



COUNTY: 17 King

The Annual Financial Statements (Report F-196) for Highline 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:  <small>AF62ED417B654A6...</small>	<u>11/9/2021</u> Date
School District Superintendent or Authorized Official		
Reviewed:	DocuSigned by:  <small>8176821CDA0A4E0...</small>	<u>11/9/2021</u> 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	325,085,751.02	135,410.67	46,846,648.95	45,401,027.85	761,090.64	0.00	418,229,929.13
Total Expenditures	321,462,806.46	240,906.68	52,950,072.60	75,248,572.80	697,147.95	0.00	450,599,506.49
Other Financing Uses	0.00	0.00	0.00	900,763.18	0.00	0.00	900,763.18
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	3,622,944.56	-105,496.01	-6,103,423.65	-30,748,308.13	63,942.69	0.00	-33,270,340.54
Beginning Total Fund Balance	31,862,437.03	1,023,786.00	22,032,306.00	68,267,890.84	1,420,013.12	0.00	124,606,432.99
Prior Year(s) Corrections or Restatements	0.00	36,193.16	0.00	0.00	0.00	0.00	36,193.16
Ending Total Fund Balance	35,485,381.59	954,483.15	15,928,882.35	37,519,582.71	1,483,955.81	0.00	91,372,285.61

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The Annual Financial Statements (Report F-196) for Highline 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:

 School District Superintendent or Authorized Official _____
Date

Reviewed:

 ESD Superintendent or Authorized Official _____
Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	325,085,751.02	135,410.67	46,846,648.95	45,401,027.85	761,090.64	0.00	418,229,929.13
Total Expenditures	321,462,806.46	240,906.68	52,950,072.60	75,248,572.80	697,147.95	0.00	450,599,506.49
Other Financing Uses	0.00	0.00	0.00	900,763.18	0.00	0.00	900,763.18
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	3,622,944.56	-105,496.01	-6,103,423.65	-30,748,308.13	63,942.69	0.00	-33,270,340.54
Beginning Total Fund Balance	31,862,437.03	1,023,786.00	22,032,306.00	68,267,890.84	1,420,013.12	0.00	124,606,432.99
Prior Year(s) Corrections or Restatements	0.00	36,193.16	0.00	0.00	0.00	0.00	36,193.16
Ending Total Fund Balance	35,485,381.59	954,483.15	15,928,882.35	37,519,582.71	1,483,955.81	0.00	91,372,285.61

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	46,304,054.13	971,026.36	15,928,882.35	39,547,315.41	1,483,955.81	0.00	104,235,234.06
Minus Warrants Outstanding	-4,770,067.36	-1,105.85	0.00	-87,466.99	0.00	0.00	-4,858,640.20
Taxes Receivable	23,703,825.11		20,782,403.00	7,601,060.10	0.00		52,087,288.21
Due From Other Funds	912,640.22	812.92	0.00	0.00	0.00	0.00	913,453.14
Due From Other Governmental Units	6,815,014.98	0.00	0.00	0.00	0.00	0.00	6,815,014.98
Accounts Receivable	655,664.66	0.00	0.00	0.00	0.00	0.00	655,664.66
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	198,928.21	0.00		0.00			198,928.21
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	73,820,059.95	970,733.43	36,711,285.35	47,060,908.52	1,483,955.81	0.00	160,046,943.06
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	73,820,059.95	970,733.43	36,711,285.35	47,060,908.52	1,483,955.81	0.00	160,046,943.06
LIABILITIES							
Accounts Payable	5,952,549.42	4,638.12	0.00	529,504.42	0.00	0.00	6,486,691.96
Contracts Payable Current	272,729.84	2,407.65		500,979.48	0.00	0.00	776,116.97
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	697,443.32	0.00		0.00			697,443.32
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	3,814,577.91	177.32		741.06			3,815,496.29
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	1,518,258.48						1,518,258.48
Due To Other Funds	18.66	3,599.48	0.00	909,040.75	0.00	0.00	912,658.89
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	2,375,275.62	5,427.71	0.00	0.00	0.00		2,380,703.33
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	14,630,853.25	16,250.28	0.00	1,940,265.71	0.00	0.00	16,587,369.24
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	23,703,825.11		20,782,403.00	7,601,060.10	0.00		52,087,288.21
TOTAL DEFERRED INFLOWS OF RESOURCES	23,703,825.11	0.00	20,782,403.00	7,601,060.10	0.00	0.00	52,087,288.21
FUND BALANCE:							
Nonspendable Fund Balance	198,928.19	0.00	0.00	0.00	0.00	0.00	198,928.19
Restricted Fund Balance	6,846,052.34	954,483.15	15,928,882.35	12,277,665.25	1,483,955.81	0.00	37,491,038.90
Committed Fund Balance	0.00	0.00	0.00	8,314,479.69	0.00	0.00	8,314,479.69
Assigned Fund Balance	1,457,964.87	0.00	0.00	16,927,437.77	0.00	0.00	18,385,402.64

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	26,982,436.19	0.00	0.00	0.00	0.00	0.00	26,982,436.19
TOTAL FUND BALANCE	35,485,381.59	954,483.15	15,928,882.35	37,519,582.71	1,483,955.81	0.00	91,372,285.61
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	73,820,059.95	970,733.43	36,711,285.35	47,060,908.52	1,483,955.81	0.00	160,046,943.06

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	48,941,280.25	135,410.67	46,846,648.95	9,563,820.22	24,062.67		105,511,222.76
State	242,520,810.02		0.00	22,007,987.81	549,527.97		265,078,325.80
Federal	29,864,212.64		0.00	12,277,665.25	0.00		42,141,877.89
Other	2,858,684.93			256,387.70	187,500.00	0.00	3,302,572.63
TOTAL REVENUES	324,184,987.84	135,410.67	46,846,648.95	44,105,860.98	761,090.64	0.00	416,033,999.08
EXPENDITURES:							
CURRENT:							
Regular Instruction	160,747,740.52						160,747,740.52
Special Education	49,596,051.03						49,596,051.03
Vocational Education	7,819,282.45						7,819,282.45
Skill Center	4,108,566.44						4,108,566.44
Compensatory Programs	36,278,645.18						36,278,645.18
Other Instructional Programs	1,897,423.93						1,897,423.93
Federal Stimulus COVID-19	6,716,377.74						6,716,377.74
Community Services	2,763,462.83						2,763,462.83
Support Services	51,302,041.49						51,302,041.49
Student Activities/Other		240,906.68				0.00	240,906.68
CAPITAL OUTLAY:							
Sites				4,580,473.75			4,580,473.75
Building				70,668,099.05			70,668,099.05
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					697,147.95		697,147.95
Sales and Lease				0.00			0.00
Other	233,214.85						233,214.85
DEBT SERVICE:							
Principal	0.00		34,385,000.00	0.00	0.00		34,385,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		18,565,072.60	0.00	0.00		18,565,072.60
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	321,462,806.46	240,906.68	52,950,072.60	75,248,572.80	697,147.95	0.00	450,599,506.49
REVENUES OVER (UNDER) EXPENDITURES	2,722,181.38	-105,496.01	-6,103,423.65	-31,142,711.82	63,942.69	0.00	-34,565,507.41
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	900,763.18		0.00	0.00	0.00		900,763.18
Transfers Out (GL 536)	0.00		0.00	-900,763.18	0.00	0.00	-900,763.18
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	1,295,166.87	0.00		1,295,166.87
TOTAL OTHER FINANCING SOURCES (USES)	900,763.18		0.00	394,403.69	0.00	0.00	1,295,166.87
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	3,622,944.56	-105,496.01	-6,103,423.65	-30,748,308.13	63,942.69	0.00	-33,270,340.54
BEGINNING TOTAL FUND BALANCE	31,862,437.03	1,023,786.00	22,032,306.00	68,267,890.84	1,420,013.12	0.00	124,606,432.99
Prior Year(s) Corrections or Restatements	0.00	36,193.16	0.00	0.00	0.00	0.00	36,193.16
ENDING TOTAL FUND BALANCE	35,485,381.59	954,483.15	15,928,882.35	37,519,582.71	1,483,955.81	0.00	91,372,285.61

