

ANNUAL FINANCIAL STATEMENTS

- Certification Page
- Balance Sheet as of August 31, 2021-All Funds
- Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2021-All Funds
- Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2021-All Funds
- Budgetary Comparison Schedules-All Funds
- Statement of Fiduciary Net Position
- Statement of Changes in Fiduciary Net Position
- Schedule of Long-Term Liabilities
- Report of Revenues and Other Financing Sources-All Funds
- Program/Activity/Object Report
- NCES Object Expenditure Summary
- District Expenditure Summary by Location

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

The Annual Financial Statements (Report F-196) for Tacoma School District of Pierce 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 176 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	480,938,045.32	163,426.85	60,776,194.52	562,510,505.67	601,922.24	0.00	1,104,990,094.60
Total Expenditures	461,765,200.61	263,299.51	48,592,142.22	109,362,646.17	703,609.92	0.00	620,686,898.43
Other Financing Uses	0.00	0.00	0.00	2,831,966.40	0.00	0.00	2,831,966.40
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	19,172,844.71	-99,872.66	12,184,052.30	450,315,893.10	-101,687.68	0.00	481,471,229.77
Beginning Total Fund Balance	36,893,526.66	1,980,522.27	13,757,546.29	63,860,575.10	2,661,284.77	0.00	119,153,455.09
Prior Year(s) Corrections or Restatements	0.00	49,701.85	0.00	0.00	0.00	0.00	49,701.85
Ending Total Fund Balance	56,066,371.37	1,930,351.46	25,941,598.59	514,176,468.20	2,559,597.09	0.00	600,674,386.71

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	3,470,560.12	53,142.25	532,532.74	262,109.23	3,170.02	0.00	4,321,514.36
Minus Warrants Outstanding	-1,628,260.33	-8,013.90	0.00	-48,994.05	0.00	0.00	-1,685,268.28
Taxes Receivable	34,643,177.25		28,340,521.77	11,268,013.51	0.00		74,251,712.53
Due From Other Funds	3,458,130.77	6,232.65	0.00	303,896.98	0.00	0.00	3,768,260.40
Due From Other Governmental Units	29,082,546.41	150.00	0.00	0.00	0.00	0.00	29,082,696.41
Accounts Receivable	300,469.88	6,225.51	0.00	0.00	0.00	0.00	306,695.39
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	4,413,917.50	0.00		0.00			4,413,917.50
Prepaid Items	1,097,737.75	0.00			0.00	0.00	1,097,737.75
Investments	40,790,613.97	2,074,786.23	24,407,704.32	529,329,281.05	2,556,427.07	0.00	599,158,812.64
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	115,628,893.32	2,132,522.74	53,280,758.83	541,114,306.72	2,559,597.09	0.00	714,716,078.70
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	115,628,893.32	2,132,522.74	53,280,758.83	541,114,306.72	2,559,597.09	0.00	714,716,078.70
LIABILITIES							
Accounts Payable	6,416,510.80	87,780.33	0.00	12,529,349.95	0.00	0.00	19,033,641.08
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

August 31, 2021

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	14,296,384.26	0.00		74,642.95			14,371,027.21
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	2,648,623.50	0.00		0.00			2,648,623.50
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	1,220,800.97						1,220,800.97
Due To Other Funds	291,511.03	12,355.95	0.00	3,464,075.57	0.00	0.00	3,767,942.55
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	444,460.12	0.00		0.00			444,460.12
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	25,318,290.68	100,136.28	0.00	16,068,068.47	0.00	0.00	41,486,495.43
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	824,928.11	102,035.00	0.00	0.00	0.00	0.00	926,963.11
Unavailable Revenue - Taxes Receivable	33,419,303.16		27,339,160.24	10,869,770.05	0.00		71,628,233.45
TOTAL DEFERRED INFLOWS OF RESOURCES	34,244,231.27	102,035.00	27,339,160.24	10,869,770.05	0.00	0.00	72,555,196.56
FUND BALANCE:							
Nonspendable Fund Balance	5,058,037.11	0.00	0.00	0.00	0.00	0.00	5,058,037.11
Restricted Fund Balance	2,007,032.11	1,930,351.46	25,941,598.59	500,593,800.20	2,559,597.09	0.00	533,032,379.45
Committed Fund Balance	1,000,000.00	0.00	0.00	10,366,050.00	0.00	0.00	11,366,050.00
Assigned Fund Balance	10,079,839.24	0.00	0.00	3,216,618.00	0.00	0.00	13,296,457.24

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	37,921,462.91	0.00	0.00	0.00	0.00	0.00	37,921,462.91
TOTAL FUND BALANCE	56,066,371.37	1,930,351.46	25,941,598.59	514,176,468.20	2,559,597.09	0.00	600,674,386.71
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	115,628,893.32	2,132,522.74	53,280,758.83	541,114,306.72	2,559,597.09	0.00	714,716,078.70

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	76,049,873.17	163,426.85	60,761,505.79	25,022,883.16	3,200.04		162,000,889.01
State	331,651,251.25		0.00	657,756.64	575,472.20		332,884,480.09
Federal	65,440,974.29		0.00	0.00	0.00		65,440,974.29
Other	4,703,021.53			0.00	0.00	0.00	4,703,021.53
TOTAL REVENUES	477,845,120.24	163,426.85	60,761,505.79	25,680,639.80	578,672.24	0.00	565,029,364.92
EXPENDITURES:							
CURRENT:							
Regular Instruction	241,126,723.84						241,126,723.84
Special Education	59,786,953.88						59,786,953.88
Vocational Education	15,771,949.46						15,771,949.46
Skill Center	0.00						0.00
Compensatory Programs	41,844,186.97						41,844,186.97
Other Instructional Programs	2,864,669.46						2,864,669.46
Federal Stimulus COVID-19	22,168,218.96						22,168,218.96
Community Services	4,751,710.74						4,751,710.74
Support Services	73,042,669.41						73,042,669.41
Student Activities/Other		263,299.51				0.00	263,299.51
CAPITAL OUTLAY:							
Sites				1,211,758.36			1,211,758.36
Building				78,203,432.40			78,203,432.40
Equipment				12,946,662.77			12,946,662.77
Instructional Technology				15,099,696.10			15,099,696.10
Energy				0.00			0.00
Transportation Equipment					703,609.92		703,609.92
Sales and Lease				71,230.67			71,230.67
Other	408,117.89						408,117.89
DEBT SERVICE:							
Principal	0.00		27,425,000.00	0.00	0.00		27,425,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		21,167,142.22	0.00	0.00		21,167,142.22
Bond/Levy Issuance				1,829,865.87	0.00		1,829,865.87
TOTAL EXPENDITURES	461,765,200.61	263,299.51	48,592,142.22	109,362,646.17	703,609.92	0.00	620,686,898.43
REVENUES OVER (UNDER) EXPENDITURES	16,079,919.63	-99,872.66	12,169,363.57	-83,682,006.37	-124,937.68	0.00	-55,657,533.51
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		14,688.73	536,829,865.87	0.00		536,844,554.60
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	2,831,966.40		0.00	0.00	0.00		2,831,966.40
Transfers Out (GL 536)	0.00		0.00	-2,831,966.40	0.00	0.00	-2,831,966.40
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	260,958.68		0.00	0.00	23,250.00		284,208.68
TOTAL OTHER FINANCING SOURCES (USES)	3,092,925.08		14,688.73	533,997,899.47	23,250.00	0.00	537,128,763.28
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	19,172,844.71	-99,872.66	12,184,052.30	450,315,893.10	-101,687.68	0.00	481,471,229.77
BEGINNING TOTAL FUND BALANCE	36,893,526.66	1,980,522.27	13,757,546.29	63,860,575.10	2,661,284.77	0.00	119,153,455.09
Prior Year(s) Corrections or Restatements	0.00	49,701.85	0.00	0.00	0.00	0.00	49,701.85
ENDING TOTAL FUND BALANCE	56,066,371.37	1,930,351.46	25,941,598.59	514,176,468.20	2,559,597.09	0.00	600,674,386.71

