

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for South Kitsap School District of Kitsap County for the fiscal year ended August 31, 2023, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2022-August 31, 2023

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	169,543,019.09	1,062,033.45	435,655.10	7,095,731.06	1,220,418.79	0.00	179,356,857.49
Total Expenditures	170,489,089.48	1,029,690.79	435,603.37	11,372,138.54	343,171.44	0.00	183,669,693.62
Other Financing Uses	59,517.80	0.00	0.00	436,893.65	0.00	0.00	496,411.45
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,005,588.19	32,342.66	51.73	-4,713,301.13	877,247.35	0.00	-4,809,247.58
Beginning Total Fund Balance	14,837,862.30	780,352.89	2,207.52	4,852,154.83	367,261.73	0.00	20,839,839.27
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	13,832,274.11	812,695.55	2,259.25	138,853.70	1,244,509.08	0.00	16,030,591.69

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	2,438,601.63	82,500.46	0.00	980,817.77	0.00	0.00	3,501,919.86
Minus Warrants Outstanding	-2,083,010.46	-31,325.74	0.00	-2,197.94	0.00	0.00	-2,116,534.14
Taxes Receivable	13,279,163.80		0.00	0.00	0.00		13,279,163.80
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	1,258,556.21	0.00	0.00	0.00	0.00	0.00	1,258,556.21
Accounts Receivable	343,002.17	24,850.84	0.00	0.00	0.00	0.00	367,853.01
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	690,053.17	0.00		0.00			690,053.17
Prepaid Items	652,595.40	41,824.90			0.00	0.00	694,420.30
Investments	15,796,016.33	785,666.66	2,259.25	1,814,160.20	1,244,509.08	0.00	19,642,611.52
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	32,374,978.25	903,517.12	2,259.25	2,792,780.03	1,244,509.08	0.00	37,318,043.73
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	32,374,978.25	903,517.12	2,259.25	2,792,780.03	1,244,509.08	0.00	37,318,043.73
LIABILITIES							
Accounts Payable	4,378,203.70	5,834.73	0.00	2,653,926.33	0.00	0.00	7,037,964.76
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
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	242,320.80	0.00		0.00			242,320.80
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	382,917.42	0.00		0.00			382,917.42
Due To Other Governmental Units	680.58	140.00		0.00	0.00	0.00	820.58
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	58,017.65	0.00		0.00			58,017.65
Unearned Revenue	0.00	59,996.00	0.00	0.00	0.00		59,996.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	5,062,140.15	65,970.73	0.00	2,653,926.33	0.00	0.00	7,782,037.21
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	201,400.19	24,850.84	0.00	0.00	0.00	0.00	226,251.03
Unavailable Revenue - Taxes Receivable	13,279,163.80		0.00	0.00	0.00		13,279,163.80
TOTAL DEFERRED INFLOWS OF RESOURCES	13,480,563.99	24,850.84	0.00	0.00	0.00	0.00	13,505,414.83
FUND BALANCE:							
Nonspendable Fund Balance	1,342,648.57	0.00	0.00	0.00	0.00	0.00	1,342,648.57
Restricted Fund Balance	1,271,276.93	812,695.55	2,259.25	138,853.70	1,244,509.08	0.00	3,469,594.51
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2,006,404.29	0.00	0.00	0.00	0.00	0.00	2,006,404.29

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	9,211,944.32	0.00	0.00	0.00	0.00	0.00	9,211,944.32
TOTAL FUND BALANCE	13,832,274.11	812,695.55	2,259.25	138,853.70	1,244,509.08	0.00	16,030,591.69
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	32,374,978.25	903,517.12	2,259.25	2,792,780.03	1,244,509.08	0.00	37,318,043.73

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	31,348,914.04	1,062,033.45	51.73	3,527,545.71	211,843.94		36,150,388.87
State	123,204,188.53		0.00	1,507,377.27	998,577.22		125,710,143.02
Federal	14,900,948.89		0.00	2,000,000.00	0.00		16,900,948.89
Other	0.00			0.00	0.00	0.00	0.00
TOTAL REVENUES	169,454,051.46	1,062,033.45	51.73	7,034,922.98	1,210,421.16	0.00	178,761,480.78
EXPENDITURES:							
CURRENT:							
Regular Instruction	78,867,072.02						78,867,072.02
Special Education	28,469,013.07						28,469,013.07
Vocational Education	10,833,068.04						10,833,068.04
Skill Center	0.00						0.00
Compensatory Programs	6,866,078.69						6,866,078.69
Other Instructional Programs	939,338.19						939,338.19
Federal Stimulus COVID-19	6,128,911.58						6,128,911.58
Community Services	260,602.68						260,602.68
Support Services	37,538,127.65						37,538,127.65
Student Activities/Other		1,029,690.79				0.00	1,029,690.79
CAPITAL OUTLAY:							
Sites				95,796.15			95,796.15
Building				11,276,342.39			11,276,342.39
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					343,171.44		343,171.44
Sales and Lease				0.00			0.00
Other	343,331.78						343,331.78
DEBT SERVICE:							
Principal	219,088.04		364,561.78	0.00	0.00		583,649.82

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	24,457.74		71,041.59	0.00	0.00		95,499.33
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	170,489,089.48	1,029,690.79	435,603.37	11,372,138.54	343,171.44	0.00	183,669,693.62
REVENUES OVER (UNDER) EXPENDITURES	-1,035,038.02	32,342.66	-435,551.64	-4,337,215.56	867,249.72	0.00	-4,908,212.84
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	59,363.63			0.00	0.00		59,363.63
Transfers In	0.00		435,603.37	60,808.08	0.00		496,411.45
Transfers Out (GL 536)	-59,517.80		0.00	-436,893.65	0.00	0.00	-496,411.45
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	29,604.00		0.00	0.00	9,997.63		39,601.63
TOTAL OTHER FINANCING SOURCES (USES)	29,449.83		435,603.37	-376,085.57	9,997.63	0.00	98,965.26
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,005,588.19	32,342.66	51.73	-4,713,301.13	877,247.35	0.00	-4,809,247.58
BEGINNING TOTAL FUND BALANCE	14,837,862.30	780,352.89	2,207.52	4,852,154.83	367,261.73	0.00	20,839,839.27
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	13,832,274.11	812,695.55	2,259.25	138,853.70	1,244,509.08	0.00	16,030,591.69