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	30,393.39	48,910,886.86	48,941,280.25
State	240,862,248.32	1,658,561.70	242,520,810.02
Federal	29,859,832.30	4,380.34	29,864,212.64
Other	1,720,094.16	1,138,590.77	2,858,684.93
TOTAL REVENUES	272,472,568.17	51,712,419.67	324,184,987.84
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	136,195,976.07	24,551,764.45	160,747,740.52
Special Education	37,830,749.58	11,765,301.45	49,596,051.03
Vocational Education	7,819,282.45	0.00	7,819,282.45
Skills Center	4,108,566.44	0.00	4,108,566.44
Compensatory Programs	36,219,449.34	59,195.84	36,278,645.18
Other Instructional Programs	1,885,362.18	12,061.75	1,897,423.93
Federal Stimulus COVID-19	6,716,377.74	0.00	6,716,377.74
Community Services	2,389,462.98	373,999.85	2,763,462.83
Support Services	41,135,978.83	10,166,062.66	51,302,041.49
CAPITAL OUTLAY:			
Other	157,953.56	75,261.29	233,214.85
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	274,459,159.17	47,003,647.29	321,462,806.46
REVENUES OVER (UNDER) EXPENDITURES:	-1,986,591.00	4,708,772.38	2,722,181.38
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	900,763.18	900,763.18
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

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	900,763.18	900,763.18
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,986,591.00	5,609,535.56	3,622,944.56
BEGINNING TOTAL FUND BALANCE	24,646,407.53	7,216,029.50	31,862,437.03
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	22,659,816.53	12,825,565.06	35,485,381.59

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	55,686,863.00	48,941,280.25	-6,745,582.75
State	245,396,969.00	242,520,810.02	-2,876,158.98
Federal	22,327,020.00	29,864,212.64	7,537,192.64
Other	3,059,021.00	2,858,684.93	-200,336.07
TOTAL REVENUES	326,469,873.00	324,184,987.84	-2,284,885.16
EXPENDITURES			
CURRENT:			
Regular Instruction	185,816,788.00	160,747,740.52	25,069,047.48
Special Education	46,353,370.00	49,596,051.03	-3,242,681.03
Vocational Education	7,604,781.00	7,819,282.45	-214,501.45
Skill Center	4,555,459.00	4,108,566.44	446,892.56
Compensatory Programs	35,580,983.00	36,278,645.18	-697,662.18
Other Instructional Programs	2,940,160.00	1,897,423.93	1,042,736.07
Federal Stimulus COVID-19	0.00	6,716,377.74	-6,716,377.74
Community Services	2,946,187.00	2,763,462.83	182,724.17
Support Services	59,749,243.00	51,302,041.49	8,447,201.51
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	257,851.00	233,214.85	24,636.15
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	345,804,822.00	321,462,806.46	24,342,015.54

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-19,334,949.00	2,722,181.38	22,057,130.38
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	8,000,000.00	900,763.18	-7,099,236.82
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)	8,000,000.00	900,763.18	-7,099,236.82
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-11,334,949.00	3,622,944.56	14,957,893.56
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	31,862,437.00	31,862,437.03	0.03
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	20,527,488.00	35,485,381.59	14,957,893.59

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,043,660.00	135,410.67	-908,249.33
State			
Federal			
Other			
TOTAL REVENUES	1,043,660.00	135,410.67	-908,249.33
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,146,032.00	240,906.68	905,125.32
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,146,032.00	240,906.68	905,125.32
REVENUES OVER (UNDER) EXPENDITURES	-102,372.00	-105,496.01	-3,124.01

	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)	-102,372.00	-105,496.01	-3,124.01
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	945,721.00	1,023,786.00	78,065.00
Prior Year(s) Corrections or Restatements		36,193.16	36,193.16
ENDING TOTAL FUND BALANCE	843,349.00	954,483.15	111,134.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	47,431,024.00	46,846,648.95	-584,375.05
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	47,431,024.00	46,846,648.95	-584,375.05
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	34,927,200.00	34,385,000.00	542,200.00
Interest and Other Charges	18,572,800.00	18,565,072.60	7,727.40
TOTAL EXPENDITURES	53,500,000.00	52,950,072.60	549,927.40
REVENUES OVER (UNDER) EXPENDITURES	-6,068,976.00	-6,103,423.65	-34,447.65

	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)	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)	-6,068,976.00	-6,103,423.65	-34,447.65
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	21,607,854.00	22,032,306.00	424,452.00
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	15,538,878.00	15,928,882.35	390,004.35

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,167,034.00	9,563,820.22	5,396,786.22
State	40,088,723.00	22,007,987.81	-18,080,735.19
Federal	18,476,826.00	12,277,665.25	-6,199,160.75
Other	0.00	256,387.70	256,387.70
TOTAL REVENUES	62,732,583.00	44,105,860.98	-18,626,722.02
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	13,079,559.00	4,580,473.75	8,499,085.25
Building	70,791,621.00	70,668,099.05	123,521.95
Equipment	4,478,992.00	0.00	4,478,992.00
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	88,350,172.00	75,248,572.80	13,101,599.20
REVENUES OVER (UNDER) EXPENDITURES	-25,617,589.00	-31,142,711.82	-5,525,122.82
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	-900,763.18	-900,763.18
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	1,295,166.87	1,295,166.87
TOTAL OTHER FINANCING SOURCES (USES)	0.00	394,403.69	394,403.69
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-25,617,589.00	-30,748,308.13	-5,130,719.13
BEGINNING TOTAL FUND BALANCE	47,188,983.00	68,267,890.84	21,078,907.84
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	21,571,394.00	37,519,582.71	15,948,188.71

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	11,250.00	24,062.67	12,812.67
State	650,000.00	549,527.97	-100,472.03
Federal	0.00	0.00	0.00
Other	0.00	187,500.00	187,500.00
TOTAL REVENUES	661,250.00	761,090.64	99,840.64
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	1,900,000.00	697,147.95	1,202,852.05
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	1,900,000.00	697,147.95	1,202,852.05

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-338,750.00	63,942.69	402,692.69
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	-338,750.00	63,942.69	402,692.69
BEGINNING TOTAL FUND BALANCE	1,420,013.00	1,420,013.12	0.12
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,081,263.00	1,483,955.81	402,692.81

	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	470,588.39	0.00
Minus Warrants Outstanding	-43,000.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	38,500.00	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	466,088.39	0.00
LIABILITIES:		
Accounts Payable	51,093.10	0.00
Due To Other Funds	794.25	0.00
TOTAL LIABILITIES	51,887.35	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	414,201.04	
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	414,201.04	0.00

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	479,392.52	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	479,392.52	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	3,917.93	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	3,917.93	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	483,310.45	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	296,239.89	
Other	0.00	0.00
TOTAL DEDUCTIONS	296,239.89	0.00
Net Increase (Decrease)	187,070.56	0.00
Net Position--Prior Year August Beginning	0.00	263,323.64
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	263,323.64
Prior Year(s) Corrections or Restatements	227,130.48	-263,323.64
NET POSITION--ENDING	414,201.04	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	431,850,000.00	0.00	34,385,000.00	397,465,000.00	32,900,000.00
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	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	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	6,514,496.45	0.00	524,397.26	5,990,099.19	1,857,000.00
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	48,353,601.00	0.00	35,860,064.00	12,493,537.00	
Net Pension Liabilities TRS 2/3	30,811,710.00	0.00	30,811,710.00	0.00	
Net Pension Liabilities SERS 2/3	10,900,799.00	0.00	10,900,799.00	0.00	
Net Pension Liabilities PERS 1	12,959,301.00	0.00	8,936,873.00	4,022,428.00	
Total Long-Term Liabilities	541,389,907.45	0.00	121,418,843.26	419,971,064.19	34,757,000.00