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,540.28	76,048,332.89	76,049,873.17
State	331,345,462.64	305,788.61	331,651,251.25
Federal	58,724,766.65	6,716,207.64	65,440,974.29
Other	2,586,193.25	2,116,828.28	4,703,021.53
TOTAL REVENUES	392,657,962.82	85,187,157.42	477,845,120.24
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	209,702,352.04	31,424,371.80	241,126,723.84
Special Education	56,427,731.16	3,359,222.72	59,786,953.88
Vocational Education	15,771,949.46	0.00	15,771,949.46
Skills Center	0.00	0.00	0.00
Compensatory Programs	41,694,790.56	149,396.41	41,844,186.97
Other Instructional Programs	1,973,645.29	891,024.17	2,864,669.46
Federal Stimulus COVID-19	22,168,218.96	0.00	22,168,218.96
Community Services	1,592,800.49	3,158,910.25	4,751,710.74
Support Services	55,586,795.02	17,455,874.39	73,042,669.41
CAPITAL OUTLAY:			
Other	390,677.68	17,440.21	408,117.89
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	405,308,960.66	56,456,239.95	461,765,200.61
REVENUES OVER (UNDER) EXPENDITURES:	-12,650,997.84	28,730,917.47	16,079,919.63
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	2,831,966.40	2,831,966.40
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		260,958.68	260,958.68

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	3,092,925.08	3,092,925.08
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-12,650,997.84	31,823,842.55	19,172,844.71
BEGINNING TOTAL FUND BALANCE	18,341,222.10	18,552,304.56	36,893,526.66
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	5,690,224.26	50,376,147.11	56,066,371.37

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	82,736,964.00	76,049,873.17	-6,687,090.83
State	368,450,617.00	331,651,251.25	-36,799,365.75
Federal	37,947,854.00	65,440,974.29	27,493,120.29
Other	4,262,987.00	4,703,021.53	440,034.53
TOTAL REVENUES	493,398,422.00	477,845,120.24	-15,553,301.76
EXPENDITURES			
CURRENT:			
Regular Instruction	265,106,045.00	241,126,723.84	23,979,321.16
Special Education	61,403,426.00	59,786,953.88	1,616,472.12
Vocational Education	17,697,819.00	15,771,949.46	1,925,869.54
Skill Center	0.00	0.00	0.00
Compensatory Programs	42,714,012.00	41,844,186.97	869,825.03
Other Instructional Programs	18,807,089.00	2,864,669.46	15,942,419.54
Federal Stimulus COVID-19	0.00	22,168,218.96	-22,168,218.96
Community Services	5,560,507.00	4,751,710.74	808,796.26
Support Services	90,233,378.00	73,042,669.41	17,190,708.59
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,307,180.00	408,117.89	899,062.11
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	502,829,456.00	461,765,200.61	41,064,255.39

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-9,431,034.00	16,079,919.63	25,510,953.63
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	3,000,000.00	2,831,966.40	-168,033.60
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	260,958.68	260,958.68
TOTAL OTHER FINANCING SOURCES (USES)	3,000,000.00	3,092,925.08	92,925.08
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-6,431,034.00	19,172,844.71	25,603,878.71
BEGINNING TOTAL FUND BALANCE	31,210,955.00	36,893,526.66	5,682,571.66
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	24,779,921.00	56,066,371.37	31,286,450.37

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,519,550.00	163,426.85	-3,356,123.15
State			
Federal			
Other			
TOTAL REVENUES	3,519,550.00	163,426.85	-3,356,123.15
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	3,415,377.00	263,299.51	3,152,077.49
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	3,415,377.00	263,299.51	3,152,077.49
REVENUES OVER (UNDER) EXPENDITURES	104,173.00	-99,872.66	-204,045.66

	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)	104,173.00	-99,872.66	-204,045.66
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,891,271.00	1,980,522.27	89,251.27
Prior Year(s) Corrections or Restatements		49,701.85	49,701.85
ENDING TOTAL FUND BALANCE	1,995,444.00	1,930,351.46	-65,092.54

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	60,176,400.00	60,761,505.79	585,105.79
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	60,176,400.00	60,761,505.79	585,105.79
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	27,425,000.00	27,425,000.00	0.00
Interest and Other Charges	33,454,200.00	21,167,142.22	12,287,057.78
TOTAL EXPENDITURES	60,879,200.00	48,592,142.22	12,287,057.78
REVENUES OVER (UNDER) EXPENDITURES	-702,800.00	12,169,363.57	12,872,163.57

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	14,688.73	14,688.73
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	14,688.73	14,688.73
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-702,800.00	12,184,052.30	12,886,852.30
BEGINNING TOTAL FUND BALANCE	10,276,100.00	13,757,546.29	3,481,446.29
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	9,573,300.00	25,941,598.59	16,368,298.59

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	25,735,000.00	25,022,883.16	-712,116.84
State	0.00	657,756.64	657,756.64
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	25,735,000.00	25,680,639.80	-54,360.20
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	475,000.00	1,211,758.36	-736,758.36
Building	91,766,000.00	78,203,432.40	13,562,567.60
Equipment	33,905,000.00	12,946,662.77	20,958,337.23
Instructional Technology	0.00	15,099,696.10	-15,099,696.10
Energy	0.00	0.00	0.00
Sales and Lease	0.00	71,230.67	-71,230.67
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	400,000.00	1,829,865.87	1,429,865.87
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	126,546,000.00	109,362,646.17	17,183,353.83
REVENUES OVER (UNDER) EXPENDITURES	-100,811,000.00	-83,682,006.37	17,128,993.63
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	400,000,000.00	536,829,865.87	136,829,865.87
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-3,000,000.00	-2,831,966.40	168,033.60
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	500,000.00	0.00	-500,000.00
TOTAL OTHER FINANCING SOURCES (USES)	397,500,000.00	533,997,899.47	136,497,899.47
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	296,689,000.00	450,315,893.10	153,626,893.10
BEGINNING TOTAL FUND BALANCE	67,492,000.00	63,860,575.10	-3,631,424.90
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	364,181,000.00	514,176,468.20	149,995,468.20

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	30,000.00	3,200.04	-26,799.96
State	510,550.00	575,472.20	64,922.20
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	540,550.00	578,672.24	38,122.24
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	780,000.00	703,609.92	76,390.08
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	780,000.00	703,609.92	76,390.08

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-239,450.00	-124,937.68	114,512.32
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	23,250.00	23,250.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	23,250.00	23,250.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-239,450.00	-101,687.68	137,762.32
BEGINNING TOTAL FUND BALANCE	2,586,800.00	2,661,284.77	74,484.77
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,347,350.00	2,559,597.09	212,247.09

August 31, 2021

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	410.00
Cash On Deposit with Cty Treas	0.00	1,540.07
Minus Warrants Outstanding	0.00	-600.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	1,020,863.18
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	1,022,213.25
LIABILITIES:		
Accounts Payable	0.00	177,910.44
Due To Other Funds	0.00	317.85
TOTAL LIABILITIES	0.00	178,228.29
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	843,984.96
TOTAL NET POSITION	0.00	843,984.96

