

REPORT F196 Tacoma RUN 2/2/2024
School DATE:
Distri
ct No.
010

E.S.D. 121 F-196 RUN 11:51:43 AM
Annual TIME:
Financ
ial
Statem
ents

COUNTY: 27 Pierce Fiscal
Year
2022-
2023

ANNUAL FINANCIAL STATEMENTS

Certification Page
Balance Sheet as of August 31, 2023-All Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2023-All Funds
Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2023-
All Funds
Budgetary Comparison Schedules-All Funds
Statement of Fiduciary Net Position
Statement of Changes in Fiduciary Net Position
Schedule of Long-Term Liabilities
Report of Revenues and Other Financing Sources-All Funds
Program/Activity/Object Report
NCES Object Expenditure Summary
District Expenditure Summary by Location

SUPPLEMENTAL REPORTS AND SCHEDULES

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

The Annual Financial Statements (Report F-196) for Tacoma School District of Pierce County for the fiscal year ended August 31, 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 178 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	537,332,169.98	1,618,545.22	72,141,044.12	51,628,885.01	1,124,019.12	0.00	662,798,539.98
Total Expenditures	564,423,606.47	1,437,269.37	69,158,674.15	121,266,378.56	657,203.33	0.00	759,855,612.52
Other Financing Uses	0.00	0.00	0.00	5,407,390.91	0.00	0.00	0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-27,091,436.49	181,275.85	2,982,369.97	-75,044,884.46	466,815.79	0.00	-97,057,072.54
Beginning Total Fund Balance	44,334,489.92	2,018,843.22	30,551,344.80	430,241,426.64	2,563,565.60	0.00	509,709,670.18
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	17,243,053.43	2,200,119.07	33,533,714.77	355,196,542.18	3,030,381.39	0.00	412,652,597.64

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	3,085,861.75	86,973.94	301,129.01	3,740,051.39	268,341.37	0.00	7,482,357.46
Minus Warrants Outstanding	-1,548,572.29	-6,802.88	0.00	-1,704,182.06	0.00	0.00	-3,259,557.23
Taxes Receivable	36,574,571.09		34,477,564.81	11,795,543.05	0.00		82,847,678.95
Due From Other Funds	5,376,231.90	0.00	0.00	0.00	0.00	0.00	5,326,144.19
Due From Other Governmental Units	9,726,285.90	150.00	0.00	2,201,178.71	0.00	0.00	11,927,614.61
Accounts Receivable	1,403,091.45	23,277.54	0.00	0.00	0.00	0.00	1,453,986.68
Interfund Loans Receivable	0.00			35,000,000.00			35,000,000.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	4,607,490.13	0.00		0.00			4,607,490.13
Prepaid Items	825,320.82	0.00			0.00	0.00	825,320.82
Investments	67,022,294.32	2,324,664.43	32,309,105.91	332,802,743.38	3,029,645.42	0.00	437,488,453.46
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	127,072,574.67	2,428,263.03	67,087,799.73	383,835,334.47	3,297,986.79	0.00	583,699,489.07
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	127,072,574.67	2,428,263.03	67,087,799.73	384,193,480.47	3,297,986.79	0.00	583,699,489.07
LIABILITIES							
Accounts Payable	21,528,465.19	108,049.80	0.00	10,812,152.06	267,605.40	0.00	32,666,184.74
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	1,952,366.24	1,769.60		146,920.41			2,101,056.25
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	12,688,159.75	0.00		781,902.73			12,422,656.62

Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			58,517.57			63,841.43
Estimated Employee Benefits Payable	2,212,690.73						2,212,690.73
Due To Other Funds	0.00	3,995.09	0.00	5,359,536.94	0.00	0.00	5,313,444.32
Interfund Loans Payable	35,000,000.00		0.00	0.00	0.00		35,000,000.00
Deposits	-63,728.04	0.00		0.00			-63,728.04
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	72,171,702.34	113,814.49	0.00	17,159,029.71	267,605.40	0.00	89,716,146.05
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	916,270.09	114,329.47	0.00	0.00	0.00	0.00	701,600.56
Unavailable Revenue - Taxes Receivable	35,595,297.28		33,554,084.96	11,479,762.58	0.00		80,629,144.82
TOTAL DEFERRED INFLOWS OF RESOURCES	36,511,567.37	114,329.47	33,554,084.96	11,479,762.58	0.00	0.00	81,330,745.38
FUND BALANCE:							
Nonspendable Fund Balance	5,451,547.48	0.00	0.00	0.00	0.00	0.00	5,432,810.95
Restricted Fund Balance	7,530,897.22	2,200,119.07	33,533,714.77	338,268,311.15	3,030,381.39	0.00	384,563,423.60
Committed Fund Balance	1,000,000.00	0.00	0.00	12,399,093.62	0.00	0.00	13,399,093.62
Assigned Fund Balance	7,487,174.74	0.00	0.00	4,529,137.41	0.00	0.00	12,374,458.15
Unassigned Fund Balance	-4,226,566.01	0.00	0.00	0.00	0.00	0.00	-3,117,188.68
TOTAL FUND BALANCE	17,243,053.43	2,200,119.07	33,533,714.77	355,196,542.18	3,030,381.39	0.00	412,652,597.64
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	127,072,574.67	2,428,263.03	67,087,799.73	383,835,334.47	3,297,986.79	0.00	583,699,489.07

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	82,256,529.95	1,618,545.22	72,141,044.12	42,450,477.70	107,022.70		198,886,793.78
State	365,922,028.20		0.00	27,193.79	997,694.42		366,946,916.41
Federal	75,949,611.58		0.00	7,782,418.90	0.00		83,732,030.48
Other	6,263,705.14			1,368,794.62	0.00	0.00	6,263,705.14
TOTAL REVENUES	530,391,874.87	1,618,545.22	72,141,044.12	51,628,885.01	1,104,717.12	0.00	655,829,445.81
EXPENDITURES:							
CURRENT:							
Regular Instruction	281,437,420.83						281,666,457.07
Special Education	72,363,183.94						72,363,183.94
Vocational Education	18,391,662.24						18,391,662.24
Skill Center	0.00						0.00
Compensatory Programs	46,035,131.68						46,035,131.68
Other Instructional Programs	3,037,448.71						3,037,448.71
Federal Stimulus COVID-19	27,570,039.07						27,570,039.07
Community Services	5,990,260.39						5,990,260.39
Support Services	106,253,107.06						105,699,862.79
Student Activities/Other		1,437,269.37				0.00	1,437,269.37
CAPITAL OUTLAY:							
Sites				13,263,616.48			13,263,616.48
Building				83,777,856.65			83,777,856.65
Equipment				19,785,496.36			25,192,887.27
Instructional Technology				4,399,619.10			4,399,619.10
Energy				0.00	0.00		0.00
Transportation Equipment					657,203.33		657,203.33
Sales and Lease				39,789.97			39,789.97
Other	2,533,947.87						1,174,650.31
DEBT SERVICE:							
Principal	793,498.56		42,405,000.00	0.00	0.00		42,405,000.00
Interest and Other Charges	17,906.08		26,753,674.15	0.00	0.00		26,753,674.15
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	564,423,606.47	1,437,269.37	69,158,674.15	121,266,378.56	657,203.33	0.00	759,855,612.52

REVENUES OVER (UNDER) EXPENDITURES	-34,031,731.55	181,275.85	2,982,369.97	-69,637,493.55	447,513.79	0.00	-104,026,166.71
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	1,359,297.56			0.00	0.00		0.00
Transfers In	5,407,390.91		0.00	0.00	0.00		5,407,390.91
Transfers Out (GL 536)	0.00		0.00	5,407,390.91	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	173,606.64		0.00	0.00	19,302.00		1,561,703.26
TOTAL OTHER FINANCING SOURCES (USES)	6,940,295.11		0.00	5,407,390.91	19,302.00	0.00	6,969,094.17
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-27,091,436.44	181,275.85	2,982,369.97	-75,044,884.46	466,815.79	0.00	-97,057,072.54
BEGINNING TOTAL FUND BALANCE	44,334,489.92	2,018,843.22	30,551,344.80	430,241,426.64	2,563,565.60	0.00	509,709,670.18
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	17,243,053.43	2,200,119.07	33,533,714.77	355,196,542.18	3,030,381.39	0.00	412,652,597.64