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	47,277,965.55	46,712,595.96	8,314,479.69	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	0.85	1.93	0.00	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	47,277,966.40	46,712,597.89	8,314,479.69	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	163,501.25			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	1,785.00			
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	193,477.73		0.00	15,960.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	10.00			
2245 Skill Center, Sales of Goods, Supplies and Services	1,346.95			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	24,561.79			
2298 School Food Services--Sales of Goods, Supplies, and Services	30,393.39			
2300 Investment Earnings	300,976.85	134,051.06	390,076.59	8,102.67
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	55,468.35		700,000.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	24,742.39		0.00	0.00
2700 Rentals and Leases	237,286.42	0.00	-2.00	0.00
2800 Insurance Recoveries	110,000.00		0.00	0.00
2900 Local Support Nontax, Unassigned	349,635.36	0.00	159,265.94	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	170,128.37		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	1,663,313.85	134,051.06	1,249,340.53	24,062.67
STATE, GENERAL PURPOSE				
3100 Apportionment	173,376,009.09			
3121 Special Education - General Apportionment	6,161,563.89			
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	179,537,572.98	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	27,700,562.01			
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	14,256,524.90			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	3,356,552.36			
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	10,357,655.80			
4174 Highly Capable	591,512.60			
4188 Child Care	0.00			
4198 School Food Service	113,912.49			
4199 Transportation - Operations	4,924,933.50			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	10,274.04		22,007,987.81	0.00
4321 Special Education - Other State Agencies	12,747.64			
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	1,658,561.70			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				549,527.97
4000 TOTAL STATE, SPECIAL PURPOSE	62,983,237.04		22,007,987.81	549,527.97
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	4,380.34	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	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	4,380.34	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	1,218,806.82		0.00	
6112 Federal Special Purpose-ESSER II	6,237,858.38		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		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	4,361,380.57			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	145,405.94			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	102,449.53			
6151 ESEA Disadvantaged, Fed	6,450,860.40			
6152 Other Title, ESEA Fed	1,177,491.17			
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	668,367.95			
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	1,725,081.09			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	6,563,057.48			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	551,686.53		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	70,534.86			
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	204,809.77		12,277,665.25	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	172,271.98			
6321 Special Education - Medicaid Reimbursement	26,689.15			
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	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	9.30			
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	183,071.38			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	29,859,832.30		12,277,665.25	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	1,367.50		0.00	
7121 Special Education	830,209.98			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	27,350.00			
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	40,347.53			
7301 Nonhigh Participation	2,510.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	901,785.01		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	763,909.88		256,387.70	187,500.00
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	1,136,080.77			
8500 Nonfederal, ESD	56,909.27		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	1,956,899.92		256,387.70	187,500.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	1,295,166.87	
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 - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	900,763.18	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	900,763.18	0.00	1,295,166.87	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	325,085,751.02	46,846,648.95	45,401,027.85	761,090.64

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	157,673,849.20	11 Bd of Dir	454,680.41	0 Debit Transfer	593,833.81
02 ALE	535,019.38	12 Supt Off	1,614,113.68	1 Credit Transfer	-593,833.81
03 Basic Education - Dropout Reengagement	2,550,450.06	13 Busns Off	2,279,540.52	2 Cert. Salaries	141,222,096.50
11 Stim, Title, GEER	1,219,652.40	14 HR	3,673,559.48	3 Class. Salaries	52,440,277.63
12 Stim, ESSER II	5,496,725.34	15 Pblc Rltn	942,073.65	4 Employee Benefits	77,616,938.22
13 Stim, ESSER III	0.00	21 Supv Inst	10,767,499.25	5 Supplies / Materials	16,929,015.88
14 Federal Stimulus, ESSER III (Learning Loss)	0.00	22 Lrn Resrc	2,842,456.24	7 Purchased Services	32,977,605.29
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	20,602,489.78	8 Travel	43,658.09
19 Stim, RSVD N/A 20-21	0.00	24 Guid/Coun	8,572,729.38	9 Capital Outlay	233,214.85
21 Sp Ed, Sup, St	44,332,983.31	25 Pupil M/S	3,626,899.40	TOTAL ALL OBJECTS	321,462,806.46
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	15,403,095.59		
24 Sp Ed, Sup, Fed	5,263,067.72	27 Teaching	192,929,707.80		
25 Sp Ed, Infants and Toddlers, Federal	0.00	28 Extracur	1,426,529.76		
26 Sp Ed, Inst, St	0.00	29 Pmt to SD	135,394.63		
29 Sp Ed, Oth, Fed	0.00	31 InstProDev	4,420,854.03		
31 Voc, Basic, St	6,181,527.44	32 Inst Tech	4,809,085.23		
34 MidSchCar/Tec	1,576,543.75	33 Curriculum	690,025.06		
38 Voc, Fed	140,638.30	34 Pro Learn	3,013,965.89		
39 Voc, Other	0.00	41 Supervisn	810,784.95		
45 Skil Cnt, Bas, St	4,071,035.57	42 Food	1,808,937.92		
46 Skill Cntr, Fed	99,090.37	44 Operation	3,803,782.45		
47 Skil Cnt, Fac Upgrade	0.00	49 Transfers	-11,829.88		
51 ESEA Disadvantaged, Fed	6,262,535.07	51 Supervisn	1,053,899.49		
52 Other Title, ESEA, Fed	1,138,883.03	52 Operation	3,417,501.44		
53 ESEA Migrant, Federal	0.00	53 Maintnce	693,141.83		
54 Read First, Fed	0.00	56 Insurance	292,674.13		
55 LAP	13,862,025.78	58 Rem. Learn OP.	0.00		
56 St In, Ctr/Hm, D	0.00	59 Transfers	-299,896.72		

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	757,589.58		
58 Sp/Plt Pgm, St	3,130,376.50	62 Grnd Mnt	1,691,256.47		
59 Inst. JAJ	0.00	63 Oper Bldg	7,820,183.52		
61 Head Start, Fed	0.00	64 Maintnce	4,449,023.78		
62 MS, Pro Dv, Fed	0.00	65 Utilities	6,113,077.25		
64 LEP, Fed	646,453.19	67 Bldg Secu	993,542.02		
65 Tran Biling, St	9,852,395.70	68 Insurance	3,027,985.13		
67 Ind Ed, Fd, JOM	0.00	72 Info Sys	6,250,558.57		
68 Ind Ed, Fd, ED	68,113.12	73 Printing	0.00		
69 Comp, Othr	1,323,251.69	74 Warehouse	318,188.40		
71 Traffic Safety	0.00	75 Mtr Pool	-0.01		
73 Summer School	0.00	83 Interest	0.00		
74 Highly Capable	555,949.43	84 Principal	0.00		
75 Prof Dev, State	0.00	85 Debt Expn	0.00		
76 Target Asst, Fed	78,260.99	91 Publ Actv	267,706.36		
78 Yth Trg Pm, Fed	10,274.04	TOTAL ALL ACTIVITIES	321,462,806.46		
79 Inst Pgm, Othr	1,252,939.47				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	2,164,074.70				
89 Othr Comm Srv	599,388.13				
97 Distwide Suppt	39,367,921.77				
98 Schl Food Serv	6,257,244.87				
99 Pupil Transp	5,752,136.14				
TOTAL ALL PROGRAMS	321,462,806.46				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	122,754,135.17
2120	Salaries of Temporary EEs & Subs	959,628.92
2130	Non contracted Salaries	10,997,695.67
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	6,461,335.01
2160	Other Salaries	49,301.73
2170	Other Salaries NBCT	0.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	48,563,314.89
3120	Salaries of Temporary EEs & Subs	1,049,495.99
3130	Extra Time	685,788.10
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	469,591.33
3160	Other Salaries	1,672,087.32