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,386,678.11	29,962,235.93	31,348,914.04
State	123,204,188.53	0.00	123,204,188.53
Federal	14,580,641.89	320,307.00	14,900,948.89
Other	0.00	0.00	0.00
TOTAL REVENUES	139,171,508.53	30,282,542.93	169,454,051.46
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	65,133,415.23	13,733,656.79	78,867,072.02
Special Education	26,390,057.54	2,078,955.53	28,469,013.07
Vocational Education	10,701,368.47	131,699.57	10,833,068.04
Skills Center	0.00	0.00	0.00
Compensatory Programs	6,100,323.17	765,755.52	6,866,078.69
Other Instructional Programs	332,427.99	606,910.20	939,338.19
Federal Stimulus COVID-19	6,124,732.85	4,178.73	6,128,911.58
Community Services	3,347.45	257,255.23	260,602.68
Support Services	23,239,004.81	14,299,122.84	37,538,127.65
CAPITAL OUTLAY:			
Other	194,102.76	149,229.02	343,331.78
DEBT SERVICE:			
Principal	219,088.04	0.00	219,088.04
Interest and Other Charges	24,457.74	0.00	24,457.74
TOTAL EXPENDITURES	138,462,326.05	32,026,763.43	170,489,089.48
REVENUES OVER (UNDER) EXPENDITURES:	709,182.48	-1,744,220.50	-1,035,038.02
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		59,363.63	59,363.63
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	59,517.80	0.00	59,517.80
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		29,604.00	29,604.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	-59,517.80	88,967.63	29,449.83
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	649,664.68	-1,655,252.87	-1,005,588.19
BEGINNING TOTAL FUND BALANCE	13,182,609.43	1,655,252.87	14,837,862.30
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	13,832,274.11	0.00	13,832,274.11

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	32,374,346.00	31,348,914.04	-1,025,431.96
State	121,114,616.00	123,204,188.53	2,089,572.53
Federal	22,119,995.00	14,900,948.89	-7,219,046.11
Other	0.00	0.00	0.00
TOTAL REVENUES	175,608,957.00	169,454,051.46	-6,154,905.54
EXPENDITURES			
CURRENT:			
Regular Instruction	78,039,572.00	78,867,072.02	-827,500.02
Special Education	27,208,079.00	28,469,013.07	-1,260,934.07
Vocational Education	8,518,223.00	10,833,068.04	-2,314,845.04
Skill Center	0.00	0.00	0.00
Compensatory Programs	6,443,788.00	6,866,078.69	-422,290.69
Other Instructional Programs	6,960,442.00	939,338.19	6,021,103.81
Federal Stimulus COVID-19	11,966,726.00	6,128,911.58	5,837,814.42
Community Services	1,213,936.00	260,602.68	953,333.32
Support Services	34,833,945.00	37,538,127.65	-2,704,182.65
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	576,905.00	343,331.78	233,573.22
DEBT SERVICE:			
Principal	0.00	219,088.04	-219,088.04
Interest and Other Charges	0.00	24,457.74	-24,457.74
TOTAL EXPENDITURES	175,761,616.00	170,489,089.48	5,272,526.52

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-152,659.00	-1,035,038.02	-882,379.02
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	59,363.63	59,363.63
Transfers In	150,000.00	0.00	-150,000.00
Transfers Out (GL 536)	0.00	-59,517.80	59,517.80
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	80,000.00	29,604.00	-50,396.00
TOTAL OTHER FINANCING SOURCES (USES)	230,000.00	29,449.83	-200,550.17
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	77,341.00	-1,005,588.19	-1,082,929.19
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	14,500,000.00	14,837,862.30	337,862.30
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	14,577,341.00	13,832,274.11	-745,066.89

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,166,266.00	1,062,033.45	-104,232.55
State			
Federal			
Other			
TOTAL REVENUES	1,166,266.00	1,062,033.45	-104,232.55
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,262,175.00	1,029,690.79	232,484.21
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,262,175.00	1,029,690.79	232,484.21
REVENUES OVER (UNDER) EXPENDITURES	-95,909.00	32,342.66	128,251.66

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-95,909.00	32,342.66	128,251.66
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	790,375.00	780,352.89	-10,022.11
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	694,466.00	812,695.55	118,229.55

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	0.00	51.73	51.73
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	0.00	51.73	51.73
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	365,000.00	364,561.78	438.22
Interest and Other Charges	75,000.00	71,041.59	3,958.41
TOTAL EXPENDITURES	440,000.00	435,603.37	4,396.63
REVENUES OVER (UNDER) EXPENDITURES	-440,000.00	-435,551.64	4,448.36

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	438,000.00	435,603.37	-2,396.63
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	438,000.00	435,603.37	-2,396.63
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-2,000.00	51.73	2,051.73
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,207.00	2,207.52	0.52
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	207.00	2,259.25	2,052.25

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,526,416.00	3,527,545.71	1,129.71
State	3,417,746.00	1,507,377.27	-1,910,368.73
Federal	0.00	2,000,000.00	2,000,000.00
Other	0.00	0.00	0.00
TOTAL REVENUES	6,944,162.00	7,034,922.98	90,760.98
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	340.00	95,796.15	-95,456.15
Building	0.00	11,276,342.39	-11,276,342.39
Equipment	12,750,000.00	0.00	12,750,000.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	12,750,340.00	11,372,138.54	1,378,201.46
REVENUES OVER (UNDER) EXPENDITURES	-5,806,178.00	-4,337,215.56	1,468,962.44
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	2,000,000.00	60,808.08	-1,939,191.92
Transfers Out (GL 536)	-530,000.00	-436,893.65	93,106.35
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	1,470,000.00	-376,085.57	-1,846,085.57
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,336,177.00	-4,713,301.13	-377,124.13
BEGINNING TOTAL FUND BALANCE	4,852,155.00	4,852,154.83	-0.17
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	515,977.00	138,853.70	-377,123.30

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	0.00	211,843.94	211,843.94
State	998,577.00	998,577.22	0.22
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	998,577.00	1,210,421.16	211,844.16
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	1,320,000.00	343,171.44	976,828.56
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,320,000.00	343,171.44	976,828.56

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-321,423.00	867,249.72	1,188,672.72
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	9,997.63	9,997.63
TOTAL OTHER FINANCING SOURCES (USES)	0.00	9,997.63	9,997.63
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-321,423.00	877,247.35	1,198,670.35
BEGINNING TOTAL FUND BALANCE	367,261.00	367,261.73	0.73
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	45,838.00	1,244,509.08	1,198,671.08

August 31, 2023

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	637.44
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	637.44
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	637.44
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	637.44

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	14.61
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	14.61
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	14.61
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	0.00	14.61
Net Position - Beginning Balance	0.00	622.83
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	637.44

Description	Beginning Outstanding Debt September 1, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	564,561.78	0.00	364,561.78	200,000.00	100,000.00
LOCAL Program Proceeds	0.00	1,937,248.43	0.00	1,937,248.43	153,011.43
Leases	744,171.00	10,664.00	161,127.00	593,708.00	175,444.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	4,239,793.06	0.00	27,745.97	4,212,047.09	792,799.03
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	16,442,427.00	0.00	5,955,423.00	10,487,004.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	4,504,372.00	0.00	1,046,585.00	3,457,787.00	
Total Long-Term Liabilities	26,495,324.84	1,947,912.43	7,555,442.75	20,887,794.52	1,221,254.46