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	275,424.94
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	275,424.94
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	275,424.94
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	1,293.04
Scholarships	0.00	
Other	0.00	317,188.28
TOTAL DEDUCTIONS	0.00	318,481.32
Net Increase (Decrease)	0.00	-43,056.38
Net Position--Prior Year August Beginning	0.00	936,743.19
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	936,743.19
Prior Year(s) Corrections or Restatements	0.00	-49,701.85
NET POSITION--ENDING	0.00	843,984.96

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	515,965,000.00	484,280,000.00	27,425,000.00	972,820,000.00	33,460,000.00
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	218,832.05	0.00	107,905.35	110,926.70	107,905.35
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	35,221,661.00	4,594,595.00	2,089,206.00	37,727,050.00	2,308,170.00
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	70,868,076.02	0.00	50,961,914.80	19,906,161.22	
Net Pension Liabilities TRS 2/3	45,261,773.87	0.00	45,261,773.87	0.00	
Net Pension Liabilities SERS 2/3	14,983,174.87	0.00	14,983,174.87	0.00	
Net Pension Liabilities PERS 1	17,718,422.39	0.00	11,826,105.14	5,892,317.25	
Total Long-Term Liabilities	700,236,940.20	488,874,595.00	152,655,080.03	1,036,456,455.17	35,876,075.35

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	73,847,394.41	60,739,270.21	24,303,369.38	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	0.00	0.00	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	73,847,394.41	60,739,270.21	24,303,369.38	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	118,034.66			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	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	157,468.56		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	1,800.06			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,540.28			
2300 Investment Earnings	39,736.11	22,235.58	589,109.25	3,200.04
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	115,151.58		15,000.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	60,372.49		0.00	0.00
2700 Rentals and Leases	192,280.19	0.00	13,855.53	0.00
2800 Insurance Recoveries	127,395.99		0.00	0.00
2900 Local Support Nontax, Unassigned	1,348,120.34	0.00	101,549.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	40,578.50		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	2,202,478.76	22,235.58	719,513.78	3,200.04
STATE, GENERAL PURPOSE				
3100 Apportionment	246,440,960.01			
3121 Special Education - General Apportionment	9,152,186.35			
3300 Local Effort Assistance	305,788.61			
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	255,898,934.97	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	39,305,446.50			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			657,756.64	
4139 Career Launch	0.00			
4155 Learning Assistance	16,223,242.01			
4156 State Institutions, Centers and Homes, Delinquent	237,170.86			
4158 Special and Pilot Programs	3,600,067.86			
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	5,267,040.73			
4174 Highly Capable	840,644.00			
4188 Child Care	0.00			
4198 School Food Service	129,525.36			
4199 Transportation - Operations	10,149,178.96			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				575,472.20
4000 TOTAL STATE, SPECIAL PURPOSE	75,752,316.28		657,756.64	575,472.20
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	378,397.70	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	442,102.06	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	820,499.76	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	0.00		0.00	
6112 Federal Special Purpose-ESSER II	24,994,666.87		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	6,920,832.16			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	273,685.33			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	9,540,989.86			
6152 Other Title, ESEA Fed	1,871,795.43			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	283,014.49			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	506,382.55			
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	5,570,948.82			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	6,431,811.79			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6219 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	6,274,105.58			

	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	196,530.08			
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	1,062,987.71		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6319 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	127,175.85			
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	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	565,548.01			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	64,620,474.53		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	2,104,044.52			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	2,104,044.52		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	446,379.47		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	1,509,486.74			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	607,341.54			
8500 Nonfederal, ESD	35,769.26		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	2,598,977.01		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	14,688.73	536,829,865.87	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	260,958.68			23,250.00
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	2,831,966.40	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	3,092,925.08	14,688.73	536,829,865.87	23,250.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	480,938,045.32	60,776,194.52	562,510,505.67	601,922.24

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	238,692,853.48	11 Bd of Dir	1,607,131.11	0 Debit Transfer	921,617.82
02 ALE	0.00	12 Supt Off	739,812.57	1 Credit Transfer	-921,617.82
03 Basic Education - Dropout Reengagement	2,445,951.06	13 Busns Off	4,962,707.70	2 Cert. Salaries	224,928,226.93
11 Stim, Title, GEER	0.00	14 HR	5,238,499.56	3 Class. Salaries	69,766,289.07
12 Stim, ESSER II	22,168,218.96	15 Pblc Rltn	1,129,700.84	4 Employee Benefits	112,505,091.17
13 Stim, ESSER III	0.00	21 Supv Inst	12,500,895.73	5 Supplies / Materials	13,371,084.38
14 Federal Stimulus, ESSER III (Learning Loss)	0.00	22 Lrn Resrc	5,697,572.58	7 Purchased Services	40,658,620.23
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	35,229,348.38	8 Travel	127,770.94
19 Stim, RSVD N/A 20-21	0.00	24 Guid/Coun	16,278,603.24	9 Capital Outlay	408,117.89
21 Sp Ed, Sup, St	53,108,843.48	25 Pupil M/S	3,447,041.60	TOTAL ALL OBJECTS	461,765,200.61
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	24,191,507.60		
24 Sp Ed, Sup, Fed	6,678,110.40	27 Teaching	255,486,419.13		
25 Sp Ed, Infants and Toddlers, Federal	0.00	28 Extracur	4,763,516.99		
26 Sp Ed, Inst, St	0.00	29 Pmt to SD	0.00		
29 Sp Ed, Oth, Fed	0.00	31 InstProDev	10,844,742.86		
31 Voc, Basic, St	13,050,844.44	32 Inst Tech	1,381,440.65		
34 MidSchCar/Tec	2,678,101.58	33 Curriculum	2,952,225.30		
38 Voc, Fed	268,973.00	34 Pro Learn	3,786,284.92		
39 Voc, Other	0.00	41 Supervisn	863,807.07		
45 Skil Cnt, Bas, St	0.00	42 Food	3,101,554.17		
46 Skill Cntr, Fed	0.00	44 Operation	8,637,129.02		
47 Skil Cnt, Fac Upgrade	0.00	49 Transfers	-19,807.60		
51 ESEA Disadvantaged, Fed	9,238,711.53	51 Supervisn	907,492.57		
52 Other Title, ESEA, Fed	1,933,470.88	52 Operation	8,612,577.77		
53 ESEA Migrant, Federal	0.00	53 Maintnce	127,190.02		
54 Read First, Fed	0.00	56 Insurance	0.00		
55 LAP	15,622,985.19	58 Rem. Learn OP.	69,324.50		
56 St In, Ctr/Hm, D	255,201.01	59 Transfers	-444,777.93		