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	10,493,504.05
4223	Federally Mandated Insurance-Classified	3,831,346.17
4232	Retirement Contribution - Certificated	21,943,505.70
4233	Retirement Contribution - Classified	6,525,103.18
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	283,002.49
4263	Unemployment Compensation - Classified	103,152.23

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	693,928.46
4273	Worker's Compensation - Classified	617,831.17
4282	Health Benefits - Certificated	18,397,319.75
4283	Health Benefits - Classified	14,458,316.72
4292	Other Employee Benefits - Certificated	194,240.13
4293	Other Employee Benefits - Classified	75,688.17

Supplies, Non-Capital		Amount
5610	General Supplies	7,364,043.02
5626	Motor Vehicle Fuel	33,909.84
5630	Food	1,742,700.75
5640	Books and Periodicals	5,855,572.46
5650	Supplies - Technology Related	1,932,789.81

Purchased Services		Amount
7310	Office and Administrative Services	2,722.19
7311	Election Fees	155,491.39
7320	Professional Educational Services	0.00
7321	Contracted Teachers	728,564.46
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	532,683.78
7340	Other Professional Purchased Services	19,432,628.81
7341	Legal Services for District support	0.00
7342	Audit Services	70,964.83
7343	Other Legal Services	270,832.06
7350	Technical Services	8,785.00
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	793,385.19

	Purchased Services	Amount
7420	Cleaning Services	224,157.76
7431	Non-Technology-Related Repair and Maintenance	107,712.95
7432	Technology-Related Repair and Maintenance	0.00
7441	Rentals of Land and Buildings	27,815.77
7442	Rentals of Equipment and Vehicles	0.00
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
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	654,382.28
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	3,317,640.70
7530	Communications	2,561,420.33
7540	Advertising	10,786.88
7550	Printing and Binding	530,504.83
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	66,237.17
7580	Travel - Registration and Entrance	0.00
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	688,662.29
7622	Electricity	2,414,936.19
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	220,790.43
7820	Settlements and Judgements Against the School District	156,500.00

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	43,658.09

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	-126.25
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	131,548.90
9735	Technology-Related Software	0.00
9739	Other Equipment	101,792.20
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	321,462,806.46
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<u>Instructional Location</u>	<u>Amount</u>
Beverly Park Elem at Glendale	4,969,531.63
Big Picture School	3,164,836.33
Bow Lake Elementary	6,223,487.60
Career Link	0.00
Cascade Middle School	8,584,151.99
Cedarhurst Elementary	4,875,142.34
Chinook Middle School	8,154,279.46
CHOICE Academy	1,839,878.81
Des Moines Elementary	6,392,084.53
Evergreen High School	11,145,752.95
Explorer West Middle School	0.00
Gateway to College	0.00
Glacier Middle School	10,414,360.21
Glendale Lutheran School	0.00
Gregory Heights Elementary	5,006,400.01
Hazel Valley Elementary	6,528,423.78
Head Start	0.00
Highline High School	11,336,547.23
Highline Home School Center	3,700,504.73
Highline Open Doors 1418	6,646,319.86
Highline Public Schools Virtual Academy	62,675.68
Hilltop Elementary	5,768,556.93
John F. Kennedy Catholic High School	0.00
Madrona Elementary	5,371,364.74
Marvista Elementary	6,067,188.11
McMicken Heights Elementary	5,979,806.69
Midway Elementary	6,352,534.46
Mount Rainier High School	15,353,883.39
Mount View Elementary	5,914,244.96
New Start	2,834,248.43
North Hill Elementary	6,720,659.27

<u>Instructional Location</u>	<u>Amount</u>
Pacific Middle School	7,732,256.49
Parkside Elementary	5,142,955.28
Puget Sound High School	659,336.47
Puget Sound Skills Center	4,467,342.24
Raisbeck Aviation High School	3,957,489.42
Satellite High School	204,123.49
Seahurst Elementary School	5,032,755.63
Seattle Christian School	0.00
Shorewood Elementary	6,996,523.33
Southern Heights Elementary	3,961,580.88
Southwest Youth and Family Services	0.00
St. Bernadette Parish School	0.00
St. Francis of Assisi School	0.00
St. Philomena School	0.00
Sylvester Middle School	7,487,942.67
Three Tree Montessori School	0.00
Tyee High School	10,132,784.20
Valley View Early Childhood Center	3,206,169.54
West Seattle Montessori School	0.00
White Center Heights Elementary	6,745,901.42
TOTAL INSTRUCTIONAL LOCATIONS	225,134,025.18
TOTAL NON-INSTRUCTIONAL LOCATIONS	96,328,781.28
TOTAL DISTRICT EXPENDITURES	321,462,806.46

REPORT F196

Highline School District No. 401

RUN DATE: 11/12/2021

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 11:11:57 AM

COUNTY: 17 King

Fiscal Year 2020-2021

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

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	5,056,493.88	7,899.95		1,949,270.52	1,605,958.55	1,116,887.17	52,268.34	321,210.92	2,998.43	0.00
22 Lrn Resrc	2,719,051.17	0.00		1,827,791.96	819.85	638,964.66	249,595.57	1,879.13	0.00	0.00
23 Princ Off	19,734,061.83	32,863.34		10,206,998.74	4,284,796.12	5,164,566.95	26,602.59	15,965.23	2,268.86	0.00
24 Guid/Coun	6,538,624.82	0.00		4,715,135.89	9,665.93	1,798,374.08	12,392.88	1,368.76	1,687.28	0.00
25 Pupil M/S	2,914,914.17	9.60		723.26	1,907,993.91	985,551.78	4,604.61	16,031.01	0.00	0.00
26 Health	2,275,294.11	19.21		1,445,345.78	76,242.45	631,637.24	60,203.84	61,740.71	104.88	0.00
27 Teaching	112,779,902.06	26,491.76		73,742,484.98	2,996,224.93	29,751,066.58	2,111,001.00	4,140,272.31	782.38	11,578.12
28 Extracur	1,416,693.23	58,918.44		356,329.81	441,667.36	243,010.53	67,435.30	247,635.49	1,696.30	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	547,623.63	372.60		115,701.30	73,799.55	116,190.87	17,412.90	220,066.28	4,080.13	0.00
32 Inst Tech	1,933,086.45	1,437.02			1,069,122.23	411,787.69	223,979.08	226,760.43	0.00	0.00
33 Curriculum	508,155.76	0.00		0.00	183,851.27	70,745.35	251,275.46	2,283.68	0.00	0.00
34 Pro Learn	1,249,948.09	0.00		959,389.20		280,407.15	0.00	10,151.74	0.00	0.00
01 Total	157,673,849.20	128,011.92		95,319,171.44	12,650,142.15	41,209,190.05	3,076,771.57	5,265,365.69	13,618.26	11,578.12

