

**Board Agenda Item**

**Meeting:** 11/12/2020

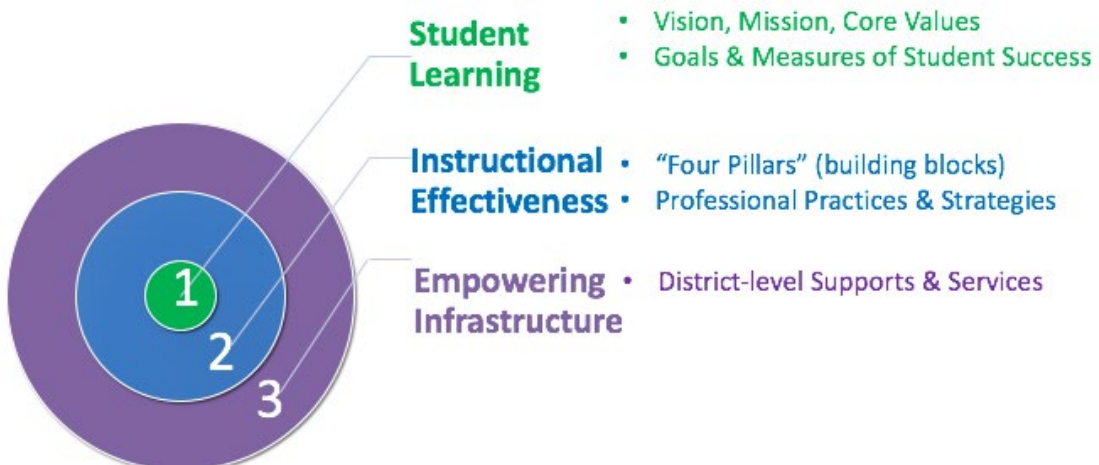
**Category:** Management report

**Subject:** 19-20 Year-End Financial Report and Summary

**Goal(s):** Empowering Infrastructure


**Budget Implication:** none

**Summary:** Below is a summary of the 19-20 year-end financial report also attached are the 19-20 financial statements



<p><b>NKSD Vision:</b> Every NKSD student is a confident, competent, creative and compassionate person who is prepared for a world yet to be imagined</p>	<p><b>NKSD Mission:</b> We foster a safe, collaborative, and intentional learning environment where each student is known by <b>name, strength, and need.</b></p>
<p style="text-align: center;"><b>NKSD Core Values:</b> We are all in for all students   We model extraordinary care in our words and deeds.   We foster high expectations, continuous growth, and high achievement for everyone.   We celebrate our diversity, we embrace inclusion, and we respect our local heritage.   <b>There is no limit to better</b></p>	
<p><b>NKSD Goals:</b></p> <ul style="list-style-type: none"> <li>• Early foundations: Building a bright future</li> <li>• Whole child: Embraced, empowered, resilient, critical thinkers</li> <li>• Success for all students: Equitable access and opportunity</li> <li>• Future-ready graduates: Prepared for life, career, and college</li> </ul>	<p><b>NKSD Pillars:</b></p> <ul style="list-style-type: none"> <li>• Accountable, culturally responsive teaching and learning</li> <li>• Strong relationships with families and community</li> <li>• Safe, trusting climate for learning and work</li> <li>• Effective, caring teachers, leaders, and staff for every student</li> </ul>

**Funds Summaries**

		<h2 style="text-align: center;">North Kitsap School District</h2> <h3 style="text-align: center;">YEAR END SUMMARY OF FUNDS</h3>				
FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPEND	TRNSF	ENDING BALANCE
<b>GENERAL:</b>	2018-19	7,368,401	89,949,196.00	87,201,979	(99,793)	10,015,824
	2019-20	10,015,824	90,627,641	85,609,026	(115,637)	14,918,803
<b>CAPITAL PROJECTS:</b>	2018-19	14,476	5,329,356	5,070,005	0	273,827
	2019-20	273,827	9,791,079	6,447,629	0	3,617,277
<b>DEBT SERVICE:</b>	2018-19	3,262,471	902,700	3,922,453	0	242,718
	2019-20	242,718	145,826	115,637	0	272,907
<b>ASB:</b>	2018-19	536,593	779,715	811,419	0	504,888
	2019-20	504,889	525,906	459,281	0	571,515
<b>TRANSP VEHICLE:</b>	2018-19	1,605,614	613,804	590,966	0	1,628,451
	2019-20	1,628,452	696,134	435,931	0	1,888,655

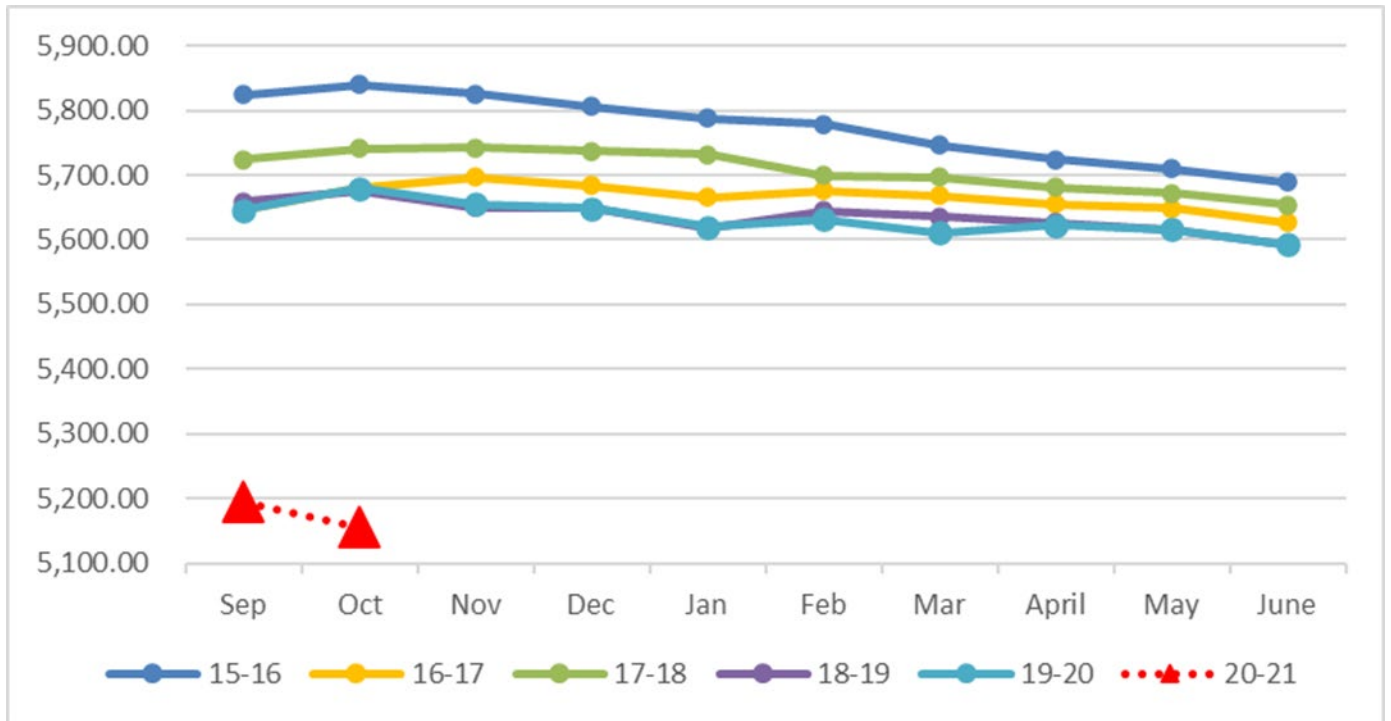
**General Fund:**

In 19-20, there was an increase in the ending fund balance. The majority of this increase was due to, under-expenditure in categorical programs resulting in restricted carryover, unexpectedly high Special Education Safety Net award, and a system-wide slowdown of expenditures due to schools being closed for the last third of the school year due to the COVID-19 pandemic.

19-20 General Fund Ending Fund Balance	
Non Spendable (Prepaid, Inventory, Insurance)	\$ 386,892
Assigned Fund Balance (Building Carryover)	\$ 544,058
Restricted Fund Balance (Debt Service, Self Insurance, categorical carryover)	\$ 441,674
Committed to Other Purposes (Projected healthcare costs increase)	\$1,000,000
Unassigned Fund Balance	\$ 5,805,624
Unassigned Minimum Fund Balance (7% of Expenditures)	\$ 6,740,555
<b>Total 2019-2020 Ending Fund Balance</b>	<b>\$ 14,918,803</b>

**Enrollment**

The District enrollment in 2019-2020 ended at 5,632, excluding running start. The estimated enrollment for the 2019-2020 school year was 5,601, excluding running start. The current District enrollment as of October 2020 is 5,155, excluding running start. 2020-2021 enrollment is estimated to end at about 5,130. The below shows enrollment without running start.



## **Long Term Considerations**

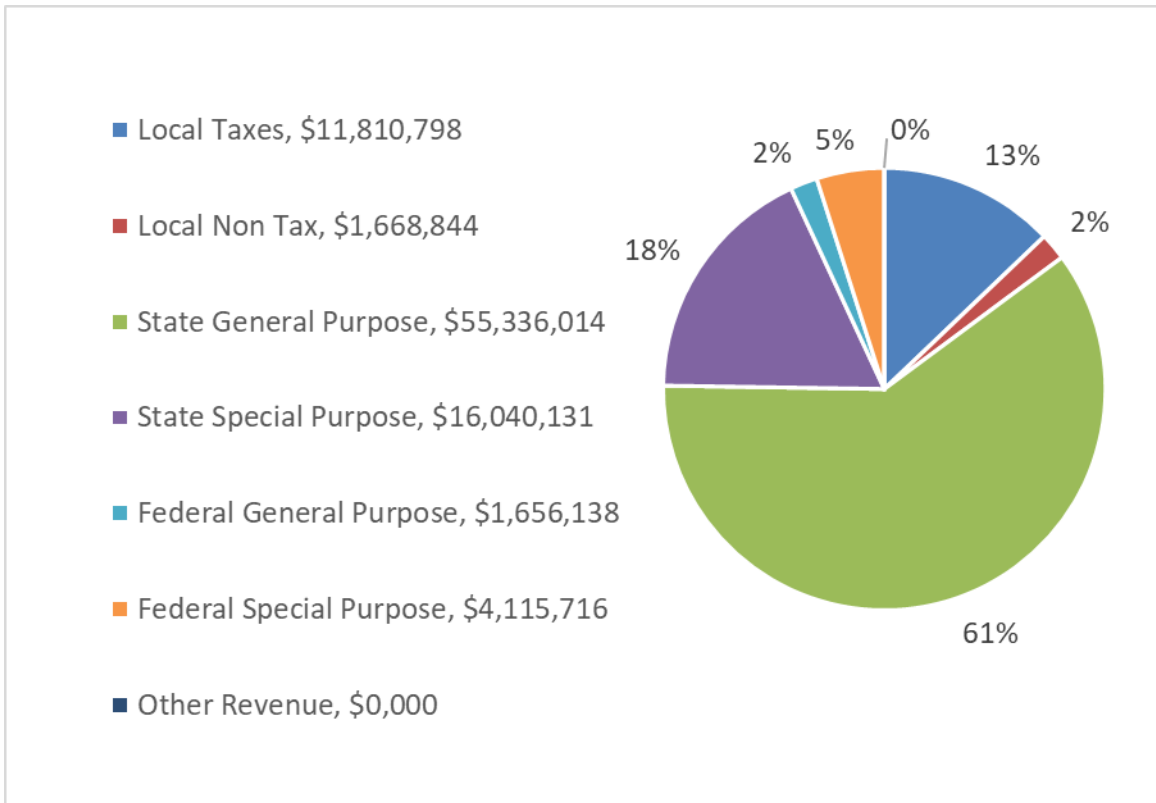
Prior to the COVID-19 pandemic the primary financial concern was that recent increases in funding have been accompanied by even larger increases in employee compensation costs that are required to remain competitive with neighboring school districts. Additionally, future projected increases in expenditures were projected to outpace future projected increased in revenue. As has been a concern for a few years increases in employee compensation costs, as well as projected increases related to the School Employee Benefits Board, will continue to put pressure on North Kitsap School District's financial position. To mitigate the impacts of the projected increases in health care over the coming years the School Board passed a resolution to commit to other purposes \$1M of fund balance to buffer the impacts of health care cost increases over the next three years.

Post COVID-19 pandemic has changed many aspects of the school district financial operation. The drop in enrollment in the 20-21 school year is substantial. The enrollment drop combined with the change in operating modalities of remote or hybrid learning models will change expenditure profiles in the future. The final result of this change has yet to be fully analyzed or understood.