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	0.00	82,256,529.95	82,256,529.95
State	365,922,028.20	0.00	365,922,028.20
Federal	68,561,769.71	7,387,841.87	75,949,611.58
Other	3,827,153.57	2,436,551.57	6,263,705.14
TOTAL REVENUES	438,310,951.48	92,254,530.03	530,391,874.87
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	234,250,462.12	47,186,958.71	281,420,432.43
Special Education	67,145,832.15	5,217,351.79	72,363,183.94
Vocational Education	18,389,732.74	1,929.50	18,391,662.24
Skills Center	0.00	0.00	0.00
Compensatory Programs	45,778,650.64	256,481.04	46,035,131.68
Other Instructional Programs	1,404,766.91	1,632,681.80	3,037,448.71
Federal Stimulus COVID-19	27,570,039.07	0.00	27,570,039.07
Community Services	2,009,901.43	3,980,358.96	5,990,260.39
Support Services	76,937,000.09	29,383,727.01	106,253,107.10
CAPITAL OUTLAY:			
Other	1,829,066.88	704,880.99	2,533,947.87
DEBT SERVICE:			
Principal	726,637.31	66,861.25	793,498.56
Interest and Other Charges	17,147.33	758.75	17,906.08
TOTAL EXPENDITURES	476,059,236.67	87,659,488.81	564,423,606.47
REVENUES OVER (UNDER) EXPENDITURES:	-37,748,285.19	4,421,434.58	-34,031,731.60
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		1,359,297.56	1,359,297.56
Transfers In	5,407,390.91	0.00	5,407,390.91
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		173,606.64	173,606.64
TOTAL OTHER FINANCING SOURCES (USES):	5,407,390.91	1,532,904.20	6,940,295.11
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-32,340,894.28	5,249,457.79	-27,091,436.49
BEGINNING TOTAL FUND BALANCE	-29,234,293.44	73,568,783.36	44,334,489.92

Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	-61,575,187.72	78,818,241.15	17,243,053.43

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	87,284,905.00	82,256,529.95	-4,943,648.05
State	387,181,876.00	365,922,028.20	-21,259,847.80
Federal	90,124,378.00	75,949,611.58	-14,174,766.42
Other	3,861,613.00	6,263,705.14	2,402,092.14
TOTAL REVENUES	568,452,772.00	530,391,874.87	-38,060,897.13
EXPENDITURES			
CURRENT:			
Regular Instruction	290,861,667.00	281,437,421.83	9,424,245.17
Special Education	64,172,384.00	72,363,183.94	-8,190,799.94
Vocational Education	19,701,531.00	18,391,662.24	1,309,868.76
Skill Center	0.00	0.00	0.00
Compensatory Programs	45,148,130.00	46,035,131.68	-887,001.68
Other Instructional Programs	13,219,998.00	3,037,448.71	10,182,549.29
Federal Stimulus COVID-19	53,789,530.00	27,570,039.07	26,219,490.93
Community Services	5,778,142.00	5,990,260.39	-212,118.39
Support Services	103,791,520.00	106,253,107.10	-2,461,587.10
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	2,081,082.00	2,533,947.87	-452,865.87
DEBT SERVICE:			
Principal	0.00	793,498.56	-793,498.560
Interest and Other Charges	0.00	17,906.08	-17,906.08
TOTAL EXPENDITURES	598,543,984.00	564,423,607.47	34,120,376.53
REVENUES OVER (UNDER) EXPENDITURES	-30,091,212.00	-34,031,732.60	-3,940,520.60
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	1,359,297.56	0.00

Transfers In	3,000,000.00	5,407,390.91	2,407,390.91
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	173,606.64	173,606.64
TOTAL OTHER FINANCING SOURCES (USES)	3,000,000.00	6,940,295.11	-3,940,295.11
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-27,091,211.00	-27,091,436.49	-225.49
BEGINNING TOTAL FUND BALANCE	55,513,851.00	44,334,489.92	-11,179,361.08
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	28,422,639.00	17,243,053.43	-11,179,585.57

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,291,200.00	1,618,545.22	-2,672,654.78
State			
Federal			
Other			
TOTAL REVENUES	4,291,200.00	1,618,545.22	-2,672,654.78
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,043,600.00	1,437,269.37	2,606,330.63
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	4,043,600.00	1,437,269.37	2,606,330.63
REVENUES OVER (UNDER) EXPENDITURES	247,600.00	181,275.85	-66,324.15
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) EXPENDITURES AND OTHER FINANCING USES	247,600.00	181,275.85	-66,324.15
--	------------	------------	------------

BEGINNING TOTAL FUND BALANCE	1,902,800.00	2,018,843.22	116,043.22
-------------------------------------	---------------------	---------------------	-------------------

Prior Year(s) Corrections or Restatements		0.00	0.00
---	--	------	------

ENDING TOTAL FUND BALANCE	2,150,400.00	2,200,119.07	49,719.07
----------------------------------	---------------------	---------------------	------------------

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	71,421,990.00	72,141,044.12	719,054.12
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	71,421,990.00	72,141,044.12	719,054.12
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	42,405,000.00	42,405,000.00	0.00
Interest and Other Charges	26,761,900.00	26,753,674.15	8,225.85
TOTAL EXPENDITURES	69,166,900.00	69,158,674.15	8,225.85
REVENUES OVER (UNDER) EXPENDITURES	2,255,090.00	2,982,369.97	727,279.97
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00

Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,255,090.00	2,982,369.97	727,279.97
BEGINNING TOTAL FUND BALANCE	29,797,000.00	30,551,344.80	754,344.80
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	32,052,090.00	33,533,714.77	1,481,624.77

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	25,420,800.00	42,450,477.70	17,029,677.70
State	0.00	27,193.79	27,193.79
Federal	0.00	7,782,418.90	7,782,418.90
Other	0.00	0.00	0.00
TOTAL REVENUES	25,420,800.00	50,260,090.39	24,839,290.39
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	1,320,000.00	13,263,616.48	-11,943,616.48
Building	118,391,500.00	83,777,856.65	34,613,643.35
Equipment	21,000,000.00	19,785,496.36	-1,214,503.64
Instructional Technology	0.00	4,399,619.10	-4,399,619.10
Energy	0.00	0.00	0.00
Sales and Lease	0.00	39,789.97	-39,789.97
Transportation Equipment			
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	140,711,500.00	121,266,378.56	19,445,121.42
REVENUES OVER (UNDER) EXPENDITURES	-115,290,700.00	-71,006,288.19	44,284,411.81
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)	-3,000,000.00	5,407,390.91	2,407,390.91
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	500,000.00	1,368,794.62	868,794.62
TOTAL OTHER FINANCING SOURCES (USES)	-2,500,000.00	4,038,596.29	4,276,185.53
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-117,790,700.00	-75,044,884.46	40,008,226.28
BEGINNING TOTAL FUND BALANCE	458,057,461.00	430,241,426.64	-27,816,034.36
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	340,266,761.00	355,196,542.18	14,929,781.18

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,200.00	107,022.70	102,822.70
State	554,400.00	997,694.42	443,294.42
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	558,600.00	1,104,717.12	546,117.12
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	800,800.00	657,203.33	143,596.67
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	800,800.00	657,203.33	143,596.67
REVENUES OVER (UNDER) EXPENDITURES	-242,200.00	447,513.79	689,713.79
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	19,302.00	19,302.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	19,302.00	19,302.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-242,200.00	466,815.79	709,015.79
BEGINNING TOTAL FUND BALANCE	2,351,600.00	2,563,565.60	211,965.60
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,109,400.00	3,030,381.39	920,981.39

August 31, 2023

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	4,484.80
Cash On Deposit with Cty Treas	0.00	8,140.85
Minus Warrants Outstanding	0.00	-4,760.00
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	1,066,766.92
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	1,074,632.57
LIABILITIES:		
Accounts Payable	0.00	138,077.33
Due To Other Governmental Units	0.00	12,684.49
TOTAL LIABILITIES	0.00	150,761.82
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		923,870.75
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	923,870.75

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	356,871.19
Employer		0.00
Members		0.00
Other	0.00	45.00
TOTAL CONTRIBUTIONS	0.00	356,916.19
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	356,916.19
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	5,397.88
Scholarships	0.00	
Other	0.00	326,189.43
TOTAL DEDUCTIONS	0.00	331,587.31
Net Increase (Decrease)	0.00	25,328.88
Net Position - Beginning Balance	0.00	898,541.87
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	923,870.75

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	939,360,000.00	0.00	42,405,000.00	896,955,000.00	46,815,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	1,799,100.80	0.00	793,498.58	1,005,602.22	658,115
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	23,469,095.54	13,243,253.36	6,621,626.68	30,090,722.22	7,522,681
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	58,444,800.25	0.00	21,364,371.00	37,080,429.25	
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	5,892,317.25	0.00	3,898,531.00	1,993,786.25	
Total Long-Term Liabilities	1,027,606,016.28	13,243,253.36	74,548,062.32	966,301,207.32	46,815,000.00

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	76,233,724.63	71,147,545.63	24,373,340.02	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	76,233,724.63	71,147,545.63	24,373,340.02	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	516,186.70			
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	342,306.36		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	36,815.25			
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	1,300.75			
2298 School Food Services--Sales of Goods, Supplies, and Services	20,037.40			
2300 Investment Earnings	1,419,620.42	993,498.49	17,246,250.89	107,022.70
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	384,738.93		90,000.00	0.00
2600 Fines and Damages	42,795.68		0.00	0.00
2700 Rentals and Leases	925,425.31	0.00	16,461.90	0.00
2800 Insurance Recoveries	24,111.77		0.00	0.00

2900 Local Support Nontax, Unassigned	2,227,362.90	0.00	724,424.89	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	79,994.88		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	6,020,696.35	993,498.49	18,077,137.68	107,022.70

STATE, GENERAL PURPOSE

3100 Apportionment	263,658,727.48			
3121 Special Education - General Apportionment	10,051,120.63			
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	273,709,848.11	0.00	0.00	0.00