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	28,243,892.05	0.00	2,530,143.39	0.00
1300 Sale of Tax Title Property	8,206.53	0.00	365.68	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	18,139.61	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	28,270,238.19	0.00	2,530,509.07	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	175,652.78			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	199,398.99		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	162,098.79			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,386,678.11			
2300 Investment Earnings	318,708.70	51.73	118,318.15	7,929.67
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	1,802.03	0.00	0.00	0.00
2500 Gifts and Donations	451,301.29		36,000.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	45,005.43		0.00	0.00
2700 Rentals and Leases	66,579.76	0.00	0.00	0.00
2800 Insurance Recoveries	112,405.67		0.00	203,914.27
2900 Local Support Nontax, Unassigned	89,155.39	0.00	842,718.49	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	69,888.91		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	3,078,675.85	51.73	997,036.64	211,843.94
STATE, GENERAL PURPOSE				
3100 Apportionment	91,955,658.21			
3121 Special Education - General Apportionment	3,379,569.33			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	95,335,227.54	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	108,841.32		0.00	0.00
4121 Special Education	15,465,312.99			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			1,507,377.27	
4139 Career Launch	0.00			
4155 Learning Assistance	2,642,398.65			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,579,210.43			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	446,481.82			
4174 Highly Capable	309,467.95			
4188 Child Care	0.00			
4198 School Food Service	94,666.71			
4199 Transportation - Operations	7,222,581.12			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				998,577.22
4000 TOTAL STATE, SPECIAL PURPOSE	27,868,960.99		1,507,377.27	998,577.22
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	193,975.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	105,165.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	299,140.00	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	318,813.10		0.00	
6112 Federal Special Purpose-ESSER II	608,034.04		0.00	
6113 Federal Special Purpose-ESSER III	4,588,013.08		2,000,000.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	88,199.34		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Special Purpose - CARES Act - Other	609,673.22		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	2,271,685.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	71,710.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	2,028,133.95			
6152 Other Title, ESEA Fed	379,443.40			
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	31,689.93			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	2,682,208.07			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	102,676.54		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Special Purpose - CARES Act - Other	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	21,167.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	43,940.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	177,536.02		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Special Purpose - CARES Act - Other	0.00		0.00	
6310 Medicaid Administrative Match	92,496.90			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	248,086.50			
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	238,302.80			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	14,601,808.89		2,000,000.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
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			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	29,604.00			9,997.63
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	59,363.63		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	435,603.37	60,808.08	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	88,967.63	435,603.37	60,808.08	9,997.63
TOTAL REVENUES AND OTHER FINANCING SOURCES	169,543,019.09	435,655.10	7,095,731.06	1,220,418.79

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	74,998,645.72	11 Bd of Dir	193,729.64	0 Debit Transfer	773,877.12
02 ALE	3,886,028.68	12 Supt Off	707,163.26	1 Credit Transfer	-773,877.12
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	1,801,453.16	2 Cert. Salaries	72,889,060.61
11 Stim, Title, GEER	303,859.54	14 HR	1,299,875.04	3 Class. Salaries	30,127,085.23
12 Stim, ESSER II	581,213.98	15 Pblc Rltn	483,570.54	4 Employee Benefits	38,585,575.12
13 Stim, ESSER III	4,584,853.54	21 Supv Inst	4,800,531.58	5 Supplies / Materials	8,966,983.05
14 Federal Stimulus, ESSER III (Learning Loss)	76,735.11	22 Lrn Resrc	1,525,193.81	7 Purchased Services	19,290,582.37
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	8,461,373.57	8 Travel	286,471.32
19 Federal Special Purpose - Other	582,249.41	24 Guid/Coun	4,708,477.39	9 Capital Outlay	343,331.78
21 Sp Ed, Sup, St	26,092,163.07	25 Pupil M/S	3,503,624.84	TOTAL ALL OBJECTS	170,489,089.48
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	8,928,871.81		
23 Sp Ed, Sup, IDEA, Fed	0.00	27 Teaching	90,764,135.52		
24 Sp Ed, Sup, Fed	2,271,685.00	28 Extracur	2,007,913.17		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	103.75		
26 Sp Ed, Inst, St	0.00	31 InstProDev	4,782,833.97		
29 Sp Ed, Oth, Fed	105,165.00	32 Inst Tech	588,346.41		
31 Voc, Basic, St	7,243,412.71	33 Curriculum	840,786.53		
34 MidSchCar/Tec	3,518,112.13	34 Pro Learn	1,311,224.90		
38 Voc, Fed	68,485.00	41 Supervisn	433,881.49		
39 Voc, Other	0.00	42 Food	1,415,445.82		
45 Skil Cnt, Bas, St	0.00	44 Operation	2,482,256.18		
46 Skill Cntr, Fed	0.00	49 Transfers	-22,814.97		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	946,249.15		
51 ESEA Disadvantaged, Fed	1,936,905.72	52 Operation	6,622,843.66		
52 Other Title, ESEA, Fed	372,247.55	53 Maintnce	1,441,216.11		
53 ESEA Migrant, Federal	0.00	56 Insurance	387,299.00		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	2,509,038.18	59 Transfers	-288,957.34		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	963,919.13		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,304,346.92		
58 Sp/Plt Pgm, St	1,523,447.25	63 Oper Bldg	5,079,122.25		
59 Inst. JAJ	0.00	64 Maintnce	3,397,238.65		
61 Head Start, Fed	21,167.30	65 Utilities	3,283,195.99		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	101,218.50		
64 LEP, Fed	33,058.01	68 Insurance	2,524,028.03		
65 Tran Biling, St	418,973.92	72 Info Sys	3,107,725.26		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	51,240.76	74 Warehouse	385,632.76		
69 Comp, Othr	0.00	75 Mtr Pool	-6,506.86		
71 Traffic Safety	0.00	83 Interest	24,457.74		
73 Summer School	0.00	84 Principal	219,088.04		
74 Highly Capable	314,600.12	85 Debt Expn	-183,897.83		
76 Target Asst, Fed	0.00	91 Publ Actv	162,892.91		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	170,489,089.48		
79 Inst Pgm, Othr	624,738.07				
81 Public Radio/TV	0.00				
86 Comm Schools	2,353.11				
88 Child Care	0.00				
89 Othr Comm Srv	258,249.57				
97 Distwide Suppt	24,733,113.58				
98 Schl Food Serv	4,308,768.52				
99 Pupil Transp	9,068,578.93				
TOTAL ALL PROGRAMS	170,489,089.48				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	66,668,029.00
2120	Salaries of Temporary EEs & Subs	2,614,842.30
2130	Non contracted Salaries	1,557,448.92
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	1,207,612.57
2160	Other Salaries	841,127.82
2170	Other Salaries NBCT	0.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	26,501,443.22
3120	Salaries of Temporary EEs & Subs	1,562,041.00
3130	Extra Time	815,125.67
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,019,313.41
3160	Other Salaries	229,161.93

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	5,395,955.68
4223	Federally Mandated Insurance-Classified	2,246,714.16
4232	Retirement Contribution - Certificated	10,218,292.06
4233	Retirement Contribution - Classified	3,287,846.07
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	148,081.72
4263	Unemployment Compensation - Classified	63,612.34

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	314,961.01
4273	Worker's Compensation - Classified	591,602.12
4282	Health Benefits - Certificated	8,739,783.78
4283	Health Benefits - Classified	7,553,365.92
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	25,360.26