## **GENERAL FUND OVERVIEW**

### **General Fund Revenue by Source**

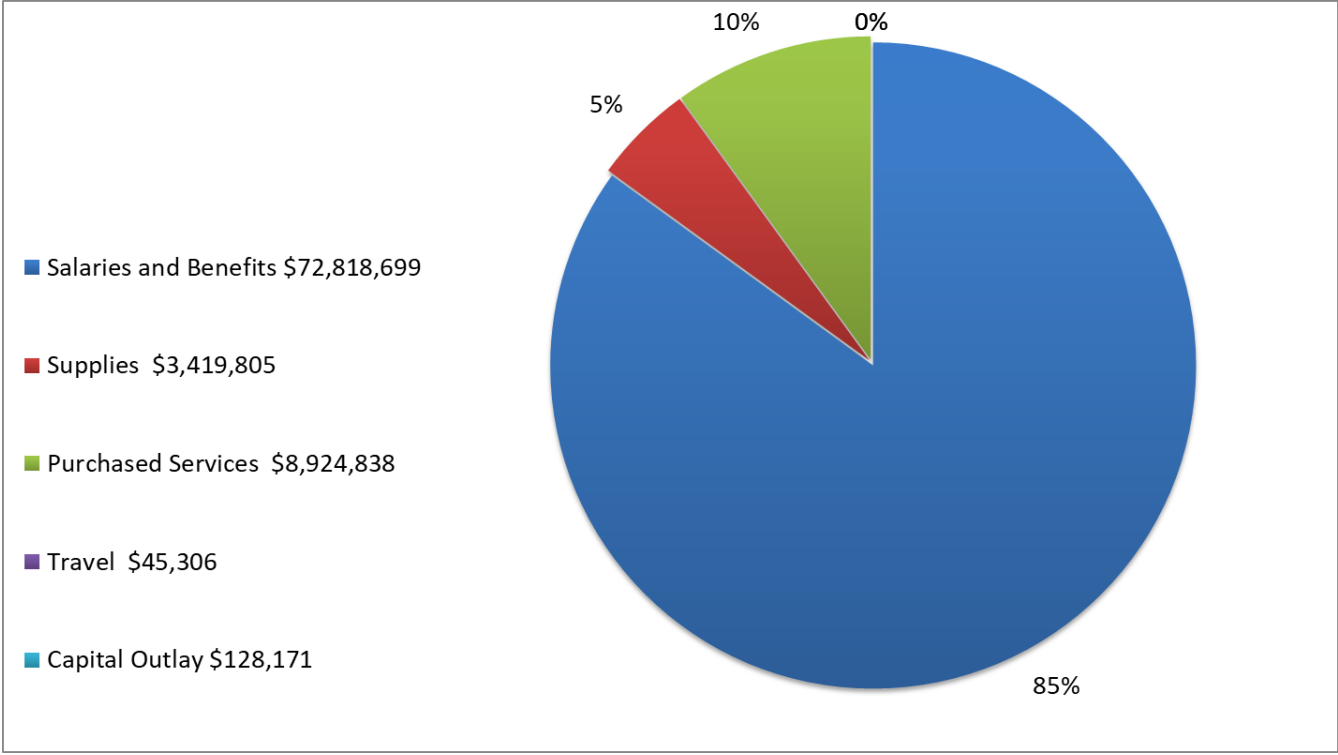
The graph below depicts the sources of revenue for North Kitsap. State General Purpose is the largest funding source along with State Special Purpose funding. Local taxes collected in the form of an Educational Programs and Operations Levy makes up 13% of the School District's revenue.



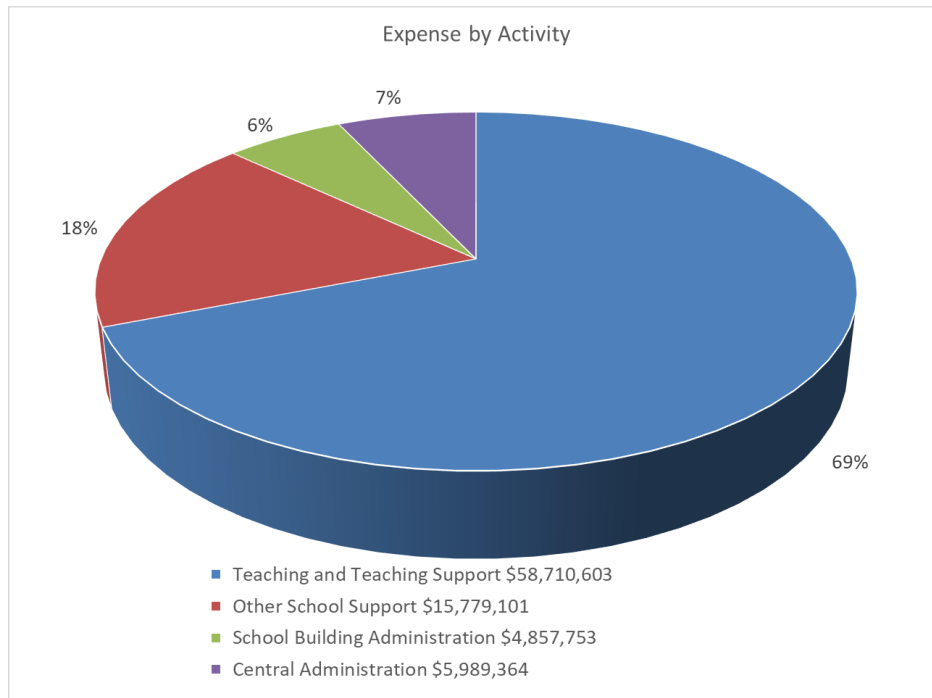
### General Fund Expenditures by Program Summary

 <b>North Kitsap School District 2019-20 YEAR END EXPENDITURES BY PROGRAM</b>											
DISTRIBUTION BY PROGRAM	16-17 Actual	%	17-18 Actual	%	18-19 Actual	%	19-20 Budget	%	19-20 Actual	%	Under (Over)
<b>Total CORE BEA</b>	50,741,758	70.2%	54,590,529	70.8%	61,303,482	70.3%	62,175,828.00	68.2%	59,563,260	69.8%	(2,612,568)
<b>Total Special Ed</b>	9,976,933	13.8%	11,028,758	14.3%	12,811,218	14.7%	13,040,227.00	14.3%	13,040,521	15.3%	294
<b>Total CTE</b>	2,478,495	3.4%	2,700,852	3.5%	2,962,954	3.4%	3,317,018.00	3.6%	3,169,415	3.7%	(147,603)
<b>Total Other Categorical Instructional</b>	3,043,494	4.2%	2,718,689	3.5%	3,208,922	3.7%	5,463,954.00	6.0%	3,200,801	3.8%	(2,263,153)
<b>Total Other Support</b>	6,082,290	8.4%	6,121,592	7.9%	6,915,406	7.9%	7,225,561.00	7.9%	6,362,824	7.5%	(862,737)
<b>GRAND TOTALS</b>	72,322,969	100.0%	77,160,419	100.0%	87,201,981	100.0%	91,222,588.00	100.0%	85,336,821	100.0%	(5,885,767)

**General Fund Expenditure by Object**



## **General Fund Expenditure by Activity**



*Teaching and Teaching Support - Of the District budget, 69% is spent on teaching and teaching support. This includes funding for teachers, instructional assistants, teaching supplies, materials and textbooks, counselors and librarians, special education and related services, health services, and pupil management and safety.*

*Other School Support – Operational support represents 18% of the District budget. This includes operation and maintenance of buildings and grounds, utilities and plant security, student transportation, nutritional services, insurance, data processing and public activities.*

*School Building Administration – This is 6% of the District budget and includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.*

*Central Administration – This 7% of the District budget includes the expenses of the School Board, Superintendent’s Office, Human Resources, Business Services, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, personnel services, auditing costs, insurance, legal costs and district-wide technology support.*



## Table of Contents

General Fund Summary	Page 10
Revenue by Source	Page 11
Expenditures by Program	Page 12
Expenditure by Object	Page 13
Expenditure by Activity	Page 14
Capital Projects Fund Summary	Page 15
Associated Student Body Fund Summary	Page 16
Debt Service Fund Summary	Page 17
Transportation Vehicle Fund Summary	Page 18
OSPI F196 2019-2020 Budget Document	attached

## General Fund Summary



### North Kitsap School District 2019-20 YEAR END GENERAL FUND

		Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 19-20	Actual 19-20	Variance with budget
<b>BEG:</b>	Unassigned Minimum Fund Balance	3,527,925	3,527,925	5,714,340	5,573,711	6,385,581	811,870
	Assigned for Other Capital Project		540,000	265,913	0	0	0
	Nonspendable FB-Inventory/Prepaid	264,724	581,793	604,278	280,000	362,424	82,424
	Restricted for Self Insurance	45,000	45,000	45,000		45,000	45,000
	Restricted for Debt Service	188,711	188,711	115,703	115,637	0	-115,637
	Assigned to Other Purposes	1,200,000	342,931	623,167	500,000	403,468	-96,532
	Unassigned Fund Balance	2,880,979	2,779,229			982,423	982,423
	Restricted for Carry over					336,928	336,928
	Committed Fund Balance				1,500,000	1,500,000	0
	<b>Beginning Fund Balance</b>	<b>8,107,339</b>	<b>8,005,589</b>	<b>7,368,401</b>	<b>7,969,348</b>	<b>10,015,824</b>	<b>2,046,476</b>
<b>ADD: Revenues</b>							
1000	Local Taxes	17,254,195	17,824,614	14,454,836	11,726,287	11,810,798	84,511
2000	Local Non-Tax	1,987,200	1,923,267	2,252,851	1,951,770	1,668,844	-282,926
3000	State, General Purpose	38,111,214	41,861,228	53,340,583	55,343,129	55,336,014	-7,115
4000	State, Special Purpose	9,768,180	10,910,515	14,763,590	14,375,161	16,040,131	1,664,970
5000	Federal, General Purpose	1,283,538	1,295,871	1,611,643	1,444,500	1,656,138	211,638
6000	Federal, Special Purpose	4,001,530	3,494,535	3,498,410	5,710,446	4,115,716	-1,594,730
7000	Revenues from Other Districts	0		0	0	0	0
8000	Revenues From Other Agencies	5,823	1,850	2,707	0	0	0
9000	Other Financing*	8,133		24,576	0	0	0
	<b>Total Revenues</b>	<b>72,419,813.00</b>	<b>77,311,880.00</b>	<b>89,949,196.00</b>	<b>90,551,293.00</b>	<b>90,627,641.00</b>	<b>76,348.00</b>
							<b>0</b>
	<b>TOTAL: Funds Available</b>	<b>80,527,152</b>	<b>85,317,469</b>	<b>97,317,597</b>	<b>98,520,641</b>	<b>100,643,465</b>	<b>2,122,824</b>
<b>LESS: Expenditures</b>							
00	Regular Instruction	40,620,864	41,181,122	48,050,994	48,163,866	45,978,761	-2,185,105
10	Federal Stimulus Funding				0	0	0
20	Special Education Instruction	9,976,933	11,028,757	12,811,218	13,040,227	13,040,522	295
30	Vocational Instruction	2,478,495	2,700,851	2,962,953	3,317,018	3,169,414	-147,604
50&60	Compensatory Education	2,919,037	2,589,288	3,033,996	3,280,388	3,044,391	-235,997
70	Other Instructional Programs	124,456	129,400	174,925	2,183,566	156,409	-2,027,157
80	Community Services	626,032	571,518	569,931	664,042	989,249	325,207
90	Support Services	15,577,151	18,959,482	19,597,962	20,573,481	18,958,073	-1,615,408
	<b>Total Expenditures</b>	<b>72,322,968</b>	<b>77,160,418</b>	<b>87,201,979</b>	<b>91,222,588</b>	<b>85,336,819</b>	<b>(5,885,769)</b>
	OTHER FIN. USES TRANS. OUT (GL 536)	(198,594)	(788,650)	(99,793)		-115,637	-115,637
	PRIOR PERIOD ADJUSTMENT					-272,207	-272,207
	<b>Ending Fund Balance</b>	<b>8,005,589</b>	<b>7,368,401</b>	<b>10,015,824</b>	<b>7,298,052</b>	<b>14,918,803</b>	<b>7,620,751</b>
<b>END:</b>	Unassigned Minimum Fund Balance	3,527,925	0	6,385,581		0	0
	Restricted for carryover	540,000	265,913	336,928		441,674	441,674
	Nonspendable FB-Inventory/Prepaid	581,793	604,278	362,424	280,000	386,892	106,892
	Restricted for Self Insurance	45,000	45,000	45,000		0	0
	Restricted for Debt Service	188,711	115,703	0	90,729		-90,729
	Assigned to Other Purposes	342,931	623,167	403,468	500,000	544,058	44,058
	Unassigned Fund Balance	2,779,229	5,714,340	982,423	5,427,323	12,546,179	7,118,856
	Committed Fund Balance			1,500,000	1,000,000	1,000,000	0
	<b>Ending Fund Balance</b>	<b>8,005,589</b>	<b>7,368,401</b>	<b>10,015,824</b>	<b>7,298,052</b>	<b>14,918,803</b>	<b>7,620,751</b>

