 31 - Vocational, Basic, State

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|------------------|--------------------------|
| 21 Supv Inst | 129,029.13 | 0.00 | | 26,809.66 | 11,284.31 | 13,824.87 | 62,035.65 | 9,751.78 | 5,322.86 | 0.00 |
| 27 Teaching | 716,313.00 | 12,773.48 | | 445,031.45 | 114.38 | 174,886.80 | 61,867.16 | 8,179.86 | 13,459.87 | 0.00 |
| 28 Extracur | 32,554.83 | 0.00 | | 26,157.63 | 0.00 | 6,397.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 InstProDev | 10,342.88 | 0.00 | | 890.00 | 0.00 | 82.91 | 0.00 | 2,234.00 | 7,135.97 | 0.00 |
| 31 TOTAL | 888,239.84 | 12,773.48 | | 498,888.74 | 11,398.69 | 195,191.78 | 123,902.81 | 20,165.64 | 25,918.70 | 0.00 |

E.S.D. 171

PROGRAM 38 - Vocational, Federal

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 27 Teaching | 11,595.10 | 0.00 | | 0.00 | 0.00 | 0.00 | 11,595.10 | 0.00 | 0.00 | 0.00 |
| 38 TOTAL | 11,595.10 | 0.00 | | 0.00 | 0.00 | 0.00 | 11,595.10 | 0.00 | 0.00 | 0.00 |

E.S.D. 171

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 21 Supv Inst | 3,514.85 | 0.00 | | 0.00 | 0.00 | 0.00 | 570.85 | 2,944.00 | 0.00 | 0.00 |
| 24 Guid/Coun | 513.72 | 0.00 | | 0.00 | 0.00 | 0.00 | 112.18 | 381.54 | 20.00 | 0.00 |
| 27 Teaching | 297,248.15 | 0.00 | | 212,767.56 | 0.00 | 84,480.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 InstProDev | 86.22 | 0.00 | | 70.00 | 0.00 | 16.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51 TOTAL | 301,362.94 | 0.00 | | 212,837.56 | 0.00 | 84,496.81 | 683.03 | 3,325.54 | 20.00 | 0.00 |

E.S.D. 171

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|------------------|--------------------------|
| 27 Teaching | 106,219.68 | 4,023.06 | | 32,759.47 | 1,121.21 | 10,879.02 | 23,189.87 | 27,782.96 | 6,464.09 | 0.00 |
| 31 InstProDev | 38,146.17 | 0.00 | | 6,017.50 | 0.00 | 884.84 | 0.00 | 14,977.72 | 16,266.11 | 0.00 |
| 32 Inst Tech | 1,650.05 | 0.00 | | | 0.00 | 0.00 | 1,650.05 | 0.00 | 0.00 | 0.00 |
| 52 TOTAL | 146,015.90 | 4,023.06 | | 38,776.97 | 1,121.21 | 11,763.86 | 24,839.92 | 42,760.68 | 22,730.20 | 0.00 |

E.S.D. 171

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|-----------------|--------------------------|
| 21 Supv Inst | 12,748.26 | 0.00 | | 0.00 | 7,445.52 | 4,261.08 | 525.30 | 165.55 | 350.81 | 0.00 |
| 24 Guid/Coun | 27,004.83 | 0.00 | | 0.00 | 17,573.44 | 9,431.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Teaching | 40,788.25 | 1,559.10 | | 0.00 | 23,095.09 | 14,410.68 | 1,595.46 | 0.00 | 127.92 | 0.00 |
| 31 InstProDev | 9,306.64 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 1,870.84 | 7,435.80 | 0.00 |
| 53 TOTAL | 89,847.98 | 1,559.10 | | 0.00 | 48,114.05 | 28,103.15 | 2,120.76 | 2,036.39 | 7,914.53 | 0.00 |

E.S.D. 171

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|------------------|--------------------------|
| 21 Supv Inst | 69,853.49 | 0.00 | | 31,162.30 | 17,683.30 | 20,027.82 | 695.07 | 45.00 | 240.00 | 0.00 |
| 24 Guid/Coun | 99.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 99.00 | 0.00 | 0.00 |
| 27 Teaching | 738,499.43 | 0.00 | | 335,218.30 | 170,644.06 | 196,720.71 | 35,817.36 | 99.00 | 0.00 | 0.00 |
| 31 InstProDev | 52,126.00 | 0.00 | | 7,471.91 | 358.56 | 1,496.35 | 0.00 | 30,613.53 | 12,185.65 | 0.00 |
| 32 Inst Tech | 6,329.70 | 0.00 | | | 0.00 | 0.00 | 0.00 | 6,329.70 | 0.00 | 0.00 |
| 33 Curriculum | 16,088.09 | 0.00 | | 0.00 | 0.00 | 0.00 | 16,088.09 | 0.00 | 0.00 | 0.00 |
| 34 Prof Learn | 953.56 | 0.00 | | 772.51 | | 181.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 55 TOTAL | 883,949.27 | 0.00 | | 374,625.02 | 188,685.92 | 218,425.93 | 52,600.52 | 37,186.23 | 12,425.65 | 0.00 |