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	312,864.61	61 Supv Bldg	1,097,338.82		
58 Sp/Plt Pgm, St	3,405,189.28	62 Grnd Mnt	1,794,967.76		
59 Inst. JAJ	0.00	63 Oper Bldg	17,978,448.77		
61 Head Start, Fed	5,694,367.00	64 Maintnce	5,372,222.49		
62 MS, Pro Dv, Fed	0.00	65 Utilities	8,045,166.16		
64 LEP, Fed	487,844.34	67 Bldg Secu	1,055,120.78		
65 Tran Biling, St	4,580,832.08	68 Insurance	4,590,280.16		
67 Ind Ed, Fd, JOM	0.00	72 Info Sys	7,850,157.50		
68 Ind Ed, Fd, ED	338,724.28	73 Printing	658,799.05		
69 Comp, Othr	0.00	74 Warehouse	875,806.29		
71 Traffic Safety	0.00	75 Mtr Pool	0.00		
73 Summer School	5,712.38	83 Interest	0.00		
74 Highly Capable	1,126,397.73	84 Principal	0.00		
75 Prof Dev, State	0.00	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	354,952.48		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	461,765,200.61		
79 Inst Pgm, Othr	1,732,559.35				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	4,331,814.71				
89 Othr Comm Srv	419,896.03				
97 Distwide Suppt	51,456,150.22				
98 Schl Food Serv	11,879,470.34				
99 Pupil Transp	9,851,113.25				
TOTAL ALL PROGRAMS	461,765,200.61				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	208,993,194.85
2120	Salaries of Temporary EEs & Subs	1,742,740.21
2130	Non contracted Salaries	7,831,388.59
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	1,145,471.95
2160	Other Salaries	2,464,134.63
2170	Other Salaries NBCT	2,751,296.70

Classified Salaries		Amount
3110	Salaries of Regular Employee	64,501,565.13
3120	Salaries of Temporary EEs & Subs	705,260.21
3130	Extra Time	1,655,924.47
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	2,145,057.63
3160	Other Salaries	758,481.63

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	16,562,016.78
4223	Federally Mandated Insurance-Classified	5,021,368.76
4232	Retirement Contribution - Certificated	34,121,304.23
4233	Retirement Contribution - Classified	9,196,454.14
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	613,181.27
4263	Unemployment Compensation - Classified	232,168.66

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	1,116,316.89
4273	Worker's Compensation - Classified	1,665,446.25
4282	Health Benefits - Certificated	29,295,729.30
4283	Health Benefits - Classified	13,927,729.85
4292	Other Employee Benefits - Certificated	367,798.15
4293	Other Employee Benefits - Classified	385,576.89

Supplies, Non-Capital		Amount
5610	General Supplies	8,281,508.39
5626	Motor Vehicle Fuel	528,744.78
5630	Food	3,100,029.07
5640	Books and Periodicals	1,428,829.47
5650	Supplies - Technology Related	31,972.67

Purchased Services		Amount
7310	Office and Administrative Services	21,073.11
7311	Election Fees	0.00
7320	Professional Educational Services	36,694.80
7321	Contracted Teachers	83,701.83
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	209,627.91
7340	Other Professional Purchased Services	15,849,876.87
7341	Legal Services for District support	164,625.77
7342	Audit Services	143,184.70
7343	Other Legal Services	0.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	27,107.00
7352	Other Technical Services	0.00
7410	Utility Services	3,377,091.14

	Purchased Services	Amount
7420	Cleaning Services	307,884.86
7431	Non-Technology-Related Repair and Maintenance	669,768.40
7432	Technology-Related Repair and Maintenance	1,758.24
7441	Rentals of Land and Buildings	55,674.38
7442	Rentals of Equipment and Vehicles	56,672.79
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	4,629,345.02
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	4,574,656.10
7530	Communications	5,793,263.61
7540	Advertising	0.00
7550	Printing and Binding	24,702.89
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	142,519.62
7580	Travel - Registration and Entrance	406,902.26
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	348,041.38
7622	Electricity	3,656,544.96
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	70,402.59
7820	Settlements and Judgements Against the School District	7,500.00

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	127,770.94
 Capital Outlay		 Amount
9710	Land and Improvements	7,764.70
9720	Buildings	0.00
9731	Machinery	48,036.37
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	352,316.82
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00
 TOTAL ALL NCES OBJECT OF EXPENDITURE		 461,765,200.61

<u>Instructional Location</u>	<u>Amount</u>
Alternative Spcl Needs Div Occ	0.00
Angelo Giaudrone Middle School	8,042,981.13
Annie Wright Schools	0.00
Arlington	4,507,598.43
Baker	9,068,299.35
Bellarmino Preparatory School	0.00
Birney	6,337,762.39
Blix Elementary	6,171,518.51
Boze	5,665,879.60
Browns Point	4,618,468.19
Bryant	5,515,624.07
Bryant Montessori Middle School	0.00
Comm Based Trans Program	1,355,532.45
Community Montessori	0.00
Concordia Christian Academy	0.00
Covenant High School	0.00
Crescent Heights	4,677,840.93
Delong	5,024,653.47
Downing	3,857,306.14
Edison	5,571,066.80
Faith Lutheran School	0.00
Fawcett	4,804,038.23
Fern Hill	4,211,947.07
First Creek Middle School	8,457,367.36
Foss	8,893,128.96
Franklin	4,458,990.15
Geiger	5,531,557.11
Grant	4,198,839.57
Gray	7,141,870.84
Helen B. Stafford Elementary	5,274,201.72
Hoyt Early Learning Center	37,444.55

<u>Instructional Location</u>	<u>Amount</u>
Industrial Design Engineering and Art	3,546,256.79
Jason Lee	7,313,290.54
Jefferson	4,425,851.19
Larchmont	4,412,274.76
Life Christian Academy	0.00
Lincoln	16,261,964.22
Lister	5,735,639.80
Lowell	4,285,620.78
Lyon	5,259,757.82
Madison Headstart	2,938,494.77
Manitou Park	5,734,180.25
Mann	4,369,918.76
Mason	7,528,095.27
McCarver	5,115,909.03
Meeker	7,205,798.52
Mt Tahoma	14,060,583.51
Northeast Tacoma	4,876,988.41
Oakland High School	3,002,208.45
Pearl Street Center	259,034.41
Point Defiance	4,083,236.33
Reed	5,868,066.04
Remann Hall Juvenile Detention Center	800,023.32
Roosevelt	4,019,930.40
Science and Math Institute	4,971,793.14
Seabury School	0.00
Sheridan	5,985,940.20
Sherman	4,577,774.66
Skyline	4,693,163.20
South Sound Christian Schools	0.00
Special Services	0.00
St. Charles Borromeo School	0.00

<u>Instructional Location</u>	<u>Amount</u>
St. Patrick Catholic School	0.00
Stadium	14,100,260.55
Stanley	4,919,104.77
Stewart	7,783,577.13
Tacoma Business Academy	0.00
Tacoma Christian Academy	0.00
Tacoma Open Doors	1,487,770.70
Tacoma Pierce County Education Center	388,463.67
Tacoma School of the Arts	6,674,187.35
TCC Fresh Start	0.00
The Cor Deo School	0.00
Truman	8,207,074.43
Visitation Catholic STEM Academy	0.00
Wainwright	5,265,060.88
Washington Elementary	4,526,083.80
Whitman	4,777,166.75
Whittier	4,714,557.44
Willard Early Learning Center	1,846,061.41
Wilson	12,461,475.62
TOTAL INSTRUCTIONAL LOCATIONS	341,906,556.09
TOTAL NON-INSTRUCTIONAL LOCATIONS	119,858,644.52
TOTAL DISTRICT EXPENDITURES	461,765,200.61