**General Fund Revenue by Source**



**North Kitsap School District  
2019-20 YEAR END REVENUE BY SOURCE**

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Actual 2019-20	Variance 2019-20
1100 Local Property Tax	17,240,704	17,816,487	14,439,430	11,718,292	11,799,996	81,704
1500 Timber Excise Tax	13,490	8,127	15,406	7,995	10,802	2,807
<b>Total Tax</b>	<b>17,254,194</b>	<b>17,824,614</b>	<b>14,454,836</b>	<b>11,726,287</b>	<b>11,810,798</b>	<b>84,511</b>
2100 Tuition and Fees	91,938	129,986	193,913	82,250	39,751	(42,499)
2131 CTE Tuition	180	20	30	0	70	70
2173 Summer School	8,900		1,500	0	2,250	2,250
2186 Facilities	75,642	64,304	59,059	57,700	55,620	(2,080)
2189 Preschool Tuition				0	0	0
2200 Sales of Goods, Supplies, Services	73,253	44,636	3,556	1,500	58,663	57,163
2231 Sec., Voc. Ed. Sale of Goods	54,884	47,785	59,927	55,000	24,340	(30,660)
2289 Community Services - Pool	201,801	222,524	174,528	292,500	97,823	(194,677)
2298 Food Services	732,014	754,927	737,426	852,600	566,551	(286,049)
2300 Investment Earnings	68,983	139,397	203,784	140,000	156,881	16,881
2400 Interfund Loan Interest Earning			40,744	0	0	0
2500 Gifts and Donations	245,948	208,169	233,173	100,000	174,918	74,918
2600 Fines and Damages	13,731	12,453	11,974	6,020	7,375	1,355
2700 Rentals	133,610	171,645	169,127	204,200	128,024	(76,176)
2800 Insurance Recoveries	10,472	8,855	59,857	0	17,427	17,427
2900 Local Support Non-Tax	158,743	32,053	238,366	60,000	199,205	139,205
2910 E-Rate	117,101	86,513	65,886	100,000	139,946	39,946
<b>Total Local Non-Tax</b>	<b>1,987,200</b>	<b>1,923,267</b>	<b>2,252,850</b>	<b>1,951,770</b>	<b>1,668,844</b>	<b>(282,926)</b>
3100 State Apportionment	37,152,381	40,864,258	52,069,710	54,064,452	53,981,697	(82,755)
3121 State Special Ed Apportionment	958,833	996,970	1,270,873	1,278,677	1,354,317	75,640
<b>Total State, General Purpose</b>	<b>38,111,214</b>	<b>41,861,228</b>	<b>53,340,583</b>	<b>55,343,129</b>	<b>55,336,014</b>	<b>(7,115)</b>
4100 State Special Purpose - Capacity	17,712	18,753	1,118	0	0	0
4121 Special Education	5,404,395	5,909,744	8,181,147	7,979,712	9,179,497	1,199,785
4122 Spec Ed - Infants/Toddlers-State	277,899	430,366	621,008	371,542	639,930	268,388
4155 Learning Assistance Program	1,009,504	1,168,605	1,380,298	1,458,635	1,487,331	28,696
4158 Special Pilot Programs	319,494	266,608	293,354	215,759	358,593	142,834
4165 Transitional Bilingual	257,735	285,350	376,505	361,586	446,918	85,332
4174 Highly Capable	60,498	138,066	177,457	184,095	185,751	1,656
4198 School Food Service	29,247	33,466	27,926	29,500	26,748	(2,752)
4199 Transportation	2,391,085	2,659,444	3,700,326	3,774,332	3,700,326	(74,006)
4300 Other State Agencies, Unassigned				0	4,245	4,245
4321 Special Education - Other	611	113	4,449	0	10,792	10,792
<b>Total State, Special Purpose</b>	<b>9,768,180</b>	<b>10,910,515</b>	<b>14,763,588</b>	<b>14,375,161</b>	<b>16,040,131</b>	<b>1,664,970</b>
5200 Department of Defense Impact Aid	95,150	91,246	133,402	0	12,429	12,429
5300 Federal Impact Aid	1,075,010	1,051,471	1,215,276	1,214,000	1,446,897	232,897
5329 Federal Impact Aid - Special Education	113,378	153,154	262,965	230,500	196,812	(33,688)
<b>Total Federal, General Purpose</b>	<b>1,283,538</b>	<b>1,295,871</b>	<b>1,611,643</b>	<b>1,444,500</b>	<b>1,656,138</b>	<b>211,638</b>
6100 Other Federal Funds - Capacity			0	2,000,000	0	(2,000,000)
6124 Federal Special Ed. Grants	1,331,852	1,239,560	1,182,836	1,167,305	1,420,225	252,920
6138 Federal Vocational Education	33,674	26,988	30,983	29,983	27,610	(2,373)
6151 Disadvantaged, Title 1 Part A	696,084	582,532	555,519	671,550	624,696	(46,854)
6152 School Improvement	186,540	98,298	238,965	156,967	145,335	(11,632)
6164 Title III LEP and Immigrant	29,183	25,419	27,353	32,495	17,829	(14,666)
6176 Targeted Assistance ESSER				0	270,086	270,086
6189 Other Community Services				0	476,606	476,606
6198 School Food Service	923,537	942,687	936,134	943,000	630,479	(312,521)
6200 DODEA Science Grant	14,082	0	0	0	0	0
6262 DODEA Math & Science Professional Devt	383,531	137,418	157,567	268,445	151,038	(117,407)
6268 Indian Education	104,057	106,167	142,839	116,701	112,037	(4,664)
6269 DODEA Dual Language		0	0		0	0
6300 Federal Grants through other Agencies	122,234	160,828	0	0	0	0
6310 Medicaid Administrative Match			71,102	150,000	70,439	(79,561)
6321 Special Ed Medicaid Reimbursement	1,527	282	11,317	0	24,614	24,614
6998 USDA Commodities	175,229	174,356	143,795	174,000	144,722	(29,278)
<b>Total Federal, Special Purpose</b>	<b>4,001,530</b>	<b>3,494,535</b>	<b>3,498,410</b>	<b>5,710,446</b>	<b>4,115,716</b>	<b>(1,594,730)</b>
7189 Other Community Services				0	0	0
8100 Agencies and Assoc. Grants					0	0
8200 Private Foundations	5,823	1,850	2,707	0	0	0
8500 OESD Grants				0	0	0
9300 Sale of Equipment	8,133		24,576	0	0	0
9900 Transfers				0	0	0
<b>GRAND TOTAL</b>	<b>72,419,813</b>	<b>77,311,880</b>	<b>89,949,195</b>	<b>90,551,293</b>	<b>90,627,641</b>	<b>76,348</b>


## General Fund Expenditures by Program



### North Kitsap School District 2019-20 YEAR END EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	16-17 Actual	%	17-18 Actual	%	18-19 Actual	%	19-20 Budget	%	19-20 Actual	%	Variance with budget 19-20
01 Basic Education	40,035,413.85	55.36%	40,679,739	52.72%	47,537,516	54.51%	47,546,893	52.12%	45,412,431	53.22%	(2,134,462)
02 Basic Education - ALE	585,450.70	0.81%	499,187	0.65%	514,064	0.59%	616,973	0.68%	566,330	0.66%	(50,643)
97 District-wide Support	10,120,893.08	13.99%	13,411,603	17.38%	13,251,902	15.20%	14,011,962	15.36%	13,584,499	15.92%	(427,463)
<b>Total CORE BEA</b>	<b>50,741,758</b>	<b>70.16%</b>	<b>54,590,529</b>	<b>70.75%</b>	<b>61,303,482</b>	<b>70.30%</b>	<b>62,175,828</b>	<b>68.16%</b>	<b>59,563,260</b>	<b>69.80%</b>	<b>(2,612,568)</b>
21 Special Education	8,081,483.56	11.17%	9,228,410	11.96%	10,735,836	12.31%	10,779,604	11.82%	10,814,515	12.67%	34,911
22 Spec Ed - Infants/Toddlers	243,146.99	0.34%	405,102	0.53%	629,581	0.72%	480,515	0.53%	609,497	0.71%	128,982
24 Federal Special Education	1,260,024.00	1.74%	1,239,560	1.61%	1,182,836	1.36%	1,606,402	1.76%	1,419,697	1.66%	(186,705)
29 Other Federal Special Education	392,278.40	0.54%	155,686	0.20%	262,965	0.30%	173,706	0.19%	196,812	0.23%	23,106
<b>Total Special Ed</b>	<b>9,976,933</b>	<b>13.79%</b>	<b>11,028,758</b>	<b>14.30%</b>	<b>12,811,218</b>	<b>14.69%</b>	<b>13,040,227</b>	<b>14.29%</b>	<b>13,040,521</b>	<b>15.28%</b>	<b>294</b>
31 Vocational Education	1,896,276.39	2.62%	2,094,764	2.71%	2,231,443	2.56%	2,462,363	2.70%	2,375,854	2.78%	(86,509)
34 State Middle School Voc Education	549,543.88	0.76%	579,747	0.75%	701,367	0.80%	823,218	0.90%	767,996	0.90%	(55,222)
38 Federal Vocational Education	32,675.00	0.05%	26,341	0.03%	30,144	0.03%	31,437	0.03%	25,565	0.03%	(5,872)
<b>Total CTE</b>	<b>2,478,495</b>	<b>3.43%</b>	<b>2,700,852</b>	<b>3.49%</b>	<b>2,962,954</b>	<b>3.39%</b>	<b>3,317,018</b>	<b>3.64%</b>	<b>3,169,415</b>	<b>3.71%</b>	<b>(147,603)</b>
51 Title I, Disadvantaged	653,416.00	0.90%	547,837	0.71%	537,989	0.62%	684,935	0.75%	578,422	0.68%	(106,513)
52 School Improvement	175,105.88	0.24%	100,820	0.13%	236,593	0.27%	148,791	0.16%	134,569	0.16%	(14,222)
55 Learning Assistance Program	954,194.78	1.32%	1,118,121	1.45%	1,242,311	1.42%	1,436,264	1.57%	1,357,137	1.59%	(79,127)
58 Special and Pilot Programs	334,611.37	0.46%	279,007	0.36%	324,542	0.37%	275,426	0.30%	304,273	0.36%	28,847
62 Math & Science Prof Development	355,550.60	0.49%	139,801	0.18%	157,566	0.18%	244,075	0.27%	151,038	0.18%	(93,037)
64 Title III, Limited English Proficiency	28,610.99	0.04%	24,218	0.03%	26,520	0.03%	31,548	0.03%	16,509	0.02%	(15,039)
65 Transitional Bilingual	295,683.35	0.41%	278,334	0.36%	370,030	0.42%	346,615	0.38%	389,505	0.46%	42,890
68 Indian Education	107,701.21	0.15%	101,150	0.13%	138,446	0.16%	112,734	0.12%	112,938	0.13%	204
69 Other Compensary - Federal	14,162.92	0.02%	-	0.00%	-	0.00%	-	-	-	0.00%	-
73 Summer School	606.42	0.00%	10,866	0.01%	11,750	0.01%	25,915	0.03%	2,188	0.00%	(23,727)
74 Highly Capable	122,470.85	0.17%	118,235	0.15%	160,468	0.18%	157,651	0.17%	152,816	0.18%	(4,835)
79 Other Instructional Programs	1,379.14	0.00%	300	0.00%	2,707	0.00%	2,000,000	2.19%	1,406	0.00%	(1,998,594)
<b>Total Other Categorical Instructional</b>	<b>3,043,494</b>	<b>4.20%</b>	<b>2,718,689</b>	<b>3.51%</b>	<b>3,208,922</b>	<b>3.66%</b>	<b>5,463,954</b>	<b>5.99%</b>	<b>3,200,801</b>	<b>3.75%</b>	<b>(2,263,153)</b>
86 Community Schools	90,092.22	0.12%	59,068	0.08%	53,935	0.06%	55,000	0.06%	49,697	0.06%	(5,303)
88 Child Care	-	0.00%	-	0.00%	-	0.00%	-	6,272	0.01%	6,272	
89 Other Community Services	535,940.24	0.74%	512,450	0.66%	515,996	0.59%	609,042	0.67%	933,281	1.09%	324,239
98 Food Services	1,903,100.84	2.63%	1,936,866	2.51%	2,055,914	2.36%	2,245,831	2.46%	1,732,121	2.03%	(513,710)
99 Pupil Transportation	3,553,156.47	4.91%	3,613,208	4.68%	4,289,561	4.92%	4,315,688	4.73%	3,641,453	4.27%	(674,235)
<b>Total Other Support</b>	<b>6,082,290</b>	<b>8.40%</b>	<b>6,121,592</b>	<b>7.93%</b>	<b>6,915,406</b>	<b>7.93%</b>	<b>7,225,561</b>	<b>7.92%</b>	<b>6,362,824</b>	<b>7.46%</b>	<b>(862,737)</b>
<b>GRAND TOTALS</b>	<b>72,322,969</b>	<b>100%</b>	<b>77,160,419</b>	<b>100%</b>	<b>87,201,981</b>	<b>100%</b>	<b>91,222,588</b>	<b>100%</b>	<b>85,336,821</b>	<b>100%</b>	<b>(5,885,767)</b>

## General Fund Expenditure by Object

 <span style="float: right;">North Kitsap School District</span>											
2019-20 YEAR END											
EXPENDITURE COMPARISON BY OBJECT											
OBJECT	16-17 ACTUAL		17-18 ACTUAL		18-19 ACTUAL		19-20 Budget		19-20 Actual		
2	CERTIFICATED SALARIES	30,737,321	42.50%	31,391,629	40.68%	36,859,644	42.27%	36,629,293	40.15%	35,933,915	42.11%
3	CLASSIFIED SALARIES	13,601,782	18.81%	14,401,745	18.66%	16,847,889	19.32%	16,618,787	18.22%	16,473,990	19.30%
4	EMPLOYEE BENEFITS	16,366,231	22.63%	17,562,550	22.76%	20,098,183	23.05%	21,598,974	23.68%	20,410,793	23.92%
	<b>Total Salaries &amp; Benefits</b>	<b>60,705,334</b>	<b>83.94%</b>	<b>63,355,924</b>	<b>82.10%</b>	<b>73,805,716</b>	<b>84.64%</b>	<b>74,847,054</b>	<b>82.05%</b>	<b>72,818,699</b>	<b>85.33%</b>
5	SUPPLIES & INSTR RESOURCES	4,416,258	6.11%	4,701,285	6.09%	4,493,476	5.15%	7,391,765	8.10%	3,419,805	4.01%
7	PURCHASED SERVICES	6,953,573	9.61%	8,713,824	11.29%	8,701,639	9.98%	8,841,616	9.69%	8,924,838	10.46%
8	TRAVEL	194,879	0.27%	161,416	0.21%	135,600	0.16%	84,053	0.09%	45,306	0.05%
9	CAPITAL OUTLAY	52,925	0.07%	227,970	0.30%	65,550	0.08%	58,100	0.06%	128,171	0.15%
0	DEBIT TRANSFERS	498,475	0.69%	521,388	0.68%	508,312	0.58%	265,500	0.29%	692,946	0.81%
1	CREDIT TRANSFERS	(498,475)	-0.69%	(521,388)	-0.68%	(508,312)	-0.58%	(265,500)	-0.29%	(692,946)	-0.81%
	<b>Total Operating Costs</b>	<b>11,617,635</b>	<b>16.06%</b>	<b>13,804,495</b>	<b>17.89%</b>	<b>13,396,265</b>	<b>15.37%</b>	<b>16,375,534</b>	<b>17.95%</b>	<b>12,518,120</b>	<b>14.67%</b>
	<b>TOTAL</b>	<b>72,322,969</b>	<b>100.00%</b>	<b>77,160,419</b>	<b>100.00%</b>	<b>87,201,981</b>	<b>100.00%</b>	<b>91,222,588</b>	<b>100.00%</b>	<b>85,336,819</b>	<b>100.00%</b>