E.S.D. 171

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 27 Teaching | 191,923.25 | 0.00 | | 155,187.20 | 0.00 | 36,736.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 InstProDev | 11,782.10 | 0.00 | | 2,535.00 | 0.00 | 247.10 | 0.00 | 9,000.00 | 0.00 | 0.00 |
| 58 TOTAL | 203,705.35 | 0.00 | | 157,722.20 | 0.00 | 36,983.15 | 0.00 | 9,000.00 | 0.00 | 0.00 |

E.S.D. 171

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 27 Teaching | 289.64 | 0.00 | | 120.00 | 96.90 | 33.84 | 0.00 | 38.90 | 0.00 | 0.00 |
| 31 InstProDev | 38,229.05 | 0.00 | | 17,889.13 | 0.00 | 5,449.87 | 577.08 | 13,572.97 | 740.00 | 0.00 |
| 64 TOTAL | 38,518.69 | 0.00 | | 18,009.13 | 96.90 | 5,483.71 | 577.08 | 13,611.87 | 740.00 | 0.00 |

E.S.D. 171

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|-----------------|--------------------------|
| 21 Supv Inst | 84,182.48 | 0.00 | | 54,934.80 | 5,894.52 | 22,139.57 | 461.93 | 421.35 | 330.31 | 0.00 |
| 27 Teaching | 358,155.97 | 345.69 | | 136,421.97 | 74,731.35 | 101,084.87 | 44,138.15 | 1,322.75 | 111.19 | 0.00 |
| 31 InstProDev | 30,229.47 | 0.00 | | 5,024.01 | 137.20 | 1,167.18 | 16,852.44 | 2,000.00 | 5,048.64 | 0.00 |
| 34 Prof Learn | 100.08 | 0.00 | | 0.00 | | 100.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 65 TOTAL | 472,668.00 | 345.69 | | 196,380.78 | 80,763.07 | 124,491.70 | 61,452.52 | 3,744.10 | 5,490.14 | 0.00 |

E.S.D. 171

PROGRAM 74 - Highly Capable

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 27 Teaching | 32,845.76 | 0.00 | | 23,452.89 | 0.00 | 9,027.00 | 365.87 | 0.00 | 0.00 | 0.00 |
| 74 TOTAL | 32,845.76 | 0.00 | | 23,452.89 | 0.00 | 9,027.00 | 365.87 | 0.00 | 0.00 | 0.00 |

E.S.D. 171

PROGRAM 79 - Instructional Programs, Other

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 21 Supv Inst | 6,827.87 | 0.00 | | 0.00 | 4,259.88 | 2,499.55 | 32.44 | 0.00 | 36.00 | 0.00 |
| 26 Health | 4,143.66 | 0.00 | | 0.00 | 2,826.85 | 1,316.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Teaching | 195,426.17 | 359.19 | | 0.00 | 121,684.52 | 69,359.32 | 3,929.39 | 0.00 | 93.75 | 0.00 |
| 31 InstProDev | 339.53 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 93.75 | 245.78 | 0.00 |
| 32 Inst Tech | 1,435.40 | 0.00 | | | 0.00 | 0.00 | 1,435.40 | 0.00 | 0.00 | 0.00 |
| 79 TOTAL | 208,172.63 | 359.19 | | 0.00 | 128,771.25 | 73,175.68 | 5,397.23 | 93.75 | 375.53 | 0.00 |

E.S.D. 171

PROGRAM 89 - Other Community Services

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|--------------------------|
| 91 Publ Actv | 12,038.04 | 0.00 | 0.00 | 0.00 | 9,246.14 | 1,110.28 | 1,681.62 | 0.00 | 0.00 | 0.00 |
| 89 TOTAL | 12,038.04 | 0.00 | 0.00 | 0.00 | 9,246.14 | 1,110.28 | 1,681.62 | 0.00 | 0.00 | 0.00 |