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	453.53	0.00		364.97	0.00	88.56	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	534,565.85	0.00		332,940.10	0.00	128,169.64	0.00	73,456.11	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
02 Total	535,019.38	0.00		333,305.07	0.00	128,258.20	0.00	73,456.11	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	147,209.52	0.00		84,136.23	26,125.81	36,947.48	0.00	0.00	0.00	0.00
24 Guid/Coun	104,798.79	0.00		74,569.70	142.80	30,086.29	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,298,441.75	0.00		0.00	76,121.51	28,655.65	0.00	2,193,664.59	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
03 Total	2,550,450.06	0.00		158,705.93	102,390.12	95,689.42	0.00	2,193,664.59	0.00	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	1,219,652.40	0.00			0.00	0.00	1,219,652.40	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	1,219,652.40	0.00	0.00	0.00	0.00	0.00	1,219,652.40	0.00	0.00	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	12,513.98	0.00		0.00	2,233.47	22.69	4,353.63	5,904.19	0.00	0.00
13 Busns Off	390.00	0.00		0.00	0.00	0.00	0.00	390.00	0.00	0.00
14 HR	36,778.70	0.00		600.00	27,980.31	8,198.39	0.00	0.00	0.00	0.00
15 Pblc Rltn	13,881.71	0.00		0.00	0.00	0.00	0.00	13,881.71	0.00	0.00
21 Supv Inst	196,235.38	0.00		111,503.97	34,390.90	50,267.51	0.00	73.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	26,318.75	0.00		9,706.55	10,207.59	6,404.61	0.00	0.00	0.00	0.00
24 Guid/Coun	28,688.38	0.00		19,563.05	0.00	9,125.33	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	272,259.44	70.00		36,436.75	164,099.59	70,328.07	13.12	1,020.20	291.71	0.00
27 Teaching	4,032,255.83	0.00		369,977.53	300,947.28	193,992.81	3,133,948.39	33,389.82	0.00	0.00
28 Extracur	1,456.45	0.00		0.00	1,272.90	183.55	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	555.66	0.00		0.00	452.03	103.63	0.00	0.00	0.00	0.00
32 Inst Tech	398,775.79	0.00			0.00	0.00	147,719.16	251,056.63	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	100.00	0.00			0.00	0.00	0.00	100.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	14,791.39	14,791.39			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	24,292.29	0.00		194.30	0.00	45.89	24,052.10	0.00	0.00	0.00
62 Grnd Mnt	12,213.02	0.00			9,991.74	2,221.28	0.00	0.00	0.00	0.00
63 Oper Bldg	140,766.44	0.00			80,527.15	31,376.81	28,862.48	0.00	0.00	0.00
64 Maintnce	140,290.35	0.00	0.00		0.00	0.00	140,290.35	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	143,878.69	0.00	0.00	0.00	0.00	0.00	143,878.69	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	283.09	0.00	0.00	0.00	231.39	51.70	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	5,496,725.34	14,861.39	0.00	547,982.15	632,334.35	372,322.27	3,623,117.92	305,815.55	291.71	0.00

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	752,168.34	808.67		324,687.25	184,315.86	176,811.91	6,455.46	58,808.79	280.40	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	264,683.90	0.00		193,916.08	0.00	70,767.82	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	12,671,382.22	0.00		7,651,798.39	920,434.57	3,311,946.06	79,081.94	707,239.29	881.97	0.00
27 Teaching	30,393,021.28	848.39		11,188,786.47	7,526,475.79	9,066,535.93	24,389.09	2,576,563.08	9,422.53	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	56,193.00							56,193.00		
31 InstProDev	58,424.39	0.00		14,378.20	101.45	3,464.97	33,358.05	7,121.72	0.00	0.00
32 Inst Tech	42,253.44	315.00			0.00	0.00	41,938.44	0.00	0.00	0.00
33 Curriculum	76,106.28	0.00		0.00	0.00	0.00	66,270.39	9,835.89	0.00	0.00
34 Pro Learn	18,750.46	0.00		0.00		0.00	0.00	18,750.46	0.00	0.00
21 Total	44,332,983.31	1,972.06		19,373,566.39	8,631,327.67	12,629,526.69	251,493.37	3,434,512.23	10,584.90	0.00

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	145,168.10	0.00		0.00	98,945.60	46,222.50	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	116,117.68	0.00		0.00	74,954.88	41,162.80	0.00	0.00	0.00	0.00
27 Teaching	4,909,642.47	0.00		1,754,004.96	590,437.03	1,030,828.11	0.00	1,534,372.37	0.00	0.00
29 Pmt to SD	76,773.08							76,773.08		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	1,953.20	70.00			0.00	0.00	1,883.20	0.00	0.00	0.00
33 Curriculum	13,413.19	0.00		0.00	0.00	0.00	13,413.19	0.00	0.00	0.00
24 Total	5,263,067.72	70.00		1,754,004.96	764,337.51	1,118,213.41	15,296.39	1,611,145.45	0.00	0.00

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	622,149.90	90.52		237,248.36	213,216.76	171,048.26	0.00	546.00	0.00	0.00
22 Lrn Resrc	87,887.70	0.00		65,410.06	0.00	22,477.64	0.00	0.00	0.00	0.00
24 Guid/Coun	288,726.37	0.00		207,128.35	0.00	79,463.54	2,134.48	0.00	0.00	0.00
25 Pupil M/S	6,884.82	0.00		0.00	3,095.78	1,256.86	0.00	2,532.18	0.00	0.00
27 Teaching	4,966,145.29	0.00		2,913,223.90	249,380.76	1,169,671.04	266,033.46	317,709.25	0.00	50,126.88
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	9,654.55	0.00		0.00	0.00	0.00	2,045.81	4,454.00	3,154.74	0.00
32 Inst Tech	200,078.81	0.00			0.00	0.00	180,012.58	-9,233.93	0.00	29,300.16
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
31 Total	6,181,527.44	90.52		3,423,010.67	465,693.30	1,443,917.34	450,226.33	316,007.50	3,154.74	79,427.04

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	165,422.92	0.00		0.00	116,868.40	48,554.52	0.00	0.00	0.00	0.00
22 Lrn Resrc	35,517.37	0.00		26,233.51	0.00	9,283.86	0.00	0.00	0.00	0.00
24 Guid/Coun	81,684.17	0.00		58,823.17	0.00	22,861.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,011,032.99	0.00		683,381.42	15,402.10	265,339.06	45,962.41	948.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,310.30	0.00		0.00	0.00	0.00	0.00	3,310.30	0.00	0.00
32 Inst Tech	279,576.00	0.00			0.00	0.00	279,576.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
34 Total	1,576,543.75	0.00		768,438.10	132,270.50	346,038.44	325,538.41	4,258.30	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	106.66	0.00		0.00	0.00	0.00	0.00	106.66	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	140,531.64	0.00			0.00	0.00	140,531.64	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	140,638.30	0.00		0.00	0.00	0.00	140,531.64	106.66	0.00	0.00

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	32,842.23	0.00		0.00	22,318.92	8,609.13	0.00	1,914.18	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	691,070.80	1,719.20		381,624.30	146,893.02	149,243.56	1,529.91	10,060.81	0.00	0.00
24 Guid/Coun	72,286.36	0.00		53,499.81	0.00	18,786.55	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,931,384.83	0.00	0.00	1,532,154.96	13,840.47	568,829.64	142,130.18	643,472.38	0.00	30,957.20
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	2,428.55							2,428.55		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	36,061.48	0.00			0.00	0.00	5,459.18	0.00	0.00	30,602.30
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,388.67	0.00		958.06		430.61	0.00	0.00	0.00	0.00
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	176,917.11	0.00			118,069.55	58,847.56	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	126,655.54	0.00					0.00	126,655.54		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
45 Total	4,071,035.57	1,719.20	0.00	1,968,237.13	301,121.96	804,747.05	149,119.27	784,531.46	0.00	61,559.50

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	99,090.37	0.00		68,086.65	0.00	20,637.06	10,366.66	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	0.00							0.00		
67 Bldg Secu	0.00							0.00		
46 Total	99,090.37	0.00		68,086.65	0.00	20,637.06	10,366.66	0.00	0.00	0.00

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	759,572.83	15.30		379,880.28	183,966.28	191,471.20	205.57	4,034.20	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	103,766.33	0.00		1,884.71	64,531.89	27,048.83	5,800.90	4,500.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	5,360.62	0.00		3,734.26	0.00	1,626.36	0.00	0.00	0.00	0.00
27 Teaching	3,693,522.96	1,215.83		1,807,180.35	565,085.34	1,026,988.59	197,613.19	95,439.66	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,563,163.62	0.00		1,100,266.02	2,051.39	387,594.70	18,976.36	54,275.15	0.00	0.00
32 Inst Tech	137,148.71	0.00			0.00	0.00	63,728.71	73,420.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	6,262,535.07	1,231.13		3,292,945.62	815,634.90	1,634,729.68	286,324.73	231,669.01	0.00	0.00