STATE, SPECIAL PURPOSE

4100 Special Purpose, Unassigned	0.00		27,193.79	0.00
4121 Special Education	47,351,034.04			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	17,317,165.58			
4156 State Institutions, Centers and Homes, Delinquent	447,212.28			
4158 Special and Pilot Programs	4,156,298.20			
4159 Juveniles in Adult Jails	28,557.05	0.00		
4165 Transitional Bilingual	5,502,365.56			
4174 Highly Capable	881,456.44			
4188 Child Care	0.00			
4198 School Food Service	1,525,384.80			
4199 Transportation - Operations	14,775,769.41			
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	226,936.73			
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				997,694.42
4000 TOTAL STATE, SPECIAL PURPOSE	92,212,180.09		27,193.79	997,694.42

FEDERAL, GENERAL PURPOSE

5200 General Purpose Direct Federal Grants, Unassigned	316,336.68	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	68,597.85	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	384,934.53	0.00	0.00	0.00

FEDERAL, SPECIAL PURPOSE

6100 Special Purpose, OSPI, Unassigned	14,286.53			0.00
6111 Federal Special Purpose-GEER	37,623.14		0.00	
6112 Federal Special Purpose-ESSER II	367,626.62		0.00	
6113 Federal Special Purpose-ESSER III	19,159,015.43		7,767,480.90	
6114 Federal Special Purpose-ESSER III (Learning Loss)	9,878,978.43		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Special Purpose - CARES Act - Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	1,517,631.71			
6124 Special Education, Supplemental	7,440,388.55			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	174,058.64			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	10,168,545.73			
6152 Other Title, ESEA Fed	1,841,350.53			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	189,348.91			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	435,789.78			

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	14,473,862.10		
6199 Transportation - Operations	0.00		
6200 Direct Special Purpose Grants	0.00	0.00	0.00
6211 Federal Special Purpose-GEER	0.00	0.00	
6212 Federal Special Purpose-ESSER II	0.00	0.00	
6213 Federal Special Purpose-ESSER III	0.00	0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00	0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00	0.00	
6219 Special Purpose - CARES Act - Other	892,800.00	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	78,811.49		
6253 ESEA Migrant, Federal	0.00		
6254 Reading First, Federal	0.00		
6257 Institutions, Neglected and Delinquent	0.00		
6261 Head Start	7,319,244.02		
6262 Math and Science - Professional Development	0.00		
6264 Limited English Proficiency	0.00		
6267 Indian Education - JOM	0.00		
6268 Indian Education - ED	261,172.90		
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	0.00	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	14,938.00	
6310 Medicaid Administrative Match	0.00		
6321 Special Education - Medicaid Reimbursement	268,765.85		
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	
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	0.00		
6388 Child Care	0.00		
6389 Other Community Services	0.00		
6398 School Food Services	0.00		
6399 Transportation - Operations	0.00		
6998 USDA Commodities	1,045,376.69		
6000 TOTAL FEDERAL, SPECIAL PURPOSE	75,564,677.05	7,782,418.90	0.00

REVENUES FROM OTHER SCHOOL DISTRICTS

7100 Program Participation, Unassigned	0.00	0.00	
7121 Special Education	3,479,005.63		
7122 Special Education - Infants and Toddlers	0.00		

7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	179,501.56			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	3,658,507.19		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	168,646.38		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	2,014,262.20			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	422,289.37			
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	2,605,197.95		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	1,368,794.62	
9300 Sale of Equipment	173,606.64			19,302.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	1,359,297.56		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	5,407,390.91	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	6,940,295.11	0.00	1,368,794.62	19,302.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	537,332,169.98	72,141,044.12	51,628,885.01	1,124,019.12

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	269,824,449.39	11 Bd of Dir	1,829,467.56	0 Debit Transfer	2,570,305.47
02 ALE	9,382,370.06	12 Supt Off	659,183.63	1 Credit Transfer	-2,570,305.47
03 Basic Education - Dropout Reengagement	2,249,929.10	13 Busns Off	5,897,231.79	2 Cert. Salaries	260,131,718.35
11 Stim, Title, GEER	0.00	14 HR	7,303,746.28	3 Class. Salaries	88,956,932.05
12 Stim, ESSER II	77,759.47	15 Pblc Rltn	1,647,188.10	4 Employee Benefits	125,374,693.67
13 Stim, ESSER III	17,870,753.91	21 Supv Inst	14,395,862.86	5 Supplies / Materials	27,280,305.89
14 Federal Stimulus, ESSER III (Learning Loss)	8,959,196.92	22 Lrn Resrc	7,031,132.56	7 Purchased Services	59,524,556.83
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	39,787,969.99	8 Travel	620,978.45
19 Federal Special Purpose - Other	892,795.52	24 Guid/Coun	20,923,132.83	9 Capital Outlay	2,533,947.87
21 Sp Ed, Sup, St	63,546,588.89	25 Pupil M/S	5,279,686.79	TOTAL ALL OBJECTS	564,423,606.47
22 Sp Ed, Infants and Toddlers, State	19.94	26 Health	34,958,547.51		
23 Sp Ed, Sup, IDEA, Fed	1,547,107.08	27 Teaching	295,819,111.15		
24 Sp Ed, Sup, Fed	7,269,468.03	28 Extracur	8,933,784.97		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	12,011,284.64		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	7,882,366.47		
31 Voc, Basic, St	15,195,760.49	33 Curriculum	2,685,378.30		
34 MidSchCar/Tec	2,969,597.90	34 Pro Learn	3,621,410.79		
38 Voc, Fed	256,007.13	41 Supervisn	1,170,834.34		
39 Voc, Other	0.00	42 Food	7,407,025.21		
45 Skil Cnt, Bas, St	0.00	44 Operation	11,487,075.20		
46 Skill Cntr, Fed	0.00	49 Transfers	-66,415.44		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,104,490.42		
51 ESEA Disadvantaged, Fed	9,651,222.93	52 Operation	18,203,144.11		
52 Other Title, ESEA, Fed	2,090,033.57	53 Maintnce	255,246.54		
53 ESEA Migrant, Federal	0.00	56 Insurance	0.00		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		
55 LAP	17,026,692.86	59 Transfers	-1,915,877.86		
56 St In, Ctr/Hm, D	437,029.45	61 Supv Bldg	974,460.77		

57 St In, N/D, Fed	180,658.77	62 Grnd Mnt	2,016,187.42
58 Sp/Plt Pgm, St	4,150,994.07	63 Oper Bldg	19,547,957.62
59 Inst. JAJ	20,450.32	64 Maintnce	6,930,145.80
61 Head Start, Fed	6,746,481.51	65 Utilities	10,117,933.11
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	1,694,777.66
64 LEP, Fed	431,183.81	68 Insurance	4,807,209.94
65 Tran Biling, St	4,889,260.99	72 Info Sys	6,795,070.13
67 Ind Ed, Fd, JOM	0.00	73 Printing	619,890.02
68 Ind Ed, Fd, ED	411,123.40	74 Warehouse	1,077,600.30
69 Comp, Othr	0.00	75 Mtr Pool	0.00
71 Traffic Safety	0.00	83 Interest	0.00
73 Summer School	3,368.33	84 Principal	0.00
74 Highly Capable	783,240.75	85 Debt Expn	0.00
76 Target Asst, Fed	0.00	91 Publ Actv	718,933.78
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	564,423,606.47
79 Inst Pgm, Othr	2,250,839.63		
81 Public Radio/TV	0.00		
86 Comm Schools	0.00		
88 Child Care	4,901,865.26		
89 Othr Comm Srv	1,088,395.13		
97 Distwide Suppt	70,694,413.61		
98 Schl Food Serv	19,890,537.49		
99 Pupil Transp	18,716,010.76		
TOTAL ALL PROGRAMS	564,423,606.47		

Certificated Salaries		Amount
2110	Salaries of Regular Employee	239,527,793.93
2120	Salaries of Temporary EEs & Subs	5,440,298.62
2130	Non contracted Salaries	5,180,841.74
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	9,360,622.09
2160	Other Salaries	622,635.33
2170	Other Salaries NBCT	0.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	80,332,013.09
3120	Salaries of Temporary EEs & Subs	1,565,129.96
3130	Extra Time	2,603,411.87
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	4,062,082.09
3160	Other Salaries	394,295.04

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	400.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	18,954,488.04
4223	Federally Mandated Insurance-Classified	6,752,452.18
4232	Retirement Contribution - Certificated	37,161,163.89
4233	Retirement Contribution - Classified	9,656,211.24
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	845,815.12
4263	Unemployment Compensation - Classified	443,127.47
4272	Worker's Compensation - Certificated	1,381,135.09
4273	Worker's Compensation - Classified	2,126,161.26
4282	Health Benefits - Certificated	27,425,424.28

4283	Health Benefits - Classified	17,672,973.52
4292	Other Employee Benefits - Certificated	2,218,182.66
4293	Other Employee Benefits - Classified	737,158.92