Supplies, Non-Capital		Amount
5610	General Supplies	4,851,997.79
5626	Motor Vehicle Fuel	933,933.85
5630	Food	1,415,445.82
5640	Books and Periodicals	919,219.80
5650	Supplies - Technology Related	846,385.79

Purchased Services		Amount
7310	Office and Administrative Services	62,645.94
7311	Election Fees	0.00
7320	Professional Educational Services	1,222,720.03
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	1,382,894.78
7330	Employee Training and Development Services	420,463.23
7340	Other Professional Purchased Services	949,983.23
7341	Legal Services for District support	100,000.94
7342	Audit Services	37,756.38
7343	Other Legal Services	0.00
7350	Technical Services	611,758.95
7351	Data Processing and Coding Services	208,489.93
7352	Other Technical Services	111,687.46
7410	Utility Services	563,013.06

	Purchased Services	Amount
7420	Cleaning Services	416,489.91
7431	Non-Technology-Related Repair and Maintenance	1,447,623.05
7432	Technology-Related Repair and Maintenance	525,406.93
7441	Rentals of Land and Buildings	34,099.62
7442	Rentals of Equipment and Vehicles	37,793.73
7443	Rentals of Computers and Related Equipment	47,940.20
7450	Contractor Services (renovating, remodeling)	1,972,169.49
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	81,719.27
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	35,921.30
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,911,327.03
7530	Communications	390,470.68
7540	Advertising	35,155.10
7550	Printing and Binding	50,338.68
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	1,863,750.41
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	228,323.27
7591	Services Purchased from another School District or ESD Within the State	1,000,348.70
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	146,951.69
7622	Electricity	1,899,243.01
7623	Bottled Gas	0.00
7624	Oil	78,639.15
7625	Coal	0.00
7629	Other Energy	2,312.51
7810	Dues and Fees	169,598.93
7820	Settlements and Judgements Against the School District	0.00

Purchased Services		Amount
7831	Redemption of Principal	219,088.04
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	24,457.74
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	286,471.32

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	56,481.79
9732	Vehicles	0.00
9733	Furniture and Fixtures	53,633.07
9734	Technology-Related Hardware	11,854.86
9735	Technology-Related Software	0.00
9739	Other Equipment	221,362.06
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	170,489,089.48
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<u>Instructional Location</u>	<u>Amount</u>
Burley Glenwood Elementary	5,357,543.86
Cedar Heights Middle School	8,279,366.26
Discovery	2,593,630.34
East Port Orchard Elementary	6,569,996.50
Explorer Academy	2,236,927.79
Hidden Creek Elementary School	5,987,042.30
John Sedgwick Middle School	9,488,168.61
Madrona Heights PreSchool Program	72,141.61
Manchester Elementary School	6,422,130.39
Marcus Whitman Middle School	9,406,972.16
Mullenix Ridge Elementary School	5,465,946.10
Olalla Elementary School	4,421,955.03
Orchard Heights Elementary	8,085,530.03
Sidney Glen Elementary School	7,210,824.12
South Colby Elementary	4,223,846.87
South Kitsap High School	31,030,823.74
Sunnyslope Elementary School	5,477,953.84
TOTAL INSTRUCTIONAL LOCATIONS	122,330,799.55
TOTAL NON-INSTRUCTIONAL LOCATIONS	48,158,289.93
TOTAL DISTRICT EXPENDITURES	170,489,089.48

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	1,141,920.74	-637.50		467,466.57	390,714.91	253,342.57	14,830.63	14,700.36	1,503.20	0.00
22 Lrn Resrc	1,491,117.36	-1,100.00		994,763.06	9,700.98	329,740.00	149,088.10	8,925.22	0.00	0.00
23 Princ Off	7,628,724.26	10,302.38		3,538,562.41	1,990,458.98	1,910,997.38	115,653.63	58,429.60	4,319.88	0.00
24 Guid/Coun	3,817,169.10	0.00		2,426,168.58	299,093.97	988,061.03	3,976.09	99,869.43	0.00	0.00
25 Pupil M/S	3,073,895.94	0.00		788,722.97	1,232,681.33	935,194.81	16,717.83	100,579.00	0.00	0.00
26 Health	1,646,071.12	0.00		684,379.37	436,422.54	477,195.19	14,201.73	33,484.90	387.39	0.00
27 Teaching	50,823,287.09	86,519.85		34,144,243.47	822,601.04	12,460,602.84	860,797.36	2,436,762.65	6,012.36	5,747.52
28 Extracur	1,971,165.76	196,662.49		291,468.29	1,034,260.05	325,295.13	53,389.96	67,578.25	2,511.59	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,093,819.18	2,623.23		778,474.35	0.00	256,449.60	546.13	47,384.31	8,341.56	0.00
32 Inst Tech	452,068.01	53,846.21			0.00	0.00	287,841.42	98,525.52	0.00	11,854.86
33 Curriculum	835,484.62	0.00		0.00	0.00	0.00	835,484.62	0.00	0.00	0.00
34 Pro Learn	1,023,922.54	0.00		764,121.30		259,801.24	0.00	0.00	0.00	0.00
01 Total	74,998,645.72	348,216.66		44,878,370.37	6,215,933.80	18,196,679.79	2,352,527.50	2,966,239.24	23,075.98	17,602.38