# General Fund Expenditure by Activity




## North Kitsap School District 2019-20 YEAR END GENERAL FUND

Activity		16-17 Actual		17-18 Budget		17-18 Actual		18-19 Actual		19-20 Budget		19-20 Actual	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	%	Amount	%
<b>Teaching &amp; Support</b>													
22	Learning Resources	1,391,950	1.92%	1,549,321.20	1.99%	1,789,532	2.32%	1,716,141	1.97%	1,392,051	1.53%	1,386,621	1.62%
24	Guidance - Counseling	1,899,863	2.63%	1,882,171.49	2.41%	1,920,828	2.49%	2,228,633	2.56%	2,282,598	2.50%	2,306,184	2.70%
25	Pupil Management & Safety	1,079,371	1.49%	1,129,905.40	1.45%	1,064,695	1.38%	1,389,820	1.59%	1,383,453	1.52%	890,892	1.04%
26	Health Services	2,781,765	3.85%	3,515,118.65	4.51%	3,250,692	4.21%	3,870,537	4.44%	3,826,427	4.19%	3,676,640	4.31%
27	Teaching	38,672,183	53.47%	40,839,941.83	52.35%	40,351,410	52.30%	47,426,190	54.39%	50,994,051	55.90%	46,889,917	54.95%
28	Extracurricular	1,698,009	2.35%	1,614,343.26	2.07%	1,698,423	2.20%	1,951,357	2.24%	2,011,122	2.20%	1,868,528	2.19%
29	Payments to Other Districts	54,911	0.08%	55,000.00	0.07%	107,231	0.14%	82,008	0.09%	40,000	0.04%	26,368	0.03%
31	Instructional Professional Dev	990,851	1.37%	466,564.90	0.60%	403,308	0.52%	624,443	0.72%	723,368	0.79%	459,438	0.54%
32	Instructional Technology	364,741	0.55%	413,846.63	0.53%	285,801	0.37%	184,782	0.21%	58,350	0.06%	384,215	0.43%
33	Curriculum	958,249	1.32%	493,264.38	0.63%	473,455	0.61%	665,057	0.76%	500,000	0.55%	433,983	0.51%
34	Professional Learning							206,149	0.24%	423,827	0.46%	387,817	0.45%
<b>Total Teaching &amp; Support</b>		<b>49,921,893</b>	<b>69.03%</b>	<b>51,959,477.74</b>	<b>66.61%</b>	<b>51,345,375</b>	<b>66.54%</b>	<b>60,345,117</b>	<b>69.21%</b>	<b>63,635,247</b>	<b>69.76%</b>	<b>58,710,603</b>	<b>68.80%</b>
<b>Other Support</b>													
42	Food	699,879	0.97%	896,000.00	1.15%	726,782	0.94%	740,159	0.85%	736,000	0.81%	705,059	0.83%
44	Nutrition Services - Operation	1,030,551	1.42%	1,051,359.96	1.35%	1,019,714	1.32%	1,122,038	1.29%	1,274,918	1.40%	1,762,998	2.07%
49	Nutrition Services - Transfers	-	0.00%	-	0.00%	-	0.00%	(895)	0.00%	-	0.00%	(481,873)	-0.56%
52	Operating Buses	2,611,824	3.61%	2,607,415.49	3.34%	2,687,755	3.48%	3,030,689	3.48%	3,111,978	3.41%	2,728,953	3.20%
53	Maintenance of School Buses	513,624	0.71%	471,050.74	0.60%	544,082	0.71%	580,287	0.67%	518,173	0.57%	447,378	0.52%
59	Transportation Trnsfr Credits	(295,178)	-0.41%	(290,000.00)	-0.37%	(327,992)	-0.43%	(341,119)	-0.39%	(265,500)	-0.29%	(211,073)	-0.25%
62	Grounds Care - Maintenance	534,207	0.74%	552,221.82	0.71%	772,883	1.00%	778,239	0.89%	726,094	0.80%	718,839	0.84%
63	Operation of Buildings	2,167,027	3.00%	2,209,764.25	2.83%	2,380,885	3.09%	2,706,763	3.10%	2,685,161	2.94%	2,841,337	3.33%
64	Maintenance of Bldgs/Equip	1,331,733	1.84%	2,048,462.55	2.63%	2,064,711	2.68%	1,594,560	1.83%	1,698,835	1.86%	2,079,510	2.44%
65	Utilities	1,795,130	2.48%	1,986,000.00	2.55%	1,982,452	2.57%	1,957,637	2.24%	2,129,500	2.33%	1,719,021	2.01%
67	Building Security	75,966	0.11%	69,000.00	0.09%	84,409	0.11%	115,524	0.13%	71,000	0.08%	48,711	0.06%
68	Insurance	435,476	0.60%	676,011.00	0.87%	676,011	0.88%	763,136	0.88%	804,309	0.88%	794,611	0.93%
72	Information Systems	1,261,850	1.74%	2,710,400.44	3.47%	2,142,780	2.78%	2,021,900	2.32%	2,306,231	2.53%	2,193,297	2.57%
73	Printing	2,831	0.00%	56,400.45	0.07%	46,082	0.06%	51,996	0.06%	0	0.00%	0	0.00%
91	Public Activities	459,078	0.63%	485,716.32	0.62%	466,809	0.60%	471,973	0.54%	591,905	0.65%	432,333	0.51%
<b>Total Other Support</b>		<b>12,623,998</b>	<b>17.44%</b>	<b>15,529,803.02</b>	<b>19.91%</b>	<b>15,267,363</b>	<b>19.79%</b>	<b>15,592,887</b>	<b>17.89%</b>	<b>16,388,604</b>	<b>17.97%</b>	<b>15,779,101</b>	<b>18.49%</b>
<b>School Building Administration</b>													
23	Principal's Office	4,369,468	6.04%	4,463,913.11	5.72%	4,622,707	5.99%	5,107,831	5.86%	4,834,125	5.30%	4,857,753	5.69%
<b>Central Administration</b>													
11	Board of Directors	253,747	0.35%	524,244.83	0.67%	338,452	0.44%	360,560	0.41%	398,000	0.44%	144,914	0.17%
12	Superintendent's Office	436,481	0.60%	394,900.97	0.51%	384,291	0.50%	382,181	0.44%	429,523	0.47%	423,177	0.50%
13	Business Office	732,657	1.01%	863,226.67	1.11%	947,597	1.23%	995,839	1.14%	1,054,136	1.16%	1,034,094	1.21%
14	Human Resources	649,921	0.90%	807,965.98	1.04%	858,107	1.11%	894,983	1.03%	895,696	0.98%	946,156	1.11%
15	Public Relations	92,550	0.13%	152,484.97	0.20%	156,163	0.20%	151,560	0.17%	225,631	0.25%	208,833	0.24%
21	Supervision - Instruction	2,262,032	3.13%	2,122,802.43	2.72%	2,012,011	2.61%	2,043,142	2.34%	2,005,633	2.20%	1,907,622	2.24%
41	Supervision - Nutrition Svcs	172,670	0.24%	192,481.47	0.25%	190,370	0.25%	194,613	0.22%	234,913	0.26%	222,542	0.26%
51	Supervision - Transportation	383,852	0.53%	392,271.42	0.50%	422,911	0.55%	619,734	0.71%	516,097	0.57%	640,108	0.75%
61	Supervision of Building	423,702	0.59%	616,420.39	0.79%	615,073	0.80%	513,537	0.59%	604,983	0.66%	461,918	0.54%
<b>Total Central Administration</b>		<b>5,407,612</b>	<b>7.48%</b>	<b>6,066,799.13</b>	<b>7.79%</b>	<b>5,924,975</b>	<b>7.69%</b>	<b>6,156,149</b>	<b>7.05%</b>	<b>6,364,612</b>	<b>6.98%</b>	<b>5,989,364</b>	<b>7.02%</b>
<b>Total</b>		<b>72,322,969</b>	<b>100.00%</b>	<b>78,019,991.00</b>	<b>100.00%</b>	<b>77,160,418</b>	<b>100.00%</b>	<b>87,201,982</b>	<b>100.00%</b>	<b>91,222,588</b>	<b>100.00%</b>	<b>85,336,821</b>	<b>100.00%</b>

## Capital Projects Fund Summary

Small revenues from City of Poulsbo SEPA mitigation and Kitsap County Growth Impact fees. Major source of revenues from the Capital Project levy that started collection in calendar year 2019. Expenditures from various projects for summer 2020 levy work.

		Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Actual 2019-20
		<b>NORTH KITSAP SCHOOL DISTRICT 2019-20 YEAR END CAPITAL PROJECTS FUND</b>				
<b>Beginning Fund Balance</b>		<b>1,065,759</b>	<b>617,139</b>	<b>14,476</b>	<b>150,499</b>	<b>273,827</b>
<b>ADD:</b>	<b>Revenues</b>					
1000	Local Taxes			4,996,459	10,526,631	9,722,279
2000	Local Non-Tax	275,148	186,300	332,897	280,000	68,800
3000	State, General Purpose			0		
4000	State, Special Purpose			0		
5000	Federal, General Purpose			0		
6000	Federal, Special Purpose			0		
7000	Revenue from Other Districts			0		
8000	Revenue from Other Agencies			0		
9000	Other Financing Sources			0		
9200	Sales of Surplus Property					
9500	Long-Term Financing					
	<b>Total Revenues</b>	275,148	186,300	5,329,356	10,806,631	9,791,079
<b>TOTAL:</b>	<b>Funds Available</b>	<b>1,340,907</b>	<b>803,439</b>	<b>5,343,832</b>	<b>10,957,130</b>	<b>10,064,906</b>
<b>LESS:</b>	<b>Expenditures</b>					
10	Sites		1,056,222	854,646	1,500,000	1,285,129
20	Buildings	723,769	297,317	4,169,550	6,900,000	3,948,014
30	Equipment		35,425	20	2,100,000	766,517
40	Energy			4,655		447,969
50	Sales and Lease Expenditures			0		
60	Bond Issuance Expenditures			0		
90	Debt			41,134		
	Transfers		-600,000			
	<b>Total Expenditures</b>	723,769	788,964	5,070,005	10,500,000	6,447,629
<b>Ending Fund Balance</b>		<b>617,138</b>	<b>14,476</b>	<b>273,827</b>	<b>457,130</b>	<b>3,617,277</b>

**Associated Student Body Fund Summary**



**NORTH KITSAP SCHOOL DISTRICT  
2019-20 YEAR END  
ASSOCIATED STUDENT BODY FUND**

		Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Actual 2019-20
<b>Beginning Fund Balance</b>		<b>523,637</b>	<b>514,572</b>	<b>536,593</b>	<b>517,363</b>	<b>504,889</b>
<b>ADD:</b>	<b>Revenues</b>					
1000	General Student Body	292,697	290,790.43	307,654.84	301,836.00	200,087.11
2000	Athletics	200,251	294,187.58	283,993.75	281,330.00	190,359.66
3000	Classes	5,899	10,440.30	17,819.69	15,775.00	3,803.63
4000	Clubs	172,298	172,399.12	151,389.64	321,205.00	117,571.10
6000	Private Moneys	17,983	17,440.20	18,857.47	23,900.00	14,084.94
	<b>Total Revenues</b>	<b>689,128</b>	<b>785,258</b>	<b>779,715</b>	<b>944,046</b>	<b>525,906</b>
<b>TOTAL:</b>	<b>Funds Available</b>	<b>1,212,765</b>	<b>1,299,830</b>	<b>1,316,308</b>	<b>1,461,409</b>	<b>1,030,795</b>
<b>LESS:</b>	<b>Expenditures</b>					
1000	General Student Body	234,782	231,822.82	282,463.40	284,341.00	99,418.90
2000	Athletics	248,832	327,178.50	314,055.16	385,316.00	224,036.41
3000	Classes	6,657	11,691.58	21,310.98	15,600.00	11,610.11
4000	Clubs	187,701	173,818.06	171,307.58	349,040.00	113,209.60
6000	Private Moneys	20,221	18,725.23	22,282.16	26,500.00	11,005.89
	<b>Total Expenditures</b>	<b>698,193</b>	<b>763,236</b>	<b>811,419</b>	<b>1,060,797</b>	<b>459,281</b>
<b>Ending Fund Balance</b>		<b>514,572</b>	<b>536,594</b>	<b>504,889</b>	<b>400,612</b>	<b>571,515</b>



**Debt Service Fund Summary**



**North Kistap School District  
2019-20 YEAR END  
DEBT SERVICE FUND**

		Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Actual 2019-20
<b>Beginning Fund Balance</b>		<b>2,431,249</b>	<b>3,372,864</b>	<b>3,262,471</b>	<b>280,687</b>	<b>242,718</b>
<b>ADD:</b>	<b>Revenues</b>					
1000	Local Taxes	9,074,597	4,990,932	780,781	0	
2000	Local Non-tax	24,968		22,126	5,000	30,189
3000	State, General Purpose			0	0	
4000	State, Special Purpose			0	0	
5000	Federal, General Purpose			0	0	
6000	Federal, Special Purpose			0	0	
9000	Other Financing Sources			99,793	0	
9900	Operating Transfers	188,711	188,650			115,637
	<b>Total Revenues</b>	<b>9,288,276</b>	<b>5,179,582</b>	<b>902,700</b>	<b>5,000</b>	<b>145,826</b>
<b>TOTAL:</b>	<b>Funds Available</b>	<b>11,719,525</b>	<b>8,552,446</b>	<b>4,165,171</b>	<b>285,687</b>	<b>388,544</b>
<b>LESS:</b>	<b>Expenditures</b>					
11	Matured Bonds	7,866,234	5,027,715	3,825,830	109,826	109,826
21	Interest on Bonds	480,427	262,260	96,623	5,812	5,811
31	Interfund Loan Fees		0			
41	Bond Transfer Fees		0			
61	Recording Fees (Capacity)		0			
	<b>Total Expenditures</b>	<b>8,346,661</b>	<b>5,289,975</b>	<b>3,922,453</b>	<b>115,638</b>	<b>115,637</b>
<b>Ending Fund Balance</b>		<b>3,372,864</b>	<b>3,262,471</b>	<b>242,718</b>	<b>170,049</b>	<b>272,907</b>