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	77,707.39	0.00		27,323.93	29,845.12	20,538.34	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	475,592.25	0.00		330,044.21	8,797.53	121,439.20	9,742.49	5,568.82	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	558,842.31	0.00		335,819.84	0.00	118,586.75	3,737.44	100,698.28	0.00	0.00
32 Inst Tech	26,741.08	0.00			0.00	0.00	26,741.08	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	1,138,883.03	0.00	0.00	693,187.98	38,642.65	260,564.29	40,221.01	106,267.10	0.00	0.00

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	1,409,437.71	0.00		594,645.28	460,874.35	352,925.43	897.52	121.50	-26.37	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	529,651.92	0.00		341,584.45	0.00	128,677.61	0.00	59,318.44	71.42	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	31,267.60	0.00		14,611.36	10,512.08	6,106.42	0.00	0.00	37.74	0.00
27 Teaching	10,096,847.75	110,613.75		4,174,950.23	1,827,007.25	2,500,270.00	797,301.19	686,528.56	176.77	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	511,608.04	0.00		157,297.30	1,670.72	54,368.88	18,441.05	279,830.09	0.00	0.00
32 Inst Tech	106,580.73	0.00			0.00	0.00	15,669.73	90,911.00	0.00	0.00
33 Curriculum	84,500.00	0.00		0.00	0.00	0.00	84,500.00	0.00	0.00	0.00
34 Pro Learn	1,092,132.03	0.00		803,940.57		288,191.46	0.00	0.00	0.00	0.00
55 Total	13,862,025.78	110,613.75		6,087,029.19	2,300,064.40	3,330,539.80	916,809.49	1,116,709.59	259.56	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	12,584.25	0.00		388.60	0.00	95.65	0.00	12,100.00	0.00	0.00
25 Pupil M/S	95,493.05	0.00		300.00	68,819.58	26,350.12	0.00	0.00	23.35	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,695,808.23	374.81		1,960,272.63	8,422.34	474,204.00	138,633.15	113,901.30	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	326,490.97	16.24		218,717.86	950.70	67,145.93	3,389.88	36,257.25	13.11	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	3,130,376.50	391.05		2,179,679.09	78,192.62	567,795.70	142,023.03	162,258.55	36.46	0.00

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	62,146.57	0.00		0.00	45,505.29	16,641.28	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	1,350.92	0.00		0.00	0.00	0.00	183.98	1,166.94	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	582,955.70	0.00		336,613.28	0.00	111,815.42	0.00	134,527.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	646,453.19	0.00		336,613.28	45,505.29	128,456.70	183.98	135,693.94	0.00	0.00

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	403,052.96	0.00		211,075.33	90,581.75	101,395.88	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	8,660,700.82	2,787.75		2,571,371.76	2,662,899.26	2,378,096.06	790,781.95	254,764.04	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	127,137.77	0.00		45,256.69	3,142.86	12,797.34	4,527.76	61,413.12	0.00	0.00
32 Inst Tech	9,757.51	0.00			0.00	0.00	9,757.51	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	651,746.64	0.00		477,722.58		174,024.06	0.00	0.00	0.00	0.00
65 Total	9,852,395.70	2,787.75		3,305,426.36	2,756,623.87	2,666,313.34	805,067.22	316,177.16	0.00	0.00

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	4,241.80	667.69		0.00	0.00	0.00	1,802.21	1,771.90	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	62,182.36	0.00		0.00	45,721.19	15,961.17	0.00	500.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,688.96	0.00		0.00	0.00	0.00	0.00	1,688.96	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	68,113.12	667.69		0.00	45,721.19	15,961.17	1,802.21	3,960.86	0.00	0.00

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	447,585.89	0.00		66,522.05	76,155.42	57,338.98	0.00	247,569.44	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	495,487.23	951.14		1,661.27	298,105.82	120,783.16	20,174.90	53,730.44	80.50	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	76,774.98	14,650.53		446.89	24.97	6,323.05	53,703.35	1,626.19	0.00	0.00
28 Extracur	8,380.08	0.00		1,107.51	0.00	272.57	7,000.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	27,870.52	0.00		0.00	57.06	473.66	0.00	27,339.80	0.00	0.00
32 Inst Tech	267,152.99	0.00			0.00	0.00	134,349.05	127,415.04	0.00	5,388.90
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
69 Total	1,323,251.69	15,601.67		69,737.72	374,343.27	185,191.42	215,227.30	457,680.91	80.50	5,388.90

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	276,103.96	1.00		166,176.13	38,378.91	71,140.52	0.00	407.40	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	226,598.91	199.82		61,930.56	5,091.04	29,488.59	129,426.48	462.42	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	53,246.56	0.00		37,581.67	0.00	13,889.76	1,125.13	650.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
74 Total	555,949.43	200.82		265,688.36	43,469.95	114,518.87	130,551.61	1,519.82	0.00	0.00

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	797.12	0.00		0.00	608.85	133.05	0.00	0.00	55.22	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	67,728.87	70.42		11,575.55	0.00	1,179.06	53,541.13	1,362.71	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	9,735.00	0.00			0.00	0.00	9,735.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 Total	78,260.99	70.42		11,575.55	608.85	1,312.11	63,276.13	1,362.71	55.22	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	10,274.04	0.00		7,082.24	1,190.24	2,001.56	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
78 Total	10,274.04	0.00		7,082.24	1,190.24	2,001.56	0.00	0.00	0.00	0.00

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	305,079.76	0.00		0.00	205,717.30	83,036.19	15,872.07	454.20	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	3,828.88	0.00		2,797.92	0.00	675.96	0.00	355.00	0.00	0.00
24 Guid/Coun	51,293.33	0.00		1,806.99	29,559.36	17,750.18	2,176.80	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	819,205.03	588.66		194,493.77	165,136.76	123,663.26	125,060.13	210,262.45	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	48,281.05	0.00		23,326.38	1,863.12	9,301.93	0.00	13,789.62	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	7,849.83	0.00		0.00	1,856.37	5,993.46	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	17,401.59	0.00			0.00	0.00	0.00	17,401.59	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	1,252,939.47	588.66		222,425.06	404,132.91	240,420.98	143,109.00	242,262.86	0.00	0.00

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	51,292.51	501.37		0.00	31,594.48	19,040.26	156.40	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	31,413.92	0.00		6,405.45	15,638.79	9,369.68	0.00	0.00	0.00	0.00
27 Teaching	2,081,368.27	2,256.30		39,605.51	1,331,025.05	691,956.37	15,230.49	1,250.00	44.55	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	2,164,074.70	2,757.67		46,010.96	1,378,258.32	720,366.31	15,386.89	1,250.00	44.55	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	6,163.03	0.00		0.00	5,563.46	599.57	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	24,548.18	0.00					24,548.18	0.00		
44 Operation	129,782.39	0.00			74,118.03	53,509.20	2,098.77	56.39	0.00	0.00
63 Oper Bldg	171,188.17	0.00			114,607.96	56,580.21	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	267,706.36	40,434.74	0.00	37,794.62	102,542.49	50,782.22	2,784.32	33,367.97	0.00	0.00
89 Total	599,388.13	40,434.74	0.00	37,794.62	296,831.94	161,471.20	29,431.27	33,424.36	0.00	0.00