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	647,018.46	69.24		275,230.09	186,147.62	176,456.83	8,688.67	337.76	88.25	0.00
24 Guid/Coun	340,664.50	0.00		258,037.22	0.00	82,627.28	0.00	0.00	0.00	0.00
25 Pupil M/S	55,799.16	0.00		0.00	38,241.04	17,558.12	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	2,831,652.23	5,572.34		1,908,408.82	1,463.04	644,860.64	16,630.16	254,175.13	542.10	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	7,186.94	0.00		5,730.00	0.00	1,331.54	0.00	70.00	55.40	0.00
32 Inst Tech	3,707.39	0.00			0.00	0.00	486.35	3,221.04	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
02 Total	3,886,028.68	5,641.58		2,447,406.13	225,851.70	922,834.41	25,805.18	257,803.93	685.75	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	6,456.63	0.00		0.00	0.00	0.00	6,456.63	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	65.60	0.00		0.00	0.00	0.00	65.60	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	297,337.31	0.00		0.00	0.00	0.00	0.00	297,337.31	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	303,859.54	0.00	0.00	0.00	0.00	0.00	6,522.23	297,337.31	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	1,000.00	0.00		0.00	0.00	0.00	0.00	1,000.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	30,656.71	0.00		23,975.46	0.00	6,373.84	307.41	0.00	0.00	0.00
22 Lrn Resrc	5,655.00	0.00		0.00	0.00	0.00	0.00	5,655.00	0.00	0.00
23 Princ Off	5,454.79	0.00		0.00	3,830.56	1,624.23	0.00	0.00	0.00	0.00
24 Guid/Coun	16,881.60	0.00		3,000.00	7,459.69	1,379.21	0.00	5,042.70	0.00	0.00
25 Pupil M/S	27,677.94	0.00		0.00	14,946.09	12,731.85	0.00	0.00	0.00	0.00
26 Health	110,619.07	0.00		80,074.00	0.00	30,545.07	0.00	0.00	0.00	0.00
27 Teaching	212,746.72	0.00		136,785.83	3,349.44	45,937.19	26,674.26	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	7,423.93	0.00		0.00	0.00	0.00	1,255.60	50.00	6,118.33	0.00
32 Inst Tech	12,622.10	0.00			0.00	0.00	12,622.10	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	40,071.65	0.00			35,729.98	4,341.67	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	15,132.49	0.00			0.00	0.00	0.00	15,132.49	0.00	0.00
64 Maintnce	628.86	0.00	0.00		0.00	0.00	0.00	628.86	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	1,783.25	0.00	0.00	0.00	0.00	0.00	0.00	1,783.25	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	92,859.87	0.00	0.00	0.00	0.00	0.00	0.00	92,859.87	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	581,213.98	0.00	0.00	243,835.29	65,315.76	102,933.06	40,859.37	122,152.17	6,118.33	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	82,396.29	0.00		63,400.40	0.00	18,995.89	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	157,882.83	0.00		120,295.00	0.00	37,587.83	0.00	0.00	0.00	0.00
24 Guid/Coun	63.25	0.00		0.00	0.00	0.00	0.00	63.25	0.00	0.00
25 Pupil M/S	1,681.31	0.00		0.00	0.00	0.00	0.00	1,681.31	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	2,779,210.74	0.00		2,047,649.78	2,008.88	729,423.87	128.21	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	1,563,619.12	0.00		1,173,882.80	0.00	389,736.32	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	4,584,853.54	0.00	0.00	3,405,227.98	2,008.88	1,175,743.91	128.21	1,744.56	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	3,629.91	0.00		0.00	3,006.40	623.51	0.00	0.00	0.00	0.00
24 Guid/Coun	47,946.00	0.00		6,200.00	0.00	1,385.15	0.00	40,360.85	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	24,228.34	0.00		18,753.57	822.50	3,870.77	781.50	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	930.86	0.00		0.00	0.00	0.00	0.00	930.86	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
14 Total	76,735.11	0.00		24,953.57	3,828.90	5,879.43	781.50	41,291.71	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	180,386.89	0.00		92,419.63	37,959.83	50,007.43	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	401,862.52	0.00		258,496.93	33,751.09	109,614.50	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 Total	582,249.41	0.00	0.00	350,916.56	71,710.92	159,621.93	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	973,837.24	0.00		388,010.34	316,310.43	257,651.83	7,288.68	4,111.05	464.91	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	172,823.52	0.00		130,048.70	0.00	41,605.38	0.00	0.00	1,169.44	0.00
25 Pupil M/S	3,623.45	0.00		0.00	0.00	0.00	3,623.45	0.00	0.00	0.00
26 Health	4,459,661.45	0.00		1,200,820.86	195,335.19	625,393.49	30,322.95	2,404,659.54	3,129.42	0.00
27 Teaching	20,107,537.26	20,450.78		7,732,952.16	5,784,832.92	6,009,606.05	42,655.84	514,419.95	2,619.56	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	103.75							103.75		
31 InstProDev	182,590.72	0.00		108,271.11	0.00	49,489.61	0.00	24,830.00	0.00	0.00
32 Inst Tech	31,459.04	0.00			0.00	0.00	22,194.79	9,264.25	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	160,526.64	0.00		119,796.00		40,730.64	0.00	0.00	0.00	0.00
21 Total	26,092,163.07	20,450.78		9,679,899.17	6,296,478.54	7,024,477.00	106,085.71	2,957,388.54	7,383.33	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	2,271,685.00	0.00		1,776,274.40	0.00	495,410.60	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
24 Total	2,271,685.00	0.00		1,776,274.40	0.00	495,410.60	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	105,165.00	0.00		69,408.90	0.00	35,756.10	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
29 Total	105,165.00	0.00		69,408.90	0.00	35,756.10	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	285,615.53	3,058.57		121,735.02	67,677.89	58,552.32	26,105.10	7,431.50	1,055.13	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	263,899.63	909.30		147,968.34	44,308.80	67,076.81	2,215.02	1,421.36	0.00	0.00
25 Pupil M/S	485.66	0.00		0.00	404.46	81.20	0.00	0.00	0.00	0.00
27 Teaching	6,453,653.16	24,284.88		3,303,960.21	201,116.76	1,222,750.84	467,636.07	1,174,986.13	61,976.47	-3,058.20
28 Extracur	26,986.42	0.00		18,808.00	3,160.25	5,018.17	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	115,057.32	0.00		74,519.39	0.00	29,296.75	0.00	911.00	10,330.18	0.00
32 Inst Tech	26,685.13	0.00			0.00	0.00	21,541.81	5,143.32	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	71,029.86	0.00		53,007.36		18,022.50	0.00	0.00	0.00	0.00
31 Total	7,243,412.71	28,252.75		3,719,998.32	316,668.16	1,400,798.59	517,498.00	1,189,893.31	73,361.78	-3,058.20