**Transportation Vehicle Fund Summary**



**NORTH KITSAP SCHOOL DISTRICT  
2019-20 YEAR END  
TRANSPORTATION VEHICLE FUND**

		Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Actual 2019-20
<b>Beginning Fund Balance</b>		<b>1,851,731</b>	<b>1,777,390</b>	<b>1,605,614</b>	<b>1,167,406</b>	<b>1,628,452</b>
<b>ADD:</b>	<b>Revenues</b>					
2300	Investment Earnings	16,351	21,717	30,626	20,000	19,236
2800	Insurance Recoveries					
4000	State Grant Revenue			455,063	440,000	500,898
4499	Transportation Reimbursement	488,035	470,622			
5300	Impact Aid					
9000	Other Financing Sources	12,908	0	128,115	12,000	176,000
	<b>Total Revenues</b>	<b>517,294</b>	<b>492,339</b>	<b>613,804</b>	<b>472,000</b>	<b>696,134</b>
<b>TOTAL:</b>	<b>Funds Available</b>	<b>2,369,025</b>	<b>2,269,729</b>	<b>2,219,418</b>	<b>1,639,406</b>	<b>2,324,586</b>
<b>LESS:</b>	<b>Expenditures</b>					
Act. 30	Equipment	591,634	664,115	590,966	500,000	435,931
Act. 60	Bond Levy Issuance					
Act. 90	Debt					
	<b>Total Expenditures</b>	<b>591,634</b>	<b>664,115</b>	<b>590,966</b>	<b>500,000</b>	<b>435,931</b>
<b>Ending Fund Balance</b>		<b>1,777,391</b>	<b>1,605,614</b>	<b>1,628,452</b>	<b>1,139,406</b>	<b>1,888,655</b>

Attach F196

**ANNUAL FINANCIAL STATEMENTS**

- Balance Sheet as of August 31, 2020-All Funds
- Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2020-All Funds
- Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2020-All Funds
- Budgetary Comparison Schedules-All Funds
- Statement of Fiduciary Net Position
- Statement of Changes in Fiduciary Net Position
- Schedule of Long-Term Liabilities
- Report of Revenues and Other Financing Sources-All Funds
- Program/Activity/Object Report
- NCES Object Expenditure Summary
- District Expenditure Summary by Location

**SUPPLEMENTAL REPORTS AND SCHEDULES**

- Program Matrix
- Data Requirements for Supplemental Reports
- Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate
- Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items
- Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures
- Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation
- Resource to Program Expenditure Report
- Preliminary Special Education Maintenance of Effort
- Preliminary Federal Cross-Cutting Maintenance of Effort
- Preliminary Vocational Education Maintenance of Effort
- Edit/Error Report

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	2,604,505.16	20,379.26	0.00	1,556,893.38	500,897.70	0.00	4,682,675.50
Minus Warrants Outstanding	-2,399,110.39	-4,288.26	0.00	-1,502,569.26	0.00	0.00	-3,905,967.91
Taxes Receivable	5,394,000.01		0.00	4,467,363.01	0.00		9,861,363.02
Due From Other Funds	75,712.00	0.00	0.00	92,110.39	0.00	0.00	167,822.39
Due From Other Governmental Units	951,638.80	0.00	0.00	68,800.00	0.00	0.00	1,020,438.80
Accounts Receivable	38,975.48	0.00	0.00	0.00	0.00	0.00	38,975.48
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	63,779.64	0.00		0.00			63,779.64
Prepaid Items	323,112.13	7,804.80			0.00	0.00	330,916.93
Investments	14,490,365.93	575,094.59	272,907.14	4,977,759.54	1,387,757.93	0.00	21,703,885.13
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
<b>TOTAL ASSETS</b>	<b>21,542,978.76</b>	<b>598,990.39</b>	<b>272,907.14</b>	<b>9,660,357.06</b>	<b>1,888,655.63</b>	<b>0.00</b>	<b>33,963,888.98</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>21,542,978.76</b>	<b>598,990.39</b>	<b>272,907.14</b>	<b>9,660,357.06</b>	<b>1,888,655.63</b>	<b>0.00</b>	<b>33,963,888.98</b>
<b>LIABILITIES</b>							
Accounts Payable	913,119.76	25,228.85	0.00	1,260,043.12	0.00	0.00	2,198,391.73
Contracts Payable Current	0.00	0.00		239,962.25	0.00	0.00	239,962.25
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	66,364.53	0.00		0.00			66,364.53
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	155,400.88	0.00		0.00			155,400.88
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	92,110.39	0.00	0.00	75,712.00	0.00	0.00	167,822.39
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	3,112.59	2,246.49		0.00			5,359.08
Unearned Revenue	67.80	0.00	0.00	0.00	0.00		67.80
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
<b>TOTAL LIABILITIES</b>	<b>1,230,175.95</b>	<b>27,475.34</b>	<b>0.00</b>	<b>1,575,717.37</b>	<b>0.00</b>	<b>0.00</b>	<b>2,833,368.66</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	5,394,000.01		0.00	4,467,363.01	0.00		9,861,363.02
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,394,000.01</b>	<b>0.00</b>	<b>0.00</b>	<b>4,467,363.01</b>	<b>0.00</b>	<b>0.00</b>	<b>9,861,363.02</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	386,891.77	7,804.80	0.00	0.00	0.00	0.00	394,696.57
Restricted Fund Balance	441,673.92	563,710.25	272,907.14	847,698.66	1,888,655.63	0.00	4,014,645.60
Committed Fund Balance	1,000,000.00	0.00	0.00	1,964,993.14	0.00	0.00	2,964,993.14
Assigned Fund Balance	544,058.23	0.00	0.00	804,584.88	0.00	0.00	1,348,643.11

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	12,546,178.88	0.00	0.00	0.00	0.00	0.00	12,546,178.88
<b>TOTAL FUND BALANCE</b>	<b>14,918,802.80</b>	<b>571,515.05</b>	<b>272,907.14</b>	<b>3,617,276.68</b>	<b>1,888,655.63</b>	<b>0.00</b>	<b>21,269,157.30</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>21,542,978.76</b>	<b>598,990.39</b>	<b>272,907.14</b>	<b>9,660,357.06</b>	<b>1,888,655.63</b>	<b>0.00</b>	<b>33,963,888.98</b>

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							0.00
Local	13,479,642.14	525,906.44	30,188.76	9,722,278.54	19,236.06		23,777,251.94
State	71,376,145.35		0.00	68,800.00	500,897.70		71,945,843.05
Federal	5,771,854.70		0.00	0.00	0.00		5,771,854.70
Other	0.00			0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>90,627,642.19</b>	<b>525,906.44</b>	<b>30,188.76</b>	<b>9,791,078.54</b>	<b>520,133.76</b>	<b>0.00</b>	<b>101,494,949.69</b>
<b>EXPENDITURES:</b>							0.00
<b>CURRENT:</b>							0.00
Regular Instruction	45,978,760.85						45,978,760.85
Special Education	13,040,521.85						13,040,521.85
Vocational Education	3,169,414.47						3,169,414.47
Skill Center	0.00						0.00
Compensatory Programs	3,044,390.51						3,044,390.51
Other Instructional Programs	156,409.36						156,409.36
Community Services	989,248.87						989,248.87
<b>Support Services</b>	<b>18,829,901.97</b>						<b>18,829,901.97</b>
<b>Student Activities/Other</b>		<b>459,280.91</b>				<b>0.00</b>	<b>459,280.91</b>
<b>CAPITAL OUTLAY:</b>							0.00
Sites				1,285,128.82			1,285,128.82
Building				3,948,013.62			3,948,013.62
Equipment				342,875.60			342,875.60
Instructional Technology				423,641.34			423,641.34
Energy				447,969.49			447,969.49
Transportation Equipment					435,931.05		435,931.05
Sales and Lease				0.00			0.00
Other	128,170.87						128,170.87
<b>DEBT SERVICE:</b>							0.00
Principal	0.00		109,825.63	0.00	0.00		109,825.63
Interest and Other Charges	0.00		5,811.26	0.00	0.00		5,811.26

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>85,336,818.75</b>	<b>459,280.91</b>	<b>115,636.89</b>	<b>6,447,628.87</b>	<b>435,931.05</b>	<b>0.00</b>	<b>92,795,296.47</b>
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	5,290,823.44	66,625.53	-85,448.13	3,343,449.67	84,202.71	0.00	8,699,653.22
<b>OTHER FINANCING SOURCES (USES):</b>							0.00
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		115,636.89	0.00	0.00		115,636.89
Transfers Out (GL 536)	-115,636.89		0.00	0.00	0.00	0.00	-115,636.89
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	176,000.00		176,000.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-115,636.89</b>		<b>115,636.89</b>	<b>0.00</b>	<b>176,000.00</b>	<b>0.00</b>	<b>176,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>5,175,186.55</b>	<b>66,625.53</b>	<b>30,188.76</b>	<b>3,343,449.67</b>	<b>260,202.71</b>	<b>0.00</b>	<b>8,875,653.22</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>10,015,823.55</b>	<b>504,889.52</b>	<b>242,718.38</b>	<b>273,827.01</b>	<b>1,628,452.92</b>	<b>0.00</b>	<b>12,665,711.38</b>
Prior Year(s) Corrections or Restatements	-272,207.30	0.00	0.00	0.00	0.00	0.00	-272,207.30
<b>ENDING TOTAL FUND BALANCE</b>	<b>14,918,802.80</b>	<b>571,515.05</b>	<b>272,907.14</b>	<b>3,617,276.68</b>	<b>1,888,655.63</b>	<b>0.00</b>	<b>21,269,157.30</b>



	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	566,550.85	12,913,091.29	13,479,642.14
State	71,376,145.35	0.00	71,376,145.35
Federal	3,651,540.28	2,120,314.42	5,771,854.70
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>75,594,236.48</b>	<b>15,033,405.71</b>	<b>90,627,642.19</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	36,977,875.98	9,000,884.87	45,978,760.85
Special Education	11,267,417.54	1,773,104.31	13,040,521.85
Vocational Education	3,166,350.24	3,064.23	3,169,414.47
Skills Center	0.00	0.00	0.00
Compensatory Programs	3,044,390.51	0.00	3,044,390.51
Other Instructional Programs	155,122.21	1,287.15	156,409.36
Community Services	535,921.18	453,327.69	989,248.87
Support Services	14,052,145.83	4,777,756.14	18,829,901.97
<b>CAPITAL OUTLAY:</b>			
Other	128,170.87	0.00	128,170.87
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>69,327,394.36</b>	<b>16,009,424.39</b>	<b>85,336,818.75</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>6,266,842.12</b>	<b>-976,018.68</b>	<b>5,290,823.44</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	115,636.89	115,636.89
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>	<b>0.00</b>	<b>-115,636.89</b>	<b>-115,636.89</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	6,266,842.12	-1,091,655.57	5,175,186.55
BEGINNING TOTAL FUND BALANCE	6,432,569.05	3,583,254.50	10,015,823.55
Prior Year(s) Corrections or Restatements	-272,207.30	0.00	-272,207.30
ENDING TOTAL FUND BALANCE	12,427,203.87	2,491,598.93	14,918,802.80

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	13,678,057.00	13,479,642.14	-198,414.86
State	69,718,290.00	71,376,145.35	1,657,855.35
Federal	7,154,946.00	5,771,854.70	-1,383,091.30
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>90,551,293.00</b>	<b>90,627,642.19</b>	<b>76,349.19</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	48,163,866.00	45,978,760.85	2,185,105.15
Special Education	13,040,227.00	13,040,521.85	-294.85
Vocational Education	3,317,018.00	3,169,414.47	147,603.53
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,280,388.00	3,044,390.51	235,997.49
Other Instructional Programs	2,183,566.00	156,409.36	2,027,156.64
Community Services	664,042.00	989,248.87	-325,206.87
Support Services	20,515,381.00	18,829,901.97	1,685,479.03
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	58,100.00	128,170.87	-70,070.87
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>91,222,588.00</b>	<b>85,336,818.75</b>	<b>5,885,769.25</b>
REVENUES OVER (UNDER) EXPENDITURES	-671,295.00	5,290,823.44	5,962,118.44

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES (USES):</b>			
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	-115,636.89	115,636.89
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>-115,636.89</b>	<b>-115,636.89</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-671,295.00</b>	<b>5,175,186.55</b>	<b>5,846,481.55</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>7,969,347.00</b>	<b>10,015,823.55</b>	<b>2,046,476.55</b>
Prior Year(s) Corrections or Restatements		-272,207.30	-272,207.30
<b>ENDING TOTAL FUND BALANCE</b>	<b>7,298,052.00</b>	<b>14,918,802.80</b>	<b>7,620,750.80</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	944,046.00	525,906.44	-418,139.56
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>944,046.00</b>	<b>525,906.44</b>	<b>-418,139.56</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,060,797.00	459,280.91	601,516.09
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>1,060,797.00</b>	<b>459,280.91</b>	<b>601,516.09</b>
REVENUES OVER (UNDER) EXPENDITURES	-116,751.00	66,625.53	183,376.53

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	-116,751.00	66,625.53	183,376.53
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	425,200.00	504,889.52	79,689.52
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	308,449.00	571,515.05	263,066.05

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	5,000.00	30,188.76	25,188.76
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>5,000.00</b>	<b>30,188.76</b>	<b>25,188.76</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	109,825.00	109,825.63	-0.63
Interest and Other Charges	5,811.00	5,811.26	-0.26
<b>TOTAL EXPENDITURES</b>	<b>115,636.00</b>	<b>115,636.89</b>	<b>-0.89</b>
REVENUES OVER (UNDER) EXPENDITURES	-110,636.00	-85,448.13	25,187.87

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	115,636.89	115,636.89
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>115,636.89</b>	<b>115,636.89</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-110,636.00</b>	<b>30,188.76</b>	<b>140,824.76</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>242,000.00</b>	<b>242,718.38</b>	<b>718.38</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>131,364.00</b>	<b>272,907.14</b>	<b>141,543.14</b>