Supplies, Non-Capital

		Amount
5610	General Supplies	10,060,935.56
5626	Motor Vehicle Fuel	1,465,828.62
5630	Food	7,407,025.21
5640	Books and Periodicals	521,176.14
5650	Supplies - Technology Related	7,825,340.36

Purchased Services

		Amount
7310	Office and Administrative Services	65,658.03
7311	Election Fees	0.00
7320	Professional Educational Services	0.00
7321	Contracted Teachers	187,726.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	165,013.43
7340	Other Professional Purchased Services	20,615,647.69
7341	Legal Services for District support	177,776.63
7342	Audit Services	190,542.80
7343	Other Legal Services	0.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	2,908,159.10
7420	Cleaning Services	650,904.96
7431	Non-Technology-Related Repair and Maintenance	1,664,434.63
7432	Technology-Related Repair and Maintenance	408.11
7441	Rentals of Land and Buildings	317,970.25
7442	Rentals of Equipment and Vehicles	126,231.32
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	12,060,153.36
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	4,801,279.58

7530	Communications	7,866,489.50
7540	Advertising	1,034.15
7550	Printing and Binding	77,300.80
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	43,569.25
7580	Travel - Registration and Entrance	629,894.07
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	1,793,626.15
7622	Electricity	4,115,189.73
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	254,142.65
7820	Settlements and Judgements Against the School District	0.00
7831	Redemption of Principal	793,498.56
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	17,906.08
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel

Amount

8580	Travel, Meals and Lodging	620,978.45
------	---------------------------	------------

Capital Outlay

Amount

9710	Land and Improvements	0.00
9720	Buildings	-17,524.00
9731	Machinery	0.00
9732	Vehicles	200,474.88
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	1,359,297.56
9739	Other Equipment	991,699.43
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE

564,423,606.47

<u>Instructional Location</u>	<u>Amount</u>
Alternative Spcl Needs Div Occ	0.00
Angelo Giaudrone Middle School	7,938,649.32
Arlington Elementary School	5,727,014.82
Baker Middle School	9,402,502.24
Birney Elementary School	7,964,879.11
Blix Elementary School	6,903,124.86
Boze Elementary School	6,769,392.97
Browns Point Elementary School	5,784,308.42
Bryant Montessori Middle School	6,156,856.52
Bryant Montessori School	0.00
Comm Based Trans Program	2,170,533.22
Crescent Heights Elementary School	5,701,004.00
Delong Elementary School	5,650,466.12
Downing Elementary School	4,350,584.82
Dr. Dolores Silas High School	13,413,946.14
Edison Elementary School	6,365,092.04
Fawcett Elementary School	5,495,153.30
Fern Hill Elementary School	4,700,168.03
First Creek Middle School	8,683,917.31
Foss High School	10,446,982.77
Franklin Elementary School	5,006,035.56
Geiger Montessori School	7,105,818.84
Grant Elementary School	5,208,882.88
Gray Middle School	7,546,633.65
Helen Elementary School	6,513,665.98
Hilltop Heritage Middle School	8,006,706.33
Hoyt Early Learning Center	47,359.85
Hunt Middle School	6,370,979.48
Industrial Design Engineering and Arts	4,729,230.43
Jefferson Elementary School	5,210,620.83
Larchmont Elementary School	5,668,711.99
Lincoln High School	19,580,532.47
Lister Elementary School	6,864,032.89
Lowell Elementary School	4,644,736.25

Lyon Elementary School	5,884,941.68
Madison Headstart	3,205,656.12
Manitou Park Elementary School	6,636,287.00
Mann Elementary School	4,938,700.22
Mason Middle School	8,117,509.89
McCarver Elementary School	6,231,847.21
Meeker Middle School	7,957,375.38
Mount Tahoma High School	17,193,861.41
N.E. Tacoma Elementary School	5,301,024.81
Oakland High School	3,579,879.46
Point Defiance Elementary School	4,912,618.47
Reed Elementary School	6,459,635.36
Remann Hall Juvenile Detention Center	910,108.56
Roosevelt Elementary School	4,839,454.85
Science and Math Institute	5,632,523.21
Sheridan Elementary School	6,779,985.36
Sherman Elementary School	5,410,354.24
Skyline Elementary School	5,668,490.47
Special Services	0.00
Stadium High School	16,967,455.05
Stanley Elementary School	5,313,439.45
Stewart Middle School	7,881,692.96
Tacoma Online Elementary School	3,654,503.12
Tacoma Online High School	4,593,394.50
Tacoma Online Middle School	3,918,912.69
Tacoma Open Doors	1,646,499.21
Tacoma Pierce County Education Center	732,608.04
Tacoma School of the Arts	7,962,262.04
The School at Pearl Youth Residence	485,167.68
Truman Middle School	6,983,960.92
Wainwright Intermediate School	6,142,801.23
Washington Elementary School	4,807,573.48
Whitman Elementary School	5,923,691.54
Whittier Elementary School	4,449,139.75
Willard Early Learning Center	2,267,344.63
TOTAL INSTRUCTIONAL LOCATIONS	409,519,223.43
TOTAL NON-INSTRUCTIONAL LOCATIONS	154,904,383.04

TOTAL DISTRICT EXPENDITURES

564,423,606.47

REPORT F196 Tacoma RUN 2/2/2024
School DATE:
District
No. 010

E.S.D. 121 F-196 RUN 11:51:44
Annual TIME: AM
Financial
Statements

COUNTY: 27 Fiscal
Pierce Year 2022-
2023

SUPPLEMENTAL REPORTS AND SCHEDULES

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

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	5,106,048.99	10,236.83		2,634,560.74	1,153,644.34	1,111,798.14	50,028.85	115,340.58	30,439.51	0.00
22 Lrn Resrc	6,225,725.54	2,462.52		4,373,812.42	265,256.43	1,555,836.29	26,397.65	1,960.23	0.00	0.00
23 Princ Off	36,639,824.92	9,350.84		17,573,203.88	10,040,185.06	8,832,535.34	149,146.42	35,174.67	228.71	0.00
24 Guid/Coun	14,405,928.58	2,152.04		9,925,312.34	693,176.11	3,767,695.55	9,466.95	8,125.59	0.00	0.00
25 Pupil M/S	2,844,319.50	1,254.51		0.00	1,942,475.31	718,751.32	42,414.76	138,606.48	817.12	0.00
26 Health	6,955,728.22	447.78		3,744,135.65	1,380,703.36	1,787,442.81	36,036.25	6,680.69	281.68	0.00
27 Teaching	182,786,014.24	567,846.59		127,054,961.92	3,355,622.35	45,731,027.96	1,256,193.05	4,788,238.41	11,784.64	20,339.32
28 Extracur	8,857,593.54	1,385,598.98		1,972,788.30	3,000,796.22	1,571,284.45	387,999.27	501,866.48	20,271.44	16,988.40
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,946,686.87	4,244.90		910,016.70	299,010.73	248,592.47	36,563.01	397,848.34	50,410.72	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,062,738.10	28,485.99		1,273.12	0.00	201.67	669,159.80	363,445.91	171.61	0.00
34 Pro Learn	3,007,377.93	0.00		2,342,417.59		664,960.34	0.00	0.00	0.00	0.00
01 Total	269,837,986.43	2,012,080.98		170,532,482.66	22,130,869.91	65,990,126.34	2,663,406.01	6,357,287.38	114,405.43	37,327.72