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	454,680.41	0.00			52,062.85	15,204.69	-972.85	388,327.72	58.00	0.00
12 Supt Off	1,601,599.70	177.43		394,299.71	684,552.60	284,597.87	143,926.43	92,707.35	1,338.31	0.00
13 Busns Off	2,279,150.52	5,045.34		0.00	1,526,381.42	525,634.44	47,728.29	174,312.65	48.38	0.00
14 HR	3,636,780.78	2,602.89		557,792.27	1,720,657.61	799,029.27	54,673.85	502,024.89	0.00	0.00
15 Pblc Rltn	928,191.94	5.11		300.00	583,191.37	189,196.62	79,357.83	76,141.01	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	733,297.29	32.08		0.00	481,973.64	185,080.73	6,894.04	58,824.67	492.13	0.00
62 Grnd Mnt	1,679,043.45	0.00			951,627.19	391,948.21	169,395.99	156,942.06	0.00	9,130.00
63 Oper Bldg	7,331,311.80	8,135.68			4,526,545.30	2,124,767.06	664,960.84	6,902.92	0.00	0.00
64 Maintnce	4,291,331.84	141,715.91	-1,491.39		1,773,124.06	672,848.93	713,231.95	992,028.63	0.00	-126.25
65 Utilities	5,986,421.71	0.00	0.00		0.00	0.00	0.00	5,986,421.71	0.00	0.00
67 Bldg Secu	993,542.02	47,470.63			515,623.49	179,302.12	35,352.12	215,793.66	0.00	0.00
68 Insurance	3,027,985.13	22.01					2,996.55	3,024,966.57		0.00
72 Info Sys	6,106,679.88	1.00	-4,480.92	0.00	1,490,302.27	482,226.48	636,521.74	3,422,483.82	13,367.95	66,257.54
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	317,905.31	0.00	-56,497.89	0.00	210,699.64	105,844.37	57,041.95	817.24	0.00	0.00
75 Mtr Pool	-0.01	45,784.14	-	0.00	0.00	0.00	173,852.86	0.00	0.00	0.00
			219,637.01							
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	39,367,921.77	250,992.22	- 282,107.21	952,391.98	14,516,741.44	5,955,680.79	2,784,961.59	15,098,694.90	15,304.77	75,261.29

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
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	810,784.95	156.47		0.00	593,455.18	213,377.57	181.13	3,614.60	0.00	0.00
42 Food	1,784,389.74	0.00					1,718,152.57	66,237.17		
44 Operation	3,673,900.06	20,614.68			1,921,740.11	1,383,728.81	294,470.11	53,118.93	227.42	0.00
49 Transfers	-11,829.88		-11,829.88							
98 Total	6,257,244.87	20,771.15	-11,829.88	0.00	2,515,195.29	1,597,106.38	2,012,803.81	122,970.70	227.42	0.00

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
25 Pupil M/S	609,607.36	0.00		0.00	354,285.66	255,321.70	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,053,899.49	0.00		0.00	758,798.26	283,044.92	8,616.89	3,439.42	0.00	0.00
52 Operation	3,402,710.05	0.00			1,648,549.39	1,169,389.77	-56,578.74	641,349.63	0.00	0.00
53 Maintnce	693,141.83	0.00			387,869.63	158,211.60	127,684.50	19,376.10	0.00	0.00
56 Insurance	292,674.13							292,674.13		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-299,896.72		-							
			299,896.72							
99 Total	5,752,136.14	0.00	-	0.00	3,149,502.94	1,865,967.99	79,722.65	956,839.28	0.00	0.00
			299,896.72							

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	170,128.37
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	8,761,814.14
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	5,100,211.64
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	13,862,025.78

1. Fire District Payment RCW 52.30.020

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

19,316.51

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)

0.1396

a) Total All Programs (SYSTEM CALCULATED)

321,462,806.46

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

39,367,921.77

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

282,094,884.69

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

155,491.39

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

DISTORTING ITEMS

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

70,964.83

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

759,323.82

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, and added to the federal unrestricted indirect expenditure pool.

0.00

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

4,311,036.81

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 17 King

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	282,094,884.69	157,953.56		1,784,389.74			280,152,541.39
PROGRAM 97 ACTIVITIES							
11 Board of Directors	454,680.41	0.00		155,491.39	228,224.19	70,964.83	
12 Superintendent's Office	1,601,599.70	0.00		0.00	1,601,599.70	0.00	
13 Business Office	2,279,150.52	0.00		0.00		2,279,150.52	
14 Human Resources	3,636,780.78	0.00		0.00		3,636,780.78	
15 Public Relations	928,191.94	0.00			168,868.12	759,323.82	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	733,297.29	0.00		0.00	733,297.29	0.00	
62 Grounds Maintenance	1,679,043.45	9,130.00		0.00	1,669,913.45	0.00	
63 Operation of Buildings	7,331,311.80	0.00		0.00	7,331,311.80	0.00	
64 Maintenance	4,291,331.84	-126.25		0.00	4,291,458.09	0.00	
65 Utilities	5,986,421.71	0.00		0.00	5,986,421.71	0.00	
67 Building and Property Security	993,542.02	0.00		0.00	993,542.02	0.00	
68 Insurance	3,027,985.13	0.00		0.00	3,027,985.13	0.00	
72 Information Systems	6,106,679.88	66,257.54		0.00	1,729,385.53	4,311,036.81	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	317,905.31	0.00		0.00		317,905.31	
75 Motor Pool	-0.01	0.00		0.00		-0.01	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	39,367,921.77	75,261.29	0.00	155,491.39	27,762,007.03	11,375,162.06	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 17 King

Fiscal Year 2020-2021

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	321,462,806.46	233,214.85	0.00	1,939,881.13		280,152,541.39	
Unallowable Costs				-27,762,007.03		27,762,007.03	
TOTALS	321,462,806.46	233,214.85	0.00	1,939,881.13		307,914,548.42	

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	10,178,535.01
2. FY 18-19 DIRECT EXPENDITURES	287,423,810.46
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	-445,657.99
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	9,732,877.01
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.0339

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	11,375,162.06
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	-445,657.99
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	10,929,504.06
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	307,914,548.42
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	0.0339
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	10,438,303.19
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	491,200.87
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	11,866,362.93
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.0385

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 17 King

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	282,094,884.69	157,953.56		1,784,389.74			280,152,541.39
PROGRAM 97 ACTIVITIES							
11 Board of Directors	454,680.41	0.00		155,491.39	228,224.19	70,964.83	
12 Superintendents Office	1,601,599.70	0.00		0.00		1,601,599.70	
13 Business Office	2,279,150.52	0.00		0.00		2,279,150.52	
14 Human Resources	3,636,780.78	0.00		0.00		3,636,780.78	
15 Public Relations	928,191.94	0.00			168,868.12	759,323.82	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	733,297.29	0.00		0.00		733,297.29	
62 Grounds Maintenance	1,679,043.45	9,130.00		0.00		1,669,913.45	
63 Operation of Buildings	7,331,311.80	0.00		0.00		7,331,311.80	
64 Maintenance	4,291,331.84	-126.25		0.00		4,291,458.09	
65 Utilities	5,986,421.71	0.00		0.00		5,986,421.71	
67 Building and Property Security	993,542.02	0.00		0.00		993,542.02	
68 Insurance	3,027,985.13	0.00		0.00		3,027,985.13	
72 Information Systems	6,106,679.88	66,257.54		0.00		6,040,422.34	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	317,905.31	0.00		0.00		317,905.31	
75 Motor Pool	-0.01	0.00		0.00		-0.01	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	39,367,921.77	75,261.29	0.00	155,491.39	397,092.31	38,740,076.78	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 17 King

Fiscal Year 2020-2021

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	321,462,806.46	233,214.85	0.00	1,939,881.13		280,152,541.39	
Unallowable Costs				-397,092.31		397,092.31	
Totals	321,462,806.46	233,214.85	0.00	1,939,881.13		280,549,633.70	

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	35,000,441.13
2. FY 18-19 DIRECT EXPENDITURES	262,601,904.34
3. FY 18-19 OVER (UNDER) RECOVERY	536,085.26
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	35,536,526.39
5. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.1353