	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	10,806,631.00	9,722,278.54	-1,084,352.46
State	0.00	68,800.00	68,800.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>10,806,631.00</b>	<b>9,791,078.54</b>	<b>-1,015,552.46</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	1,500,000.00	1,285,128.82	214,871.18
Building	6,900,000.00	3,948,013.62	2,951,986.38
Equipment	0.00	342,875.60	-342,875.60
Instructional Technology	2,100,000.00	423,641.34	1,676,358.66
Energy	0.00	447,969.49	-447,969.49
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>10,500,000.00</b>	<b>6,447,628.87</b>	<b>4,052,371.13</b>
REVENUES OVER (UNDER) EXPENDITURES	306,631.00	3,343,449.67	3,036,818.67
<b>OTHER FINANCING SOURCES(USES):</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>306,631.00</b>	<b>3,343,449.67</b>	<b>3,036,818.67</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>496,762.00</b>	<b>273,827.01</b>	<b>-222,934.99</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>803,393.00</b>	<b>3,617,276.68</b>	<b>2,813,883.68</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	20,000.00	19,236.06	-763.94
State	440,000.00	500,897.70	60,897.70
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>460,000.00</b>	<b>520,133.76</b>	<b>60,133.76</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	500,000.00	435,931.05	64,068.95
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>500,000.00</b>	<b>435,931.05</b>	<b>64,068.95</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-40,000.00	84,202.71	124,202.71
<b>OTHER FINANCING SOURCES (USES)</b>	84,202.71	84,202.71	84,202.71
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	12,000.00	176,000.00	164,000.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>12,000.00</b>	<b>176,000.00</b>	<b>164,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-28,000.00</b>	<b>260,202.71</b>	<b>288,202.71</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,200,000.00</b>	<b>1,628,452.92</b>	<b>428,452.92</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,172,000.00</b>	<b>1,888,655.63</b>	<b>716,655.63</b>

August 31, 2020

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	419,196.77	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
<b>TOTAL ASSETS</b>	<b>419,196.77</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	373,637.50	0.00
Held In Trust For Private Purposes	3,690.67	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	41,868.60	0.00
<b>TOTAL NET POSITION</b>	<b>419,196.77</b>	<b>0.00</b>

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	12,544.82	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	12,544.82	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>12,544.82</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	10,000.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>10,000.00</b>	<b>0.00</b>
Net Increase (Decrease)	2,544.82	0.00
Net Position--Prior Year August Beginning	416,651.95	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	416,651.95	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>419,196.77</b>	<b>0.00</b>

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	198,774.30	0.00	109,825.63	88,948.67	88,948.67
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	2,170,035.10	163,541.93	0.00	2,333,577.03	275,595.83
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
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
<b>Net Pension Liabilities:</b>					
Net Pension Liabilities TRS 1	12,895,818.00	0.00	963,198.00	11,932,620.00	
Net Pension Liabilities TRS 2/3	3,105,840.00	4,449,027.00	0.00	7,554,867.00	
Net Pension Liabilities SERS 2/3	1,389,741.00	1,626,738.00	0.00	3,016,479.00	
Net Pension Liabilities PERS 1	4,030,559.00	0.00	455,469.00	3,575,090.00	
<b>Total Long-Term Liabilities</b>	<b>23,790,767.40</b>	<b>6,239,306.93</b>	<b>1,528,492.63</b>	<b>28,501,581.70</b>	<b>364,544.50</b>

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	11,799,996.20	27,232.22	9,496,309.33	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	10,801.53	0.00	17,530.78	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
<b>1000 TOTAL LOCAL TAXES</b>	<b>11,810,797.73</b>	<b>27,232.22</b>	<b>9,513,840.11</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	39,751.35			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	70.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	2,250.00			
2186 Community School Tuitions and Fees	55,620.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	58,663.41		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	24,339.77			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	97,822.50			
2298 School Food Services--Sales of Goods, Supplies, and Services	566,550.85			
2300 Investment Earnings	156,881.49	2,956.54	41,427.42	19,236.06
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	174,918.46		0.00	0.00
2600 Fines and Damages	7,375.45		0.00	0.00



	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2700 Rentals and Leases	128,023.62	0.00	0.00	0.00
2800 Insurance Recoveries	17,426.63		0.00	0.00
2900 Local Support Nontax, Unassigned	199,205.36	0.00	167,011.01	0.00
2910 E-Rate	139,945.52		0.00	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>1,668,844.41</b>	<b>2,956.54</b>	<b>208,438.43</b>	<b>19,236.06</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	53,981,697.21			
3121 Special Education - General Apportionment	1,354,316.75			
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	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>55,336,013.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		68,800.00	0.00
4121 Special Education	9,179,496.90			
4122 Special Education - Infants and Toddlers - State	639,930.16			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	1,487,331.18			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	358,593.22			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	446,917.88			
4174 Highly Capable	185,750.84			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4188 Child Care	0.00			
4198 School Food Service	26,748.35			
4199 Transportation - Operations	3,700,325.82			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	4,244.80		0.00	0.00
4321 Special Education - Other State Agencies	10,792.24			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				500,897.70
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>16,040,131.39</b>		<b>68,800.00</b>	<b>500,897.70</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	12,428.62	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	1,446,896.59	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	196,812.30			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>1,656,137.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	1,420,225.22			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	27,609.68			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	624,696.06			
6152 Other Title, ESEA Fed	145,334.98			
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	17,829.45			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	270,086.20			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	476,605.53			
6198 School Food Services	630,479.08			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	151,038.17			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	112,037.47			
6276 Targeted Assistance-ESSER	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	70,438.77			
6321 Special Education - Medicaid Reimbursement	24,614.44			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance-ESSER	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	144,722.14			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>4,115,717.19</b>		0.00	0.00
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0.00</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0.00</b>		0.00	0.00
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			175,000.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	1,000.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>OTHER FINANCING SOURCES</b>				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	115,636.89	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>115,636.89</b>	<b>0.00</b>	<b>176,000.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>90,627,642.19</b>	<b>145,825.65</b>	<b>9,791,078.54</b>	<b>696,133.76</b>

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	45,412,430.67	11 Bd of Dir	144,913.83	0 Debit Transfer	692,946.22
02 ALE	566,330.18	12 Supt Off	423,177.23	1 Credit Transfer	-692,946.22
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	1,034,094.11	2 Cert. Salaries	35,933,915.18
21 Sp Ed, Sup, St	10,814,514.98	14 HR	946,155.98	3 Class. Salaries	16,473,990.38
22 Sp Ed, Infants and Toddlers, State	609,497.44	15 Pblc Rltn	208,832.91	4 Employee Benefits	20,410,793.37
24 Sp Ed, Sup, Fed	1,419,697.13	21 Supv Inst	1,907,622.28	5 Supplies / Materials	3,419,804.59
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	1,386,620.78	7 Purchased Services	8,924,838.35
26 Sp Ed, Inst, St	0.00	23 Princ Off	4,857,753.24	8 Travel	45,306.01
29 Sp Ed, Oth, Fed	196,812.30	24 Guid/Coun	2,306,183.58	9 Capital Outlay	128,170.87
31 Voc, Basic, St	2,375,853.90	25 Pupil M/S	890,892.35	<b>TOTAL ALL OBJECTS</b>	<b>85,336,818.75</b>
34 MidSchCar/Tec	767,996.05	26 Health	3,676,640.17		
38 Voc, Fed	25,564.52	27 Teaching	46,889,916.68		
39 Voc, Other	0.00	28 Extracur	1,868,527.54		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	26,367.95		
46 Skill Cntr, Fed	0.00	31 InstProDev	459,437.80		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	384,215.38		
51 ESEA Disadvantaged, Fed	578,422.28	33 Curriculum	433,982.54		
52 Other Title, ESEA, Fed	134,569.43	34 Pro Learn	387,816.66		
53 ESEA Migrant, Federal	0.00	41 Supervisn	222,542.01		
54 Read First, Fed	0.00	42 Food	705,058.83		
55 LAP	1,357,136.97	44 Operation	1,762,998.37		
56 St In, Ctr/Hm, D	0.00	49 Transfers	-481,873.03		
57 St In, N/D, Fed	0.00	51 Supervisn	640,108.01		
58 Sp/Plt Pgm, St	304,272.64	52 Operation	2,728,952.80		
59 Inst. JAJ	0.00	53 Maintnce	447,378.39		
61 Head Start, Fed	0.00	56 Insurance	0.00		
62 MS, Pro Dv, Fed	151,038.17	59 Transfers	-211,073.19		
64 LEP, Fed	16,508.75	61 Supv Bldg	461,918.20		



PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
65 Tran Biling, St	389,504.56	62 Grnd Mnt	718,838.75		
67 Ind Ed, Fd, JOM	0.00	63 Oper Bldg	2,841,336.58		
68 Ind Ed, Fd, ED	112,937.71	64 Maintnce	2,079,510.35		
69 Comp, Othr	0.00	65 Utilities	1,719,020.52		
71 Traffic Safety	0.00	67 Bldg Secu	48,710.67		
73 Summer School	2,187.50	68 Insurance	794,611.00		
74 Highly Capable	152,816.09	72 Info Sys	2,193,296.77		
75 Prof Dev, State	0.00	73 Printing	0.00		
76 Target Asst, Fed	0.00	74 Warehouse	0.00		
78 Yth Trg Pm, Fed	0.00	75 Mtr Pool	0.00		
79 Inst Pgm, Othr	1,405.77	83 Interest	0.00		
81 Public Radio/TV	0.00	84 Principal	0.00		
86 Comm Schools	49,696.65	85 Debt Expn	0.00		
88 Child Care	6,271.50	91 Publ Actv	432,332.71		
89 Othr Comm Srv	933,280.72	<b>TOTAL ALL ACTIVITIES</b>	<b>85,336,818.75</b>		
97 Distwide Suppt	13,584,498.77				
98 Schl Food Serv	1,732,120.65				
99 Pupil Transp	3,641,453.42				
<b>TOTAL ALL PROGRAMS</b>	<b>85,336,818.75</b>				

<b>Certificated Salaries</b>		<b>Amount</b>
2110	Salaries of Regular Employee	31,004,796.74
2120	Salaries of Temporary EEs & Subs	369,539.96
2130	Non contracted Salaries	637,160.44
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	3,490,600.92
2160	Other Salaries	250,152.12
2170	Other Salaries NBCT	181,665.00

<b>Classified Salaries</b>		<b>Amount</b>
3110	Salaries of Regular Employee	14,619,001.02
3120	Salaries of Temporary EEs & Subs	572,980.08
3130	Extra Time	503,007.22
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	710,331.66
3160	Other Salaries	68,670.40

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4212	Group Insurance-Certificate	15,980.69
4213	Group Insurance-Classified	15,621.52
4222	Federally Mandated Insurance-Certificate	2,745,139.36
4223	Federally Mandated Insurance-Classified	1,256,045.66
4232	Retirement Contribution - Certificated	5,458,097.75
4233	Retirement Contribution - Classified	2,004,762.12
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	19,070.43
4263	Unemployment Compensation - Classified	13,076.57

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4272	Worker's Compensation - Certificated	123,815.80
4273	Worker's Compensation - Classified	285,332.70
4282	Health Benefits - Certificated	4,299,146.46
4283	Health Benefits - Classified	4,174,397.51
4292	Other Employee Benefits - Certificated	306.80
4293	Other Employee Benefits - Classified	0.00

<b>Supplies, Non-Capital</b>		<b>Amount</b>
5610	General Supplies	1,268,115.49
5626	Motor Vehicle Fuel	185,434.27
5630	Food	705,058.83
5640	Books and Periodicals	309,199.31
5650	Supplies - Technology Related	951,996.69

<b>Purchased Services</b>		<b>Amount</b>
7310	Office and Administrative Services	340,609.08
7311	Election Fees	31,449.92
7320	Professional Educational Services	474,306.35
7321	Contracted Teachers	80,014.25
7322	Contracted Educational Staff Associates	293,601.75
7330	Employee Training and Development Services	206,781.50
7340	Other Professional Purchased Services	1,223,795.42
7341	Legal Services for District support	62,663.50
7342	Audit Services	30,064.09
7343	Other Legal Services	0.00
7350	Technical Services	129,105.68
7351	Data Processing and Coding Services	270,389.06
7352	Other Technical Services	582.50
7410	Utility Services	379,934.46

	Purchased Services	Amount
7420	Cleaning Services	114,794.15
7431	Non-Technology-Related Repair and Maintenance	771,975.07
7432	Technology-Related Repair and Maintenance	775.37
7441	Rentals of Land and Buildings	500.00
7442	Rentals of Equipment and Vehicles	29,054.84
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	196,702.01
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	8,465.20
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	64,650.20
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	794,611.00
7530	Communications	405,671.21
7540	Advertising	2,212.12
7550	Printing and Binding	3,897.20
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	1,687,930.77
7569	Tuition - Other	31,366.14
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	8,127.50
7591	Services Purchased from another School District or ESD Within the State	37,272.78
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	232,086.62
7622	Electricity	958,409.29
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	53,039.32
7820	Settlements and Judgements Against the School District	0.00

<b>Purchased Services</b>		<b>Amount</b>
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00
 <b>Travel</b>		 <b>Amount</b>
8580	Travel, Meals and Lodging	45,306.01
 <b>Capital Outlay</b>		 <b>Amount</b>
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	128,170.87
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	0.00
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00
 <b>TOTAL ALL NCES OBJECT OF EXPENDITURE</b>		 <b>85,336,818.75</b>

<u>Instructional Location</u>	<u>Amount</u>
Choice Academy	559,984.57
David Wolfle Elementary	5,243,508.89
Hilder Pearson Elementary	3,781,623.26
Kingston High School	6,602,464.18
Kingston Middle School	5,883,505.99
Middle School Options	197,036.70
North Kitsap High School	10,602,743.23
Pal Program	550,905.84
Poulsbo Elementary School	6,074,557.62
Poulsbo Middle School	7,650,072.95
Richard Gordon Elementary	4,769,276.29
Special Programs	23,318.61
Suquamish Elementary School	4,524,846.95
Vinland Elementary	6,203,755.95
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>62,667,601.03</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>22,669,217.72</b>
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>85,336,818.75</b>

**SUPPLEMENTAL REPORTS AND SCHEDULES**

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	781,516.94	0.00		491,063.99	68,409.78	180,285.69	14,873.38	24,651.75	2,232.35	0.00
22 Lrn Resrc	1,347,349.79	0.00		663,798.75	176,352.25	354,328.51	73,490.48	79,335.00	44.80	0.00
23 Princ Off	4,776,899.92	0.00		2,165,427.29	1,319,462.94	1,258,839.50	29,288.51	3,881.68	0.00	0.00
24 Guid/Coun	2,236,896.92	0.00		1,299,445.20	321,380.25	592,751.54	4,499.93	18,820.00	0.00	0.00
25 Pupil M/S	740,038.84	0.00		45.20	408,636.15	207,719.33	4,105.52	119,532.64	0.00	0.00
26 Health	259,917.48	0.00		1,313.26	21,674.25	13,695.69	826.48	222,407.80	0.00	0.00
27 Teaching	32,543,626.99	10,632.16		21,642,791.28	650,420.46	8,220,707.17	246,525.19	1,769,089.02	3,461.71	0.00
28 Extracur	1,868,517.54	142,684.95		470,178.97	825,090.64	349,123.58	6,479.20	72,324.00	2,636.20	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	122,185.14	0.00		39,040.17	596.32	9,303.15	10,843.75	60,601.47	1,800.28	0.00
32 Inst Tech	112,649.76	0.00			0.00	0.00	112,649.76	0.00	0.00	0.00
33 Curriculum	324,416.05	0.00		285.00	0.00	182.54	304,647.23	19,301.28	0.00	0.00
34 Pro Learn	298,415.30	0.00		229,869.34		68,545.96	0.00	0.00	0.00	0.00
<b>01 Total</b>	<b>45,412,430.67</b>	<b>153,317.11</b>		<b>27,003,258.45</b>	<b>3,792,023.04</b>	<b>11,255,482.66</b>	<b>808,229.43</b>	<b>2,389,944.64</b>	<b>10,175.34</b>	<b>0.00</b>



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	16,767.53	0.00		1,979.12	10,539.07	3,409.33	840.01	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	80,853.32	0.00		61,919.24	0.00	18,934.08	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	466,664.38	0.00		174,177.67	0.00	62,407.94	1,501.41	228,577.36	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	115.20	0.00		0.00	0.00	0.00	115.20	0.00	0.00	0.00
34 Pro Learn	1,929.75	0.00		1,521.50		408.25	0.00	0.00	0.00	0.00
<b>02 Total</b>	<b>566,330.18</b>	<b>0.00</b>		<b>239,597.53</b>	<b>10,539.07</b>	<b>85,159.60</b>	<b>2,456.62</b>	<b>228,577.36</b>	<b>0.00</b>	<b>0.00</b>

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	565,315.15	0.00		308,018.43	118,539.20	131,319.23	40.11	7,398.18	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	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	114,766.10	0.00		0.00	75,726.85	39,039.25	0.00	0.00	0.00	0.00
26 Health	2,763,950.27	0.00		1,723,890.72	33,879.08	636,458.24	198.91	367,579.96	1,943.36	0.00
27 Teaching	7,272,570.95	5,511.03		2,857,054.13	2,034,735.80	2,135,814.38	41,037.47	196,700.34	1,717.80	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	26,367.95							26,367.95		
31 InstProDev	8,289.01	0.00		364.40	0.00	259.28	773.69	6,378.02	513.62	0.00
32 Inst Tech	769.59	0.00			0.00	0.00	769.59	0.00	0.00	0.00
33 Curriculum	5,081.78	0.00		0.00	0.00	0.00	5,081.78	0.00	0.00	0.00
34 Pro Learn	57,404.18	0.00		44,178.66		13,225.52	0.00	0.00	0.00	0.00
<b>21 Total</b>	<b>10,814,514.98</b>	<b>5,511.03</b>		<b>4,933,506.34</b>	<b>2,262,880.93</b>	<b>2,956,115.90</b>	<b>47,901.55</b>	<b>604,424.45</b>	<b>4,174.78</b>	<b>0.00</b>

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	1,627.19	0.00		622.44	0.00	1,004.75	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	607,313.12	0.00		5,499.44	0.00	1,503.25	0.00	600,310.43	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	557.13	0.00		425.88		131.25	0.00	0.00	0.00	0.00
<b>22 Total</b>	<b>609,497.44</b>	<b>0.00</b>		<b>6,547.76</b>	<b>0.00</b>	<b>2,639.25</b>	<b>0.00</b>	<b>600,310.43</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	45,243.00	0.00		32,082.60	0.00	13,160.40	0.00	0.00	0.00	0.00
27 Teaching	1,367,853.00	0.00		0.00	844,536.00	523,317.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,601.13	0.00		0.00	0.00	0.00	6,497.43	0.00	103.70	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
<b>24 Total</b>	<b>1,419,697.13</b>	<b>0.00</b>		<b>32,082.60</b>	<b>844,536.00</b>	<b>536,477.40</b>	<b>6,497.43</b>	<b>0.00</b>	<b>103.70</b>	<b>0.00</b>

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	196,812.30	0.00		0.00	93,474.20	103,338.10	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
<b>29 Total</b>	<b>196,812.30</b>	<b>0.00</b>		<b>0.00</b>	<b>93,474.20</b>	<b>103,338.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	262,350.12	0.00		121,137.17	17,339.14	49,215.06	1,544.47	72,707.70	406.58	0.00
22 Lrn Resrc	39,270.99	0.00		0.00	28,675.77	10,595.22	0.00	0.00	0.00	0.00
24 Guid/Coun	20,610.08	0.00		14,857.79	0.00	5,734.85	17.44	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,932,028.68	0.00		1,192,290.40	22,579.43	446,349.52	97,863.65	172,249.47	696.21	0.00
28 Extracur	10.00	0.00		0.00	0.00	0.00	0.00	10.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,086.99	0.00		0.00	0.00	0.00	0.00	3,454.90	1,632.09	0.00
32 Inst Tech	96,852.53	0.00			23,787.54	7,765.35	65,299.64	0.00	0.00	0.00
33 Curriculum	5,227.66	0.00		0.00	0.00	0.00	5,227.66	0.00	0.00	0.00
34 Pro Learn	14,416.85	0.00		11,111.21		3,305.64	0.00	0.00	0.00	0.00
<b>31 Total</b>	<b>2,375,853.90</b>	<b>0.00</b>		<b>1,339,396.57</b>	<b>92,381.88</b>	<b>522,965.64</b>	<b>169,952.86</b>	<b>248,422.07</b>	<b>2,734.88</b>	<b>0.00</b>

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	24,827.20	0.00		14,688.71	4,334.78	5,474.86	328.85	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	23,112.06	0.00		17,262.82	0.00	5,849.24	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	612,002.38	0.00		430,754.16	0.00	149,269.40	28,609.69	3,304.06	65.07	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,696.87	0.00		0.00	0.00	0.00	0.00	1,770.00	1,926.87	0.00
32 Inst Tech	92,286.53	0.00			40,888.11	13,386.85	38,011.57	0.00	0.00	0.00
33 Curriculum	6,536.71	0.00		0.00	0.00	0.00	6,536.71	0.00	0.00	0.00
34 Pro Learn	5,534.30	0.00		4,282.07		1,252.23	0.00	0.00	0.00	0.00
<b>34 Total</b>	<b>767,996.05</b>	<b>0.00</b>		<b>466,987.76</b>	<b>45,222.89</b>	<b>175,232.58</b>	<b>73,486.82</b>	<b>5,074.06</b>	<b>1,991.94</b>	<b>0.00</b>

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	25,564.52	0.00		18,626.36	0.00	6,938.16	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	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
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
<b>38 Total</b>	<b>25,564.52</b>	<b>0.00</b>		<b>18,626.36</b>	<b>0.00</b>	<b>6,938.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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	78,874.55	0.00		50,270.69	10,662.19	17,209.17	326.11	335.45	70.94	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	216.30	0.00		0.00	0.00	0.00	0.00	216.30	0.00	0.00
27 Teaching	487,198.18	0.00		227,797.30	114,162.16	141,132.07	3,856.65	250.00	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	12,133.25	0.00			0.00	0.00	12,133.25	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
<b>51 Total</b>	<b>578,422.28</b>	<b>0.00</b>		<b>278,067.99</b>	<b>124,824.35</b>	<b>158,341.24</b>	<b>16,316.01</b>	<b>801.75</b>	<b>70.94</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	134,569.43	0.00		97,420.02	0.00	34,176.41	0.00	2,323.00	650.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>52 Total</b>	<b>134,569.43</b>	<b>0.00</b>	<b>0.00</b>	<b>97,420.02</b>	<b>0.00</b>	<b>34,176.41</b>	<b>0.00</b>	<b>2,323.00</b>	<b>650.00</b>	<b>0.00</b>

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	16,458.58	0.00		1,691.66	10,539.07	3,554.68	403.27	247.11	22.79	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	1,168,010.38	0.00		589,491.74	217,448.64	356,235.00	4,789.76	0.00	45.24	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	89,247.38	0.00		2,954.54	271.50	817.02	204.32	85,000.00	0.00	0.00
32 Inst Tech	1,411.55	0.00			0.00	0.00	1,411.55	0.00	0.00	0.00
33 Curriculum	74,535.94	0.00		5,067.15	0.00	1,315.15	68,153.64	0.00	0.00	0.00
34 Pro Learn	7,473.14	0.00		5,814.43		1,658.71	0.00	0.00	0.00	0.00
<b>55 Total</b>	<b>1,357,136.97</b>	<b>0.00</b>		<b>605,019.52</b>	<b>228,259.21</b>	<b>363,580.56</b>	<b>74,962.54</b>	<b>85,247.11</b>	<b>68.03</b>	<b>0.00</b>

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	243,520.43	0.00		182,422.53	0.00	42,372.90	18,725.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	60,752.21	0.00		42,927.80	0.00	12,915.15	0.00	3,698.00	1,211.26	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
<b>58 Total</b>	<b>304,272.64</b>	<b>0.00</b>		<b>225,350.33</b>	<b>0.00</b>	<b>55,288.05</b>	<b>18,725.00</b>	<b>3,698.00</b>	<b>1,211.26</b>	<b>0.00</b>

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	47,968.22	0.00		36,721.79	0.00	11,246.43	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	13,873.35	0.00		1,620.00	0.00	391.69	0.00	11,861.66	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	11,424.42	0.00		2,723.25	0.00	1,113.03	0.00	4,275.45	3,312.69	0.00
32 Inst Tech	60,168.00	0.00			0.00	0.00	60,168.00	0.00	0.00	0.00
33 Curriculum	17,604.18	0.00		0.00	0.00	0.00	17,604.18	0.00	0.00	0.00
<b>62 Total</b>	<b>151,038.17</b>	<b>0.00</b>		<b>41,065.04</b>	<b>0.00</b>	<b>12,751.15</b>	<b>77,772.18</b>	<b>16,137.11</b>	<b>3,312.69</b>	<b>0.00</b>

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	775.00	0.00		0.00	635.36	139.64	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	15,477.65	0.00		3,390.00	1,012.31	521.14	3,684.20	6,870.00	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	256.10	0.00		0.00	0.00	0.00	256.10	0.00	0.00	0.00
<b>64 Total</b>	<b>16,508.75</b>	<b>0.00</b>		<b>3,390.00</b>	<b>1,647.67</b>	<b>660.78</b>	<b>3,940.30</b>	<b>6,870.00</b>	<b>0.00</b>	<b>0.00</b>

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	55,680.66	0.00		16,336.65	26,138.47	12,841.32	28.77	335.45	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	330,097.36	0.00		105,418.42	111,824.23	103,587.06	9,158.40	0.00	109.25	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	26.80	0.00		0.00	21.99	4.81	0.00	0.00	0.00	0.00
32 Inst Tech	2,332.60	0.00			0.00	0.00	2,332.60	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	1,367.14	0.00		1,062.18		304.96	0.00	0.00	0.00	0.00
<b>65 Total</b>	<b>389,504.56</b>	<b>0.00</b>		<b>122,817.25</b>	<b>137,984.69</b>	<b>116,738.15</b>	<b>11,519.77</b>	<b>335.45</b>	<b>109.25</b>	<b>0.00</b>

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
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	112,937.71	0.00		0.00	68,267.72	44,669.99	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
<b>68 Total</b>	<b>112,937.71</b>	<b>0.00</b>		<b>0.00</b>	<b>68,267.72</b>	<b>44,669.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,187.50	0.00		0.00	0.00	0.00	0.00	2,187.50	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
<b>73 Total</b>	<b>2,187.50</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,187.50</b>	<b>0.00</b>	<b>0.00</b>

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	55,586.59	0.00		16,057.31	20,458.56	19,070.72	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	90,015.14	20,405.32		49,704.84	0.00	17,800.08	2,104.90	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	675.00	0.00		0.00	0.00	0.00	0.00	675.00	0.00	0.00
32 Inst Tech	5,611.57	0.00			0.00	0.00	5,611.57	0.00	0.00	0.00
33 Curriculum	208.92	0.00		0.00	0.00	0.00	208.92	0.00	0.00	0.00
34 Pro Learn	718.87	0.00		557.91		160.96	0.00	0.00	0.00	0.00
<b>74 Total</b>	<b>152,816.09</b>	<b>20,405.32</b>		<b>66,320.06</b>	<b>20,458.56</b>	<b>37,031.76</b>	<b>7,925.39</b>	<b>675.00</b>	<b>0.00</b>	<b>0.00</b>

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	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	1,405.77	0.00		885.00	0.00	402.15	0.00	0.00	118.62	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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>79 Total</b>	<b>1,405.77</b>	<b>0.00</b>		<b>885.00</b>	<b>0.00</b>	<b>402.15</b>	<b>0.00</b>	<b>0.00</b>	<b>118.62</b>	<b>0.00</b>

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	649.55	0.00		536.27	0.00	113.28	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	49,047.10	0.00		0.00	0.00	0.00	985.10	48,062.00	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
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		
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
<b>86 Total</b>	<b>49,696.65</b>	<b>0.00</b>		<b>536.27</b>	<b>0.00</b>	<b>113.28</b>	<b>985.10</b>	<b>48,062.00</b>	<b>0.00</b>	<b>0.00</b>

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
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	6,271.50	0.00		0.00	0.00	0.00	0.00	6,271.50	0.00	0.00
<b>88 Total</b>	<b>6,271.50</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,271.50</b>	<b>0.00</b>	<b>0.00</b>

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	695.85	0.00		0.00	0.00	0.00	181.92	513.93	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
42 Food	0.00	0.00					0.00	0.00		
44 Operation	476,605.53	476,605.53			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	29,918.13	0.00			21,948.26	7,969.87	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	426,061.21	4,924.50	0.00	0.00	255,747.88	102,933.49	32,717.59	29,557.01	180.74	0.00
<b>89 Total</b>	<b>933,280.72</b>	<b>481,530.03</b>	<b>0.00</b>	<b>0.00</b>	<b>277,696.14</b>	<b>110,903.36</b>	<b>32,899.51</b>	<b>30,070.94</b>	<b>180.74</b>	<b>0.00</b>