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	167,358.22	0.00		124,635.29	0.00	42,722.93	0.00	0.00	0.00	0.00
23 Princ Off	1,386,405.52	0.00		540,728.68	504,811.12	340,865.72	0.00	0.00	0.00	0.00
24 Guid/Coun	555,496.82	0.00		407,716.03	0.00	147,780.79	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	62,669.17	0.00		40,867.42	0.00	21,801.75	0.00	0.00	0.00	0.00
27 Teaching	6,973,828.05	5,394.39		5,009,106.02	162.91	1,784,718.11	46,109.22	128,337.40	0.00	0.00
28 Extracur	14,669.33	0.00		10,849.96	1,155.18	2,664.19	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	220,447.46	0.00		170,367.27	0.00	50,080.19	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,495.49	0.00		1,221.92		273.57	0.00	0.00	0.00	0.00
02 Total	9,382,370.06	5,394.39		6,305,492.59	506,129.21	2,390,907.25	46,109.22	128,337.40	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	315,530.04	1,759.06		153,768.84	87,611.65	72,348.42	42.07	0.00	0.00	0.00
24 Guid/Coun	255,337.50	0.00		127,163.40	58,796.72	68,299.38	0.00	1,078.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,669,351.33	215.00		428,048.37	51,195.65	171,924.59	11,667.86	1,006,299.86	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	9,554.79	0.00		5,659.24	201.90	984.59	2,700.11	8.95	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	155.44	0.00		126.99		28.45	0.00	0.00	0.00	0.00
03 Total	2,249,929.10	1,974.06		714,766.84	197,805.92	313,585.43	14,410.04	1,007,386.81	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	34,341.80	0.00		28,181.79	0.00	4,462.52	1,697.49	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	32,687.72	0.00		7,648.40	0.00	417.95	373.61	20,863.00	3,384.76	0.00
32 Inst Tech	10,729.95	0.00			0.00	0.00	10,729.95	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
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	0.00
73 Printing	0.00	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	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	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	0.00
12 Total	77,759.47	0.00	0.00	35,830.19	0.00	4,880.47	12,801.05	20,863.00	3,384.76	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	27,718.36	0.00			0.00	0.00	0.00	27,718.36	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	496,448.12	0.00		0.00	383,135.94	111,100.05	0.00	575.00	1,637.13	0.00
14 HR	505,399.23	0.00		36,265.82	359,802.63	109,330.78	0.00	0.00	0.00	0.00
15 Pblc Rltn	643,051.42	0.00		0.00	488,936.00	154,115.42	0.00	0.00	0.00	0.00
21 Supv Inst	1,144,902.22	0.00		753,735.36	80,730.14	287,110.56	0.00	23,326.16	0.00	0.00
22 Lrn Resrc	-5,053.17	0.00		-4,084.97	283.87	-1,252.07	0.00	0.00	0.00	0.00
23 Princ Off	1,340,237.07	0.00		918,405.82	104,478.77	317,352.48	0.00	0.00	0.00	0.00
24 Guid/Coun	768,937.30	359.04		485,895.33	67,259.19	180,761.46	12,878.53	21,783.75	0.00	0.00
25 Pupil M/S	206,521.26	0.00		0.00	142,377.86	64,143.40	0.00	0.00	0.00	0.00
26 Health	2,554,800.30	111.67		91,725.02	1,683,114.95	767,413.11	99.55	12,336.00	0.00	0.00
27 Teaching	1,418,564.60	0.00		149,703.62	183,614.22	113,058.43	654,659.80	76,725.35	1,837.20	238,965.98
28 Extracur	61,522.10	0.00		0.00	512.34	99.89	88.23	0.00	0.00	60,821.64
29 Pmt to SD	0.00							0.00		
31 InstProDev	273,409.50	0.00		164,481.20	8,959.12	53,817.40	6,308.86	32,617.05	7,225.87	0.00
32 Inst Tech	7,532,908.43	0.00			146.30	28.70	7,532,733.43	0.00	0.00	0.00
33 Curriculum	595,238.11	0.00		0.00	73.46	14.26	0.00	595,150.39	0.00	0.00
41 Supervisn	550.14	0.00		0.00	460.43	89.71	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	107,434.03	0.00			28,342.87	4,914.75	0.00	74,176.41	0.00	0.00
51 Supervisn	213.52	0.00		0.00	178.66	34.86	0.00	0.00	0.00	0.00
52 Operation	28,472.83	0.00			24,579.34	3,893.49	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	942.98	0.00		0.00	789.72	153.26	0.00	0.00	0.00	0.00
62 Grnd Mnt	1,391.77	0.00			1,164.65	227.12	0.00	0.00	0.00	0.00
63 Oper Bldg	16,412.30	0.00			12,399.78	4,012.52	0.00	0.00	0.00	0.00
64 Maintnce	14,713.24	0.00	0.00		3,010.66	1,099.69	9,210.61	18,916.28	0.00	-17,524.00
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	496.28	0.00			416.08	80.20	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00

72 Info Sys	134,423.59	0.00	0.00	0.00	13,284.49	3,833.45	0.00	117,305.65	0.00	0.00
73 Printing	237.05	0.00	0.00	0.00	198.11	38.94	0.00	0.00	0.00	0.00
74 Warehouse	861.33	0.00	0.00	0.00	720.03	141.30	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	17,870,753.91	470.71	0.00	2,596,127.20	3,588,969.61	2,175,613.16	8,215,979.01	1,000,630.40	10,700.20	282,263.62

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	191,884.04	0.00		147,718.58	0.00	44,165.46	0.00	0.00	0.00	0.00
22 Lrn Resrc	638,543.62	0.00		472,401.89	0.00	166,141.73	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	1,267,207.27	0.00		639,848.91	125,750.56	307,607.87	0.00	193,999.93	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	391,205.61	0.00		0.00	0.00	0.00	0.00	391,205.61	0.00	0.00
27 Teaching	4,754,130.28	1,044.36		1,105,407.05	1,607.96	407,106.75	898,305.33	2,392,455.70	0.00	-51,796.87
29 Pmt to SD	0.00							0.00		
31 InstProDev	803,538.83	0.00		590,918.56	554.84	199,059.39	9,658.57	403.48	2,943.99	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	912,687.27	0.00		0.00	0.00	0.00	0.00	912,687.27	0.00	0.00
14 Total	8,959,196.92	1,044.36		2,956,294.99	127,913.36	1,124,081.20	907,963.90	3,890,751.99	2,943.99	-51,796.87

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	892,795.52	0.00		0.00	0.00	-4.48	892,800.00	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
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	892,795.52	0.00	0.00	0.00	0.00	-4.48	892,800.00	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	2,161,726.07	3,703.45		1,016,748.11	558,493.88	522,636.39	3,369.77	54,125.28	2,649.19	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	31,537.28	0.00		25,745.51	0.00	5,791.77	0.00	0.00	0.00	0.00
25 Pupil M/S	810,222.83	0.00		0.00	580,876.67	229,346.16	0.00	0.00	0.00	0.00
26 Health	22,776,440.40	186.48		13,638,188.52	570,146.24	4,935,148.22	58,221.03	3,561,743.86	12,806.05	0.00
27 Teaching	37,175,275.93	63,749.15		16,282,613.51	8,474,343.84	10,289,237.06	133,588.75	1,900,818.75	30,924.87	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	176,312.62	0.00		15,179.52	130,203.44	23,895.97	0.00	6,645.00	388.69	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	72,816.51	0.00		0.00	52,758.36	20,058.15	0.00	0.00	0.00	0.00
34 Pro Learn	342,257.25	0.00		275,735.52		66,521.73	0.00	0.00	0.00	0.00
21 Total	63,546,588.89	67,639.08		31,254,210.69	10,366,822.43	16,092,635.45	195,179.55	5,523,332.89	46,768.80	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	19.94	19.94		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
22 Total	19.94	19.94		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
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	570,254.53	0.00		354,113.72	0.00	101,461.15	0.00	114,679.66	0.00	0.00
27 Teaching	960,836.76	0.00		635,156.52	17,544.05	237,883.37	70,252.82	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	16,015.79	0.00		12,201.52	502.31	3,311.96	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
23 Total	1,547,107.08	0.00		1,001,471.76	18,046.36	342,656.48	70,252.82	114,679.66	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	7,213,169.54	0.00		4,368,187.66	720,912.50	1,995,477.88	0.00	128,591.50	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	56,298.49	0.00		34,088.30	12,374.94	9,835.25	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	7,269,468.03	0.00		4,402,275.96	733,287.44	2,005,313.13	0.00	128,591.50	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,240,800.97	915.31		540,085.16	391,215.56	279,556.29	14,759.12	11,755.25	2,514.28	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	1,065,480.57	348.63		802,929.09	0.00	261,362.41	775.44	65.00	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	12,570,075.67	54,215.17		7,929,415.57	365,254.60	3,065,207.62	339,535.94	775,092.22	11,651.27	29,703.28
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	12,957.76	0.00		0.00	10,197.25	121.36	0.00	2,639.15	0.00	0.00
32 Inst Tech	224,481.50	0.00			73,084.31	27,892.84	0.00	123,504.35	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	81,964.02	0.00		66,045.74		15,918.28	0.00	0.00	0.00	0.00
31 Total	15,195,760.49	55,479.11		9,338,475.56	839,751.72	3,650,058.80	355,070.50	913,055.97	14,165.55	29,703.28