REPORT F196

Tacoma School District No. 010

RUN DATE: 12/7/2021

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 1:08:41 PM

COUNTY: 27 Pierce

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	4,641,732.06	16,945.40		2,265,324.13	1,155,529.04	1,037,490.24	49,831.75	99,432.01	17,179.49	0.00
22 Lrn Resrc	5,617,741.40	1,607.33		3,918,200.06	229,687.82	1,443,864.39	24,353.80	28.00	0.00	0.00
23 Princ Off	34,782,304.91	12,824.22		16,937,563.52	8,903,333.87	8,734,231.29	135,365.68	58,986.33	0.00	0.00
24 Guid/Coun	11,068,626.50	1,178.48		7,459,347.76	607,454.46	2,985,461.91	5,452.08	9,521.24	210.57	0.00
25 Pupil M/S	2,094,955.91	141.99		7,000.00	1,456,229.03	619,506.18	10,301.65	660.43	1,116.63	0.00
26 Health	5,983,766.93	4,261.70		3,297,912.59	1,057,953.97	1,581,832.31	34,034.49	7,771.87	0.00	0.00
27 Teaching	162,358,680.4	384,960.96		110,343,951.36	2,059,435.63	42,631,257.72	1,497,866.72	5,440,941.45	266.57	0.00
		1								
28 Extracur	4,763,516.99	218,435.77		1,400,294.03	1,711,840.07	713,824.44	390,980.12	313,777.51	2,284.35	12,080.70
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,136,982.27	10,389.31		980,032.28	233,482.68	337,939.08	45,741.04	528,050.85	1,347.03	0.00
32 Inst Tech	206,800.63	0.00			0.00	0.00	28,754.03	178,046.60	0.00	0.00
33 Curriculum	2,292,461.61	7,839.43		158,881.43	0.00	37,086.44	1,058,222.44	1,030,431.87	0.00	0.00
34 Pro Learn	2,745,283.86	0.00		2,121,479.21		623,804.65	0.00	0.00	0.00	0.00
01 Total	238,692,853.4	658,584.59		148,889,986.37	17,414,946.57	60,746,298.65	3,280,903.80	7,667,648.16	22,404.64	12,080.70
		8								

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	349,811.92	358.91		190,597.17	76,352.89	80,948.37	177.08	1,377.50	0.00	0.00
24 Guid/Coun	328,161.81	0.00		183,944.94	52,023.15	91,627.72	0.00	566.00	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	1,758,246.55	0.00		378,786.05	32,114.35	154,278.98	27.52	1,193,039.65	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	9,730.78	0.00		6,467.38	1,336.23	1,770.27	156.90	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	2,445,951.06	358.91		759,795.54	161,826.62	328,625.34	361.50	1,194,983.15	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	354,803.75	0.00		0.00	0.00	0.00	258,676.39	96,127.36	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	65,323.05	0.00		0.00	0.00	0.00	41,261.41	24,061.64	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	1,080.09	0.00		0.00	973.88	106.21	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	8,586,096.93	7,797.53		6,241,428.65	0.00	2,131,922.99	5,802.91	199,144.85	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	158,892.25	0.00		117,417.65	0.00	32,474.60	0.00	9,000.00	0.00	0.00
32 Inst Tech	896,936.07	0.00			0.00	0.00	896,936.07	0.00	0.00	0.00
33 Curriculum	151,261.43	0.00		0.00	0.00	0.00	151,261.43	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	703,212.32	1,525.10					701,687.22	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	7,418,339.89	0.00			4,854,457.88	2,394,896.36	21,562.65	147,423.00	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	3,832,273.18	0.00	0.00		0.00	0.00	0.00	3,832,273.18	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
12 Total	22,168,218.96	9,322.63	0.00	6,358,846.30	4,855,431.76	4,559,400.16	2,077,188.08	4,308,030.03	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	2,532,303.55	1,636.82		1,319,515.88	496,004.66	628,479.85	3,167.84	83,498.50	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	668.42	0.00		542.83	0.00	125.59	0.00	0.00	0.00	0.00
24 Guid/Coun	23,093.29	0.00		18,609.72	0.00	4,483.57	0.00	0.00	0.00	0.00
25 Pupil M/S	490,666.81	0.00		51.70	291,532.61	199,082.50	0.00	0.00	0.00	0.00
26 Health	17,871,262.30	14.15		11,715,932.93	531,995.99	4,462,557.17	124,703.14	1,031,325.80	4,733.12	0.00
27 Teaching	30,764,380.71	3,006.28		13,878,062.68	5,587,704.83	8,941,364.14	130,760.64	2,221,256.65	2,225.49	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	646,214.76	0.00		222,930.61	149,301.18	103,002.86	151,361.61	19,618.50	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	149,171.37	0.00		0.00	101,679.44	33,773.64	13,122.29	596.00	0.00	0.00
34 Pro Learn	631,082.27	0.00		485,114.47		145,967.80	0.00	0.00	0.00	0.00
21 Total	53,108,843.48	4,657.25		27,640,760.82	7,158,218.71	14,518,837.12	423,115.52	3,356,295.45	6,958.61	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
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	6,622,418.06	0.00		4,656,708.70	233,373.14	1,732,336.22	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	55,692.34	0.00		45,225.14	0.00	10,467.20	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
24 Total	6,678,110.40	0.00		4,701,933.84	233,373.14	1,742,803.42	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	1,342,574.68	260.18		482,566.56	370,496.62	255,058.54	14,465.44	219,517.66	209.68	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	1,004,768.11	0.00		756,084.92	0.00	248,683.19	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	10,468,216.36	25,222.29		6,853,779.28	245,625.44	2,683,882.37	115,397.60	462,375.64	914.24	81,019.50
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	10,194.55	0.00		2,397.80	7,278.89	517.86	0.00	0.00	0.00	0.00
32 Inst Tech	129,810.23	0.00			75,413.57	28,166.68	26,229.98	0.00	0.00	0.00
33 Curriculum	12,112.35	0.00		0.00	0.00	0.00	12,112.35	0.00	0.00	0.00
34 Pro Learn	83,168.16	0.00		65,729.94		17,438.22	0.00	0.00	0.00	0.00
31 Total	13,050,844.44	25,482.47		8,160,558.50	698,814.52	3,233,746.86	168,205.37	681,893.30	1,123.92	81,019.50

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	306,298.84	0.00		171,081.52	58,930.57	76,286.75	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	492,152.95	0.00		372,468.22	0.99	119,683.74	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	1,827,523.17	3,954.50		1,311,797.49	0.00	482,469.63	4,181.49	25,120.06	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	638.38	0.00		800.00	0.00	-161.62	0.00	0.00	0.00	0.00
32 Inst Tech	30,492.00	0.00			0.00	0.00	30,492.00	0.00	0.00	0.00
33 Curriculum	6,387.19	0.00		0.00	0.00	0.00	6,387.19	0.00	0.00	0.00
34 Pro Learn	14,609.05	0.00		11,545.93		3,063.12	0.00	0.00	0.00	0.00
34 Total	2,678,101.58	3,954.50		1,867,693.16	58,931.56	681,341.62	41,060.68	25,120.06	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	100.32	0.00		0.00	0.00	0.00	100.32	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	268,785.49	0.00		500.00	0.00	120.18	79,843.39	42,804.65	567.21	144,950.06
29 Pmt to SD	0.00							0.00		
31 InstProDev	87.19	0.00		0.00	0.00	0.00	0.00	87.19	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
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	268,973.00	0.00		500.00	0.00	120.18	79,943.71	42,891.84	567.21	144,950.06