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	487,677.64	0.00		267,614.58	52,269.80	105,981.39	60,510.59	0.00	1,301.28	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	2,946,040.37	5,903.70		1,404,810.90	423.08	483,021.89	460,545.75	591,335.05	0.00	0.00
28 Extracur	9,760.99	0.00		7,884.00	0.00	1,876.99	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	41,000.93	0.00		0.00	0.00	0.00	0.00	15,171.40	25,829.53	0.00
32 Inst Tech	13,288.19	0.00			0.00	0.00	13,288.19	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	20,344.01	0.00		15,182.10		5,161.91	0.00	0.00	0.00	0.00
34 Total	3,518,112.13	5,903.70		1,695,491.58	52,692.88	596,042.18	534,344.53	606,506.45	27,130.81	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	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	68,485.00	0.00		0.00	0.00	0.00	0.00	37,510.00	30,975.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	68,485.00	0.00		0.00	0.00	0.00	0.00	37,510.00	30,975.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	207,264.21	0.00		42,699.02	110,687.16	53,878.03	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	164,407.09	0.00		119,361.83	0.00	45,045.26	0.00	0.00	0.00	0.00
26 Health	292.67	0.00		204.99	0.00	87.68	0.00	0.00	0.00	0.00
27 Teaching	1,387,438.83	1,180.95		855,446.59	22,077.80	321,602.63	162,310.97	24,692.86	127.03	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	175,606.85	0.00		72,074.16	75.53	25,696.54	753.84	48,173.63	28,833.15	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	1,896.07	0.00			1,548.78	347.29	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	1,936,905.72	1,180.95		1,089,786.59	134,389.27	446,657.43	163,064.81	72,866.49	28,960.18	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	12,013.45	0.00		0.00	342.19	68.94	4,586.68	7,015.64	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	7,346.87	0.00		5,775.00	768.38	803.49	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	350,595.26	0.00		140,461.43	2,188.90	41,355.72	27,450.66	131,431.60	7,706.95	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	2,291.97	0.00		0.00	0.00	0.00	2,291.97	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	372,247.55	0.00	0.00	146,236.43	3,299.47	42,228.15	34,329.31	138,447.24	7,706.95	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	99,291.03	0.00		7,500.00	64,219.14	27,571.89	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	2,217,495.26	493.31		1,597,911.38	27,066.27	570,210.61	21,595.84	0.00	217.85	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	160,025.24	0.00		119,104.00	0.00	39,437.52	1,384.87	98.85	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	32,226.65	0.00		24,049.74		8,176.91	0.00	0.00	0.00	0.00
55 Total	2,509,038.18	493.31		1,748,565.12	91,285.41	645,396.93	22,980.71	98.85	217.85	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	548,008.69	0.00		114,204.15	113,456.50	63,248.03	15,217.93	241,135.70	746.38	0.00
22 Lrn Resrc	28,421.45	0.00		0.00	0.00	0.00	28,421.45	0.00	0.00	0.00
23 Princ Off	9,180.82	0.00		7,500.00	0.00	1,680.82	0.00	0.00	0.00	0.00
24 Guid/Coun	33,345.25	0.00		2,000.00	2,674.90	983.48	0.00	27,686.87	0.00	0.00
25 Pupil M/S	343.38	0.00		0.00	0.00	0.00	0.00	0.00	343.38	0.00
26 Health	38,255.59	0.00		0.00	0.00	0.00	0.00	38,255.59	0.00	0.00
27 Teaching	373,680.35	0.00		254,721.40	31,913.04	60,346.81	26,699.10	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	443,695.17	0.00		95,536.50	9,331.63	22,190.02	196,863.09	115,403.69	4,370.24	0.00
32 Inst Tech	48,516.55	0.00			0.00	0.00	48,516.55	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	1,523,447.25	0.00		473,962.05	157,376.07	148,449.16	315,718.12	422,481.85	5,460.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	9,482.50	0.00		0.00	5,698.30	3,784.20	0.00	0.00	0.00	0.00
24 Guid/Coun	3,671.09	0.00		3,000.00	0.00	671.09	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	8,013.71	0.00		0.00	0.00	0.00	8,013.71	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
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Total	21,167.30	0.00		3,000.00	5,698.30	4,455.29	8,013.71	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	12,965.20	157.69		568.24	6,817.62	3,035.34	0.00	2,300.00	86.31	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	20,092.81	0.00		573.52	0.00	207.24	0.00	16,986.46	2,325.59	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	33,058.01	157.69		1,141.76	6,817.62	3,242.58	0.00	19,286.46	2,411.90	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	84,831.57	0.00		42,699.00	19,796.40	22,336.17	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	276,537.59	0.00		70,330.20	103,479.77	85,810.44	10,189.64	6,015.50	712.04	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	56,513.17	0.00		40,997.84	0.00	15,430.70	0.00	0.00	84.63	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,091.59	0.00		814.62		276.97	0.00	0.00	0.00	0.00
65 Total	418,973.92	0.00		154,841.66	123,276.17	123,854.28	10,189.64	6,015.50	796.67	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	51,119.61	0.00		0.00	33,549.89	17,569.72	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	121.15	0.00		0.00	0.00	0.00	0.00	121.15	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	51,240.76	0.00		0.00	33,549.89	17,569.72	0.00	121.15	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	56,682.84	0.00		7,000.00	29,626.86	20,055.98	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	2,878.62	0.00		0.00	2,386.25	492.37	0.00	0.00	0.00	0.00
26 Health	424.39	0.00		346.27	0.00	78.12	0.00	0.00	0.00	0.00
27 Teaching	103,480.29	508.80		43,264.79	2,748.52	10,529.38	30,213.97	12,994.05	3,220.78	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	146,040.43	72.00		94,565.58	0.00	33,761.45	486.79	10,099.64	7,054.97	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	3,009.94	0.00		0.00	0.00	0.00	3,009.94	0.00	0.00	0.00
34 Pro Learn	2,083.61	0.00		1,554.93		528.68	0.00	0.00	0.00	0.00
74 Total	314,600.12	580.80		146,731.57	34,761.63	65,445.98	33,710.70	23,093.69	10,275.75	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	488,542.65	0.00		159,415.56	164,881.75	100,876.44	29,561.40	25,685.79	8,121.71	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	110,434.18	2,524.74		66,675.66	0.00	24,504.05	12,886.73	3,656.00	187.00	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	14,245.24	0.00		0.00	0.00	0.00	799.71	12,640.62	804.91	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	11,516.00	0.00			0.00	0.00	0.00	11,516.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	624,738.07	2,524.74		226,091.22	164,881.75	125,380.49	43,247.84	53,498.41	9,113.62	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	262.39	0.00		0.00	0.00	0.00	262.39	0.00	0.00	0.00
27 Teaching	44.11	0.00		0.00	40.34	3.77	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
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	2,046.61	0.00		0.00	0.00	0.00	0.00	2,046.61	0.00	0.00
86 Total	2,353.11	0.00		0.00	40.34	3.77	262.39	2,046.61	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	126,962.92	210.94		2,815.40	3,862.98	1,980.31	26,375.43	83,173.24	8,544.62	0.00
27 Teaching	-68,006.99	-8,798.00		-46,815.54	0.00	-15,383.45	2,990.00	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	38,447.34	0.00		0.00	0.00	0.00	20,643.67	17,803.67	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		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	160,846.30	0.00	0.00	52,863.31	54,406.41	49,676.41	3,900.17	0.00	0.00	0.00
89 Total	258,249.57	-8,587.06	0.00	8,863.17	58,269.39	36,273.27	53,909.27	100,976.91	8,544.62	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	193,729.64	0.00			11,469.51	1,601.31	2,384.77	172,031.42	6,242.63	0.00
12 Supt Off	707,163.26	318.42		279,751.89	188,847.50	124,559.45	27,736.19	85,949.81	0.00	0.00
13 Busns Off	1,801,453.16	57,639.04		0.00	1,260,114.19	416,012.53	20,700.25	41,673.59	5,313.56	0.00
14 HR	1,298,875.04	379.50		192,545.93	679,383.40	313,156.66	9,347.64	101,748.84	2,313.07	0.00
15 Pblc Rltn	483,570.54	0.00		0.00	217,082.71	66,759.92	24,888.33	174,172.63	666.95	0.00
25 Pupil M/S	172,569.90	0.00		125,760.95	0.00	40,880.47	0.00	1,929.63	3,998.85	0.00
61 Supv Bldg	963,919.13	0.00		0.00	715,076.20	215,773.55	7,696.34	22,224.58	3,148.46	0.00
62 Grnd Mnt	1,304,346.92	73,899.95			625,575.65	271,158.86	166,279.31	153,785.72	0.00	13,647.43
63 Oper Bldg	5,050,577.69	671.67			3,259,392.51	1,442,917.41	301,758.87	1,010.50	1,992.37	42,834.36
64 Maintnce	3,396,609.79	136,465.69	0.00		827,513.15	308,379.88	392,023.14	1,519,105.06	180.69	212,942.18
65 Utilities	3,283,195.99	54,070.00	0.00		0.00	0.00	0.00	3,229,125.99	0.00	0.00
67 Bldg Secu	101,218.50	11,035.01			0.00	0.00	15,038.16	66,227.32	8,918.01	0.00
68 Insurance	2,524,028.03	0.00					0.00	2,524,028.03		0.00
72 Info Sys	3,105,942.01	0.00	0.00	0.00	1,596,490.45	532,994.92	231,453.09	738,351.57	6,651.98	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	292,772.89	1,208.92	0.00	0.00	209,553.33	86,860.42	-5,692.52	837.24	5.50	0.00
75 Mtr Pool	-6,506.86	0.00	-	0.00	0.00	0.00	212,336.49	0.00	0.00	0.00
			218,843.35							
83 Interest	24,457.74							24,457.74		
84 Principal	219,088.04							219,088.04		
85 Debt Expn	-183,897.83		-					0.00		59,363.63
			243,261.46							
97 Total	24,733,113.58	335,688.20	-	598,058.77	9,590,498.60	3,821,055.38	1,405,950.06	9,075,747.71	39,432.07	328,787.60
			462,104.81							

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	433,881.49	0.00		0.00	314,285.76	98,584.97	3,608.56	13,191.24	4,210.96	0.00
42 Food	1,415,445.82	0.00					1,415,445.82	0.00		
44 Operation	2,482,256.18	29,956.73			1,186,276.43	648,890.33	491,724.93	125,085.07	322.69	0.00
49 Transfers	-22,814.97		-22,814.97							
98 Total	4,308,768.52	29,956.73	-22,814.97	0.00	1,500,562.19	747,475.30	1,910,779.31	138,276.31	4,533.65	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	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		
51 Supervisn	946,249.15	0.00		0.00	662,048.17	228,903.89	19,126.07	36,171.02	0.00	0.00
52 Operation	6,582,772.01	3,416.29			3,768,244.84	1,816,735.08	853,810.86	140,564.94	0.00	0.00
53 Maintnce	1,441,216.11	0.00			541,596.58	196,271.42	507,338.02	195,723.01	287.08	0.00
56 Insurance	387,299.00							387,299.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-288,957.34		-							
			288,957.34							
99 Total	9,068,578.93	3,416.29	-	0.00	4,971,889.59	2,241,910.39	1,380,274.95	759,757.97	287.08	0.00
			288,957.34							

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.	69,888.91
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.	842,718.49
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	2,212,568.79
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	296,469.39
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	2,509,038.18

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.

10,383.32

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

0.1697

a) Total All Programs (SYSTEM CALCULATED)

170,489,089.48

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

24,733,113.58

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

145,755,975.90

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

795,807.77

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

37,756.38

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

100,000.94

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

0.00

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

483,570.54

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

0.00

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

1,043,653.87

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

COUNTY: 18 Kitsap

Fiscal Year 2022-2023

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	145,755,975.90	14,544.18		1,415,445.82			144,325,985.90
PROGRAM 97 ACTIVITIES							
11 Board of Directors	193,729.64	0.00		0.00	55,972.32	137,757.32	
12 Superintendent's Office	707,163.26	0.00		0.00	707,163.26	0.00	
13 Business Office	1,801,453.16	0.00		0.00		1,801,453.16	
14 Human Resources	1,298,875.04	0.00		0.00		1,298,875.04	
15 Public Relations	483,570.54	0.00			0.00	483,570.54	
25 Pupil Management and Safety	172,569.90	0.00		0.00	172,569.90	0.00	
61 Supervision	963,919.13	0.00		0.00	963,919.13	0.00	
62 Grounds Maintenance	1,304,346.92	13,647.43		0.00	1,290,699.49	0.00	
63 Operation of Buildings	5,050,577.69	42,834.36		0.00	5,007,743.33	0.00	
64 Maintenance	3,396,609.79	212,942.18		795,807.77	2,387,859.84	0.00	
65 Utilities	3,283,195.99	0.00		0.00	3,283,195.99	0.00	
67 Building and Property Security	101,218.50	0.00		0.00	101,218.50	0.00	
68 Insurance	2,524,028.03	0.00		0.00	2,524,028.03	0.00	
72 Information Systems	3,105,942.01	0.00		0.00	2,062,288.14	1,043,653.87	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	292,772.89	0.00		0.00		292,772.89	
75 Motor Pool	-6,506.86	0.00		0.00		-6,506.86	
83 Interest	24,457.74		24,457.74				
84 Principal	219,088.04		219,088.04				
85 Debt-Related Expenditures	-183,897.83		0.00				
Total Program 97	24,733,113.58	328,787.60	243,545.78	795,807.77	18,556,657.93	5,051,575.96	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

COUNTY: 18 Kitsap

Fiscal Year 2022-2023

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	170,489,089.48	343,331.78	243,545.78	2,211,253.59		5,051,575.96	144,325,985.90
Unallowable Costs					-18,556,657.93		18,556,657.93
TOTALS	170,489,089.48	343,331.78	243,545.78	2,211,253.59		5,051,575.96	162,882,643.83

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	6,672,931.70
2. FY 20-21 DIRECT EXPENDITURES	151,697,654.35
3. FY 20-21 OVER/UNDER RECOVERY (CALCULATED)	475,533.48
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	7,148,465.18
5. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.0471

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	5,051,575.96
7. FY 20-21 OVER/UNDER RECOVERY (LINE 3)	475,533.48
8. FY 22-23 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,527,109.44
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	162,882,643.83
10. FY 22-23 RESTRICTED INDIRECT RATE (LINE 5)	0.0471
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	7,671,772.52
12. FY 22-23 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-2,144,663.07
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	2,906,912.88
14. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.0178

COUNTY: 18 Kitsap

Fiscal Year 2022-2023

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	145,755,975.90	14,544.18		1,415,445.82			144,325,985.90
PROGRAM 97 ACTIVITIES							
11 Board of Directors	193,729.64	0.00		0.00	55,972.32	137,757.32	
12 Superintendents Office	707,163.26	0.00		0.00		707,163.26	
13 Business Office	1,801,453.16	0.00		0.00		1,801,453.16	
14 Human Resources	1,298,875.04	0.00		0.00		1,298,875.04	
15 Public Relations	483,570.54	0.00		0.00	0.00	483,570.54	
25 Pupil Management and Safety	172,569.90	0.00		0.00		172,569.90	
61 Supervision	963,919.13	0.00		0.00		963,919.13	
62 Grounds Maintenance	1,304,346.92	13,647.43		0.00		1,290,699.49	
63 Operation of Buildings	5,050,577.69	42,834.36		0.00		5,007,743.33	
64 Maintenance	3,396,609.79	212,942.18		795,807.77		2,387,859.84	
65 Utilities	3,283,195.99	0.00		0.00		3,283,195.99	
67 Building and Property Security	101,218.50	0.00		0.00		101,218.50	
68 Insurance	2,524,028.03	0.00		0.00		2,524,028.03	
72 Information Systems	3,105,942.01	0.00		0.00		3,105,942.01	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	292,772.89	0.00		0.00		292,772.89	
75 Motor Pool	-6,506.86	0.00		0.00		-6,506.86	
83 Interest	24,457.74		24,457.74				
84 Principal	219,088.04		219,088.04				
85 Debt-Related Expenditures	-183,897.83		0.00				
Total Program 97	24,733,113.58	328,787.60	243,545.78	795,807.77	55,972.32	23,552,261.57	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