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	250,797.99	0.00		149,384.47	40,779.16	60,634.36	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	456,178.72	0.00		337,727.36	0.00	118,451.36	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	2,242,170.56	1,828.53		1,552,144.43	0.00	557,132.32	29,890.52	100,907.76	267.00	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	2,358.70	0.00		2,500.00	0.00	-141.30	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	18,091.93	0.00		14,576.05		3,515.88	0.00	0.00	0.00	0.00
34 Total	2,969,597.90	1,828.53		2,056,332.31	40,779.16	739,592.62	29,890.52	100,907.76	267.00	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	-732.42	0.00		0.00	0.00	0.00	-732.42	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	222,584.96	0.00		108,200.00	0.00	24,316.06	9,085.58	80,741.32	242.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	64.59	0.00		0.00	0.00	64.59	0.00	0.00	0.00	0.00
32 Inst Tech	34,090.00	0.00			0.00	0.00	0.00	34,090.00	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	256,007.13	0.00		108,200.00	0.00	24,380.65	8,353.16	114,831.32	242.00	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	625,773.15	2,333.91		120,367.36	340,921.31	154,908.71	5,324.32	523.00	1,394.54	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	735,978.43	647.20		386,037.03	139,646.76	182,745.72	26,901.72	0.00	0.00	0.00
25 Pupil M/S	83.66	0.00		0.00	70.18	13.48	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	7,611,524.00	2,550.26		4,800,159.46	472,157.34	1,795,811.81	280,299.13	260,546.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	658,174.34	9.72		405,456.80	10,330.55	121,176.94	12,517.26	99,760.24	8,922.83	0.00
32 Inst Tech	19,689.35	0.00			0.00	0.00	13,096.23	6,593.12	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	9,651,222.93	5,541.09		5,712,020.65	963,126.14	2,254,656.66	338,138.66	367,422.36	10,317.37	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	9,362.17	0.00		7,892.55	0.00	1,469.62	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	352,758.57	0.00		263,567.23	0.00	89,191.34	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	51,570.92	0.00		2,013.24	0.00	454.14	37,293.54	11,810.00	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	1,676,341.91	0.00		1,076,791.48	0.00	366,325.85	11,078.36	195,337.84	26,808.38	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	2,090,033.57	0.00	0.00	1,350,264.50	0.00	457,440.95	48,371.90	207,147.84	26,808.38	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	888,716.37	0.00		511,389.19	155,366.72	221,434.28	426.19	99.99	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	530,749.84	0.00		296,487.02	0.00	114,262.82	0.00	120,000.00	0.00	0.00
25 Pupil M/S	29,714.66	0.00		0.00	24,356.96	5,357.70	0.00	0.00	0.00	0.00
26 Health	13,629.17	0.00		6,185.77	5,025.98	2,417.42	0.00	0.00	0.00	0.00
27 Teaching	10,875,752.06	108,374.54		7,460,810.76	205,170.31	2,564,371.94	198,770.38	338,254.13	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,538,791.95	0.00		3,368,139.17	2,855.18	1,149,055.47	10,344.73	8,397.40	0.00	0.00
32 Inst Tech	10,564.98	0.00			0.00	0.00	9,814.94	750.04	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	138,773.83	0.00		111,167.90		27,605.93	0.00	0.00	0.00	0.00
55 Total	17,026,692.86	108,374.54		11,754,179.81	392,775.15	4,084,505.56	219,356.24	467,501.56	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	91,695.36	0.00		35,290.33	28,053.03	25,851.53	2,491.52	8.95	0.00	0.00
24 Guid/Coun	11,365.80	0.00		8,600.00	0.00	2,765.80	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	330,715.56	1,336.99		244,620.73	452.07	83,239.77	1,066.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	751.59	0.00		0.00	0.00	-29.76	0.00	0.00	781.35	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	2,501.14	0.00		2,023.89		477.25	0.00	0.00	0.00	0.00
56 Total	437,029.45	1,336.99		290,534.95	28,505.10	112,304.59	3,557.52	8.95	781.35	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	179,915.28	0.00		125,023.69	0.00	44,734.27	10,157.32	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	743.49	0.00		237.81	0.00	53.40	0.00	0.00	452.28	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
57 Total	180,658.77	0.00		125,261.50	0.00	44,787.67	10,157.32	0.00	452.28	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	524,306.21	0.00		333,947.41	73,158.43	117,200.37	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	85,891.47	0.00		64,183.98	0.00	21,707.49	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,105,687.89	19,984.02		2,190,939.87	10,817.83	573,565.03	148,050.03	162,071.11	260.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	385,206.24	0.00		266,953.20	4,575.38	81,137.77	7,588.81	19,402.21	5,548.87	0.00
32 Inst Tech	49,902.26	0.00			0.00	0.00	49,902.26	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	4,150,994.07	19,984.02		2,856,024.46	88,551.64	793,610.66	205,541.10	181,473.32	5,808.87	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	13,445.51	0.00		3,743.84	5,383.45	4,318.22	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	6,465.85	0.00		4,515.00	0.00	1,950.85	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	538.96	0.00		500.00	0.00	38.96	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
59 Total	20,450.32	0.00		8,758.84	5,383.45	6,308.03	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	434,457.50	1,355.58		81,773.40	234,977.69	104,757.48	85.17	1,765.14	9,743.04	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	147,863.13	0.00		109,189.54	0.00	38,673.59	0.00	0.00	0.00	0.00
25 Pupil M/S	114,639.01	0.00		0.00	85,842.51	28,737.28	59.22	0.00	0.00	0.00
26 Health	170,353.18	0.00		127,995.22	0.00	42,357.96	0.00	0.00	0.00	0.00
27 Teaching	5,452,148.46	7,323.57		0.00	3,198,892.97	1,587,490.22	527,160.50	126,396.64	4,884.56	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	427,020.23	0.00		237,929.83	69,573.61	75,892.56	0.00	23,511.02	20,113.21	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	6,746,481.51	8,679.15		556,887.99	3,589,286.78	1,877,909.09	527,304.89	151,672.80	34,740.81	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
26 Health	0.00							0.00		
27 Teaching	45,781.34	0.00		18,655.22	17,252.58	7,727.71	2,145.83	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	385,402.47	0.00		283,636.38	0.00	92,960.32	0.00	6,950.00	1,855.77	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	431,183.81	0.00		302,291.60	17,252.58	100,688.03	2,145.83	6,950.00	1,855.77	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	819,259.07	1,886.04		440,577.29	185,326.74	189,843.49	18.30	1,607.21	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	4,020,481.54	250.52		2,389,849.20	505,131.41	1,109,633.56	9,266.85	6,350.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	20,726.62	0.00		0.00	12,732.31	3,114.52	4,805.79	74.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	28,793.76	0.00		23,204.81		5,588.95	0.00	0.00	0.00	0.00
65 Total	4,889,260.99	2,136.56		2,853,631.30	703,190.46	1,308,180.52	14,090.94	8,031.21	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	266,103.94	0.00		198,118.83	35.19	57,092.46	6,322.47	1,314.05	3,220.94	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	142,353.82	309.14		2,480.00	86,762.17	44,436.10	7,900.54	8.95	456.92	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,665.64	0.00		0.00	347.51	68.13	0.00	2,250.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	411,123.40	309.14		200,598.83	87,144.87	101,596.69	14,223.01	3,573.00	3,677.86	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,368.33	0.00		2,385.72	0.00	982.61	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Total	3,368.33	0.00		2,385.72	0.00	982.61	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	338,011.34	880.62		157,920.93	96,800.32	78,012.17	3,336.05	983.12	78.13	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	24,722.30	0.00		0.00	18,672.94	6,049.36	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	190,163.39	133.15		0.00	9,615.64	856.69	18,193.29	161,364.62	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	188,445.41	0.00		1,293.53	1,292.07	548.26	1,229.16	109,595.00	74,487.39	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	41,898.31	0.00		0.00	0.00	0.00	41,898.31	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
74 Total	783,240.75	1,013.77		159,214.46	126,380.97	85,466.48	64,656.81	271,942.74	74,565.52	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	196,795.52	0.00		2,903.14	139,277.47	49,263.06	2,642.62	625.00	2,084.23	0.00
22 Lrn Resrc	4,558.35	0.00		0.00	0.00	0.00	4,558.35	0.00	0.00	0.00
23 Princ Off	831.57	0.00		0.00	701.28	130.29	0.00	0.00	0.00	0.00
24 Guid/Coun	47,783.97	0.00		39,010.28	0.00	8,773.69	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	538,130.41	0.00		0.00	97,583.76	32,740.69	0.00	407,805.96	0.00	0.00
27 Teaching	1,332,991.72	158,307.44		388,423.96	3,177.35	141,647.79	145,722.55	366,870.69	128,841.94	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	129,748.09	543.23		10,937.83	3,402.26	3,121.67	3,177.25	108,565.85	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
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	2,250,839.63	158,850.67		441,275.21	244,142.12	235,677.19	156,100.77	883,867.50	130,926.17	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	197,639.25	60.16		84,947.91	63,661.89	48,969.29	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	32,541.00	0.00		22,299.83	0.00	10,241.17	0.00	0.00	0.00	0.00
27 Teaching	4,625,394.56	2,260.51		1,382,595.78	1,704,128.75	1,388,199.96	133,235.36	14,560.13	414.07	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	46,290.45	0.00		12,401.32	26,176.99	7,712.14	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	4,901,865.26	2,320.67		1,502,244.84	1,793,967.63	1,455,122.56	133,235.36	14,560.13	414.07	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	368,692.54	7,299.91			263,552.53	97,840.10	0.00	0.00	0.00	0.00
65 Utilities	768.81	0.00			566.69	202.12	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	718,933.78	2,110.23	0.00	962.86	458,283.89	116,279.11	19,584.84	109,030.08	12,682.77	0.00
89 Total	1,088,395.13	9,410.14	0.00	962.86	722,403.11	214,321.33	19,584.84	109,030.08	12,682.77	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	1,801,772.22	240.24			971,865.52	277,301.44	5,122.45	534,589.30	12,179.91	0.00
12 Supt Off	659,183.63	863.59		288,244.89	133,819.34	139,419.22	4,744.14	81,123.85	10,968.60	0.00
13 Busns Off	5,400,783.67	2,390.02		0.00	3,882,741.28	1,179,425.72	59,632.05	254,687.19	21,907.41	0.00
14 HR	6,798,347.05	5,591.09		424,948.03	4,193,613.92	1,285,201.37	50,769.06	832,494.02	5,729.56	0.00
15 Pblc Rltn	1,004,136.68	3,139.01		0.00	611,985.65	176,876.87	60,087.83	148,340.67	3,706.65	0.00
25 Pupil M/S	176,491.97	0.00		0.00	131,037.95	44,101.75	447.27	905.00	0.00	0.00
61 Supv Bldg	873,518.66	1,087.48		0.00	735,872.86	225,101.20	9,524.53	846.53	1,086.06	0.00
62 Grnd Mnt	2,014,795.65	0.00			1,378,266.82	544,704.01	71,921.48	19,881.34	22.00	0.00
63 Oper Bldg	19,162,852.78	12,384.22			12,388,498.17	5,490,204.82	1,060,281.81	208,726.32	2,757.44	0.00
64 Maintnce	6,915,432.56	14,239.80	-42,993.54		3,002,128.97	1,090,276.06	912,207.15	1,576,822.66	45.00	362,706.46
65 Utilities	10,117,164.30	0.00	0.00		245,997.83	80,836.42	18,860.23	9,770,763.80	706.02	0.00
67 Bldg Secu	1,694,281.38	1,898.70			469,477.39	188,242.25	153,165.22	674,436.50	1,294.91	205,766.41
68 Insurance	4,807,209.94	0.00					5,930.36	4,801,279.58		0.00
72 Info Sys	6,660,646.54	1,488.82	0.00	0.00	351,873.20	113,187.23	274,098.70	4,534,031.09	26,669.94	1,359,297.56
73 Printing	619,652.97	54,290.46	-	0.00	453,931.93	154,145.24	141,820.46	294,871.29	2,710.45	62,901.77
			545,018.63							
74 Warehouse	1,076,738.97	928.60	0.00	0.00	707,296.99	261,866.80	18,736.00	8,392.56	24.00	79,494.02
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83 Interest	17,906.08							17,906.08		
84 Principal	793,498.56							793,498.56		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	70,694,413.61	98,542.03	-	713,666.28	29,658,407.82	11,250,890.40	2,847,348.74	24,553,596.34	89,807.95	2,070,166.22
			588,012.17							