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	38,740,076.78
7. FY 18-19 OVER (UNDER) RECOVERY (LINE 3)	536,085.26
8. FY 20-21 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	39,276,162.04
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	280,549,633.70
10. FY 20-21 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1353
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	37,958,365.43
12. FY 20-21 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,317,796.60
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	40,057,873.38
14. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.1428

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	157,673,849.20	153,112,479.39	1,045,974.23	3,515,395.58
02 Alternative Learning Experience (ALE)	535,019.38	535,019.38	0.00	0.00
03 Dropout Reengagement	2,550,450.06	2,292,729.55	0.00	257,720.51
31 Vocational-Basic, State	6,181,527.44	6,052,651.80	0.00	128,875.64
34 Middle School Career and Tech. Ed., State	1,576,543.75	1,576,543.75	0.00	0.00
45 Skill Center-Basic, State	4,071,035.57	4,071,035.57	0.00	0.00
97 Districtwide Support	39,367,921.77	4,751,984.50	1,067,353.10	33,548,584.17
TOTAL BASIC EDUCATIONAL PROGRAMS	211,956,347.17	172,392,443.94	2,113,327.33	37,450,575.90
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	1,219,652.40	0.00	1,218,806.82	845.58
12 Federal Stimulus-ESSER II	5,496,725.34	0.00	5,496,725.34	0.00
13 Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	0.00
18 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	44,332,983.31	33,874,873.44	856,899.13	9,601,210.74
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	5,263,067.72	0.00	4,361,380.57	901,687.15
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	140,638.30	0.00	140,638.30	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	99,090.37	0.00	99,090.37	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	6,262,535.07	0.00	6,262,535.07	0.00
52 Other Title Grants Under ESEA, Federal	1,138,883.03	0.00	1,138,883.03	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	13,862,025.78	13,862,025.78	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	3,130,376.50	3,130,376.50	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	646,453.19	0.00	646,453.19	0.00
65 Transitional Bilingual, State	9,852,395.70	9,852,395.70	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	68,113.12	0.00	68,113.12	0.00
69 Compensatory, Other	1,323,251.69	211,924.05	333,616.67	777,710.97
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	555,949.43	555,949.43	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	78,260.99	0.00	78,260.99	0.00
78 Youth Training Programs, Federal	10,274.04	0.00	0.00	10,274.04
79 Instructional Programs, Other	1,252,939.47	125,295.03	449,626.16	678,018.28
TOTAL OTHER INSTRUCTIONAL PROGRAMS	94,733,615.45	61,612,839.93	21,151,028.76	11,969,746.76
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	2,164,074.70	1,658,561.70	0.00	505,513.00
89 Other Community Services	599,388.13	0.00	0.00	599,388.13
98 School Food Services	6,257,244.87	113,912.49	6,143,332.38	0.00
99 Pupil Transportation	5,752,136.14	4,924,933.50	0.00	827,202.64
TOTAL OTHER PROGRAMS	14,772,843.84	6,697,407.69	6,143,332.38	1,932,103.77
TOTALS	321,462,806.46	240,702,691.56	29,407,688.47	51,352,426.43

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

	FY 19 - 20 Actual (A)	FY 20 - 21 Actual (B)
Preliminary FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	40,913,684.66	44,332,983.31
2. Minus Revenue 7121 Payments From Other Districts.	625,918.69	830,209.98
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	29,270.60	26,689.15
4. Equals aggregate special education expenditures for resident special education students.	40,258,495.37	43,476,084.18
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	3,217,588.81
Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,880.56	2,846.33
7. Expenditures per pupil (line 4/line 6).	13,975.92	15,274.44
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	1,298.52
Preliminary Year-End Special Education Maintenance of Effort Test FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	6,299,226.71	9,601,210.74
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	3,301,984.03
11. Expenditures per pupil (line 9/line 6).	2,186.81	3,373.19
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	1,186.38

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in age 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Description	Operation	FY 2020 - 21	FY 2019 - 20	<u>Food Services Deficit Calculation</u>		
					FY 2020 - 21	FY 2019 - 20
Total Expenditures	+ (plus)	321,462,806.46	314,693,876.31	Total Program 98	+ 6,257,244.87	6,572,892.99
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 30,393.39	737,023.24
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 0.00	0.00
Child Care	- (minus)	2,164,074.70	2,274,682.10	Revenue 4198 (State)	- 113,912.49	120,295.49
Other Community Services	- (minus)	599,388.13	2,351,321.49	Revenue 4398 (State)	- 0.00	0.00
School Food Services	- (minus)	6,257,244.87	6,572,892.99	Revenue 6198 (Fed)	- 6,563,057.48	4,785,300.93
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6298 (Fed)	- 0.00	13,500.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	100.00	Revenue 6998 (Fed)	- 183,071.38	672,869.91
Capital Outlay, All Object 9	- (minus)	233,214.85	398,270.26	Revenue 7198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	4,380.34	4,871.32	Revenue 8198 (Other)	- 0.00	0.00
Federal, Special Purpose Revenue	- (minus)	29,859,832.30	24,767,464.32	TOTAL FOOD SERVICES DEFICIT	-633,189.87	243,903.42
Food Service Deficit	+ (plus)	0.00	243,903.42	If Total Food Service Deficit is		
Food Services Revenue, Federal	+ (plus)	6,563,057.48	4,785,300.93	a positive amount, it is added to		
Food Services Revenue, Federal	+ (plus)	0.00	13,500.00	the total aggregate expenditures.		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is		
Food Services Revenue, USDA Commodities	+ (plus)	183,071.38	672,869.91	a negative amount, zero dollars		
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00			
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00			

Description	Operation	FY 2020 - 21	FY 2019 - 20	
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00 are displayed.
Capital Outlay, Sp Ed, Inst, St	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Other	+	(plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+	(plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	0.00
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	5,388.90	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00

Description	Operation	FY 2020 - 21	FY 2019 - 20
Capital Outlay, Child Care	+ (plus)	0.00	598.93
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	122,234.80
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	289,096,189.03	284,162,681.82

FY 2020 - 21/FY 2019 - 20 1.02

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

Description	Operation	FY 2020 - 21	FY 2019 - 20
Program 31, Vocational--Basic State	+ (plus)	6,181,527.44	5,319,098.90
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,576,543.75	1,343,368.62
Program 38, Vocational--Federal	+ (plus)	140,638.30	101,626.19
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	4,071,035.57	4,179,514.35
Program 46, Skill Center--Federal	+ (plus)	99,090.37	95,061.14
Secondary Vocational Education Revenue	- (minus)	145,405.94	104,919.16
Skill Center Revenue	- (minus)	102,449.53	98,141.12
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	11,820,979.96	10,835,608.92
	FY 20-21 / 19-20		1.09

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	46,246,104.13	45,843,313.37
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 31-32-7.	-9,233.93	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 55-21-8.	-26.37	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-11-5.	-972.85	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-64-9.	-126.25	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 99-52-5.	-56,578.74	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	1,298.50	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	3,373.18	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	3,217,588.81	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	3,301,984.03	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	288,462,999.16	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	971,026.36	934,833.20
Informational	4.506	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, ASB prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles	36,193.16	0.00

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 1100 is not equal to County Treasurer Cash File F-197 account 20.	8,314,479.69	8,299,779.54
Informational	2.511	Your district has a negative CPF revenue account 2700.	-2.00	

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.503	On the Balance Sheet TVF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	1,483,955.81	1,483,325.81

PERMANENT FUND

Permanent Fund: Cleared all edits

REPORT F196

Highline School District No. 401

RUN DATE: 11/12/2021

E.S.D. 121

Financial Edit Report Fiscal Year 2020-2021

RUN TIME: 11:11:58 AM

COUNTY: 17 King

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits