



HIGHLINE
P U B L I C S C H O O L S

FINANCIAL REPORT

Fiscal Year
September 1, 2021 - August 31, 2022

Submitted by:

Andrew Burgess
Controller

Reviewed by:

Becca Chen
Chief Financial Officer



**BUSINESS
SERVICES
DEPARTMENT**

M E M O R A N D U M

To: School Board of Directors
Dr. Ivan Duran, Superintendent

From: Andrew Burgess, Controller

CC: Becca Chen, Chief Financial Officer

Date: January 27, 2023

Re: **2021-2022 Year-End Financial Reports (Unaudited)**

Following are Highline's 2021-2022 year-end unaudited financial reports for all funds, as well as Highline's F-196 (the year-end financial statement submitted to OSPI), for your review.

Normally, year-end reports are shared with the board in December. However, OSPI identified calculation errors within their own financial reporting system, which required correction. This caused the delay that resulted in this report being shared in January. Now that the prior fiscal year has been reported, monthly financial reports for September, October, and November will be shared with the board in the coming weeks.

General Fund

The General Fund is Highline's major operation fund. A two-year enrollment comparison, three-year revenue and expenditure analysis, revenue funding sources report, fund balance trend, and 2021-2022 fund balance breakdown are included below.

Enrollment:

Akin to both national and regional trends, our enrollment decreased from the prior year by 373 FTE. Most significantly, we saw a change of 209 FTE in Grade 6.

BOARD ENROLLMENT REPORT
2021-22 to 2020-21 Comparison

Grade	2021 22 AAFTE	2020 21 AAFTE	Difference
Full Day Kindergarten	1,317.12	1,288.00	29.12
Grade 1	1,255.00	1,379.20	(124.20)
Grade 2	1,315.70	1,443.44	(127.74)
Grade 3	1,399.39	1,366.57	32.82
Grade 4	1,336.61	1,387.24	(50.63)
Grade 5	1,291.45	1,312.02	(20.57)
Grade 6	1,192.63	1,401.80	(209.17)
Grade 7	1,350.88	1,400.90	(50.02)
Grade 8	1,371.58	1,294.53	77.05
Grade 9	1,457.46	1,368.32	89.14
Grade 10	1,353.82	1,392.61	(38.79)
Grade 11	1,242.82	1,211.05	31.77
Grade 12	1,252.85	1,265.03	(12.18)
Totals	17,137.31	17,510.71	(373.40)
Running Start			
	2021 22 AAFTE	2020 21 AAFTE	Difference
Non-Vocational RS FTE	366.56	388.67	(22.11)
Vocational RS FTE	37.83	35.57	2.26
Total Running Start	404.39	424.24	(19.85)
Open Doors (1418)			
	12 Month Average	12 Month Average	
	2021 22 AAFTE	2020 21 AAFTE	Difference
Non-Vocational 1418 FTE	196.27	264.15	(67.88)
Bilingual Program (TBIP)			
	2021 22 Average HC	2020 21 Average HC	Difference
TBIP Students	5,743.66	6,089.44	(345.78)
Exited TBIP	501.89	504.56	(2.67)
Vocational and Skill Center			
	2021 22 AAFTE	2020 21 AAFTE	Difference
Vocational FTE Students H.S.	676.26	605.48	70.78
Vocational FTE Students M.S.	132.00	165.70	(33.70)
Skill Center FTE Students	353.75	384.48	(30.73)
Skill Center Summer School FTE	45.68	21.84	23.84
Special Education			
	2021 22 Average HC	2020 21 Average HC	Difference
Special Education 0-2 yr. old	-	-	-
Special Education 3 - 5 yr. old	200.44	206.56	(6.12)
Special Education K-12	2,532.34	2,648.44	(116.10)
TOTAL SPECIAL ED	2,732.78	2,855.00	(122.22)

General Fund: Revenue Three-Year Comparison

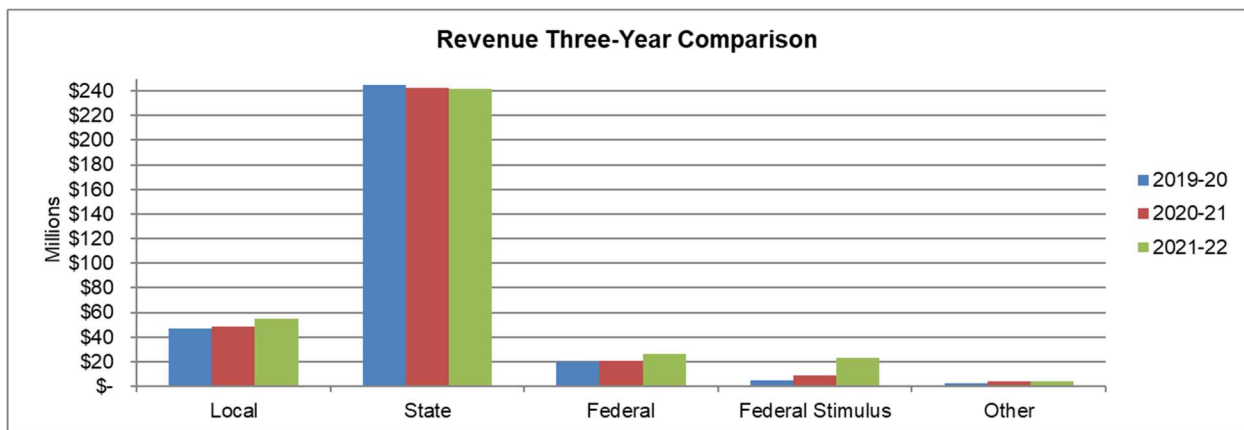
Highline received \$349,901,953 in revenue in the General Fund in 2021-22. (An additional \$12.5 million was collected from the technology levy, and transferred from the Capital Projects Fund to the General Fund, where expenditures in that amount were made for allowable instructional technology. With that transfer, Highline's total General Fund resources was \$362,415,923.)

Compared to 2020-21, Highline collected \$5.9 million more from the operating levy and other local revenue. Highline received about \$1 million less in apportionment and other state funding, and \$19.1 million more across all Federal funding sources, compared to the prior fiscal year. Below is three years of revenue data in table and graph form:

Three Years of Revenue

	2019 20		2020 21		2021 22	
	Amount	Percent	Amount	Percent	Amount	Percent
Local	\$ 46,661,897	14.7%	\$ 48,941,280	15.0%	\$ 54,819,232	15.1%
State	\$ 244,882,880	76.9%	\$ 242,520,810	74.4%	\$ 241,702,265	66.7%
Federal	\$ 20,295,171	6.4%	\$ 20,682,466	6.3%	\$ 26,061,663	7.2%
Federal Stimulus	\$ 4,477,164	1.4%	\$ 9,181,746	2.8%	\$ 22,879,378	6.3%
Other	\$ 2,146,475	0.7%	\$ 3,759,448	1.2%	\$ 4,439,415	1.2%
Revenue Subtotal	\$ 318,463,588	100%	\$ 325,085,751	99.7%	\$ 349,901,953	96.5%

Technology Levy	\$ -	0%	\$ 900,763	0.3%	\$ 12,513,970	3.6%
Total Resources	\$ 318,463,588	100%	\$ 325,986,514	100%	\$ 362,415,923	100%



General Fund: Expenditures by Funding Source

Highline made \$355,589,398 in expenditures in 2021-22. A breakdown of 2021-2022 expenditures by funding source is shown below. Note that the expenditures in column *Other Resources* encompasses local operating levy, local non-tax, private donations and private grants, rental revenues, investment earnings, fines, fees, and fund balance.

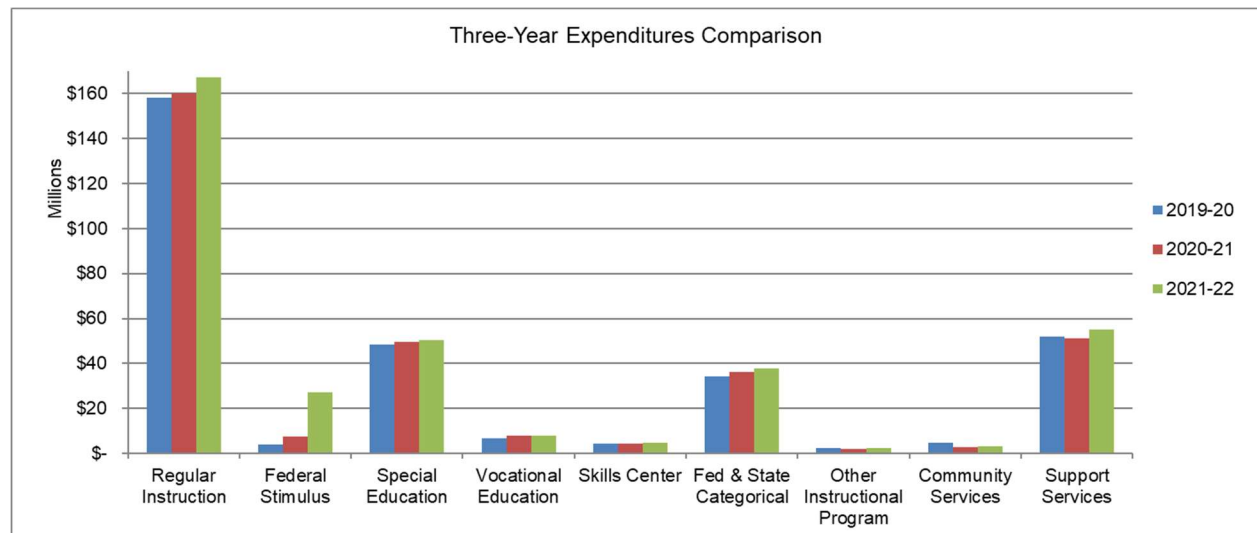
		Program Exp.	State Resources	Federal Resources	Other Resources
Basic Education Programs					
01	Basic Edu	164,528,790	150,294,193	2,353,763	11,880,834
02	Ale - Alternative Learning Experience	554,235	554,235		
03	Reengagement	2,017,690	1,712,691		304,999
31	Voc, Basic, State	6,516,514	6,516,514		
34	Middle School CTE, State	1,190,152	1,190,152		
45	Skills Center, Basic, State	4,699,232	4,570,882		128,350
97	Districtwide Support	39,174,892	4,665,415	572,209	33,937,268
	TOTAL BASIC EDUCATION PROGRAMS	218,681,506	169,504,083	2,925,972	46,251,450
Other Instructional Programs					
11	Federal Special Purpose - SLFRF	4,635,267		3,996,105	639,162
12	Federal Special Purpose - ESSER II	10,973,097		10,973,097	
13	Federal Stimulus-ESSER III	422,256		422,256	
14	Federal Stimulus-ESSER III (Learning Loss)	3,509,019		3,509,019	
19	Federal Stimulus-Reserved	6,890,769		825,907	6,064,862
21	Special Ed. , Supplemental, State	45,265,489	33,724,667	961,860	10,578,962
23	Special Ed. - ARP - IDEA - Federal	769,802		769,802	
24	Special Ed. , Supplemental, Federal	4,339,774		4,078,870	260,904
38	Vocational, Federal	26,394		26,394	
46	Skills Centers, Federal	80,173		80,173	
47	Skill Center-Facility Upgrades	3,604		-	3,604
51	Disadvantaged, Federal	9,057,768		9,057,768	
52	School Improvement, Federal	1,230,845		1,230,845	
55	Learning Assistance, State	14,022,255	14,022,255		
58	Special & Pilot Programs State	3,169,320	3,169,320		
64	Limited English Prof., Federal	638,553		638,553	
65	Transitional Bilingual, State	9,388,831	9,388,831		
68	Indian Ed. Fed	89,764		89,764	
69	Compensatory, Other	977,636	632,092	168,335	177,209
74	Highly Capable, State	517,804	517,804		
76	Targeted Assistance, Fed	16,231		16,231	
79	Instructional Program, Other	1,689,657	606,239	160,181	923,237
	TOTAL OTHER INSTRUCTION PROGRAMS	117,714,308	62,061,207	37,005,161	18,647,940
Other programs					
88	Child Care	2,191,931	2,091,990		99,941
89	Other Community Services	1,144,447			1,144,447
98	School Food Services	7,869,339		7,869,339	
99	Pupil Transportation	7,987,868	6,898,230		1,089,638
	TOTAL OTHER PROGRAMS	19,193,585	8,990,220	7,869,339	2,334,026
	TOTALS	355,589,398	240,559,625	47,800,472	67,233,417