COUNTY: 18 Kitsap

Fiscal Year 2022-2023

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	170,489,089.48	343,331.78	243,545.78	2,211,253.59		144,325,985.90	
Unallowable Costs				-55,972.32		55,972.32	
Totals	170,489,089.48	343,331.78	243,545.78	2,211,253.59		144,381,958.22	

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	18,041,816.72
2. FY 20-21 DIRECT EXPENDITURES	140,328,769.33
3. FY 20-21 OVER (UNDER) RECOVERY	-1,733,876.81
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	16,307,939.90
5. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.1162

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	23,552,261.57
7. FY 20-21 OVER (UNDER) RECOVERY (LINE 3)	-1,733,876.81
8. FY 22-23 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	21,818,384.75
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	144,381,958.22
10. FY 22-23 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1162
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	16,777,183.54
12. FY 22-23 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	5,041,201.20
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	28,593,462.77
14. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.1980

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	74,998,645.72	61,315,412.43	0.00	13,683,233.29
02 Alternative Learning Experience (ALE)	3,886,028.68	3,886,028.68	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	7,243,412.71	7,243,412.71	0.00	0.00
34 Middle School Career and Tech. Ed., State	3,518,112.13	3,518,112.13	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	24,733,113.58	13,000,227.08	322,434.00	11,410,452.50
TOTAL BASIC EDUCATIONAL PROGRAMS	114,379,312.82	88,963,193.03	322,434.00	25,093,685.79
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	303,859.54	0.00	303,859.54	0.00
12 Federal Stimulus-ESSER II	581,213.98	0.00	581,213.98	0.00
13 Federal Stimulus-ESSER III	4,584,853.54	0.00	4,584,853.54	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	76,735.11	0.00	76,735.11	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	582,249.41	0.00	582,249.41	0.00
21 Special Education-Supplemental, State	26,092,163.07	24,013,207.54	0.00	2,078,955.53
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	2,271,685.00	0.00	2,271,685.00	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	105,165.00	0.00	105,165.00	0.00
38 Vocational, Federal	68,485.00	0.00	68,485.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	1,936,905.72	0.00	1,936,905.72	0.00
52 Other Title Grants Under ESEA, Federal	372,247.55	0.00	372,247.55	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

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	2,509,038.18	2,509,038.18	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	1,523,447.25	1,523,447.25	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	21,167.30	0.00	21,167.30	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	33,058.01	0.00	33,058.01	0.00
65 Transitional Bilingual, State	418,973.92	418,973.92	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	51,240.76	0.00	51,240.76	0.00
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	0.00	0.00	0.00	0.00
74 Highly Capable	314,600.12	314,600.12	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	624,738.07	0.00	450,858.33	173,879.74
TOTAL OTHER INSTRUCTIONAL PROGRAMS	42,471,826.53	28,779,267.01	11,439,724.25	2,252,835.27
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	2,353.11	0.00	0.00	2,353.11
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	258,249.57	0.00	0.00	258,249.57
98 School Food Services	4,308,768.52	94,666.71	2,591,219.70	1,622,882.11
99 Pupil Transportation	9,068,578.93	7,222,581.12	0.00	1,845,997.81
TOTAL OTHER PROGRAMS	13,637,950.13	7,317,247.83	2,591,219.70	3,729,482.60
TOTALS	170,489,089.48	125,059,707.87	14,353,377.95	31,076,003.66

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 21 - 22 Actual (A)	FY 22 - 23 Actual (B)
Preliminary FY 2022-2023 to FY 2021-2022 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	23,339,021.35	26,092,163.07
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	23,339,021.35	26,092,163.07
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.)		2,753,141.72
Preliminary FY 2022-2023 to FY 2021-2022 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,530.11	1,493.00
7. Expenditures per pupil (line 4/line 6).	15,253.16	17,476.33
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.)		2,223.17
Preliminary Year-End Special Education Maintenance of Effort Test FY 2022-2023 to FY 2021-2022 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	5,431,314.00	2,078,955.53
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.)		-3,352,358.47
11. Expenditures per pupil (line 9/line 6).	3,549.62	1,392.47
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.)		-2,157.15

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 ages 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 2022 - 23		FY 2021 - 22		<u>Food Services Deficit Calculation</u>	
		FY 2022 - 23	FY 2021 - 22	FY 2022 - 23	FY 2021 - 22	FY 2022 - 23	FY 2021 - 22
Total Expenditures	+ (plus)	170,489,089.48	172,595,235.43	Total Program 98	+	4,308,768.52	4,179,003.65
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	1,386,678.11	156,639.62
Community Schools	- (minus)	2,353.11	861.75	Revenue 2998 (Local)	-	0.00	0.00
Child Care	- (minus)	0.00	0.00	Revenue 4198 (State)	-	94,666.71	86,393.36
Other Community Services	- (minus)	258,249.57	400,690.72	Revenue 4398 (State)	-	0.00	0.00
School Food Services	- (minus)	4,308,768.52	4,179,003.65	Revenue 6198 (Fed)	-	2,682,208.07	4,564,312.79
Debt Service, Interest	- (minus)	24,457.74	6,233.98	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	- (minus)	219,088.04	126,991.11	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	-	238,302.80	289,687.36
Capital Outlay, All Object 9	- (minus)	343,331.78	1,008,929.15	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	- (minus)	299,140.00	996,443.24	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	- (minus)	14,601,808.89	23,340,556.78	TOTAL FOOD SERVICES DEFICIT		-93,087.17	-918,029.48
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	2,682,208.07	4,564,312.79	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)	238,302.80	289,687.36	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+ (plus)	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 22-23	+ (plus)	0.00	0.00				

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	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

Description	Operation	FY 2022 - 23	FY 2021 - 22
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	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	153,352,402.7	147,389,525.2
		0	0

FY 2022 - 23/FY 2021 - 22 1.04

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

Description	Operation	FY 2022 - 23	FY 2021 - 22
Program 31, Vocational--Basic State	+ (plus)	7,243,412.71	6,489,891.74
Program 34, Middle School Career and Technical Education-State	+ (plus)	3,518,112.13	2,422,079.62
Program 38, Vocational--Federal	+ (plus)	68,485.00	69,408.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	71,710.00	72,642.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	10,758,299.84	8,908,737.36
	FY 22-23 / 21-22		1.20

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-21-0.	-637.50	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-22-0.	-1,100.00	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 31-27-9.	-3,058.20	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 89-27-0.	-8,798.00	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 89-27-2.	-46,815.54	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 89-27-4.	-15,383.45	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-74-5.	-5,692.52	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	153,259,315.53	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

REPORT F196

South Kitsap School District No. 402

RUN DATE: 11/4/2023

E.S.D. 114

Financial Edit Report Fiscal Year 2022-2023

RUN TIME: 12:37:29 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