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	690,863.92	1,845.93		268,595.38	230,052.55	170,805.65	14,883.05	4,570.32	111.04	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	2,148,898.32	408.71		1,354,459.15	145,069.66	571,413.36	75,742.25	1,805.19	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	5,890,205.18	4,527.38		3,689,416.20	238,947.48	1,445,038.28	272,253.77	240,022.07	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	424,678.40	0.00		260,012.29	7,002.08	85,645.41	5,904.62	66,114.00	0.00	0.00
32 Inst Tech	84,065.71	0.00			176.15	40.45	66,273.05	17,576.06	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	9,238,711.53	6,782.02		5,572,483.02	621,247.92	2,272,943.15	435,056.74	330,087.64	111.04	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	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	298,285.41	0.00		221,942.04	0.00	76,343.37	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	27,209.87	0.00		0.00	0.00	0.00	13,239.87	13,970.00	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	1,583,533.40	0.00		994,138.97	0.00	349,375.93	10,115.00	222,125.36	7,778.14	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	24,442.20	0.00		0.00	0.00	0.00	0.00	24,442.20	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	1,933,470.88	0.00	0.00	1,216,081.01	0.00	425,719.30	23,354.87	260,537.56	7,778.14	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	704,661.69	0.00		379,951.17	144,125.33	176,649.14	88.10	3,833.60	14.35	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	298,064.46	0.00		121,012.85	0.00	56,455.42	596.19	120,000.00	0.00	0.00
25 Pupil M/S	9,665.15	0.00		0.00	7,895.52	1,769.63	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	10,135,982.74	98,333.79		6,559,065.04	287,688.19	2,284,831.38	439,569.96	466,494.38	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,168,599.41	0.00		2,900,432.44	5,017.23	1,003,692.66	49,848.04	209,609.04	0.00	0.00
32 Inst Tech	29,079.54	0.00			0.00	0.00	27,671.73	1,407.81	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	276,932.20	0.00		211,770.10		65,162.10	0.00	0.00	0.00	0.00
55 Total	15,622,985.19	98,333.79		10,172,231.60	444,726.27	3,588,560.33	517,774.02	801,344.83	14.35	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	96,556.91	0.00		47,108.35	21,746.48	27,258.19	443.89	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	156,098.56	549.54		114,850.17	0.00	39,158.58	1,505.47	34.80	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	571.78	0.00		500.00	0.00	71.78	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	1,973.76	0.00		1,559.93		413.83	0.00	0.00	0.00	0.00
56 Total	255,201.01	549.54		164,018.45	21,746.48	66,902.38	1,949.36	34.80	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	167,712.00	0.00		122,718.94	0.00	44,993.06	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	142,111.30	0.00		104,941.94	0.00	37,169.36	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,041.31	0.00		2,448.11	0.00	593.20	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
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
57 Total	312,864.61	0.00		230,108.99	0.00	82,755.62	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	285,770.30	0.00		228,064.27	0.00	57,706.03	0.00	0.00	0.00	0.00
22 Lrn Resrc	19,998.22	0.00		0.00	0.00	0.00	19,998.22	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	47,970.74	0.00		33,413.52	0.00	14,557.22	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	2,595,552.26	0.00		1,961,539.98	439.56	463,590.44	120,052.58	49,929.70	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	451,641.29	0.00		129,882.15	1,041.05	31,599.64	111,630.92	177,487.53	0.00	0.00
32 Inst Tech	4,256.47	0.00			0.00	0.00	4,256.47	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	3,405,189.28	0.00		2,352,899.92	1,480.61	567,453.33	255,938.19	227,417.23	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	367,165.93	936.90		0.00	258,725.98	91,102.95	296.02	12,544.00	3,560.08	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	128,748.44	0.00		94,112.53	0.00	34,591.84	44.07	0.00	0.00	0.00
25 Pupil M/S	75,292.58	0.00		0.00	56,127.59	19,164.99	0.00	0.00	0.00	0.00
26 Health	150,666.94	0.00		112,043.06	0.00	38,623.88	0.00	0.00	0.00	0.00
27 Teaching	4,430,105.47	7,524.05		4,148.76	2,451,322.87	1,423,478.54	318,888.30	198,567.92	171.80	26,003.23
29 Pmt to SD	0.00							0.00		
31 InstProDev	542,387.64	0.00		321,992.59	60,611.78	125,994.85	1,062.00	30,229.96	2,496.46	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
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Total	5,694,367.00	8,460.95		532,296.94	2,826,788.22	1,732,957.05	320,290.39	241,341.88	6,228.34	26,003.23

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
26 Health	0.00							0.00		
27 Teaching	158,514.53	0.00		46,017.43	18,782.77	14,112.40	0.00	79,601.93	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	329,329.81	0.00		236,716.68	1,073.47	80,538.14	851.52	10,150.00	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	487,844.34	0.00		282,734.11	19,856.24	94,650.54	851.52	89,751.93	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	582,728.06	993.66		375,051.98	66,404.95	135,214.28	3,181.37	1,881.82	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	3,932,189.85	504.00		2,308,367.17	418,109.76	1,110,764.82	5,528.38	88,915.72	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	34,227.66	0.00		15,763.00	9,225.51	5,544.15	445.00	3,250.00	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	31,686.51	0.00		25,115.15		6,571.36	0.00	0.00	0.00	0.00
65 Total	4,580,832.08	1,497.66		2,724,297.30	493,740.22	1,258,094.61	9,154.75	94,047.54	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	215,145.08	0.00		163,743.92	0.00	50,176.65	110.08	1,114.43	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	122,992.86	0.00		0.00	69,217.88	39,694.44	10,449.07	3,619.60	11.87	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	586.34	0.00		0.00	475.48	110.86	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
68 Total	338,724.28	0.00		163,743.92	69,693.36	89,981.95	10,559.15	4,734.03	11.87	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
23 Princ Off	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	5,712.38	0.00		4,727.63	0.00	984.75	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
73 Total	5,712.38	0.00		4,727.63	0.00	984.75	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	252,467.69	455.24		106,905.00	73,418.96	66,514.61	4,004.23	1,169.65	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	560,283.75	239.94		301,873.27	0.00	93,307.58	5,391.16	159,471.80	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	15,653.54	0.00		216.80	0.00	51.33	190.41	15,195.00	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	296,443.64	0.00		0.00	0.00	0.00	295,843.64	600.00	0.00	0.00
34 Pro Learn	1,549.11	0.00		1,337.93		211.18	0.00	0.00	0.00	0.00
74 Total	1,126,397.73	695.18		410,333.00	73,418.96	160,084.70	305,429.44	176,436.45	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	381,347.45	0.00		57,581.54	152,273.50	71,492.41	0.00	100,000.00	0.00	0.00
22 Lrn Resrc	59,832.96	0.00		0.00	41,730.46	12,944.85	5,157.65	0.00	0.00	0.00
23 Princ Off	6.22	0.00		0.00	5.12	1.10	0.00	0.00	0.00	0.00
24 Guid/Coun	272,020.89	0.00		114,265.38	0.00	38,955.51	0.00	118,800.00	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	157,499.34	0.00		0.00	118,381.71	39,117.63	0.00	0.00	0.00	0.00
27 Teaching	610,719.57	1,162.84		379,039.08	1,760.10	151,066.70	61,044.98	16,645.87	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	230,786.75	2,437.38		45,401.53	0.00	10,829.06	41,988.67	128,445.21	1,684.90	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	19,945.51	0.00		0.00	0.00	0.00	0.00	19,945.51	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	400.66	0.00			314.16	86.50	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
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	1,732,559.35	3,600.22		596,287.53	314,465.05	324,493.76	108,191.30	383,836.59	1,684.90	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	197,836.48	0.00		0.00	143,823.43	53,374.78	638.27	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	28,312.09	0.00		18,974.81	0.00	9,337.28	0.00	0.00	0.00	0.00
27 Teaching	4,064,393.13	1,325.66		1,438,008.14	1,199,502.32	1,283,615.37	114,795.56	26,991.80	154.28	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	41,273.01	0.00		15,359.58	18,227.35	7,651.08	0.00	35.00	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	4,331,814.71	1,325.66		1,472,342.53	1,361,553.10	1,353,978.51	115,433.83	27,026.80	154.28	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	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	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	64,943.55	0.00			41,548.38	10,226.73	0.00	13,168.44	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	354,952.48	154.78	0.00	0.00	254,116.87	81,856.52	4,919.31	13,905.00	0.00	0.00
89 Total	419,896.03	154.78	0.00	0.00	295,665.25	92,083.25	4,919.31	27,073.44	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	1,607,131.11	850.30			862,650.58	253,922.11	4,784.47	481,323.65	3,600.00	0.00
12 Supt Off	739,812.57	333.90		372,787.31	120,076.51	115,759.91	2,464.35	117,049.07	11,341.52	0.00
13 Busns Off	4,607,903.95	2,857.79		0.00	3,002,609.78	1,050,867.69	153,908.14	393,655.10	4,005.45	0.00
14 HR	5,238,499.56	6,747.66		275,407.14	3,257,410.98	1,129,558.67	48,858.88	515,747.38	4,768.85	0.00
15 Pblc Rltn	1,064,377.79	5,555.07		5,332.00	671,801.63	203,692.26	54,789.10	113,503.95	4,344.27	5,359.51
25 Pupil M/S	196,074.74	21.00		0.00	106,623.78	39,447.48	845.56	48,670.75	466.17	0.00
61 Supv Bldg	1,097,338.82	2,431.62		0.00	828,998.78	261,896.94	2,616.24	319.58	1,075.66	0.00
62 Grnd Mnt	1,794,967.76	0.00			1,183,974.74	526,574.99	74,716.58	9,701.45	0.00	0.00
63 Oper Bldg	10,494,764.67	442.21			6,746,286.45	2,944,354.79	560,950.01	225,938.62	3,896.47	12,896.12
64 Maintnce	5,372,222.49	4,327.17	-		2,561,359.03	1,029,071.03	862,720.95	1,047,235.99	4.00	7,764.70
			140,260.38							
65 Utilities	4,212,892.98	0.00	0.00		210,288.49	73,680.14	29,417.91	3,891,404.66	8,101.78	0.00
67 Bldg Secu	1,055,120.78	55.68			381,686.75	158,001.16	17,741.44	497,635.75	0.00	0.00
68 Insurance	4,590,280.16	0.00					15,624.06	4,574,656.10		0.00
72 Info Sys	7,850,157.50	1,563.31	0.00	0.00	3,571,257.69	1,142,164.97	80,984.42	3,032,797.13	21,389.98	0.00
73 Printing	658,799.05	3,942.32	-	0.00	380,371.13	138,192.53	74,024.77	334,184.05	847.56	44,008.60
			316,771.91							
74 Warehouse	875,806.29	684.63	0.00	0.00	604,732.10	244,235.27	3,523.06	10,503.30	12,127.93	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
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	51,456,150.22	29,812.66	-	653,526.45	24,490,128.42	9,311,419.94	1,987,969.94	15,294,326.53	75,969.64	70,028.93
			457,032.29							