General Fund: Three-Year Expenditure Comparison by Program

Most expenditures were within established budget capacity. *Federal Stimulus* spending continued to grow (7.6%) in proportion to overall spending. That redirection of spending through *Federal Stimulus* programs explains why major program like *Regular Instruction* (47%), *Special Education* (14.2%), and *Support Services* (15.5%) saw decreases as a proportion of total spending when compared to the prior year. Expenditures in *Vocational* and *Skills Center* programs were similar to prior years. Other programs were stable and consistent, aligning with funding sources. Below is a three-year expenditure comparison table and graph:

Expenditure Three-Year Comparison (by Major Program)

	2019 20	2019 20	2020 21	2020 21	2021 22	2021 22
Total	Amount	Percent	Amount	Amount	Amount	Amount
Regular Instruction	\$ 158,136,773	50.3%	\$ 160,065,105	49.8%	\$ 167,100,715	47.0%
Federal Stimulus	\$ 4,068,025	1.3%	\$ 7,655,020	2.4%	\$ 27,235,432	7.7%
Special Education	\$ 48,377,191	15.4%	\$ 49,596,051	15.4%	\$ 50,375,064	14.2%
Vocational Education	\$ 6,764,094	2.1%	\$ 7,898,709	2.5%	\$ 7,733,061	2.2%
Skills Center	\$ 4,274,575	1.4%	\$ 4,170,126	1.3%	\$ 4,783,008	1.3%
Fed & State Categorical	\$ 34,184,426	10.9%	\$ 36,284,034	11.3%	\$ 37,819,169	10.6%
Other Instructional Program	\$ 2,455,443	0.8%	\$ 1,819,163	0.6%	\$ 2,207,460	0.6%
Community Services	\$ 4,591,845	1.5%	\$ 2,793,118	0.9%	\$ 3,336,378	0.9%
Support Services	\$ 51,841,505	16.5%	\$ 51,181,480	15.9%	\$ 54,999,110	15.5%
Total	\$ 314,693,876	100.0%	\$ 321,462,806	100.0%	\$ 355,589,398	100.0%



General Fund Three-Year Expenditures Comparison by Activity

Highline's spending pattern has been consistent over the last three years. Since 2019-20, total expenditures in *Teaching* has increased by 1.1%, the most of any *Activity*.

Expenditure Three-Year Comparison (by Activity)

Activity	2019-20		2020-21		2021-22	
	Amount	Percent	Amount	Percent	Amount	Percent
Teaching	\$230,040,472	73.1%	\$234,856,777	73.1%	\$263,954,965	74.2%
Other Support	43,592,882	13.9%	43,649,799	13.6%	44,193,874	12.4%
Principals Office	19,348,754	6.1%	20,602,490	6.4%	21,805,168	6.1%
Central Admin.	21,711,767	6.9%	22,353,741	7.0%	25,635,391	7.2%
Total	\$314,693,876	100%	\$321,462,806	100.0%	\$355,589,398	100.0%

General Fund Three-Year Expenditures Comparison by Object

The near doubling in *Supplies/Materials* in 2021-22 can be attributed to increased technology demands, as well transitioning out of remote learning, to in-person instruction. *Travel* in Highline has begun to return to pre-pandemic level, after a sharp drop in 2020-21.

Expenditure Three-Year Comparison (by Object)

Object	2019 20		2020 21		2021 22	
	Amount	Percent	Amount	Percent	Amount	Percent
Certificated Salaries	\$137,482,531	43.7%	\$141,222,097	43.9%	\$149,241,102	42.0%
Classified Salaries	53,425,315	17.0%	52,440,278	16.3%	60,178,414	16.9%
Employee Benefits	73,539,071	23.4%	77,616,938	24.1%	76,312,562	21.5%
Supplies/Materials	14,114,532	4.5%	15,099,949	4.7%	33,206,300	9.3%
Purchased Services	35,474,366	11.3%	34,806,672	10.8%	36,049,321	10.1%
Travel	259,791	0.1%	43,658	0.0%	253,524	0.1%
Capital Outlay	398,270	0.1%	233,215	0.1%	348,174	0.1%
Total	\$314,693,876	100.0%	\$321,462,806	100.0%	\$355,589,398	100.0%

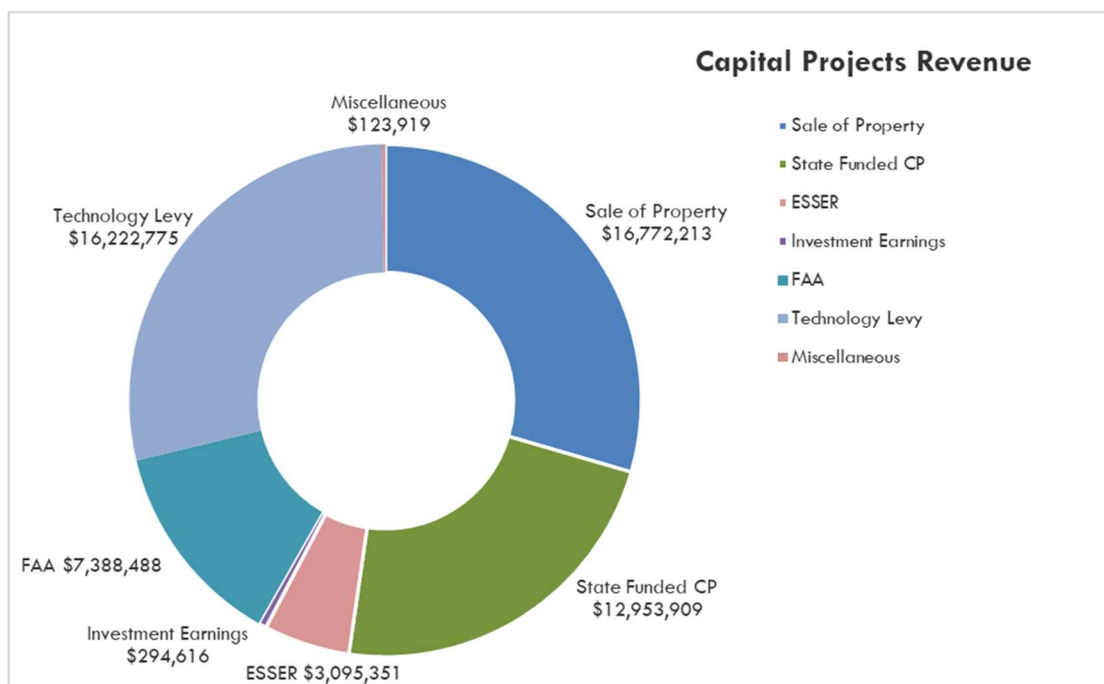
General Fund Balance Detail

As of August 2022, the district's *Unassigned Fund Balance* was \$32.8 million. The total General Fund balance was \$42.3 million. This total fund balance size is due to Federal ESSER funds, and is common across districts of similar size and demographic make-up.

Fund Balance Breakdown Two-Year Comparison			
GL	Items	2020 21	2021 22
821	Restricted for Carryover of Restricted Revenues		
	LAP	1,286,687	1,296,798
	CTE	559,899	780,799
825	Restricted for Skill Centers	3,366,084	3,309,347
828	Restricted for Food Services	1,133,382	2,013,515
840	Nonspendable Fund Balance-Inventory and Prepaid	198,928	179,887
850	Restricted for Uninsured Risks	500,000	500,000
888	Assigned to Fund Purposes		
	Building Budget Carryover	1,062,178	1,089,174
	Donations	327,064	321,090
	Resale	68,724	21,641
890	Unassigned Fund Balance	28,586,568	32,799,654
	Total Fund Balance	37,089,513	42,311,907

Capital Project Fund

Revenue: In 2021-22, Highline collected 16.2 million from the *Technology Levy*. (As noted above, \$12.5 million of that was transferred to the General Fund for allowable instructional technology purchases.) Highline received \$294,616 in investment earnings. \$13 million in state funded match, associated with the 2016 bond related projects, was received in 2021-22. \$3.1 million from ESSER relief aid was received for HVAC improvements to schools. Highline received \$7.4 million from the FAA runway agreement. Finally, the sale of real property (Maywood and North Shorewood sites) resulted in \$16.8 million in revenue.



Expenditures: 2021-2022 Capital Projects Fund expenditures totaling \$22.8 million went towards final costs associated with the completion of Highline High School and other 2016 bond projects, early planning for the 2022 projects, smaller critical needs projects around the district, and the HVAC upgrades funded through ESSER relief aid.

Debt Service Fund

During the 2021-22 school year, Highline collected \$42.5 million from property taxes, in the Debt Service Fund, to make principal and interest payments on voter-approved bond debt. Payments on principal totaled \$32.9 million in 2021-22, and payments on interest totaled \$17.1 million. Highline's outstanding long term debt at the end of the year totaled \$364.6 million in principal, and \$117.2 million in interest, which will be paid down over the next fourteen years.

Debt Service Fund	2020-21	2021-22	Difference
Beginning Fund Balance	22,032,306	15,928,882	(6,103,424)
Revenue	46,846,649	42,450,149	(4,396,500)
Expenditures	52,950,073	49,977,281	(2,972,792)
Net of Other Financing Sources & Uses (Bond Refunding)	-	294,080	294,080
Ending Fund Balance	\$ 15,928,882	\$ 8,695,831	\$ (7,233,051)

Transportation Vehicle Fund

In 2021-2022, Highline received \$706,227 from the state of Washington for bus depreciation reimbursement, and generated about \$6,000 in interest in the fund, for a total of \$713,467 in revenue. Highline purchased additional buses at a cost of \$1.2 million. The year ended with a balance of approximately \$1 million in the Transportation Vehicle Fund.

Transportation Vehicle Fund	2020 21	2021 22	Difference
Beginning Fund Balance	1,420,013	1,483,956	63,943
Revenue	761,091	713,467	(47,624)
Expenditures	697,148	1,154,898	457,750
Ending Fund Balance	\$ 1,483,956	\$ 1,042,525	\$ (441,431)

Associated Student Body (ASB) Fund

This fund is managed and approved by formal representation of the student body located at each school. The ASB fund is historically stable each year, with revenues generally being matched by expenditures. Highline ended the year with an ASB fund balance of \$1.06 million.

ASB	2020-21	2021-22	Difference
Beginning Fund Balance	1,023,786	918,290	(105,496)
Revenue	135,411	862,729	727,319
Expenditures	240,907	718,721	477,815
Ending Fund Balance	\$ 918,290	\$ 1,062,298	\$ 144,008

If you have any questions on any part of this report, please feel free to contact me at (206) 631-3201 or andrew.burgess@highlineschools.org.

Thank you,

Andrew Burgess
Controller

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 3:05:19 PM

COUNTY: 17 King

Fiscal Year 2021-2022

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2022-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2022-All Funds

Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2022-All Funds

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Statement of Changes in Fiduciary Net Position

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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

REVISIONS

The Annual Financial Statements (Report F-196) for Highline School District of King County for the fiscal year ended August 31, 2022, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards:

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, 2021-August 31, 2022

Approved:


 Becca Chen (Jan 24, 2023 08:57 PST)

School District Superintendent or Authorized Official

Jan 24, 2023

Date

Reviewed:


 Jane Murray (Jan 24, 2023 09:00 PST)

ESD Superintendent or Authorized Official

Jan 24, 2023

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	362,415,923.58	862,729.45	77,428,791.52	56,851,272.31	713,466.84	0.00	498,272,183.70
Total Expenditures	355,589,398.42	718,721.60	49,977,280.70	22,766,351.22	1,154,898.00	0.00	430,206,649.94
Other Financing Uses	0.00	0.00	34,684,562.06	12,513,970.24	0.00	0.00	47,198,532.30
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	6,826,525.16	144,007.85	-7,233,051.24	21,570,950.85	-441,431.16	0.00	20,867,001.46
Beginning Total Fund Balance	35,485,381.59	918,289.99	15,928,882.35	37,519,582.71	1,483,955.81	0.00	91,336,092.45
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	42,311,906.75	1,062,297.84	8,695,831.11	59,090,533.56	1,042,524.65	0.00	112,203,093.91

Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	38,107,073.38	1,118,679.72	8,695,831.11	74,052,302.17	1,042,524.65	0.00	123,016,411.03
Minus Warrants Outstanding	-4,095,953.44	-2,679.28	0.00	-35,250.11	0.00	0.00	-4,133,882.83
Taxes Receivable	24,656,805.65		21,033,861.12	7,935,683.70	0.00		53,626,350.47
Due From Other Funds	12,514,310.70	21,144.26	0.00	0.00	0.00	0.00	12,535,454.96
Due From Other Governmental Units	8,320,059.31	0.00	0.00	0.00	0.00	0.00	8,320,059.31
Accounts Receivable	1,737,627.50	0.00	0.00	0.00	0.00	0.00	1,737,627.50
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	146,450.68	0.00		0.00			146,450.68
Prepaid Items	33,436.72	0.00			0.00	0.00	33,436.72
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	81,419,810.50	1,137,144.70	29,729,692.23	81,952,735.76	1,042,524.65	0.00	195,281,907.84
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	81,482,617.76	1,137,144.70	29,729,692.23	81,952,735.76	1,042,524.65	0.00	195,344,715.10
LIABILITIES							
Accounts Payable	6,416,380.22	51,708.41	0.00	1,970,004.99	0.00	0.00	8,438,093.62
Contracts Payable Current	214,230.74	751.78		442,191.80	0.00	0.00	657,174.32
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	663,918.16	0.00		0.00			663,918.16
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	3,584,845.64	1,229.18		0.00			3,586,074.82
Due To Other Governmental Units	243,475.80	0.00		0.00	0.00	0.00	243,475.80
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	1,293,680.73						1,293,680.73
Due To Other Funds	21,144.26	-11.01	0.00	12,514,321.71	0.00	0.00	12,535,454.96
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	2,013,422.55	21,168.50	0.00	0.00	0.00		2,034,591.05
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	14,451,098.10	74,846.86	0.00	14,926,518.50	0.00	0.00	29,452,463.46
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	24,656,805.65		21,033,861.12	7,935,683.70	0.00		53,626,350.47
TOTAL DEFERRED INFLOWS OF RESOURCES	24,656,805.65	0.00	21,033,861.12	7,935,683.70	0.00	0.00	53,626,350.47
FUND BALANCE:							
Nonspendable Fund Balance	179,887.40	0.00	0.00	0.00	0.00	0.00	179,887.40
Restricted Fund Balance	7,900,459.05	1,062,297.84	8,695,831.11	2,737,550.38	1,042,524.65	0.00	21,438,663.03
Committed Fund Balance	0.00	0.00	0.00	11,122,521.59	0.00	0.00	11,122,521.59
Assigned Fund Balance	1,431,905.94	0.00	0.00	45,230,461.59	0.00	0.00	46,662,367.53

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

Balance Sheet - Governmental Funds

RUN TIME: 3:05:19 PM

COUNTY: 17 King

August 31, 2022

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	32,799,654.36	0.00	0.00	0.00	0.00	0.00	32,799,654.36
TOTAL FUND BALANCE	42,311,906.75	1,062,297.84	8,695,831.11	59,090,533.56	1,042,524.65	0.00	112,203,093.91
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	81,419,810.50	1,137,144.70	29,729,692.23	81,952,735.76	1,042,524.65	0.00	195,281,907.84

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	54,819,232.39	862,729.45	42,450,149.42	16,558,510.40	7,239.59		114,697,861.25
State	241,702,265.06		0.00	12,953,909.44	706,227.25		255,362,401.75
Federal	48,941,041.25		0.00	10,483,839.02	0.00		59,424,880.27
Other	4,439,414.64			0.00	0.00	0.00	4,439,414.64
TOTAL REVENUES	349,901,953.34	862,729.45	42,450,149.42	39,996,258.86	713,466.84	0.00	433,924,557.91
EXPENDITURES:							
CURRENT:							
Regular Instruction	167,065,290.15						167,065,290.15
Special Education	50,368,645.56						50,368,645.56
Vocational Education	7,677,575.64						7,677,575.64
Skill Center	4,754,752.24						4,754,752.24
Compensatory Programs	38,574,972.70						38,574,972.70
Other Instructional Programs	2,223,691.70						2,223,691.70
Federal Stimulus COVID-19	26,361,701.24						26,361,701.24
Community Services	3,336,378.12						3,336,378.12
Support Services	54,717,216.60						54,717,216.60
Student Activities/Other		718,721.60				0.00	718,721.60
CAPITAL OUTLAY:							
Sites				2,317,818.79			2,317,818.79
Building				20,443,129.10			20,443,129.10
Equipment				5,097.64			5,097.64
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					1,154,898.00		1,154,898.00
Sales and Lease				305.69			305.69
Other	348,174.47						348,174.47
DEBT SERVICE:							
Principal	149,613.03		32,900,000.00	0.00	0.00		33,049,613.03

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	11,386.97		17,077,280.70	0.00	0.00		17,088,667.67
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	355,589,398.42	718,721.60	49,977,280.70	22,766,351.22	1,154,898.00	0.00	430,206,649.94
REVENUES OVER (UNDER) EXPENDITURES	-5,624,637.82	144,007.85	-7,527,131.28	17,229,907.64	-441,431.16	0.00	3,780,715.23
OTHER FINANCING SOURCES (USES) :							
Bond Sales & Refunding Bond Sales	0.00		34,978,642.10	0.00	0.00		34,978,642.10
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	12,513,970.24		0.00	0.00	0.00		12,513,970.24
Transfers Out (GL 536)	0.00		0.00	-12,513,970.24	0.00	0.00	-12,513,970.24
Other Financing Uses (GL 535)	0.00		-34,684,562.06	0.00	0.00		-34,684,562.06
Other	0.00		0.00	16,855,013.45	0.00		16,855,013.45
TOTAL OTHER FINANCING SOURCES (USES)	12,513,970.24		294,080.04	4,341,043.21	0.00	0.00	17,149,093.49
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	6,826,525.16	144,007.85	-7,233,051.24	21,570,950.85	-441,431.16	0.00	20,867,001.46
BEGINNING TOTAL FUND BALANCE	35,485,381.59	918,289.99	15,928,882.35	37,519,582.71	1,483,955.81	0.00	91,336,092.45
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	42,311,906.75	1,062,297.84	8,695,831.11	59,090,533.56	1,042,524.65	0.00	112,203,093.91

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	13,967.06	54,805,265.33	54,819,232.39
State	239,094,962.95	2,607,302.11	242,702,265.06
Federal	48,935,208.51	5,832.74	48,941,041.25
Other	2,619,814.17	1,819,600.47	4,439,414.64
TOTAL REVENUES	290,663,952.69	59,238,000.65	349,901,953.34
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	131,065,271.98	36,000,018.17	167,065,290.15
Special Education	38,344,539.67	12,024,105.89	50,368,645.56
Vocational Education	7,677,575.64	0.00	7,677,575.64
Skills Center	4,754,752.24	0.00	4,754,752.24
Compensatory Programs	38,574,972.70	0.00	38,574,972.70
Other Instructional Programs	2,134,064.54	89,627.16	2,223,691.70
Federal Stimulus COVID-19	26,361,701.24	0.00	26,361,701.24
Community Services	2,808,143.52	528,234.60	3,336,378.12
Support Services	42,193,956.26	12,684,060.34	54,878,016.60
CAPITAL OUTLAY:			
Other	306,642.34	41,532.13	348,174.47
DEBT SERVICE:			
Principal	149,613.03	0.00	149,613.03
Interest and Other Charges	11,386.97	0.00	11,386.97
TOTAL EXPENDITURES	294,382,620.13	61,367,578.29	355,750,198.42
REVENUES OVER (UNDER) EXPENDITURES:	-3,718,667.44	-2,129,577.64	-5,848,245.08
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	12,513,970.24	12,513,970.24
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	12,513,970.24	12,513,970.24
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,718,667.44	10,384,392.60	6,665,725.16
BEGINNING TOTAL FUND BALANCE	22,659,816.53	12,825,565.06	35,485,381.59
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	18,941,149.09	23,209,957.66	42,151,106.75

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	54,231,033.00	54,819,232.39	588,199.39
State	246,739,537.00	241,702,265.06	-5,037,271.94
Federal	58,336,673.00	48,941,041.25	-9,395,631.75
Other	2,953,421.00	4,439,414.64	1,485,993.64
TOTAL REVENUES	362,260,664.00	349,901,953.34	-12,358,710.66
EXPENDITURES			
CURRENT:			
Regular Instruction	181,768,957.00	167,065,290.15	14,703,666.85
Special Education	48,130,148.00	50,368,645.56	-2,238,497.56
Vocational Education	8,234,451.00	7,677,575.64	556,875.36
Skill Center	4,747,762.00	4,754,752.24	-6,990.24
Compensatory Programs	40,156,509.00	38,574,972.70	1,581,536.30
Other Instructional Programs	4,694,684.00	2,223,691.70	2,470,992.30
Federal Stimulus COVID-19	27,019,854.00	26,361,701.24	-658,152.76
Community Services	2,770,218.00	3,336,378.12	-566,160.12
Support Services	64,653,781.00	54,717,216.60	9,936,564.40
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	85,000.00	348,174.47	-263,174.47
DEBT SERVICE:			
Principal	0.00	149,613.03	-149,613.03
Interest and Other Charges	0.00	11,386.97	-11,386.97
TOTAL EXPENDITURES	382,261,364.00	355,589,398.42	26,671,965.58