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	1,170,284.20	4,066.43		0.00	870,564.68	266,516.99	6,255.10	8,256.28	7,842.78	6,781.94
42 Food	7,407,025.21	0.00					7,407,025.21	0.00		
44 Operation	11,379,641.17	874.22			6,353,359.68	3,760,224.77	508,213.47	582,788.81	14,678.26	159,501.96
49 Transfers	-66,415.44		-66,415.44							
98 Total	19,890,537.49	4,940.65	-66,415.44	0.00	7,223,924.36	4,026,741.76	7,921,493.79	591,045.09	22,521.04	166,283.90

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	1,097,693.90	0.00		0.00	725,335.00	372,210.90	0.00	148.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,104,276.90	2,897.14		0.00	840,415.34	259,606.14	288.57	240.00	829.71	0.00
52 Operation	18,174,671.28	37.75			3,192,683.65	1,477,101.96	1,342,493.83	12,150,443.29	11,910.80	0.00
53 Maintnce	255,246.54	0.00			0.00	0.00	0.00	255,246.54	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		
59 Transfers	-1,915,877.86		-							
			1,915,877.86							
99 Total	18,716,010.76	2,934.89	-	0.00	4,758,433.99	2,108,919.00	1,342,782.40	12,406,077.83	12,740.51	0.00
			1,915,877.86							

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.	201,628.97
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	11,226,505.12
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	5,800,187.74
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	17,026,692.86

1. Fire District Payment RCW 52.30.020

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

0.00

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

0.1401

a) Total All Programs (SYSTEM CALCULATED)

564,423,606.47

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

70,694,413.61

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

493,729,192.86

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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.

190,542.80

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.

549,820.96

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.

164,558.45

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.

5,301,348.98

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

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

COUNTY: 27 Pierce

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	493,729,192.86	463,781.65		6,314,855.50			486,920,557.71
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,801,772.22	0.00		0.00	1,061,362.42	740,363.76	
12 Superintendent's Office	659,183.63	0.00		0.00	659,183.63	0.00	
13 Business Office	5,400,783.67	0.00		0.00		5,400,783.67	
14 Human Resources	6,798,347.05	0.00		0.00		6,798,347.05	
15 Public Relations	1,004,136.68	0.00		0.00	839,578.23	164,558.45	
25 Pupil Management and Safety	176,491.97	0.00		0.00	176,491.97	0.00	
61 Supervision	973,518.66	0.00		0.00	973,518.66	0.00	
62 Grounds Maintenance	2,014,795.65	0.00		0.00	2,014,795.65	0.00	
63 Operation of Buildings	19,162,852.78	0.00		0.00	19,162,852.78	0.00	
64 Maintenance	6,915,432.56	362,706.46		0.00	6,552,726.10	0.00	
65 Utilities	10,117,164.30	0.00		0.00	10,117,164.30	0.00	
67 Building and Property Security	1,694,281.38	205,766.41		0.00	1,488,514.97	0.00	
68 Insurance	4,807,209.94	0.00		0.00	4,807,209.94	0.00	
72 Information Systems	6,660,646.54	1,359,297.56		0.00	114,920.17	5,186,428.81	
73 Printing	619,652.97	62,901.77		0.00		556,751.20	
74 Warehousing	1,076,738.97	79,494.02		0.00		997,244.95	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	17,906.08		0.00			17,906.08	
84 Principal	793,498.56		0.00			793,498.56	
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	70,694,413.61	2,070,166.22	0.00	0.00	47,968,318.82	20,655,882.53	

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

Fiscal Year 2022-2023

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	564,423,606.47	2,533,947.87	0.00	6,314,855.50		20,655,882.53	534,918,920.57
Unallowable Costs					-47,968,318.82		-47,968,340.97
TOTALS	564,4203,606.47	2,533,947.87	0.00	6,314,855.50		20,655,882.53	486,950,579

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	20,354,010.53
2. FY 20-21 DIRECT EXPENDITURES	438,397,327.45
3. FY 20-21 OVER/UNDER RECOVERY (CALCULATED)	712,956.46
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	21,066,966.99
5. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.0481

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	20,655,882.53
7. FY 20-21 OVER/UNDER RECOVERY (LINE 3)	712,956.46
8. FY 22-23 ADJUSTED IND POOL (LINE 6 + LINE 7)	21,368,838.99
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	534,918,920.57
10. FY 22-23 RESTRICTED INDIRECT RATE (LINE 5)	0.0481
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	25,729,600.08
12. FY 22-23 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-4,360,761.09
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	16,295,121.44
14. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	.0304

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

COUNTY: 27 Pierce

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	493,729,192.86	463,781.65		6,314,855.50			486,920,557.71
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,801,772.22	0.00		0.00	1,061,385.44	740,386.78	
12 Superintendents Office	659,183.63	0.00		0.00		659,183.63	
13 Business Office	5,400,783.67	0.00		0.00		5,400,783.67	
14 Human Resources	6,798,347.05	0.00		0.00		6,798,347.05	
15 Public Relations	1,004,136.68	0.00		0.00	839,578.23	164,558.45	
25 Pupil Management and Safety	176,491.97	0.00		0.00		176,491.97	
61 Supervision	973,517.79	0.00		0.00		973,517.79	
62 Grounds Maintenance	2,014,795.65	0.00		0.00		2,014,795.65	
63 Operation of Buildings	19,162,852.78	0.00		0.00		19,162,852.78	
64 Maintenance	6,915,432.56	362,706.46		0.00		6,552,726.10	
65 Utilities	10,117,164.30	0.00		0.00		10,117,164.30	
67 Building and Property Security	1,694,281.38	205,766.41		0.00		1,488,514.97	
68 Insurance	4,807,209.94	0.00		0.00		4,807,209.94	
72 Information Systems	6,660,646.54	1,359,297.56		0.00		5,301,348.98	
73 Printing	619,652.97	62,901.77		0.00		556,751.20	
74 Warehousing	1,076,738.97	79,494.02		0.00		997,244.95	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	17,906.08		0.00			17,906.08	
84 Principal	793,498.56		0.00			793,498.56	
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	70,694,413.61	2,070,166.22	0.00	0.00	1,900,963.67	66,723,282.85	

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

Fiscal Year 2022-2023

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	564,423,606.47	2,070,166.22	0.00	6,314,855.50		66,723,282.85	489,315,301.90
Unallowable Costs					-1,900,963.67		1,900,963.67
Totals	564,423,606.47	2,070,166.22	0.00	6,314,855.50		66,723,282.85	487,414,341.23

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	50,588,293.21
2. FY 20-21 DIRECT EXPENDITURES	408,163,044.77
3. FY 20-21 OVER (UNDER) RECOVERY	-9,567,217.79
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	41,021,075.41
5. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.1005

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	66,723,282.85
7. FY 20-21 OVER (UNDER) RECOVERY (LINE 3)	-9,567,217.79
8. FY 22-23 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	57,156,065.06
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	487,414,341.23
10. FY 22-23 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1005
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	48,985,141.29
12. FY 22-23 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	8,170,923.76
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	74,894,206.61
14. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.1536

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	269,842,449.39	233,395,978.43	1,637,541.64	34,808,929.32
02 Alternative Learning Experience (ALE)	9,382,370.06	9,382,370.06	0.00	0.00
03 Dropout Reengagement	2,249,929.10	2,249,929.10	0.00	0.00
31 Vocational-Basic, State	15,195,760.49	15,045,891.33	101,918.88	47,950.28
34 Middle School Career and Tech. Ed., State	2,969,597.90	2,781,910.67	187,687.23	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	70,694,413.61	28,715,021.88	5,427,503.35	36,551,888.38
TOTAL BASIC EDUCATIONAL PROGRAMS	370,334,520.55	291,571,101.47	7,354,651.10	71,408,767.98
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	77,759.47	0.00	77,759.47	0.00
13 Federal Stimulus-ESSER III	17,870,753.91	0.00	17,870,753.91	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	8,959,196.92	0.00	8,959,196.92	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	892,795.52	0.00	892,795.52	0.00
21 Special Education-Supplemental, State	63,546,588.89	61,108,097.00	268,765.85	2,169,726.04
22 Special Education - Infants and Toddlers - State	19.94	0.00	0.00	19.94
23 Special Education - ARP, IDEA, Federal	1,547,107.08	0.00	1,547,107.08	0.00
24 Special Education-Supplemental, Federal	7,269,468.03	0.00	7,269,468.03	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	256,007.13	0.00	256,007.13	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	9,651,222.93	0.00	9,651,222.93	0.00
52 Other Title Grants Under ESEA, Federal	2,090,033.57	0.00	2,090,033.57	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	17,026,692.86	17,026,692.86	0.00	0.00
56 State Inst, Centers and Homes	437,029.45	437,029.45	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	180,658.77	180,658.77	0.00	0.00

58	Special and Pilot Programs, State	4,150,994.07	4,113,119.19	0.00	37,874.88
59	Institutions - Juveniles in Adult Jails	20,450.32	20,450.32	0.00	0.00
61	Head Start, Federal	6,746,481.51	0.00	6,746,481.51	0.00
62	Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64	Limited English Proficiency, Federal	431,183.81	0.00	431,183.81	0.00
65	Transitional Bilingual, State	4,889,260.99	4,889,260.99	0.00	0.00
67	Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68	Indian Education, Federal, ED	411,123.40	261,172.90	0.00	149,950.50
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	3,368.33	0.00	0.00	3,368.33
74	Highly Capable	783,240.75	783,240.75	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	2,250,839.63	495,269.59	495,144.85	1,260,425.19
TOTAL OTHER INSTRUCTIONAL PROGRAMS		149,492,277.28	89,314,991.82	56,555,920.58	3,621,364.88
OTHER PROGRAMS					
81	Public Radio/Television	0.00	0.00	0.00	0.00
86	Community Schools	0.00	0.00	0.00	0.00
88	Child Care	4,901,865.26	2,014,301.18	79,153.08	2,808,411.00
89	Other Community Services	1,088,395.13	0.00	152,186.00	936,209.13
98	School Food Services	19,890,537.49	1,525,354.80	18,277,184.95	137,997.74
99	Pupil Transportation	18,716,010.76	14,951,527.57	3,131,511.80	632,971.39
TOTAL OTHER PROGRAMS		44,596,808.64	18,491,183.55	21,590,035.83	4,515,589.26
TOTALS		564,423,606.47	399,377,276.84	85,500,607.51	79,545,722.12

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	FY 22 - 23
	Actual (A)	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.	53,121,593.94	63,546,588.89
2. Minus Revenue 7121 Payments From Other Districts.	2,165,606.76	3,479,005.63
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	301,133.11	268,765.85
4. Equals aggregate special education expenditures for resident special education students.	50,654,854.07	59,798,817.41
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.)		9,143,963.34
Preliminary FY 2022-2023 to FY 2021-2022 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	4,229.55	4,359.67
7. Expenditures per pupil (line 4/line 6).	11,976.41	13,716.36
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.)		1,739.95
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.	1,684,288.24	2,169,726.04
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.)		485,437.80
11. Expenditures per pupil (line 9/line 6).	398.22	497.68
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.)		99.46

Notes:

- A. Actual revenue and expenditure data are obtained from F-196 data.
 - B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in age 3-PreK, and K-21.
 - C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.
 - D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.
- If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

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

Description	Operation	FY 2022 - 23	FY 2021 - 22	<u>Food Services Deficit Calculation</u>		
					FY 2022 - 23	FY 2021 - 22
Total Expenditures	+ (plus)	564,423,606.47	517,919,914.94	Total Program 98	+ 18,798,365.43	16,762,269.72
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 18,868.65	131,819.35
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 0.00	0.00
Child Care	- (minus)	4,901,865.26	4,810,896.43	Revenue 4198 (State)	- 1,525,384.80	304,187.39
Other Community Services	- (minus)	1,088,395.13	990,689.80	Revenue 4398 (State)	- 0.00	0.00
School Food Services	- (minus)	19,890,537.49	16,762,269.72	Revenue 6198 (Fed)	- 14,473,862.10	14,120,583.05
Debt Service, Interest	- (minus)	0.00	13,620.07	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	244,913.57	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 1,045,376.69	1,088,778.08
Capital Outlay, All Object 9	- (minus)	1,174,650.31	8,895,001.04	Revenue 7198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	384,934.53	406,618.98	Revenue 8198 (Other)	- 0.00	0.00
Federal, Special Purpose Revenue	- (minus)	75,564,677.05	76,862,548.52	TOTAL FOOD SERVICES DEFICIT	1,734,873.19	1,116,901.85
Food Service Deficit	+ (plus)	1,734,873.19	1,116,901.85	If Total Food Service Deficit is		

Food Services Revenue, Federal	+	(plus)	14,473,862.10	14,120,583.05	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)	1,045,376.69	1,088,778.08	a negative amount, zero dollars
Capital Outlay, Stim, Title, SLRF	+	(plus)	0.00	927,485.98	are displayed.
Capital Outlay, Stim, ESSER II	+	(plus)	0.00	0.00	
Capital Outlay, Stim, ESSER III	+	(plus)	282,263.62	6,526,918.81	
Capital Outlay, Stim, ESSER III	+	(plus)	-51,796.87	51,796.87	
Capital Outlay, Stim, RSVD N/A 22- 23	+	(plus)	0.00	0.00	
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
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)	166,283.90	200,221.41
Total Expenditures for Preliminary Maintenance of Effort	=	(equals)	477,666,671.12	432,966,042.86

FY 2022 - 23/FY 2021 - 22 1.1

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)	15,195,760.49	15,364,143.86
Program 34, Middle School Career and Technical Education-State	+ (plus)	2,969,597.90	3,319,233.06
Program 38, Vocational--Federal	+ (plus)	256,007.13	271,460.49
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)	174,058.64	343,440.56
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	18,247,306.88	18,611,396.85
	FY 22-23 / 21-22		0.98

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.401	Your district has reported GF expenditures in Program 22 Special Education, Infants and Toddlers, State but has not reported revenues in 4122 Special Education?Infants and Toddlers?State, and/or 4322 Special Education?Infants and Toddlers, State.	0.00	0.00
Informational	1.514	Transfers In (revenue account 9900 + 9901) for all funds should equal Transfers Out (G.L. 536) for all funds.	5,407,390.91	5,407,390.91
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	76,233,724.63	76,310,018.39
Informational	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	178.00	180.00
Informational	1.553	On the Balance Sheet General Ledger GL 650 is negative.	-63,728.04	0.00
Informational	1.553	On the Balance Sheet General Ledger GL 890 is negative.	-25,668,671.54	0.00
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 13-22-2.	-4,084.97	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 13-22-4.	-1,252.07	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 13-64-9.	-17,524.00	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 14-27-9.	-51,796.87	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 19-26-4.	-4.48	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 34-31-4.	-141.30	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 38-21-5.	-732.42	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 56-31-4.	-29.76	
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*	477,666,671.12	0.00
Informational	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?	0.00	0.00
Informational	1.595	On the Balance Sheet, G.L. 320, Due From Other Funds, for all funds is not equal G.L. 640, Due to Other Funds, for all funds.	5,326,144.19	5,313,444.32

Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.630	**WARNING** Your district has entries in columns 1, 2, 3 or 4 for Capital Leases on the Schedule of Long Term Liabilites, but there are no entries under column 5 on the Amount Due Within One Year column.	0.00	0.00
Informational	1.630	**WARNING** Your district has entries in columns 1, 2, 3 or 4 for Compensated Absences on the Schedule of Long Term Liabilites, but there are no entries under column 5 on the Amount Due Within One Year column.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	71,147,545.63	71,195,678.83
Informational	3.513	On the Balance Sheet, G.L. 310, Taxes Receivable, is not equal to G.L. 760, Deferred Revenue-Taxes Receivable.	34,477,564.81	33,554,084.96
Informational	3.540	On the Balance Sheet F-196 DSF G.L. 250, Fiscal Agent Cash, is not equal to F-197 County Treasurer G.L. 250	0.00	0.04

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 1100 is not equal to County Treasurer Cash File F-197 account 20.	24,373,340.02	24,391,536.92

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.501	TVF revenue account 9900 is not equal to County Treasurer Cash File F-197 item 48.	0.00	4,800.00

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits