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	863,807.07	2,158.16		0.00	639,872.72	211,295.29	2,542.57	2,056.24	0.00	5,882.09
42 Food	2,398,341.85	0.00					2,398,341.85	0.00		
44 Operation	8,637,129.02	8,427.49			4,409,270.67	3,363,876.69	316,113.88	466,783.65	4,503.26	68,153.38
49 Transfers	-19,807.60		-19,807.60							
98 Total	11,879,470.34	10,585.65	-19,807.60	0.00	5,049,143.39	3,575,171.98	2,716,998.30	468,839.89	4,503.26	74,035.47

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	579,306.32	0.00		40.00	344,619.08	234,647.24	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	907,492.57	1,345.95		0.00	675,704.50	212,024.74	428.43	17,988.95	0.00	0.00
52 Operation	8,612,577.77	56,113.41			2,080,724.67	1,248,999.01	486,002.08	4,740,477.86	260.74	0.00
53 Maintnce	127,190.02	0.00			44.45	11.68	4.10	127,129.79	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	69,324.50	0.00			0.00	0.00	0.00	69,324.50		
59 Transfers	-444,777.93		- 444,777.93							
99 Total	9,851,113.25	57,459.36	- 444,777.93	40.00	3,101,092.70	1,695,682.67	486,434.61	4,954,921.10	260.74	0.00

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.	243,820.62
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	10,548,790.48
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	5,074,194.71
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	15,622,985.19

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.

0.00

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

0.1254

a) Total All Programs (SYSTEM CALCULATED)

461,765,200.61

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

51,456,150.22

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

410,309,050.39

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.

0.00

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.

207,402.89

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.

143,184.70

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.

873,521.22

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.

1,059,018.28

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.

7,148,688.97

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

COUNTY: 27 Pierce

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	410,309,050.39	338,088.96		2,398,341.85			407,572,619.58
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,607,131.11	0.00		0.00	590,425.19	1,016,705.92	
12 Superintendent's Office	739,812.57	0.00		0.00	739,812.57	0.00	
13 Business Office	4,607,903.95	0.00		207,402.89		4,400,501.06	
14 Human Resources	5,238,499.56	0.00		0.00		5,238,499.56	
15 Public Relations	1,064,377.79	5,359.51			0.00	1,059,018.28	
25 Pupil Management and Safety	196,074.74	0.00		0.00	196,074.74	0.00	
61 Supervision	1,097,338.82	0.00		0.00	1,097,338.82	0.00	
62 Grounds Maintenance	1,794,967.76	0.00		0.00	1,794,967.76	0.00	
63 Operation of Buildings	10,494,764.67	12,896.12		0.00	10,481,868.55	0.00	
64 Maintenance	5,372,222.49	7,764.70		0.00	5,364,457.79	0.00	
65 Utilities	4,212,892.98	0.00		0.00	4,212,892.98	0.00	
67 Building and Property Security	1,055,120.78	0.00		0.00	1,055,120.78	0.00	
68 Insurance	4,590,280.16	0.00		0.00	4,590,280.16	0.00	
72 Information Systems	7,850,157.50	0.00		0.00	701,468.53	7,148,688.97	
73 Printing	658,799.05	44,008.60		0.00		614,790.45	
74 Warehousing	875,806.29	0.00		0.00		875,806.29	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	51,456,150.22	70,028.93	0.00	207,402.89	30,824,707.87	20,354,010.53	

COUNTY: 27 Pierce

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	461,765,200.61	408,117.89	0.00	2,605,744.74		407,572,619.58	
Unallowable Costs				-30,824,707.87		30,824,707.87	
TOTALS	461,765,200.61	408,117.89	0.00	2,605,744.74		438,397,327.45	

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	19,337,729.76
2. FY 18-19 DIRECT EXPENDITURES	430,616,163.82
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	-2,981,955.62
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	16,355,774.13
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.0380

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	20,354,010.53
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	-2,981,955.62
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	17,372,054.90
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	438,397,327.45
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	0.0380
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	16,659,098.44
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	712,956.46
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	21,066,966.99
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.0481