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-20,000,700.00	-5,687,445.08	14,313,254.92
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	16,232,963.00	12,513,970.24	-3,718,992.76
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)	16,232,963.00	12,513,970.24	-3,718,992.76
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-3,767,736.00	6,826,525.16	10,594,261.16
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	33,932,000.00	35,485,381.59	1,553,381.59
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	30,164,263.00	42,311,906.75	12,147,643.75

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	713,061.00	862,729.45	149,668.45
State			
Federal			
Other			
TOTAL REVENUES	713,061.00	862,729.45	149,668.45
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	885,608.00	718,721.60	166,886.40
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	885,608.00	718,721.60	166,886.40
REVENUES OVER (UNDER) EXPENDITURES	-172,547.00	144,007.85	316,554.85

	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)	-172,547.00	144,007.85	316,554.85
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	910,000.00	918,289.99	8,289.99
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	737,453.00	1,062,297.84	324,844.84

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	42,010,983.00	42,450,149.42	439,166.42
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	42,010,983.00	42,450,149.42	439,166.42
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	32,900,000.00	32,900,000.00	0.00
Interest and Other Charges	17,781,300.00	17,077,280.70	704,019.30
TOTAL EXPENDITURES	50,681,300.00	49,977,280.70	704,019.30
REVENUES OVER (UNDER) EXPENDITURES	-8,656,483.00	-7,527,131.28	1,129,351.72

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	34,978,642.10	34,978,642.10
Long-Term Financing			
Transfers In	300,000.00	0.00	-300,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	-34,684,562.06	-34,684,562.06
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	294,080.04	294,080.04
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-8,356,482.00	-7,233,051.24	1,123,430.76
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	15,356,491.00	15,928,882.35	572,391.35
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	7,000,008.00	8,695,831.11	1,695,823.11

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	16,266,137.00	16,558,510.40	292,373.40
State	21,000,000.00	12,953,909.44	-8,046,090.56
Federal	13,379,326.00	10,483,839.02	-2,895,486.98
Other	0.00	0.00	0.00
TOTAL REVENUES	50,645,463.00	39,996,258.86	-10,649,204.14
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	7,930,000.00	2,317,818.79	5,612,181.21
Building	18,900,000.00	20,443,129.10	-1,543,129.10
Equipment	2,500,000.00	5,097.64	2,494,902.36
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	305.69	-305.69
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	29,330,000.00	22,766,351.22	6,563,648.78
REVENUES OVER (UNDER) EXPENDITURES	21,315,463.00	17,229,907.64	-4,085,555.36
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)	-16,532,963.00	-12,513,970.24	4,018,992.76
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	13,700,000.00	16,855,013.45	3,155,013.45
TOTAL OTHER FINANCING SOURCES (USES)	-2,832,963.00	4,341,043.21	7,174,006.21
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	18,482,500.00	21,570,950.85	3,088,450.85
BEGINNING TOTAL FUND BALANCE	9,440,230.00	37,519,582.71	28,079,352.71
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	27,922,730.00	59,090,533.56	31,167,803.56

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	0.00	7,239.59	7,239.59
State	650,000.00	706,227.25	56,227.25
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	650,000.00	713,466.84	63,466.84
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	2,000,000.00	1,154,898.00	845,102.00
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	2,000,000.00	1,154,898.00	845,102.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,350,000.00	-441,431.16	908,568.84
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,350,000.00	-441,431.16	908,568.84
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,490,000.00	1,483,955.81	-6,044.19
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	140,000.00	1,042,524.65	902,524.65

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	296,235.13	0.00
Minus Warrants Outstanding	-53,500.00	0.00
Due From Other Governmental Units	25,025.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	267,760.13	0.00
LIABILITIES:		
Accounts Payable	40,577.30	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	40,577.30	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	227,182.83	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	227,182.83	0.00

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	260,925.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	260,925.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	3,024.28	0.00
Less Investment Expenses	-18.10	0.00
Net Investment Income	3,006.18	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	263,931.18	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	457,053.15	
Other	30,089.40	0.00
TOTAL DEDUCTIONS	487,142.55	0.00
Net Increase (Decrease)	-223,211.37	0.00
Net Position - Beginning Balance	414,201.04	0.00
Prior Year(s) Corrections or Restatements	36,193.16	0.00
NET POSITION--ENDING	227,182.83	0.00

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	397,465,000.00	33,920,000.00	66,775,000.00	364,610,000.00	23,520,000.00
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
Leases	305,907.05	0.00	149,613.03	156,294.02	156,294.02
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	5,990,099.19	1,281,047.17	0.00	7,271,146.36	2,001,000.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	12,493,537.00	21,762,249.00	0.00	34,255,786.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	4,022,428.00	5,721,960.00	0.00	9,744,388.00	
Total Long-Term Liabilities	420,276,971.24	62,685,256.17	66,924,613.03	416,037,614.38	25,677,294.02

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	49,345,840.27	42,363,586.92	16,116,909.17	0.00
1300 Sale of Tax Title Property	66.68	74.96	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	1.01	1.48	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	49,345,907.96	42,363,663.36	16,116,909.17	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	468,231.20			
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	173,275.35		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	29,481.16			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	51,996.35			
2298 School Food Services--Sales of Goods, Supplies, and Services	13,967.06			
2300 Investment Earnings	249,662.05	86,486.06	400,482.23	7,239.59
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	60,765.43		0.00	0.00

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 3:05:19 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	33,686.16		0.00	0.00
2700 Rentals and Leases	610,015.52	0.00	0.00	0.00
2800 Insurance Recoveries	19,620.90		0.00	0.00
2900 Local Support Nontax, Unassigned	549,625.56	0.00	41,119.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	3,212,997.69		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	5,473,324.43	86,486.06	441,601.23	7,239.59
STATE, GENERAL PURPOSE				
3100 Apportionment	169,849,905.45			
3121 Special Education - General Apportionment	5,796,687.83			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	175,646,593.28	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	24,564.00		0.00	0.00
4121 Special Education	27,922,294.22			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			12,953,909.44	
4139 Career Launch	0.00			
4155 Learning Assistance	14,608,680.96			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	3,306,691.95			
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	9,914,200.68			
4174 Highly Capable	580,159.22			
4188 Child Care	0.00			
4198 School Food Service	187,863.60			
4199 Transportation - Operations	6,898,230.15			
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	5,684.89			
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	2,607,302.11			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				706,227.25
4000 TOTAL STATE, SPECIAL PURPOSE	66,055,671.78		12,953,909.44	706,227.25
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	5,832.74	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	5,832.74	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	3,996,105.76		0.00	
6112 Federal Special Purpose-ESSER II	12,989,437.67		3,095,351.02	
6113 Federal Special Purpose-ESSER III	201,892.92		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	3,944,839.10		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	881,195.44			
6124 Special Education, Supplemental	4,424,120.27			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	27,479.28			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	83,467.90			
6151 ESEA Disadvantaged, Fed	9,421,116.22			
6152 Other Title, ESEA Fed	1,281,432.88			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	664,797.59			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	16,232.61			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	9,133,729.06			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	30,104.46		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 Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	93,419.21			
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	839,976.50		7,388,488.00	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 Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	168,334.88			
6321 Special Education - Medicaid Reimbursement	9,953.09			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	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	

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 3:05:19 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	10,142.44			
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	717,431.14			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	48,935,208.51		10,483,839.02	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	951,907.04			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	16,990.63			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	269,916.10			
7301 Nonhigh Participation	1,392.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	1,240,205.77		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	1,357,172.87		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	1,818,208.47			
8500 Nonfederal, ESD	23,827.53		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	3,199,208.87		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	1,058,642.10	0.00	0.00
9200 Sale of Real Property	0.00	0.00	16,772,213.45	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		82,800.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 3:05:19 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		33,920,000.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	12,513,970.24	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	12,513,970.24	34,978,642.10	16,855,013.45	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 362,415,923.58	 77,428,791.52	 56,851,272.31	 713,466.84

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	164,528,789.67	11 Bd of Dir	220,062.50	0 Debit Transfer	1,538,827.65
02 ALE	554,235.33	12 Supt Off	1,814,394.99	1 Credit Transfer	-1,538,827.65
03 Basic Education - Dropout Reengagement	2,017,690.26	13 Busns Off	2,417,537.13	2 Cert. Salaries	149,241,102.13
11 Stim, Title, GEER	4,635,267.30	14 HR	4,814,931.65	3 Class. Salaries	60,178,414.05
12 Stim, ESSER II	10,973,096.53	15 Pbhc Rltn	1,150,531.53	4 Employee Benefits	76,312,562.04
13 Stim, ESSER III	422,255.75	21 Supv Inst	12,476,548.36	5 Supplies / Materials	35,338,515.10
14 Federal Stimulus, ESSER III (Learning Loss)	3,509,018.95	22 Lrn Resrc	2,991,734.23	7 Purchased Services	33,917,106.31
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	21,805,167.91	8 Travel	253,524.32
19 Federal Special Purpose - Other	6,890,769.48	24 Guid/Coun	9,902,690.60	9 Capital Outlay	348,174.47
21 Sp Ed, Sup, St	45,265,489.19	25 Pupil M/S	4,312,736.43	TOTAL ALL OBJECTS	355,589,398.42
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	16,169,935.63		
23 Sp Ed, Sup, IDEA, Fed	769,801.70	27 Teaching	197,879,414.43		
24 Sp Ed, Sup, Fed	4,339,773.51	28 Extracur	2,733,159.76		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	38,048.74		
26 Sp Ed, Inst, St	0.00	31 InstProDev	4,812,556.64		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	20,717,512.70		
31 Voc, Basic, St	6,516,514.03	33 Curriculum	1,329,271.08		
34 MidSchCar/Tec	1,190,152.40	34 Pro Learn	3,067,904.73		
38 Voc, Fed	26,394.47	41 Supervisn	804,359.90		
39 Voc, Other	0.00	42 Food	3,406,560.53		
45 Skil Cnt, Bas, St	4,699,231.52	44 Operation	4,021,001.41		
46 Skill Cntr, Fed	80,172.80	49 Transfers	-46,950.07		
47 Skil Cnt, Fac Upgrade	3,603.68	51 Supervisn	1,260,008.68		
51 ESEA Disadvantaged, Fed	9,057,768.33	52 Operation	5,895,413.27		
52 Other Title, ESEA, Fed	1,230,845.15	53 Maintnce	739,037.72		
53 ESEA Migrant, Federal	0.00	56 Insurance	304,536.15		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

Program/Activity/Object Report

RUN TIME: 3:05:19 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	14,022,254.74	59 Transfers	-1,038,958.73		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	677,016.51		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,364,062.17		
58 Sp/Plt Pgm, St	3,169,320.46	63 Oper Bldg	8,884,070.92		
59 Inst. JAJ	0.00	64 Maintnce	4,771,181.72		
61 Head Start, Fed	0.00	65 Utilities	5,699,196.70		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	1,172,603.69		
64 LEP, Fed	638,553.06	68 Insurance	3,481,406.85		
65 Tran Biling, St	9,388,830.57	72 Info Sys	4,529,582.76		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	89,764.29	74 Warehouse	328,415.56		
69 Comp, Othr	977,636.10	75 Mtr Pool	-0.01		
71 Traffic Safety	0.00	83 Interest	11,186.97		
73 Summer School	0.00	84 Principal	149,613.03		
74 Highly Capable	517,803.66	85 Debt Expn	-160,600.00		
76 Target Asst, Fed	16,231.34	91 Publ Actv	682,513.65		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	355,589,398.42		
79 Inst Pgm, Othr	1,689,656.70				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	2,191,931.12				
89 Othr Comm Srv	1,144,447.00				
97 Distwide Suppt	39,174,892.45				
98 Schl Food Serv	7,869,338.63				
99 Pupil Transp	7,987,868.25				
TOTAL ALL PROGRAMS	355,589,398.42				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	126,096,125.25
2120	Salaries of Temporary EEs & Subs	4,132,971.19
2130	Non contracted Salaries	11,455,686.40
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	7,474,497.71
2160	Other Salaries	81,821.58
2170	Other Salaries NBCT	0.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	54,239,042.25
3120	Salaries of Temporary EEs & Subs	2,303,342.68
3130	Extra Time	1,257,032.60
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	582,044.16
3160	Other Salaries	1,796,952.36

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	11,080,471.47
4223	Federally Mandated Insurance-Classified	4,366,729.50
4232	Retirement Contribution - Certificated	21,063,790.43
4233	Retirement Contribution - Classified	6,419,849.69
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	297,378.43
4263	Unemployment Compensation - Classified	117,570.61

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	698,019.72
4273	Worker's Compensation - Classified	634,419.99
4282	Health Benefits - Certificated	17,757,001.67
4283	Health Benefits - Classified	13,586,449.35
4292	Other Employee Benefits - Certificated	199,135.86
4293	Other Employee Benefits - Classified	91,745.32

	Supplies, Non-Capital	Amount
5610	General Supplies	23,896,252.47
5626	Motor Vehicle Fuel	859,281.08
5630	Food	3,212,027.74
5640	Books and Periodicals	4,808,505.76
5650	Supplies - Technology Related	2,562,448.05

	Purchased Services	Amount
7310	Office and Administrative Services	22,073.32
7311	Election Fees	76,721.20
7320	Professional Educational Services	0.00
7321	Contracted Teachers	696,172.30
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	630,863.04
7340	Other Professional Purchased Services	19,001,382.72
7341	Legal Services for District support	0.00
7342	Audit Services	57,878.50
7343	Other Legal Services	294,548.43
7350	Technical Services	14,643.31
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	885,751.58

	Purchased Services	Amount
7420	Cleaning Services	496,294.97
7431	Non-Technology-Related Repair and Maintenance	133,830.60
7432	Technology-Related Repair and Maintenance	154.08
7441	Rentals of Land and Buildings	49,152.06
7442	Rentals of Equipment and Vehicles	0.00
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	1,516,049.90
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	3,785,943.00
7530	Communications	1,307,546.35
7540	Advertising	10,970.65
7550	Printing and Binding	597,491.28
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	194,532.79
7580	Travel - Registration and Entrance	0.00
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	901,789.92
7622	Electricity	2,809,360.51
7623	Bottled Gas	0.00
7624	Oil	328.15
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	256,980.44
7820	Settlements and Judgements Against the School District	15,647.21

	Purchased Services	Amount
7831	Redemption of Principal	149,613.03
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	200.00
7835	Interest on Short-Term Debt	11,186.97
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	253,524.32

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	15,390.84
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	33,514.14
9735	Technology-Related Software	0.00
9739	Other Equipment	299,269.49
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	355,589,398.42
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<u>Instructional Location</u>	<u>Amount</u>
Beverly Park Elem at Glendale	5,143,327.86
Big Picture School	3,569,883.42
Bow Lake Elementary	6,414,183.91
Career Link	0.00
Cascade Middle School	8,768,760.34
Cedarhurst Elementary	4,561,917.51
Chinook Middle School	8,168,968.67
CHOICE Academy	1,754,072.33
Des Moines Elementary	6,442,839.05
Evergreen High School	12,027,531.10
Gateway to College	0.00
Glacier Middle School	9,869,840.85
Gregory Heights Elementary	5,476,638.42
Hazel Valley Elementary	6,684,799.04
Head Start	0.00
Highline High School	13,073,365.85
Highline Home School Center	3,316,220.51
Highline Open Doors 1418	1,684,175.13
Highline Public Schools Virtual Academy	4,246,634.74
Hilltop Elementary	6,192,783.32
Madrona Elementary	5,192,279.98
Maritime High School	0.00
Marvista Elementary	6,176,194.68
McMicken Heights Elementary	6,282,465.09
Midway Elementary	6,639,062.40
Mount Rainier High School	16,087,554.81
Mount View Elementary	6,156,725.91
New Start	2,426,218.55
North Hill Elementary	6,571,826.91
Pacific Middle School	7,677,112.00
Parkside Elementary	5,251,684.28

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

District Expenditure Summary by Location

RUN TIME: 3:05:19 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

<u>Instructional Location</u>	<u>Amount</u>
Puget Sound High School	714,104.72
Puget Sound Skills Center	5,296,184.33
Raisbeck Aviation High School	4,246,120.81
Satellite High School	1,027,073.17
Seahurst Elementary School	4,824,984.69
Shorewood Elementary	6,854,432.09
Southern Heights Elementary	3,721,959.79
Southwest Youth and Family Services	0.00
Sylvester Middle School	7,739,509.28
Tyee High School	9,942,346.89
Valley View Early Childhood Center	3,420,328.35
White Center Heights Elementary	7,266,393.64
TOTAL INSTRUCTIONAL LOCATIONS	230,910,504.42
TOTAL NON-INSTRUCTIONAL LOCATIONS	124,678,894.00
TOTAL DISTRICT EXPENDITURES	355,589,398.42

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 3:05:19 PM

COUNTY: 17 King

Fiscal Year 2021-2022

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

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

PROGRAM 01 - Basic Education

RUN TIME: 3:05:19 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	5,256,821.90	33.05		2,105,014.72	1,806,091.88	1,083,212.44	75,483.84	177,289.26	9,696.71	0.00
22 Lrn Resrc	2,750,901.27	0.00		1,872,328.62	31,514.22	630,872.75	216,185.68	0.00	0.00	0.00
23 Princ Off	19,817,690.14	28,241.20		10,379,615.12	4,437,556.97	4,896,736.02	46,308.45	25,698.62	3,533.76	0.00
24 Guid/Coun	5,756,325.39	104.81		4,187,880.79	41,127.36	1,506,817.21	11,787.92	8,112.64	494.66	0.00
25 Pupil M/S	3,070,570.48	108.63		620.65	2,079,195.02	988,254.11	1,236.96	1,155.11	0.00	0.00
26 Health	1,751,005.85	74.33		1,156,606.82	20,175.79	422,582.64	124,844.87	5,210.49	4,559.91	16,951.00
27 Teaching	108,174,491.59	279,176.28		70,902,303.95	3,395,647.86	26,624,973.60	3,227,339.54	3,729,944.67	15,105.69	0.00
28 Extracur	2,646,439.11	363,347.50		702,267.04	723,738.50	425,768.79	85,903.50	323,331.52	14,395.75	7,686.51
29 Pmt to SD	0.00							0.00		
31 InstProDev	523,510.73	98.05		117,407.24	73,701.88	61,988.84	52,906.02	193,478.34	23,930.36	0.00
32 Inst Tech	12,916,592.82	0.00			1,379,816.27	492,484.43	10,957,890.83	75,613.69	0.00	10,787.60
33 Curriculum	687,263.87	0.00		0.00	207,365.67	76,863.25	402,357.50	677.45	0.00	0.00
34 Pro Learn	1,177,176.52	0.00		850,692.80		206,742.98	0.00	119,213.00	527.74	0.00
01 Total	164,528,789.67	671,183.85		92,274,737.75	14,195,931.42	37,417,297.06	15,202,245.11	4,659,724.79	72,244.58	35,425.11

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	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	548,958.63	0.00		218,084.26	12,774.43	71,391.80	0.00	246,708.14	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	4,166.70	0.00			0.00	0.00	4,166.70	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	1,110.00	0.00		904.00		206.00	0.00	0.00	0.00	0.00
02 Total	554,235.33	0.00		218,988.26	12,774.43	71,597.80	4,166.70	246,708.14	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	175,854.45	0.00		107,405.93	27,615.71	40,832.81	0.00	0.00	0.00	0.00
24 Guid/Coun	94,942.80	0.00		67,888.92	0.00	27,053.88	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	1,746,893.01	0.00		0.00	72,161.84	24,106.24	0.00	1,650,624.93	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
03 Total	2,017,690.26	0.00		175,294.85	99,777.55	91,992.93	0.00	1,650,624.93	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
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	84,260.60	0.00		62,581.49	0.00	21,679.11	0.00	0.00	0.00	0.00
23 Princ Off	639,853.64	0.00		494,451.09	0.00	145,402.55	0.00	0.00	0.00	0.00
24 Guid/Coun	166,960.72	0.00		122,502.99	0.00	44,457.73	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	3,744,192.34	0.00		2,721,986.76	0.00	1,022,205.58	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
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

PROGRAM 11 - Federal Stimulus, GEER

RUN TIME: 3:05:19 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	4,635,267.30	0.00	0.00	3,401,522.33	0.00	1,233,744.97	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
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	6,002.79	0.00		0.00	0.00	0.00	0.00	6,002.79	0.00	0.00
13 Busns Off	6,326.51	0.00		0.00	190.44	37.57	0.00	6,098.50	0.00	0.00
14 HR	397,664.71	0.00		72,275.52	235,129.31	89,859.88	0.00	400.00	0.00	0.00
15 Pblc Rltn	155,799.42	0.00		0.00	74,410.73	26,676.07	20,196.02	34,516.60	0.00	0.00
21 Supv Inst	416,687.41	0.00		218,825.19	72,487.46	92,374.76	0.00	33,000.00	0.00	0.00
22 Lrn Resrc	36,516.85	0.00		3,667.67	0.00	0.00	32,849.18	0.00	0.00	0.00
23 Princ Off	426,830.30	0.00		204,361.78	114,341.44	108,127.08	0.00	0.00	0.00	0.00
24 Guid/Coun	1,579,018.14	0.00		1,158,484.20	885.30	419,648.64	0.00	0.00	0.00	0.00
25 Pupil M/S	257.21	0.00		200.00	0.00	57.21	0.00	0.00	0.00	0.00
26 Health	699,234.23	210.00		196.62	396,359.74	141,751.94	14,514.70	144,148.66	2,052.57	0.00
27 Teaching	4,855,949.26	311.08		2,972,735.86	363,462.29	1,128,247.80	186,980.18	204,079.54	132.51	0.00
28 Extracur	81,689.82	17,308.51		13,965.16	9,558.65	5,067.20	0.00	35,790.30	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	53,676.52	0.00		9,054.44	4,488.17	3,043.89	4,602.31	32,487.71	0.00	0.00
32 Inst Tech	876,252.59	0.00			101,012.69	23,386.33	270,506.35	481,347.22	0.00	0.00
33 Curriculum	356,558.82	0.00		0.00	0.00	0.00	356,558.82	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	9,804.78	0.00					9,804.78	0.00		
44 Operation	13,498.77	0.00			2,387.70	1,736.67	9,374.40	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	266.60	0.00		0.00	0.00	0.00	0.00	266.60	0.00	0.00
62 Grnd Mnt	4,179.31	0.00			3,469.90	709.41	0.00	0.00	0.00	0.00
63 Oper Bldg	721,788.50	10,820.82			186,601.03	62,628.41	333,722.31	74,700.00	0.00	53,315.93
64 Maintnce	240,902.59	0.00	0.00		9,791.46	1,977.55	182,977.22	30,765.52	0.00	15,390.84

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	11,897.87	0.00	0.00	0.00	0.00	0.00	11,897.87	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	3,222.91	0.00	0.00	0.00	2,676.80	546.11	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	19,070.62	0.00	0.00	0.00	0.00	0.00	0.00	19,070.62	0.00	0.00
12 Total	10,973,096.53	28,650.41	0.00	4,653,766.44	1,577,253.11	2,105,876.52	1,433,984.14	1,102,674.06	2,185.08	68,706.77

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	33,501.22	0.00		27,320.16	0.00	6,181.06	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	30,483.18	0.00		0.00	22,841.06	7,598.13	0.00	0.00	43.99	0.00
25 Pupil M/S	311,059.07	0.00		0.00	197,537.21	112,551.31	970.55	0.00	0.00	0.00
26 Health	4,967.30	0.00		0.00	1,634.31	332.99	0.00	3,000.00	0.00	0.00
27 Teaching	6,449.22	0.00		0.00	134.39	30.00	0.00	6,284.83	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	35,795.76	0.00		23,396.39	0.00	5,398.37	0.00	7,001.00	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
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	422,255.75	0.00	0.00	0.00	222,146.97	132,091.86	970.55	16,285.83	43.99	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	1,168,690.60	0.00		0.00	451,968.28	159,390.20	3,972.01	553,247.67	112.44	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	672.24	0.00		0.00	558.09	114.15	0.00	0.00	0.00	0.00
24 Guid/Coun	476,272.87	0.00		150,991.22	75,042.86	86,783.85	3,454.94	160,000.00	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	615.16	0.00		504.09	0.00	111.07	0.00	0.00	0.00	0.00
27 Teaching	1,616,675.86	5,467.17		1,052,451.58	83,186.68	285,528.87	46,131.54	143,706.85	203.17	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	16,239.33	0.00		1,189.20	144.30	307.22	0.00	14,598.61	0.00	0.00
32 Inst Tech	118,486.74	0.00			0.00	0.00	118,486.74	0.00	0.00	0.00
33 Curriculum	111,366.15	0.00		0.00	0.00	0.00	111,366.15	0.00	0.00	0.00
14 Total	3,509,018.95	5,467.17		1,205,136.09	610,900.21	532,235.36	283,411.38	871,553.13	315.61	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
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	698,121.01	0.00		0.00	521,839.93	176,281.08	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	6,192,648.47	0.00			0.00	0.00	6,187,032.67	5,615.80	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 Total	6,890,769.48	0.00	0.00	0.00	521,839.93	176,281.08	6,187,032.67	5,615.80	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	799,640.71	1,066.13		349,878.90	207,486.53	175,628.87	4,119.23	61,461.05	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	268,765.29	0.00		199,855.30	27.25	68,728.59	0.00	0.00	154.15	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	12,918,504.31	0.00		8,214,650.63	794,069.84	3,254,387.99	103,092.27	542,979.39	9,324.19	0.00
27 Teaching	31,021,286.10	585.69		11,339,010.62	7,922,296.07	8,400,046.58	33,358.94	3,323,586.14	2,402.06	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	681.21	0.00		0.00	0.00	0.00	0.00	681.21	0.00	0.00
32 Inst Tech	41,802.80	0.00			0.00	0.00	35,383.96	0.00	0.00	6,418.84
33 Curriculum	79,070.88	0.00		0.00	0.00	0.00	73,972.45	5,098.43	0.00	0.00
34 Pro Learn	135,737.89	0.00		96,592.08		22,046.08	0.00	17,099.73	0.00	0.00
21 Total	45,265,489.19	1,651.82		20,199,987.53	8,923,879.69	11,920,838.11	249,926.85	3,950,905.95	11,880.40	6,418.84

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	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	29,265.20	0.00		0.00	0.00	0.00	3,523.20	25,742.00	0.00	0.00
27 Teaching	738,988.50	0.00		50,000.00	15,160.47	26,384.65	0.00	647,443.38	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	1,548.00	0.00		0.00	0.00	0.00	1,548.00	0.00	0.00	0.00
23 Total	769,801.70	0.00		50,000.00	15,160.47	26,384.65	5,071.20	673,185.38	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	143,382.54	0.00		0.00	99,924.33	43,458.21	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	4,159,548.33	0.00		1,630,081.08	768,118.50	1,056,620.60	0.00	704,728.15	0.00	0.00
29 Pmt to SD	33,684.98							33,684.98		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	3,157.66	0.00			0.00	0.00	3,157.66	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	4,339,773.51	0.00		1,630,081.08	868,042.83	1,100,078.81	3,157.66	738,413.13	0.00	0.00

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

RUN TIME: 3:05:20 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

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	716,783.00	1,617.40		252,047.40	262,987.63	181,161.18	18,969.39	0.00	0.00	0.00
22 Lrn Resrc	89,262.61	0.00		67,491.71	0.00	21,770.90	0.00	0.00	0.00	0.00
24 Guid/Coun	291,850.07	0.00		214,492.27	0.00	77,357.80	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	5,379,551.60	6,993.21		3,175,938.15	336,229.50	1,215,745.66	186,458.52	395,926.75	6,774.55	55,485.26
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	17,466.55	0.00		0.00	0.00	0.00	4,659.59	9,543.66	3,263.30	0.00
32 Inst Tech	4,395.20	0.00			0.00	0.00	4,395.20	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	17,205.00	0.00		14,012.00		3,193.00	0.00	0.00	0.00	0.00
31 Total	6,516,514.03	8,610.61		3,723,981.53	599,217.13	1,499,228.54	214,482.70	405,470.41	10,037.85	55,485.26

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	166,121.14	0.00		0.00	119,825.94	46,295.20	0.00	0.00	0.00	0.00
22 Lrn Resrc	30,792.90	0.00		22,888.30	79.80	7,824.80	0.00	0.00	0.00	0.00
24 Guid/Coun	77,023.66	0.00		56,264.01	0.00	20,759.65	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	912,329.70	0.00		651,502.75	12,734.68	232,528.73	15,058.55	504.99	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	3,885.00	0.00		3,164.00		721.00	0.00	0.00	0.00	0.00
34 Total	1,190,152.40	0.00		733,819.06	132,640.42	308,129.38	15,058.55	504.99	0.00	0.00

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

PROGRAM 38 - Vocational, Federal

RUN TIME: 3:05:20 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	966.29	0.00		300.00	0.00	68.29	0.00	598.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	25,428.18	0.00		394.22	0.00	33.96	0.00	25,000.00	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
38 Total	26,394.47	0.00		694.22	0.00	102.25	0.00	25,598.00	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	19,232.31	0.00		0.00	12,935.40	4,262.80	0.00	2,034.11	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	600,791.99	2,971.07		299,015.65	138,460.72	117,848.08	224.14	40,540.16	1,732.17	0.00
24 Guid/Coun	73,345.75	0.00		55,015.72	0.00	18,330.03	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	3,633,351.08	15,913.38	0.00	1,589,230.73	187,305.41	604,368.44	550,891.61	657,355.68	30.07	28,255.76
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	4,253.76							4,253.76		
31 InstProDev	698.25	0.00		0.00	0.00	0.00	0.00	698.25	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	8,880.00	0.00		7,232.00		1,648.00	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	3,878.67	0.00			0.00	0.00	0.00	3,878.67	0.00	0.00
63 Oper Bldg	217,719.48	0.00			153,388.61	64,330.87	0.00	0.00	0.00	0.00
64 Maintnce	4,328.87	2,140.68			0.00	0.00	0.00	2,188.19	0.00	0.00
65 Utilities	132,751.36	0.00					0.00	132,751.36		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
45 Total	4,699,231.52	21,025.13	0.00	1,950,494.10	492,090.14	810,788.22	551,115.75	843,700.18	1,762.24	28,255.76

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	80,172.80	0.00		41,411.32	0.00	14,049.54	8,352.84	16,274.06	85.04	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	0.00							0.00		
67 Bldg Secu	0.00							0.00		
46 Total	80,172.80	0.00		41,411.32	0.00	14,049.54	8,352.84	16,274.06	85.04	0.00

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

PROGRAM 47 - Skill Center - Facility Upgrades

RUN TIME: 3:05:20 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

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
61 Supv Bldg	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
64 Maintnce	3,603.68	0.00			0.00	0.00	1,376.25	2,227.43		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00		0.00
47 Total	3,603.68	0.00		0.00	0.00	0.00	1,376.25	2,227.43		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	789,575.63	0.00		418,313.98	178,448.14	175,632.18	13,384.82	3,766.90	29.61	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	112,313.33	0.00		9,592.88	67,920.67	28,123.67	6,676.11	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	25,192.23	0.00		19,866.91	0.00	5,306.42	0.00	0.00	18.90	0.00
27 Teaching	6,185,189.52	7,869.52		2,319,190.92	843,656.27	1,203,915.82	1,518,617.72	291,939.27	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,667,991.28	0.00		1,054,700.74	395.54	353,653.97	3,194.37	227,128.75	28,917.91	0.00
32 Inst Tech	266,940.26	0.00			0.00	0.00	266,940.26	0.00	0.00	0.00
33 Curriculum	10,566.08	0.00		0.00	0.00	0.00	10,566.08	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	9,057,768.33	7,869.52		3,821,665.43	1,090,420.62	1,766,632.06	1,819,379.36	522,834.92	28,966.42	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	33,741.18	0.00		609.77	24,763.58	8,367.83	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	531,468.22	0.00		347,507.16	0.00	120,213.43	42,187.95	21,559.68	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	665,635.75	0.00		447,223.69	0.00	143,169.22	5,066.63	64,933.22	5,242.99	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
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	1,230,845.15	0.00	0.00	795,340.62	24,763.58	271,750.48	47,254.58	86,492.90	5,242.99	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	1,423,981.49	0.00		633,615.13	463,793.20	325,644.21	0.00	100.00	828.95	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	431,867.46	0.00		314,688.27	483.23	116,469.39	0.00	0.00	226.57	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	35,057.11	0.00		17,377.65	11,322.93	6,318.62	0.00	0.00	37.91	0.00
27 Teaching	10,344,267.23	141,553.62		4,312,675.22	1,952,248.43	2,379,739.98	1,073,552.68	480,549.15	3,948.15	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	338,985.29	0.00		183,664.61	628.51	59,533.69	50,275.62	35,628.50	9,254.36	0.00
32 Inst Tech	293,069.46	0.00			0.00	0.00	293,069.46	0.00	0.00	0.00
33 Curriculum	39,501.00	0.00		0.00	0.00	0.00	39,501.00	0.00	0.00	0.00
34 Pro Learn	1,115,525.70	0.00		796,016.62		267,309.08	0.00	52,200.00	0.00	0.00
55 Total	14,022,254.74	141,553.62		6,258,037.50	2,428,476.30	3,155,014.97	1,456,398.76	568,477.65	14,295.94	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	103,128.51	0.00		75.00	78,481.28	24,572.23	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	2,637,556.40	2,346.00		1,888,894.23	12,569.42	427,992.63	123,628.12	182,126.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	401,329.76	0.00		267,866.68	900.89	72,713.16	9,997.32	45,541.24	4,310.47	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	27,305.79	0.00		0.00	0.00	0.00	27,305.79	0.00	0.00	0.00
58 Total	3,169,320.46	2,346.00		2,156,835.91	91,951.59	525,278.02	160,931.23	227,667.24	4,310.47	0.00