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	144,913.83	0.00			0.00	0.00	455.12	138,112.98	6,345.73	0.00
12 Supt Off	423,177.23	0.00		253,494.96	68,706.56	85,337.02	5,152.65	9,626.74	859.30	0.00
13 Busns Off	1,034,094.11	343.00		0.00	672,427.50	226,726.40	6,235.85	127,414.57	946.79	0.00
14 HR	946,155.98	53.17		199,545.37	416,388.39	200,699.48	7,054.62	119,300.74	3,114.21	0.00
15 Pblc Rltn	208,832.91	0.00		0.00	124,199.98	35,199.72	2,052.54	46,630.58	750.09	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	461,918.20	0.00		0.00	321,098.86	105,453.64	17,906.61	17,365.65	93.44	0.00
62 Grnd Mnt	718,838.75	9,176.18			333,669.54	135,645.35	101,311.21	62,963.52	0.00	76,072.95
63 Oper Bldg	2,811,418.45	0.00			1,798,936.20	848,453.53	163,211.21	817.51	0.00	0.00
64 Maintnce	2,079,510.35	15,280.82	0.00		665,596.52	256,621.20	292,150.71	797,209.56	553.62	52,097.92
65 Utilities	1,719,020.52	0.00	0.00		0.00	0.00	0.00	1,719,020.52	0.00	0.00
67 Bldg Secu	48,710.67	0.00			798.95	181.63	6,158.50	41,562.89	8.70	0.00
68 Insurance	794,611.00	0.00					0.00	794,611.00		0.00
72 Info Sys	2,193,296.77	398.00	0.00	0.00	941,699.72	352,714.60	412,882.61	482,391.19	3,210.65	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
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
<b>97 Total</b>	<b>13,584,498.77</b>	<b>25,251.17</b>	<b>0.00</b>	<b>453,040.33</b>	<b>5,343,522.22</b>	<b>2,247,032.57</b>	<b>1,014,571.63</b>	<b>4,357,027.45</b>	<b>15,882.53</b>	<b>128,170.87</b>

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	222,542.01	0.00		0.00	164,454.95	55,359.45	859.24	1,547.15	321.22	0.00
42 Food	705,058.83	0.00					705,058.83	0.00		
44 Operation	1,286,392.84	6,931.56			695,550.00	475,618.77	57,255.61	50,281.82	755.08	0.00
49 Transfers	-481,873.03		-							
			481,873.03							
<b>98 Total</b>	<b>1,732,120.65</b>	<b>6,931.56</b>	<b>-</b>	<b>0.00</b>	<b>860,004.95</b>	<b>530,978.22</b>	<b>763,173.68</b>	<b>51,828.97</b>	<b>1,076.30</b>	<b>0.00</b>
			<b>481,873.03</b>							



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	36,087.41	0.00		0.00	25,882.98	10,204.43	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	640,108.01	0.00		0.00	379,332.18	139,092.26	6,716.52	113,785.75	1,181.30	0.00
52 Operation	2,728,952.80	0.00			1,662,685.62	818,363.03	200,713.31	44,927.13	2,263.71	0.00
53 Maintnce	447,378.39	0.00			202,366.08	86,116.69	81,058.94	77,836.68	0.00	0.00
56 Insurance	0.00							0.00		
59 Transfers	-211,073.19		-							
			211,073.19							
<b>99 Total</b>	<b>3,641,453.42</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>2,270,266.86</b>	<b>1,053,776.41</b>	<b>288,488.77</b>	<b>236,549.56</b>	<b>3,445.01</b>	<b>0.00</b>
			<b>211,073.19</b>							

## 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.	139,945.52
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.	148,834.82
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.	5,476.68
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,246,208.69
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	110,928.28
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,357,136.97

## 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.

6,703.08

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

0.1893

## a) Total All Programs (SYSTEM CALCULATED)

85,336,818.75

## b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

13,584,498.77

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

71,752,319.98

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.  
31,449.92
- 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.  
12,428.62
- 10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.  
0.00
- 11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.  
0.00
- 12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.  
0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

30,064.09

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

62,663.50

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

423,177.23

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

208,832.91

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

0.00

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

1,915,428.13

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 18 Kitsap

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>71,752,319.98</b>	<b>0.00</b>		<b>705,058.83</b>			<b>71,047,261.15</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	144,913.83	0.00		31,449.92	20,736.32	92,727.59	
12 Superintendent's Office	423,177.23	0.00		0.00	0.00	423,177.23	
13 Business Office	1,034,094.11	0.00		0.00		1,034,094.11	
14 Human Resources	946,155.98	0.00		0.00		946,155.98	
15 Public Relations	208,832.91	0.00			0.00	208,832.91	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	461,918.20	0.00		0.00	461,918.20	0.00	
62 Grounds Maintenance	718,838.75	76,072.95		0.00	642,765.80	0.00	
63 Operation of Buildings	2,811,418.45	0.00		12,428.62	2,798,989.83	0.00	
64 Maintenance	2,079,510.35	52,097.92		0.00	2,027,412.43	0.00	
65 Utilities	1,719,020.52	0.00		0.00	1,719,020.52	0.00	
67 Building and Property Security	48,710.67	0.00		0.00	48,710.67	0.00	
68 Insurance	794,611.00	0.00		0.00	794,611.00	0.00	
72 Information Systems	2,193,296.77	0.00		0.00	277,868.64	1,915,428.13	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>13,584,498.77</b>	<b>128,170.87</b>	<b>0.00</b>	<b>43,878.54</b>	<b>8,792,033.41</b>	<b>4,620,415.95</b>	



Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 18 Kitsap

Fiscal Year 2019-2020

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	85,336,818.75	128,170.87	0.00	748,937.37	4,620,415.95	71,047,261.15	
Unallowable Costs				-8,792,033.41		8,792,033.41	
<b>TOTALS</b>	<b>85,336,818.75</b>	<b>128,170.87</b>	<b>0.00</b>	<b>748,937.37</b>	<b>4,620,415.95</b>	<b>79,839,294.56</b>	

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	4,645,417.16
2. FY 17-18 DIRECT EXPENDITURES	71,560,249.12
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	1,081,733.33
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	5,727,150.49
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0800

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	4,620,415.95
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	1,081,733.33
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,702,149.28
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	79,839,294.56
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0800
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	6,387,143.56
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-684,994.27
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	3,935,421.67
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0493

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 18 Kitsap

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>71,752,319.98</b>	<b>0.00</b>		<b>705,058.83</b>			<b>71,047,261.15</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	144,913.83	0.00		31,449.92	20,736.32	92,727.59	
12 Superintendents Office	423,177.23	0.00		0.00		423,177.23	
13 Business Office	1,034,094.11	0.00		0.00		1,034,094.11	
14 Human Resources	946,155.98	0.00		0.00		946,155.98	
15 Public Relations	208,832.91	0.00			0.00	208,832.91	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	461,918.20	0.00		0.00		461,918.20	
62 Grounds Maintenance	718,838.75	76,072.95		0.00		642,765.80	
63 Operation of Buildings	2,811,418.45	0.00		12,428.62		2,798,989.83	
64 Maintenance	2,079,510.35	52,097.92		0.00		2,027,412.43	
65 Utilities	1,719,020.52	0.00		0.00		1,719,020.52	
67 Building and Property Security	48,710.67	0.00		0.00		48,710.67	
68 Insurance	794,611.00	0.00		0.00		794,611.00	
72 Information Systems	2,193,296.77	0.00		0.00		2,193,296.77	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>13,584,498.77</b>	<b>128,170.87</b>	<b>0.00</b>	<b>43,878.54</b>	<b>20,736.32</b>	<b>13,391,713.04</b>	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 18 Kitsap

Fiscal Year 2019-2020

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	85,336,818.75	128,170.87	0.00	748,937.37		71,047,261.15	
Unallowable Costs				-20,736.32		20,736.32	
Totals	85,336,818.75	128,170.87	0.00	748,937.37	13,391,713.04	71,067,997.47	

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	12,963,585.80
2. FY 17-18 DIRECT EXPENDITURES	63,242,080.48
3. FY 17-18 OVER (UNDER) RECOVERY	1,874,204.48
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	14,837,790.28
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.2346

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	13,391,713.04
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	1,874,204.48
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	15,265,917.52
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	71,067,997.47
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2346
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	16,672,552.20
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-1,406,634.67
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	11,985,078.36
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.1686

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	45,412,430.67	38,551,348.42	1,780,960.80	5,080,121.45
02 Alternative Learning Experience (ALE)	566,330.18	460,870.73	0.00	105,459.45
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	2,375,853.90	2,375,853.90	0.00	0.00
34 Middle School Career and Tech. Ed., State	767,996.05	767,996.05	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	13,584,498.77	9,231,114.07	104,436.37	4,248,948.33
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>62,707,109.57</b>	<b>51,387,183.17</b>	<b>1,885,397.17</b>	<b>9,434,529.23</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
21 Special Education-Supplemental, State	10,814,514.98	10,533,813.65	0.00	280,701.33
22 Special Education - Infants and Toddlers - State	609,497.44	609,497.44	0.00	0.00
24 Special Education-Supplemental, Federal	1,419,697.13	0.00	1,419,697.13	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	196,812.30	0.00	196,812.30	0.00
38 Vocational, Federal	25,564.52	0.00	25,564.52	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	578,422.28	0.00	578,422.28	0.00
52 Other Title Grants Under ESEA, Federal	134,569.43	0.00	134,569.43	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,357,136.97	1,357,136.97	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	304,272.64	304,272.64	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	151,038.17	0.00	151,038.17	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	16,508.75	0.00	16,508.75	0.00
65 Transitional Bilingual, State	389,504.56	389,504.56	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	112,937.71	0.00	112,037.47	900.24
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	2,187.50	0.00	0.00	2,187.50
74 Highly Capable	152,816.09	152,816.09	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	1,405.77	0.00	0.00	1,405.77
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>16,266,886.24</b>	<b>13,347,041.35</b>	<b>2,634,650.05</b>	<b>285,194.84</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	49,696.65	0.00	0.00	49,696.65
88 Child Care	6,271.50	0.00	0.00	6,271.50
89 Other Community Services	933,280.72	0.00	476,605.53	456,675.19
98 School Food Services	1,732,120.65	26,748.35	775,201.22	930,171.08
99 Pupil Transportation	3,641,453.42	3,641,453.42	0.00	0.00
<b>TOTAL OTHER PROGRAMS</b>	<b>6,362,822.94</b>	<b>3,668,201.77</b>	<b>1,251,806.75</b>	<b>1,442,814.42</b>
<b>TOTALS</b>	<b>85,336,818.75</b>	<b>68,402,426.29</b>	<b>5,771,853.97</b>	<b>11,162,538.49</b>

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 18 - 19 Actual (A)	FY 19 - 20 Actual (B)
<b>Preliminary FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test</b>		
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.	10,735,835.63	10,814,514.98
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	11,317.35	24,614.44
4. Equals aggregate special education expenditures for resident special education students.	10,724,518.28	10,789,900.54
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	65,382.26
<b>Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	823.22	867.66
7. Expenditures per pupil (line 4/line 6).	13,027.52	12,435.63
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	-591.89
<b>Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test</b>		
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.	1,283,815.54	280,701.33
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-1,003,114.21
11. Expenditures per pupil (line 9/line 6).	1,559.50	323.52
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-1,235.98

**Notes:**

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

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

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

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

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

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

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

Description	Operation	FY 2019 - 20	FY 2018 - 19	<u>Food Services Deficit Calculation</u>		
				FY 2019 - 20	FY 2018 - 19	
Total Expenditures	+ (plus)	85,336,818.75	87,201,980.10	Total Program 98	+ 1,732,120.65	2,055,914.13
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 566,550.85	737,425.55
Community Schools	- (minus)	49,696.65	53,934.61	Revenue 4198 (State)	- 26,748.35	27,926.48
Child Care	- (minus)	6,271.50	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	933,280.72	515,996.40	Revenue 6198 (Fed)	- 630,479.08	936,134.02
School Food Services	- (minus)	1,732,120.65	2,055,914.13	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 144,722.14	143,795.38
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	128,170.87	65,549.71	Revenue 8198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	1,656,137.51	1,611,643.38	TOTAL FOOD SERVICES DEFICIT	363,620.23	210,632.70
Federal, Special Purpose Revenue	- (minus)	4,115,717.19	3,498,409.60	<b>Note:</b>		
Food Service Deficit	+ (plus)	363,620.23	210,632.70	If Total Food Service Deficit is		
Food Services Revenue, Federal	+ (plus)	630,479.08	936,134.02	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)	144,722.14	143,795.38	a negative amount, zero dollars		
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			

Description	Operation	FY 2019 - 20	FY 2018 - 19
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	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	13,052.75
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	77,854,245.11	80,704,147.12

FY 2019 - 20/FY 2018 - 19 0.96

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



Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	2,375,853.90	2,231,442.88
Program 34, Middle School Career and Technical Education-State	+ (plus)	767,996.05	701,366.52
Program 38, Vocational--Federal	+ (plus)	25,564.52	30,143.86
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	27,609.68	30,982.93
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,141,804.79	2,931,970.33
	FY 19-20 / 18-19		1.07

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	2,425,916.08	2,426,529.64
Informational	1.545	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, GF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	-272,207.30	0.00
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	323.51	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	65,382.26	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.501	**Warning** F-196 DSF total expenditures are greater than authorized DSF budgeted appropriations. ***Attach letter of explanation***	115,636.89	115,636.00

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

REPORT F196

North Kitsap School District No. 400

RUN DATE: 11/5/2020

E.S.D. 114

Financial Edit Report Fiscal Year 2019-2020

RUN TIME: 1:24:48 PM

COUNTY: 18 Kitsap

**PERMANENT FUND**

Permanent Fund: Cleared all edits

**PRIVATE PURPOSE TRUST/OTHER TRUST FUND**

Private Purpose Trust/Other Trust Fund: Cleared all edits