E.S.D. 171

PROGRAM 97 - District-wide Support

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|---------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|------------------|--------------------------|
| 11 Bd of Dir | 89,416.91 | 0.00 | | | 0.00 | 0.00 | 11,097.12 | 75,346.47 | 2,973.32 | 0.00 |
| 12 Supt Off | 274,249.50 | 1,442.97 | | 156,334.45 | 32,357.59 | 57,664.09 | 3,191.45 | 20,614.73 | 2,644.22 | 0.00 |
| 13 Busns Off | 425,454.42 | 0.00 | | 0.00 | 249,888.08 | 86,912.35 | 21,273.39 | 65,268.09 | 2,112.51 | 0.00 |
| 14 HR | 98,630.21 | 0.00 | | 0.00 | 64,095.94 | 22,234.49 | 4,240.08 | 7,517.02 | 542.68 | 0.00 |
| 15 Pblc Rltn | 17,500.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 17,500.00 | 0.00 | 0.00 |
| 61 Supv Bldg | 96,217.73 | 0.00 | | 0.00 | 68,104.20 | 27,234.45 | 371.13 | 155.00 | 352.95 | 0.00 |
| 62 Grnd Mnt | 65,296.45 | 0.00 | | | 20,212.40 | 9,560.67 | 31,553.17 | 3,970.21 | 0.00 | 0.00 |
| 63 Oper Bldg | 756,797.04 | 0.00 | | | 483,498.96 | 236,319.18 | 32,692.16 | 2,780.84 | 1,505.90 | 0.00 |
| 64 Maintnce | 300,375.62 | 0.00 | 0.00 | | 0.00 | 0.00 | 20,553.26 | 279,822.36 | 0.00 | 0.00 |
| 65 Utilities | 421,550.84 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 421,550.84 | 0.00 | 0.00 |
| 67 Bldg Secu | 3,845.06 | 0.00 | | | 0.00 | 0.00 | 764.36 | 3,080.70 | 0.00 | 0.00 |
| 68 Insurance | 117,742.88 | 0.00 | | | | | 0.00 | 117,742.88 | | 0.00 |
| 72 Info Sys | 264,902.85 | 0.00 | 0.00 | 0.00 | 110,452.87 | 47,473.69 | 0.00 | 106,976.29 | 0.00 | 0.00 |
| 73 Printing | 119,852.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 119,852.38 | 0.00 | 0.00 |
| 75 Mtr Pool | 82,556.91 | 0.00 | 0.00 | 0.00 | 6,127.68 | 3,176.77 | 28,802.16 | 18,450.77 | 36.39 | 25,963.14 |
| 97 TOTAL | 3,134,388.80 | 1,442.97 | 0.00 | 156,334.45 | 1,034,737.72 | 490,575.69 | 154,538.28 | 1,260,628.58 | 10,167.97 | 25,963.14 |

E.S.D. 171

PROGRAM 98 - School Food Services

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|-----------------|--------------------------|
| 41 Supervisn | 96,067.32 | 0.00 | | 0.00 | 39,538.00 | 22,622.51 | 2,612.97 | 30,000.00 | 1,293.84 | 0.00 |
| 42 Food | 389,715.76 | 0.00 | | | | | 346,561.46 | 43,154.30 | | |
| 44 Operation | 430,296.27 | 0.00 | | | 244,663.09 | 147,287.97 | 29,062.16 | 9,283.05 | 0.00 | 0.00 |
| 49 Transfers | -6,106.54 | | -6,106.54 | | | | | | | |
| 98 TOTAL | 909,972.81 | 0.00 | -6,106.54 | 0.00 | 284,201.09 | 169,910.48 | 378,236.59 | 82,437.35 | 1,293.84 | 0.00 |

E.S.D. 171

PROGRAM 99 - Pupil Transportation

COUNTY: 04 Chelan

For the Year Ended August 31, 2019

| Activity | Total | (0) Debit Transfer | (1) Credit Transfer | (2) Cert. Salaries | (3) Class. Salaries | (4) Employee Benefits | (5) Supplies / Materials | (7) Purchased Services | (8) Travel | (9) Capital Outlay |
|-----------------|-------------------|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|------------------------------|-----------------|--------------------------|
| 51 Supervisn | 115,648.78 | 19.13 | | 0.00 | 74,734.82 | 28,356.66 | 1,285.84 | 11,252.33 | 0.00 | 0.00 |
| 52 Operation | 574,320.99 | 0.00 | | | 348,687.79 | 150,623.16 | 66,014.96 | 7,201.12 | 1,793.96 | 0.00 |
| 53 Maintnce | 128,893.30 | 0.00 | | | 55,149.12 | 28,589.72 | 42,021.79 | 3,132.67 | 0.00 | 0.00 |
| 56 Insurance | 25,077.24 | | | | | | | 25,077.24 | | |
| 59 Transfers | -131,039.68 | | -131,039.68 | | | | | | | |
| 99 TOTAL | 712,900.63 | 19.13 | -131,039.68 | 0.00 | 478,571.73 | 207,569.54 | 109,322.59 | 46,663.36 | 1,793.96 | 0.00 |