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

RUN TIME: 3:05:20 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

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	45,375.73	0.00		0.00	33,212.23	12,163.50	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	6,434.38	178.07		0.00	0.00	0.00	4,745.19	1,511.12	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	586,742.95	0.00		399,321.95	81.56	137,210.14	0.00	42,659.70	7,469.60	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	638,553.06	178.07		399,321.95	33,293.79	149,373.64	4,745.19	44,170.82	7,469.60	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	469,659.32	0.00		246,599.37	112,471.02	110,041.74	547.19	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	8,036,862.27	0.00		2,668,220.88	2,425,727.64	2,158,384.38	605,034.40	179,303.89	191.08	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	274,479.36	0.00		97,935.08	784.35	29,867.53	14,372.04	104,956.12	26,564.24	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	607,829.62	0.00		451,166.95		155,912.67	0.00	750.00	0.00	0.00
65 Total	9,388,830.57	0.00		3,463,922.28	2,538,983.01	2,454,206.32	619,953.63	285,010.01	26,755.32	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	15,136.27	0.00		0.00	0.00	0.00	8,289.22	3,273.33	3,573.72	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	73,751.58	0.00		0.00	56,629.57	17,122.01	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	876.44	0.00		0.00	0.00	0.00	0.00	678.60	197.84	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	89,764.29	0.00		0.00	56,629.57	17,122.01	8,289.22	3,951.93	3,771.56	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	385,314.85	0.00		74,470.78	87,836.55	48,678.12	0.00	174,329.40	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	465,568.33	1,279.17		0.00	312,339.64	108,580.98	13.33	43,355.21	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	95,980.00	113.09		4,479.39	42,069.27	14,805.34	22,617.90	11,895.01	0.00	0.00
28 Extracur	2,537.18	2,537.18		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	28,235.74	0.00		17,000.00	4,654.47	4,773.18	1,808.09	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
69 Total	977,636.10	3,929.44		95,950.17	446,899.93	176,837.62	24,439.32	229,579.62	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	289,340.14	0.00		180,521.23	42,881.98	65,936.93	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	175,116.26	167.46		67,616.79	6,157.89	30,116.34	64,619.45	6,294.70	143.63	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	36,701.77	0.00		24,969.15	0.00	7,962.73	67.89	3,702.00	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	16,090.49	0.00		0.00	0.00	0.00	16,090.49	0.00	0.00	0.00
34 Pro Learn	555.00	0.00		452.00		103.00	0.00	0.00	0.00	0.00
74 Total	517,803.66	167.46		273,559.17	49,039.87	104,119.00	80,777.83	9,996.70	143.63	0.00

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

PROGRAM 76 - Targeted Assistance, Federal

RUN TIME: 3:05:20 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

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	1,289.33	0.00		0.00	0.00	0.00	1,289.33	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	14,942.01	0.00		2,001.82	0.00	177.25	12,212.44	550.50	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
76 Total	16,231.34	0.00		2,001.82	0.00	177.25	13,501.77	550.50	0.00	0.00

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

RUN TIME: 3:05:20 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

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	249,926.36	0.00		5,469.04	43,668.73	16,760.33	33,757.33	150,270.93	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	143,475.15	0.00		70,513.11	25,428.88	28,022.92	0.00	15,265.68	4,244.56	0.00
24 Guid/Coun	77,953.61	0.00		233.16	47,604.95	22,413.93	205.38	7,419.44	76.75	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	6,886.00	0.00		0.00	0.00	0.00	6,886.00	0.00	0.00	0.00
27 Teaching	1,013,646.47	11,329.29		282,661.84	140,131.99	125,464.84	64,577.07	388,532.27	949.17	0.00
28 Extracur	1,614.80	0.00		1,308.12	0.00	306.68	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	138,081.77	0.00		20,112.62	0.00	6,669.15	75,000.00	36,300.00	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
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	58,072.54	0.00			0.00	0.00	0.00	58,072.54	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	1,689,656.70	11,329.29		380,297.89	256,834.55	199,637.85	180,425.78	655,860.86	5,270.48	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	52,347.23	487.88		0.00	34,466.87	17,392.48	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	1,087.23	0.00		0.00	1,087.23	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,138,496.66	69,421.66		42,672.29	1,364,999.46	643,849.76	15,988.20	1,535.34	29.95	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	2,191,931.12	69,909.54		42,672.29	1,400,553.56	661,242.24	15,988.20	1,535.34	29.95	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	5,899.12	0.00		0.00	5,350.74	548.38	0.00	0.00	0.00	0.00
28 Extracur	878.85	0.00		0.00	731.63	147.22	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	102,029.69	0.00					102,029.69	0.00		
44 Operation	190,299.90	0.00			109,439.83	80,233.35	626.72	0.00	0.00	0.00
63 Oper Bldg	181,896.41	0.00			134,736.13	47,160.28	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	663,443.03	287,368.87	0.00	47,760.71	224,484.10	63,663.41	2,426.31	37,739.63	0.00	0.00
89 Total	1,144,447.00	287,368.87	0.00	47,760.71	474,742.43	191,752.64	105,082.72	37,739.63	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	220,062.50	0.00			9,040.82	7,835.28	2,248.47	200,937.93	0.00	0.00
12 Supt Off	1,808,392.20	139.09		598,831.73	717,395.02	321,241.58	15,060.30	145,636.41	10,088.07	0.00
13 Busns Off	2,411,210.62	5,480.93		0.00	1,713,531.77	510,567.85	63,946.47	115,962.73	1,720.87	0.00
14 HR	4,417,266.94	3,989.20		592,220.39	2,075,518.41	864,613.20	120,865.78	729,475.72	30,584.24	0.00
15 Pblc Rltn	994,732.11	59.50		300.00	631,739.21	179,213.78	43,303.42	134,283.41	5,832.79	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	676,749.91	11.51		0.00	460,211.14	162,188.36	5,847.95	48,321.83	169.12	0.00
62 Grnd Mnt	1,356,004.19	0.00			863,057.80	325,202.88	74,549.02	93,194.49	0.00	0.00
63 Oper Bldg	7,762,666.53	7,008.20			5,117,068.11	2,062,382.01	510,664.52	11,711.96	515.80	53,315.93
64 Maintnce	4,464,274.04	153,079.80	-4,379.71		1,818,838.68	621,558.30	889,874.88	968,407.47	0.00	16,894.62
65 Utilities	5,566,445.34	0.00	0.00		0.00	0.00	152.61	5,565,948.92	343.81	0.00
67 Bldg Secu	1,172,603.69	48,254.79			541,639.62	169,750.58	41,958.95	369,797.13	1,202.62	0.00
68 Insurance	3,481,406.85	0.00					0.00	3,481,406.85		0.00
72 Info Sys	4,517,684.89	121.97	-1,022.65	1,000.00	1,792,636.64	538,186.66	236,394.80	1,929,257.13	4,802.64	16,307.70
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	325,192.65	0.00	-52,034.86	0.00	225,668.83	94,342.43	56,050.00	1,166.25	0.00	0.00
75 Mtr Pool	-0.01	35,762.71	-	0.00	0.00	0.00	198,918.91	0.00	0.00	0.00
			234,681.63							
83 Interest	11,186.97							11,186.97		
84 Principal	149,613.03							149,613.03		
85 Debt Expn	-160,600.00		-					200.00		0.00
			160,800.00							
97 Total	39,174,892.45	253,907.70	-	1,192,352.12	15,966,346.05	5,857,082.91	2,259,836.08	13,956,508.23	55,259.96	86,518.25
			452,918.85							

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

PROGRAM 98 - School Food Services

RUN TIME: 3:05:20 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

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	804,359.90	332.19		0.00	601,507.84	191,607.63	4,571.10	4,160.16	2,180.98	0.00
42 Food	3,294,726.06	0.00					3,100,193.27	194,532.79		
44 Operation	3,817,202.74	23,160.04			2,050,191.48	1,246,856.35	393,861.01	34,645.79	1,123.59	67,364.48
49 Transfers	-46,950.07		-46,950.07							
98 Total	7,869,338.63	23,492.23	-46,950.07	0.00	2,651,699.32	1,438,463.98	3,498,625.38	233,338.74	3,304.57	67,364.48

REPORT F196

Highline School District No. 401

RUN DATE: 12/2/2022

E.S.D. 121

PROGRAM 99 - Pupil Transportation

RUN TIME: 3:05:20 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

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	827,721.16	0.00		753.16	544,498.95	282,469.05	0.00	0.00	0.00	0.00
29 Pmt to SD	110.00							110.00		
51 Supervisn	1,260,008.68	186.92		0.00	938,322.35	310,199.10	5,055.79	6,244.52	0.00	0.00
52 Operation	5,895,413.27	0.00			2,511,415.61	1,161,384.96	721,648.25	1,500,815.81	148.64	0.00
53 Maintnce	739,037.72	0.00			401,888.67	149,100.86	155,829.66	32,218.53	0.00	0.00
56 Insurance	304,536.15							304,536.15		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-1,038,958.73		- 1,038,958. 73							
99 Total	7,987,868.25	186.92	- 1,038,958. 73	753.16	4,396,125.58	1,903,153.97	882,533.70	1,843,925.01	148.64	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.	3,212,997.69
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 Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	8,982,884.93
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	5,039,369.81
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	14,022,254.74

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	19,499.90	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1238	
a) Total All Programs (SYSTEM CALCULATED)		355,589,398.42
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		39,174,892.45
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		316,414,505.97

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.

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

57,878.50

18. 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.

2,481.00

19. 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

20. 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.

848,978.62

21. 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.

290,975.12

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

4,027,959.04

23. 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

24. 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

25. 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

26. 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

27. 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

28. 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

29. 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

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

0.00

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

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	316,414,505.97	261,656.22		3,294,726.06			312,858,123.69
PROGRAM 97 ACTIVITIES							
11 Board of Directors	220,062.50	0.00		0.00	159,703.00	60,359.50	
12 Superintendent's Office	1,808,392.20	0.00		0.00	1,808,392.20	0.00	
13 Business Office	2,411,210.62	0.00		0.00		2,411,210.62	
14 Human Resources	4,417,266.94	0.00		0.00		4,417,266.94	
15 Public Relations	994,732.11	0.00			145,753.49	848,978.62	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	676,749.91	0.00		0.00	676,749.91	0.00	
62 Grounds Maintenance	1,356,004.19	0.00		0.00	1,356,004.19	0.00	
63 Operation of Buildings	7,762,666.53	53,315.93		0.00	7,709,350.60	0.00	
64 Maintenance	4,464,274.04	16,894.62		0.00	4,447,379.42	0.00	
65 Utilities	5,566,445.34	0.00		0.00	5,566,445.34	0.00	
67 Building and Property Security	1,172,603.69	0.00		0.00	1,172,603.69	0.00	
68 Insurance	3,481,406.85	0.00		0.00	3,481,406.85	0.00	
72 Information Systems	4,517,684.89	16,307.70		0.00	473,418.15	4,027,959.04	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	325,192.65	0.00		0.00		325,192.65	
75 Motor Pool	-0.01	0.00		0.00		-0.01	
83 Interest	11,186.97		11,186.97				
84 Principal	149,613.03		149,613.03				
85 Debt-Related Expenditures	-160,600.00		200.00				
Total Program 97	39,174,892.45	86,518.25	161,000.00	0.00	26,997,206.84	12,090,967.36	

		--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	355,589,398.42	348,174.47	161,000.00	3,294,726.06		12,090,967.36	312,858,123.69
Unallowable Costs					-26,997,206.84		26,997,206.84
TOTALS	355,589,398.42	348,174.47	161,000.00	3,294,726.06		12,090,967.36	339,855,330.53

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	11,782,444.12
2. FY 19-20 DIRECT EXPENDITURES	299,108,547.28
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	511,774.78
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	12,294,218.90
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0411

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	12,090,967.36
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	511,774.78
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	12,602,742.14
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	339,855,330.53
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.0411
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	13,968,054.08
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-1,365,311.93
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	10,725,655.42
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0316

COUNTY: 17 King

Fiscal Year 2021-2022

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	316,414,505.97	261,656.22		3,294,726.06			312,858,123.69
PROGRAM 97 ACTIVITIES							
11 Board of Directors	220,062.50	0.00		0.00	159,703.00	60,359.50	
12 Superintendents Office	1,808,392.20	0.00		0.00		1,808,392.20	
13 Business Office	2,411,210.62	0.00		0.00		2,411,210.62	
14 Human Resources	4,417,266.94	0.00		0.00		4,708,242.06	
15 Public Relations	994,732.11	0.00			145,753.49	848,978.62	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	676,749.91	0.00		0.00		676,749.91	
62 Grounds Maintenance	1,356,004.19	0.00		0.00		1,356,004.19	
63 Operation of Buildings	7,762,666.53	53,315.93		0.00		7,709,350.60	
64 Maintenance	4,464,274.04	16,894.62		0.00		4,447,379.42	
65 Utilities	5,566,445.34	0.00		0.00		5,566,445.34	
67 Building and Property Security	1,172,603.69	0.00		0.00		1,172,603.69	
68 Insurance	3,481,406.85	0.00	11,186.97	0.00		3,481,406.85	
72 Information Systems	4,517,684.89	16,307.70	149,613.03	0.00		4,501,377.19	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	325,192.65	0.00		0.00		325,192.65	
75 Motor Pool	-0.01	0.00		0.00		-0.01	
83 Interest	11,186.97		11,186.97				
84 Principal	149,613.03		149,613.03				
85 Debt-Related Expenditures	-160,600.00		200.00				
Total Program 97	39,174,892.45	86,518.25	161,000.00	0.00	305,456.49	39,073,692.83	

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	355,589,398.42	348,174.47	161,000.00	3,294,726.06		39,073,692.83	312,858,123.69
Unallowable Costs					-305,456.49		305,456.49
Totals	355,589,398.42	348,174.47	161,000.00	3,294,726.06		39,073,692.83	313,163,580.18

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	36,549,468.10
2. FY 19-20 DIRECT EXPENDITURES	274,341,523.30
3. FY 19-20 OVER (UNDER) RECOVERY	-2,465,054.42
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	34,084,413.67
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.1242

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	39,073,692.83
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)	-2,465,054.42
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	36,608,638.40
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	313,163,580.18
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1242
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	38,894,916.65
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-2,286,278.25
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	36,787,414.57
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.1175

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	164,528,789.67	150,294,192.57	2,353,763.00	11,880,834.10
02 Alternative Learning Experience (ALE)	554,235.33	554,235.33	0.00	0.00
03 Dropout Reengagement	2,017,690.26	1,712,691.27	0.00	304,998.99
31 Vocational-Basic, State	6,516,514.03	6,516,514.03	0.00	0.00
34 Middle School Career and Tech. Ed., State	1,190,152.40	1,190,152.40	0.00	0.00
45 Skill Center-Basic, State	4,699,231.52	4,570,882.01	0.00	128,349.51
97 Districtwide Support	39,174,892.45	4,665,415.30	572,209.41	33,937,267.74
TOTAL BASIC EDUCATIONAL PROGRAMS	218,681,505.66	169,504,082.91	2,925,972.41	46,251,450.34
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	4,635,267.30	0.00	3,996,105.15	639,162.15
12 Federal Stimulus-ESSER II	10,973,096.53	0.00	10,973,096.53	0.00
13 Federal Stimulus-ESSER III	422,255.75	0.00	422,255.75	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	3,509,018.95	0.00	3,509,018.95	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	6,890,769.48	0.00	825,907.13	6,064,862.35
21 Special Education-Supplemental, State	45,265,489.19	33,724,666.94	961,860.13	10,578,962.12
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	769,801.70	0.00	769,801.70	0.00
24 Special Education-Supplemental, Federal	4,339,773.51	0.00	4,078,870.00	260,903.51
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	26,394.47	0.00	26,394.47	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	80,172.80	0.00	80,172.80	0.00
47 Skill Center-Facility Upgrades	3,603.68	0.00	0.00	3,603.68
51 ESEA Disadvantaged, Federal	9,057,768.33	0.00	9,057,768.33	0.00
52 Other Title Grants Under ESEA, Federal	1,230,845.15	0.00	1,230,845.15	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00

54	Reading First, Federal	0.00	0.00	0.00	0.00
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	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	14,022,254.74	14,022,254.74	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	3,169,320.46	3,169,320.46	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	638,553.06	0.00	638,553.06	0.00
65 Transitional Bilingual, State	9,388,830.57	9,388,830.57	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	89,764.29	0.00	89,764.29	0.00
69 Compensatory, Other	977,636.10	636,206.85	168,334.88	173,094.37
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	517,803.66	517,803.66	0.00	0.00
76 Targeted Assistance, Federal	16,231.34	0.00	16,231.34	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	1,689,656.70	606,238.76	160,181.09	923,236.85
TOTAL OTHER INSTRUCTIONAL PROGRAMS	117,714,307.76	62,065,321.98	37,005,160.75	18,643,825.03
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	2,191,931.12	2,091,989.82	0.00	99,941.30
89 Other Community Services	1,144,447.00	0.00	0.00	1,144,447.00
98 School Food Services	7,869,338.63	0.00	7,869,338.63	0.00
99 Pupil Transportation	7,987,868.25	6,898,230.15	0.00	1,089,638.10
TOTAL OTHER PROGRAMS	19,193,585.00	8,990,219.97	7,869,338.63	2,334,026.40
TOTALS	355,589,398.42	240,559,624.86	47,800,471.79	67,229,301.77

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 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
Preliminary FY 2021-2022 to FY 2020-2021 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.	44,332,983.31	45,265,489.19
2. Minus Revenue 7121 Payments From Other Districts.	830,209.98	951,907.04
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	26,689.15	9,953.09
4. Equals aggregate special education expenditures for resident special education students.	43,476,084.18	44,303,629.06
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	827,544.88
Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,846.33	2,718.00
7. Expenditures per pupil (line 4/line 6).	15,274.43	16,300.08
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	1,025.65
Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 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.	9,601,210.74	10,578,962.12
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	977,751.38
11. Expenditures per pupil (line 9/line 6).	3,373.19	3,892.19
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	519.00

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 2021 - 22		FY 2020 - 21		<u>Food Services Deficit Calculation</u>		FY 2021 - 22		FY 2020 - 21	
Total Expenditures	+	(plus)	355,589,398.4 2	321,462,806.4 6	Total Program 98	+	7,869,338.63	6,257,244.87			
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	13,967.06	30,393.39			
Community Schools	-	(minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00			
Child Care	-	(minus)	2,191,931.12	2,164,074.70	Revenue 4198 (State)	-	187,863.60	113,912.49			
Other Community Services	-	(minus)	1,144,447.00	599,388.13	Revenue 4398 (State)	-	0.00	0.00			
School Food Services	-	(minus)	7,869,338.63	6,257,244.87	Revenue 6198 (Fed)	-	9,133,729.06	6,563,057.48			
Debt Service, Interest	-	(minus)	11,186.97	0.00	Revenue 6298 (Fed)	-	0.00	0.00			
Debt Service, Principal	-	(minus)	149,613.03	0.00	Revenue 6398 (Fed)	-	0.00	0.00			
Debt Service, Debt Related Expenditures	-	(minus)	200.00	0.00	Revenue 6998 (Fed)	-	717,431.14	183,071.38			
Capital Outlay, All Object 9	-	(minus)	348,174.47	233,214.85	Revenue 7198 (Other)	-	0.00	0.00			
Federal, General Purpose Revenue	-	(minus)	5,832.74	4,380.34	Revenue 8198 (Other)	-	0.00	0.00			
Federal, Special Purpose Revenue	-	(minus)	48,998,015.77	29,859,832.30	TOTAL FOOD SERVICES DEFICIT		-2,183,652.23	-633,189.87			
Food Service Deficit	+	(plus)	0.00	0.00	If Total Food Service Deficit is						
Food Services Revenue, Federal	+	(plus)	9,133,729.06	6,563,057.48	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)	717,431.14	183,071.38	a negative amount, zero dollars						
Capital Outlay, Stim, Title, GEER	+	(plus)	0.00	0.00							
Capital Outlay, Stim, ESSER II	+	(plus)	68,706.77	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 2021 - 22	FY 2020 - 21	
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00	
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00	are displayed.
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00	
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00	
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00	
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00	
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00	
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00	
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00	
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00	
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00	
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00	
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00	
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00	
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00	
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00	
Capital Outlay, Comp, Othr	+ (plus)	0.00	5,388.90	
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00	
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00	
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00	

Description	Operation	FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	67,364.48	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	304,857,890.1	289,096,189.0
		4	3

FY 2021 - 22/FY 2020 - 211.05

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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	6,516,514.03	6,181,527.44
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,190,152.40	1,576,543.75
Program 38, Vocational--Federal	+ (plus)	26,394.47	140,638.30
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	4,699,231.52	4,071,035.57
Program 46, Skill Center--Federal	+ (plus)	80,172.80	99,090.37
Secondary Vocational Education Revenue	- (minus)	27,479.28	145,405.94
Skill Center Revenue	- (minus)	83,467.90	102,449.53
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	12,401,518.04	11,820,979.96
	FY 21-22 / 20-21		1.04