COUNTY: 27 Pierce

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	410,309,050.39	338,088.96		2,398,341.85			407,572,619.58
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,607,131.11	0.00		0.00	590,425.19	1,016,705.92	
12 Superintendents Office	739,812.57	0.00		0.00		739,812.57	
13 Business Office	4,607,903.95	0.00		207,402.89		4,400,501.06	
14 Human Resources	5,238,499.56	0.00		0.00		5,238,499.56	
15 Public Relations	1,064,377.79	5,359.51			0.00	1,059,018.28	
25 Pupil Management and Safety	196,074.74	0.00		0.00		196,074.74	
61 Supervision	1,097,338.82	0.00		0.00		1,097,338.82	
62 Grounds Maintenance	1,794,967.76	0.00		0.00		1,794,967.76	
63 Operation of Buildings	10,494,764.67	12,896.12		0.00		10,481,868.55	
64 Maintenance	5,372,222.49	7,764.70		0.00		5,364,457.79	
65 Utilities	4,212,892.98	0.00		0.00		4,212,892.98	
67 Building and Property Security	1,055,120.78	0.00		0.00		1,055,120.78	
68 Insurance	4,590,280.16	0.00		0.00		4,590,280.16	
72 Information Systems	7,850,157.50	0.00		0.00		7,850,157.50	
73 Printing	658,799.05	44,008.60		0.00		614,790.45	
74 Warehousing	875,806.29	0.00		0.00		875,806.29	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	51,456,150.22	70,028.93	0.00	207,402.89	590,425.19	50,588,293.21	

COUNTY: 27 Pierce

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	461,765,200.61	408,117.89	0.00	2,605,744.74		407,572,619.58	
Unallowable Costs				-590,425.19		590,425.19	
Totals	461,765,200.61	408,117.89	0.00	2,605,744.74	50,588,293.21	408,163,044.77	

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	58,064,433.95
2. FY 18-19 DIRECT EXPENDITURES	391,889,459.63
3. FY 18-19 OVER (UNDER) RECOVERY	-8,114,722.79
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	49,949,711.15
5. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.1275

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	50,588,293.21
7. FY 18-19 OVER (UNDER) RECOVERY (LINE 3)	-8,114,722.79
8. FY 20-21 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	42,473,570.41
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	408,163,044.77
10. FY 20-21 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1275
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	52,040,788.20
12. FY 20-21 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-9,567,217.79
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	41,021,075.41
14. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.1005

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	238,692,853.48	228,325,818.63	5,810,957.59	4,556,077.26
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
03 Dropout Reengagement	2,445,951.06	2,215,047.00	0.00	230,904.06
31 Vocational-Basic, State	13,050,844.44	13,050,844.44	0.00	0.00
34 Middle School Career and Tech. Ed., State	2,678,101.58	2,678,101.58	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	51,456,150.22	0.00	502,564.13	50,953,586.09
TOTAL BASIC EDUCATIONAL PROGRAMS	308,323,900.78	246,269,811.65	6,313,521.72	55,740,567.41
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	22,168,218.96	0.00	22,168,218.96	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	53,108,843.48	48,457,632.85	171,418.49	4,479,792.14
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	6,678,110.40	0.00	6,678,110.40	0.00
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	268,973.00	0.00	268,973.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	9,238,711.53	0.00	9,238,711.53	0.00
52 Other Title Grants Under ESEA, Federal	1,933,470.88	0.00	1,871,795.43	61,675.45
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	15,622,985.19	15,622,985.19	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
56 State Inst, Centers and Homes	255,201.01	237,170.86	0.00	18,030.15
57 State Inst, Neglected and Delinquent, Federal	312,864.61	0.00	283,014.49	29,850.12
58 Special and Pilot Programs, State	3,405,189.28	3,405,189.28	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	5,694,367.00	0.00	5,694,367.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	487,844.34	0.00	487,844.34	0.00
65 Transitional Bilingual, State	4,580,832.08	4,580,832.08	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	338,724.28	0.00	196,530.08	142,194.20
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	5,712.38	0.00	0.00	5,712.38
74 Highly Capable	1,126,397.73	840,644.00	131,869.65	153,884.08
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	1,732,559.35	0.00	378,397.70	1,354,161.65
TOTAL OTHER INSTRUCTIONAL PROGRAMS	126,959,005.50	73,144,454.26	47,569,251.07	6,245,300.17
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	4,331,814.71	0.00	0.00	4,331,814.71
89 Other Community Services	419,896.03	0.00	0.00	419,896.03
98 School Food Services	11,879,470.34	129,525.36	7,141,662.32	4,608,282.66
99 Pupil Transportation	9,851,113.25	9,851,113.25	0.00	0.00
TOTAL OTHER PROGRAMS	26,482,294.33	9,980,638.61	7,141,662.32	9,359,993.40
TOTALS	461,765,200.61	329,394,904.52	61,024,435.11	71,345,860.98

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.	54,590,786.58	53,108,843.48
2. Minus Revenue 7121 Payments From Other Districts.	1,891,066.61	2,104,044.52
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	148,169.92	127,175.85
4. Equals aggregate special education expenditures for resident special education students.	52,551,550.05	50,877,623.11
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	-1,673,926.94
Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	4,457.77	4,280.66
7. Expenditures per pupil (line 4/line 6).	11,788.75	11,885.46
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	96.71
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.	2,703,832.48	4,479,792.14
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	1,775,959.66
11. Expenditures per pupil (line 9/line 6).	606.54	1,046.52
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	439.98

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	FY 2020 - 21	FY 2019 - 20		
Total Expenditures	+ (plus)	461,765,200.6 1	473,923,607.5 3	Total Program 98	+ 11,879,470.34	10,281,961.31	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,540.28	1,538,867.54	
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 0.00	0.00	
Child Care	- (minus)	4,331,814.71	4,617,413.04	Revenue 4198 (State)	- 129,525.36	228,270.69	
Other Community Services	- (minus)	419,896.03	4,573,682.78	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	11,879,470.34	10,281,961.31	Revenue 6198 (Fed)	- 6,431,811.79	5,780,627.38	
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 565,548.01	1,017,863.47	
Capital Outlay, All Object 9	- (minus)	408,117.89	705,167.82	Revenue 7198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	820,499.76	361,233.29	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	64,620,474.53	41,332,428.21	TOTAL FOOD SERVICES DEFICIT	4,751,044.90	1,716,332.23	
Food Service Deficit	+ (plus)	4,751,044.90	1,716,332.23	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	6,431,811.79	5,780,627.38	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	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)	565,548.01	1,017,863.47	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) 144,950.06	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) 26,003.23	217,051.82	
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) 0.00	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	480.00	
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	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	74,035.47	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	391,278,320.81	420,784,075.98

FY 2020 - 21/FY 2019 - 20 0.93

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)	13,050,844.44	13,780,664.16
Program 34, Middle School Career and Technical Education-State	+ (plus)	2,678,101.58	2,846,937.90
Program 38, Vocational--Federal	+ (plus)	268,973.00	241,998.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	273,685.33	254,097.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	15,724,233.69	16,615,503.06
	FY 20-21 / 19-20		0.94

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.028	**Warning** Your district has not reported expenditures in Program 59, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
Informational	1.029	**Warning** Your district has not reported revenues in 4159, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	73,847,394.41	73,802,476.17
Informational	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	176.00	180.00
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 34-31-4.	-161.62	
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.	96.70	
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.	1,046.51	
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.	1,775,959.66	
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*	391,278,320.81	0.00
Informational	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?	0.00	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

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
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	49,701.85	0.00

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	60,739,270.21	60,717,806.46
Informational	3.513	On the Balance Sheet, G.L. 310, Taxes Receivable, is not equal to G.L. 760, Deferred Revenue-Taxes Receivable.	28,340,521.77	27,339,160.24

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.	24,303,369.38	24,297,821.52
Informational	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	536,829,865.87	536,838,772.49

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits