

REPORT F196

Shoreline School District No. 412

RUN DATE: 12/8/2020

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 2:19:57 PM

COUNTY: 17 King

Fiscal Year 2019-2020

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Shoreline School District of King County for the fiscal year ended August 31, 2020, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2019-August 31, 2020

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	155,596,755.76	1,252,148.40	33,857,974.44	24,636,310.29	417,951.14	0.00	215,761,140.03
Total Expenditures	159,681,487.60	1,125,097.05	35,622,823.83	145,423,097.59	0.00	0.00	341,852,506.07
Other Financing Uses	0.00	0.00	0.00	1,188,746.85	0.00	0.00	1,188,746.85
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,084,731.84	127,051.35	-1,764,849.39	-121,975,534.15	417,951.14	0.00	-127,280,112.89
Beginning Total Fund Balance	15,555,200.94	1,012,940.00	13,191,037.28	161,450,223.22	567,241.79	0.00	191,776,643.23
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	11,470,469.10	1,139,991.35	11,426,187.89	39,474,689.07	985,192.93	0.00	64,496,530.34

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	14,760,255.99	1,247,692.85	11,426,187.89	49,493,642.42	985,192.93	0.00	77,912,972.08
Minus Warrants Outstanding	-2,671,282.26	-22,840.23	0.00	-10,042,351.17	0.00	0.00	-12,736,473.66
Taxes Receivable	11,382,700.40		16,348,495.62	1,573,137.49	0.00		29,304,333.51
Due From Other Funds	186,382.51	0.00	0.00	9,572.10	0.00	0.00	195,954.61
Due From Other Governmental Units	1,022,881.17	0.00	0.00	11,540,825.54	0.00	0.00	12,563,706.71
Accounts Receivable	46,195.81	15,786.45	0.00	0.00	0.00	0.00	61,982.26
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	105,489.67	0.00		0.00			105,489.67
Prepaid Items	40,373.56	0.00			0.00	0.00	40,373.56
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	24,872,996.85	1,240,639.07	27,774,683.51	52,574,826.38	985,192.93	0.00	107,448,338.74
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	24,872,996.85	1,240,639.07	27,774,683.51	52,574,826.38	985,192.93	0.00	107,448,338.74
LIABILITIES							
Accounts Payable	1,193,389.43	92,582.79	0.00	11,341,159.58	0.00	0.00	12,627,131.80
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	515,010.30	0.00		0.00			515,010.30
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	124,667.31	0.00		0.00			124,667.31
Due To Other Governmental Units	99,329.28	0.00		0.00	0.00	0.00	99,329.28
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	9,572.10	542.27	0.00	185,840.24	0.00	0.00	195,954.61
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	9,250.67	0.00		0.00			9,250.67
Unearned Revenue	15,748.89	7,522.66	0.00	0.00	0.00		23,271.55
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	1,966,967.98	100,647.72	0.00	11,526,999.82	0.00	0.00	13,594,615.52
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	52,859.37	0.00	0.00	0.00	0.00	0.00	52,859.37
Unavailable Revenue - Taxes Receivable	11,382,700.40		16,348,495.62	1,573,137.49	0.00		29,304,333.51
TOTAL DEFERRED INFLOWS OF RESOURCES	11,435,559.77	0.00	16,348,495.62	1,573,137.49	0.00	0.00	29,357,192.88
FUND BALANCE:							
Nonspendable Fund Balance	145,863.23	0.00	0.00	0.00	0.00	0.00	145,863.23
Restricted Fund Balance	594,394.44	1,139,991.35	11,426,187.89	33,353,723.53	985,192.93	0.00	47,499,490.14
Committed Fund Balance	-549,901.00	0.00	0.00	2,514,471.03	0.00	0.00	1,964,570.03
Assigned Fund Balance	327,180.99	0.00	0.00	3,606,494.51	0.00	0.00	3,933,675.50

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Balance Sheet - Governmental Funds

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August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	10,952,931.44	0.00	0.00	0.00	0.00	0.00	10,952,931.44
TOTAL FUND BALANCE	11,470,469.10	1,139,991.35	11,426,187.89	39,474,689.07	985,192.93	0.00	64,496,530.34
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	24,872,996.85	1,240,639.07	27,774,683.51	52,574,826.38	985,192.93	0.00	107,448,338.74

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							0.00
Local	28,729,329.36	1,252,148.40	33,857,974.44	5,903,899.56	10,168.64		69,753,520.40
State	119,241,058.56		0.00	18,732,410.73	407,511.60		138,380,980.89
Federal	6,397,470.82		0.00	0.00	0.00		6,397,470.82
Other	40,150.17			0.00	0.00	0.00	40,150.17
TOTAL REVENUES	154,408,008.91	1,252,148.40	33,857,974.44	24,636,310.29	417,680.24	0.00	214,572,122.28
EXPENDITURES:							0.00
CURRENT:							0.00
Regular Instruction	96,797,184.46						96,797,184.46
Special Education	24,813,989.88						24,813,989.88
Vocational Education	3,715,824.02						3,715,824.02
Skill Center	0.00						0.00
Compensatory Programs	6,657,694.10						6,657,694.10
Other Instructional Programs	340,640.12						340,640.12
Community Services	4,735,041.49						4,735,041.49
Support Services	22,349,671.27						22,349,671.27
Student Activities/Other		1,125,097.05				0.00	1,125,097.05
CAPITAL OUTLAY:							0.00
Sites				938,554.78			938,554.78
Building				139,067,588.30			139,067,588.30
Equipment				4,668,398.56			4,668,398.56
Instructional Technology				748,555.95			748,555.95
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	271,442.26						271,442.26
DEBT SERVICE:							0.00
Principal	0.00		18,030,000.00	0.00	0.00		18,030,000.00
Interest and Other Charges	0.00		17,592,823.83	0.00	0.00		17,592,823.83

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	159,681,487.60	1,125,097.05	35,622,823.83	145,423,097.59	0.00	0.00	341,852,506.07
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	-5,273,478.69	127,051.35	-1,764,849.39	- 120,786,787.30	417,680.24	0.00	-127,280,383.79
OTHER FINANCING SOURCES (USES):							0.00
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	1,188,746.85		0.00	0.00	0.00		1,188,746.85
Transfers Out (GL 536)	0.00		0.00	-1,188,746.85	0.00	0.00	-1,188,746.85
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	270.90		270.90
TOTAL OTHER FINANCING SOURCES (USES)	1,188,746.85		0.00	-1,188,746.85	270.90	0.00	270.90
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,084,731.84	127,051.35	-1,764,849.39	- 121,975,534.15	417,951.14	0.00	-127,280,112.89
BEGINNING TOTAL FUND BALANCE	15,555,200.94	1,012,940.00	13,191,037.28	161,450,223.22	567,241.79	0.00	191,776,643.23
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	11,470,469.10	1,139,991.35	11,426,187.89	39,474,689.07	985,192.93	0.00	64,496,530.34

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	965,041.17	27,764,288.19	28,729,329.36
State	119,241,058.56	0.00	119,241,058.56
Federal	4,876,671.44	1,520,799.38	6,397,470.82
Other	40,150.17	0.00	40,150.17
TOTAL REVENUES	125,122,921.34	29,285,087.57	154,408,008.91
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	76,604,185.45	20,192,999.01	96,797,184.46
Special Education	21,709,147.08	3,104,842.80	24,813,989.88
Vocational Education	3,193,320.26	522,503.76	3,715,824.02
Skills Center	0.00	0.00	0.00
Compensatory Programs	4,928,369.30	1,729,324.80	6,657,694.10
Other Instructional Programs	246,121.20	94,518.92	340,640.12
Community Services	1,004,172.94	3,730,868.55	4,735,041.49
Support Services	21,721,167.12	628,504.15	22,349,671.27
CAPITAL OUTLAY:			
Other	122,055.14	149,387.12	271,442.26
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	129,528,538.49	30,152,949.11	159,681,487.60
REVENUES OVER (UNDER) EXPENDITURES:	-4,405,617.15	-867,861.54	-5,273,478.69
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	1,188,746.85	1,188,746.85
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
TOTAL OTHER FINANCING SOURCES (USES):	0.00	1,188,746.85	1,188,746.85

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,405,617.15	320,885.31	-4,084,731.84
BEGINNING TOTAL FUND BALANCE	4,500,000.00	11,055,200.94	15,555,200.94
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	94,382.85	11,376,086.25	11,470,469.10

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	30,895,830.00	28,729,329.36	-2,166,500.64
State	118,493,480.00	119,241,058.56	747,578.56
Federal	6,521,759.00	6,397,470.82	-124,288.18
Other	0.00	40,150.17	40,150.17
TOTAL REVENUES	155,911,069.00	154,408,008.91	-1,503,060.09
EXPENDITURES			
CURRENT:			
Regular Instruction	94,878,653.00	96,797,184.46	-1,918,531.46
Special Education	27,044,509.00	24,813,989.88	2,230,519.12
Vocational Education	3,638,397.00	3,715,824.02	-77,427.02
Skill Center	0.00	0.00	0.00
Compensatory Programs	6,557,085.00	6,657,694.10	-100,609.10
Other Instructional Programs	1,383,869.00	340,640.12	1,043,228.88
Community Services	5,012,720.00	4,735,041.49	277,678.51
Support Services	23,999,609.00	22,349,671.27	1,649,937.73
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	487,839.00	271,442.26	216,396.74
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	163,002,681.00	159,681,487.60	3,321,193.40
REVENUES OVER (UNDER) EXPENDITURES	-7,091,612.00	-5,273,478.69	1,818,133.31

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	1,320,519.00	1,188,746.85	-131,772.15
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	1,188,746.85	1,188,746.85
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-5,771,093.00	-4,084,731.84	1,686,361.16
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	15,438,883.00	15,555,200.94	116,317.94
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	9,667,790.00	11,470,469.10	1,802,679.10

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,883,000.00	1,252,148.40	-1,630,851.60
State			
Federal			
Other			
TOTAL REVENUES	2,883,000.00	1,252,148.40	-1,630,851.60
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,883,000.00	1,125,097.05	1,757,902.95
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	2,883,000.00	1,125,097.05	1,757,902.95
REVENUES OVER (UNDER) EXPENDITURES	0.00	127,051.35	127,051.35

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	0.00	127,051.35	127,051.35
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	974,000.00	1,012,940.00	38,940.00
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	974,000.00	1,139,991.35	165,991.35

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	33,966,000.00	33,857,974.44	-108,025.56
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	33,966,000.00	33,857,974.44	-108,025.56
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	18,030,000.00	18,030,000.00	0.00
Interest and Other Charges	17,611,000.00	17,592,823.83	18,176.17
TOTAL EXPENDITURES	35,641,000.00	35,622,823.83	18,176.17
REVENUES OVER (UNDER) EXPENDITURES	-1,675,000.00	-1,764,849.39	-89,849.39

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,675,000.00	-1,764,849.39	-89,849.39
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	13,309,000.00	13,191,037.28	-117,962.72
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	11,634,000.00	11,426,187.89	-207,812.11

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	6,311,750.00	5,903,899.56	-407,850.44
State	13,789,000.00	18,732,410.73	4,943,410.73
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	20,100,750.00	24,636,310.29	4,535,560.29
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	6,618,000.00	938,554.78	5,679,445.22
Building	162,230,000.00	139,067,588.30	23,162,411.70
Equipment	5,577,000.00	4,668,398.56	908,601.44
Instructional Technology	1,728,000.00	748,555.95	979,444.05
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	150,000.00	0.00	-150,000.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	100,000.00	0.00	100,000.00
TOTAL EXPENDITURES	176,403,000.00	145,423,097.59	30,979,902.41
REVENUES OVER (UNDER) EXPENDITURES	-156,302,250.00	-120,786,787.30	35,515,462.70
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	25,000,000.00	0.00	-25,000,000.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-1,320,519.00	-1,188,746.85	131,772.15
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	23,679,481.00	-1,188,746.85	-24,868,227.85
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-132,622,769.00	-121,975,534.15	10,647,234.85
BEGINNING TOTAL FUND BALANCE	169,169,000.00	161,450,223.22	-7,718,776.78
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	36,546,231.00	39,474,689.07	2,928,458.07

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	10,000.00	10,168.64	168.64
State	540,000.00	407,511.60	-132,488.40
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	550,000.00	417,680.24	-132,319.76
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	1,108,300.00	0.00	1,108,300.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,108,300.00	0.00	1,108,300.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-558,300.00	417,680.24	975,980.24
OTHER FINANCING SOURCES (USES)	417,680.24	417,680.24	417,680.24
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	270.90	270.90
TOTAL OTHER FINANCING SOURCES (USES)	0.00	270.90	270.90
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-558,300.00	417,951.14	976,251.14
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	559,300.00	567,241.79	7,941.79
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,000.00	985,192.93	984,192.93

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	274,894.72	0.00
Minus Warrants Outstanding	-3,635.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	271,259.72	0.00
LIABILITIES:		
Accounts Payable	888.90	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	888.90	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	242,928.31	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	27,442.51	0.00
TOTAL NET POSITION	270,370.82	0.00

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	11,638.16	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	11,638.16	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	5,323.78	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	5,323.78	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	16,961.94	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	18,844.38	
Other	0.00	0.00
TOTAL DEDUCTIONS	18,844.38	0.00
Net Increase (Decrease)	-1,882.44	0.00
Net Position--Prior Year August Beginning	272,253.26	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	272,253.26	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	270,370.82	0.00

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
Voted Debt					
Voted Bonds	421,825,000.00	0.00	18,030,000.00	403,795,000.00	16,920,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	4,140,039.10	854,031.26	380,855.54	4,613,214.82	520,482.86
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	24,022,355.00	0.00	2,208,615.00	21,813,740.00	
Net Pension Liabilities TRS 2/3	5,810,399.00	8,067,194.00	0.00	13,877,593.00	
Net Pension Liabilities SERS 2/3	2,434,165.00	2,626,971.00	0.00	5,061,136.00	
Net Pension Liabilities PERS 1	7,106,431.00	0.00	1,079,449.00	6,026,982.00	
Total Long-Term Liabilities	465,338,389.10	11,548,196.26	21,698,919.54	455,187,665.82	17,440,482.86

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	22,146,908.45	33,647,692.71	3,230,833.91	0.00
1300 Sale of Tax Title Property	309.41	500.92	48.21	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	22,147,217.86	33,648,193.63	3,230,882.12	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	451,280.87			
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	7,895.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	3,734,701.07			
2200 Sales of Goods, Supplies and Services, Unassigned	85,415.98		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	102,751.35			
2298 School Food Services--Sales of Goods, Supplies, and Services	965,041.17			
2300 Investment Earnings	313,323.86	209,780.81	2,543,761.26	10,168.64
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	430,536.24		0.00	0.00
2600 Fines and Damages	7,592.70		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2700 Rentals and Leases	353,049.41	0.00	129,256.18	0.00
2800 Insurance Recoveries	97,501.96		0.00	0.00
2900 Local Support Nontax, Unassigned	33,021.89	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	6,582,111.50	209,780.81	2,673,017.44	10,168.64
STATE, GENERAL PURPOSE				
3100 Apportionment	92,357,027.68			
3121 Special Education - General Apportionment	2,684,784.50			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	95,041,812.18	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	13,228,218.03			
4122 Special Education - Infants and Toddlers - State	1,271,713.24			
4126 State Institutions, Special Education	237,393.43			
4130 State Funding Assistance-Paid Direct to District			18,732,410.73	
4139 Career Launch	0.00			
4155 Learning Assistance	1,883,895.96			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	930,843.19			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	1,634,272.43			
4174 Highly Capable	319,212.50			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4188 Child Care	0.00			
4198 School Food Service	35,535.59			
4199 Transportation - Operations	4,651,212.04			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	869.00		0.00	0.00
4321 Special Education - Other State Agencies	6,080.97			
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				407,511.60
4000 TOTAL STATE, SPECIAL PURPOSE	24,199,246.38		18,732,410.73	407,511.60
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	2,577.54	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	2,577.54	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	2,333,160.72			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	49,043.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	899,731.24			
6152 Other Title, ESEA Fed	127,421.06			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	66,094.20			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	319,209.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	441,721.07			
6198 School Food Services	819,941.07			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance-ESSER	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	15,181.15			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			

REPORT F196

Shoreline School District No. 412

RUN DATE: 12/8/2020

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 2:19:57 PM

COUNTY: 17 King

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	1,076,500.77			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance-ESSER	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	246,890.00			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6,394,893.28		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	8,080.17		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	27,070.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	5,000.00		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	40,150.17		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			270.90
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00

REPORT F196

Shoreline School District No. 412

RUN DATE: 12/8/2020

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 2:19:57 PM

COUNTY: 17 King

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	1,188,746.85	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	1,188,746.85	0.00	0.00	270.90
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 155,596,755.76	 33,857,974.44	 24,636,310.29	 417,951.14

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	95,980,284.07	11 Bd of Dir	232,721.28	0 Debit Transfer	828,304.22
02 ALE	891,459.52	12 Supt Off	730,501.63	1 Credit Transfer	-828,304.22
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	1,653,561.33	2 Cert. Salaries	74,663,721.09
21 Sp Ed, Sup, St	20,976,460.01	14 HR	1,249,788.99	3 Class. Salaries	29,736,729.40
22 Sp Ed, Infants and Toddlers, State	1,179,668.57	15 Pblc Rltn	272,897.55	4 Employee Benefits	38,254,275.79
24 Sp Ed, Sup, Fed	2,263,250.75	21 Supv Inst	3,272,329.71	5 Supplies / Materials	5,610,804.53
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	3,043,406.60	7 Purchased Services	11,056,269.46
26 Sp Ed, Inst, St	394,610.55	23 Princ Off	7,649,557.51	8 Travel	88,245.07
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	5,110,888.83	9 Capital Outlay	271,442.26
31 Voc, Basic, St	3,325,353.82	25 Pupil M/S	4,451,152.71	TOTAL ALL OBJECTS	159,681,487.60
34 MidSchCar/Tec	343,044.20	26 Health	6,874,514.04		
38 Voc, Fed	47,426.00	27 Teaching	93,124,149.79		
39 Voc, Other	0.00	28 Extracur	2,004,246.76		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	531,208.00		
46 Skill Cntr, Fed	0.00	31 InstProDev	4,480,319.20		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	633,025.82		
51 ESEA Disadvantaged, Fed	894,170.35	33 Curriculum	768,872.69		
52 Other Title, ESEA, Fed	123,219.29	34 Pro Learn	482,758.55		
53 ESEA Migrant, Federal	0.00	41 Supervisn	450,430.86		
54 Read First, Fed	0.00	42 Food	1,040,505.75		
55 LAP	1,803,701.49	44 Operation	2,052,718.47		
56 St In, Ctr/Hm, D	0.00	49 Transfers	-544,817.26		
57 St In, N/D, Fed	0.00	51 Supervisn	575,307.62		
58 Sp/Plt Pgm, St	1,244,790.00	52 Operation	3,237,534.02		
59 Inst. JAJ	0.00	53 Maintnce	677,485.76		
61 Head Start, Fed	1,074,994.23	56 Insurance	97,058.99		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-166,300.90		
64 LEP, Fed	63,914.71	61 Supv Bldg	365,337.87		

REPORT F196

Shoreline School District No. 412

RUN DATE: 12/8/2020

E.S.D. 121

Program/Activity/Object Report

RUN TIME: 2:19:58 PM

COUNTY: 17 King

For the Year Ended August 31, 2020

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
65 Tran Biling, St	1,452,904.03	62 Grnd Mnt	375,220.90		
67 Ind Ed, Fd, JOM	0.00	63 Oper Bldg	3,916,716.46		
68 Ind Ed, Fd, ED	0.00	64 Maintnce	1,566,196.34		
69 Comp, Othr	0.00	65 Utilities	2,397,984.24		
71 Traffic Safety	0.00	67 Bldg Secu	54,023.09		
73 Summer School	38,407.79	68 Insurance	1,038,076.02		
74 Highly Capable	302,232.33	72 Info Sys	1,469,604.07		
75 Prof Dev, State	0.00	73 Printing	38,129.56		
76 Target Asst, Fed	0.00	74 Warehouse	277,238.50		
78 Yth Trg Pm, Fed	0.00	75 Mtr Pool	150,548.49		
79 Inst Pgm, Othr	0.00	83 Interest	0.00		
81 Public Radio/TV	2,479.50	84 Principal	0.00		
86 Comm Schools	0.00	85 Debt Expn	0.00		
88 Child Care	3,943,931.81	91 Publ Actv	4,046,587.76		
89 Othr Comm Srv	810,132.64	TOTAL ALL ACTIVITIES	159,681,487.60		
97 Distwide Suppt	15,668,400.83				
98 Schl Food Serv	2,435,565.62				
99 Pupil Transp	4,421,085.49				
TOTAL ALL PROGRAMS	159,681,487.60				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	57,848,720.19
2120	Salaries of Temporary EEs & Subs	1,183,709.53
2130	Non contracted Salaries	441,091.64
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	13,739,992.93
2160	Other Salaries	864,539.60
2170	Other Salaries NBCT	585,667.20

	Classified Salaries	Amount
3110	Salaries of Regular Employee	26,505,462.65
3120	Salaries of Temporary EEs & Subs	541,168.62
3130	Extra Time	1,179,664.23
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	938,031.01
3160	Other Salaries	572,402.89

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	5,579,737.44
4223	Federally Mandated Insurance-Classified	2,222,106.55
4232	Retirement Contribution - Certificated	11,171,263.30
4233	Retirement Contribution - Classified	3,549,553.97
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	100,598.19
4263	Unemployment Compensation - Classified	25,461.39

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	320,362.64
4273	Worker's Compensation - Classified	696,691.15
4282	Health Benefits - Certificated	7,894,202.70
4283	Health Benefits - Classified	6,694,298.46
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	3,239,346.97
5626	Motor Vehicle Fuel	165,532.78
5630	Food	824,217.83
5640	Books and Periodicals	967,185.31
5650	Supplies - Technology Related	414,521.64

	Purchased Services	Amount
7310	Office and Administrative Services	22,951.40
7311	Election Fees	94,377.48
7320	Professional Educational Services	1,411,611.31
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	10,105.07
7340	Other Professional Purchased Services	866,165.70
7341	Legal Services for District support	40,716.16
7342	Audit Services	54,914.43
7343	Other Legal Services	213,353.87
7350	Technical Services	632,508.01
7351	Data Processing and Coding Services	431,246.35
7352	Other Technical Services	13,561.00
7410	Utility Services	432,670.95

	Purchased Services	Amount
7420	Cleaning Services	193,837.17
7431	Non-Technology-Related Repair and Maintenance	188,644.06
7432	Technology-Related Repair and Maintenance	151,867.92
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	5,687.50
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	2,204.00
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	482,315.62
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	1,135,135.01
7530	Communications	137,957.66
7540	Advertising	847.10
7550	Printing and Binding	54,729.22
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	1,746,332.36
7569	Tuition - Other	658,751.78
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	306,157.85
7591	Services Purchased from another School District or ESD Within the State	73,981.15
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	318,464.50
7622	Electricity	1,204,142.52
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	171,032.31
7820	Settlements and Judgements Against the School District	0.00

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

	Travel	Amount
8580	Travel, Meals and Lodging	88,245.07

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	115,184.11
9733	Furniture and Fixtures	25,944.19
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	130,313.96
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	159,681,487.60
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REPORT F196

E.S.D. 121

COUNTY: 17 King

Shoreline School District No. 412

District Expenditure Summary by Location

For the Year Ended August 31, 2020

RUN DATE: 12/8/2020

RUN TIME: 2:19:58 PM

<u>Instructional Location</u>	<u>Amount</u>
Albert Einstein Middle School	8,129,122.27
Briarcrest Elementary	6,128,420.34
Brookside Elementary	5,908,207.83
Cascade K-8 Community School	3,023,912.77
Echo Lake Elementary School	6,450,318.36
Edwin Pratt Learning Center	5,741,018.19
Fircrest Residential Habilitation	394,610.55
Handicapped Contractual Services	613,017.78
Highland Terrace Elementary	6,327,906.88
Home Education Exchange	891,459.52
Kellogg Middle School	7,733,931.61
Lake Forest Park Elementary	5,946,844.94
Melvin G Syre Elementary	6,240,023.25
Meridian Park Elementary School	9,191,524.55
North City	3,864,675.84
Parkwood Elementary	6,682,394.25
Ridgecrest Elementary	5,983,046.30
Shorecrest High School	16,043,540.63
Shorewood High School	16,774,895.63
TOTAL INSTRUCTIONAL LOCATIONS	122,068,871.49
TOTAL NON-INSTRUCTIONAL LOCATIONS	37,612,616.11
TOTAL DISTRICT EXPENDITURES	159,681,487.60

REPORT F196

Shoreline School District No. 412

RUN DATE: 12/8/2020

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 2:19:58 PM

COUNTY: 17 King

Fiscal Year 2019-2020

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,981,355.78	988.99		1,048,447.99	387,828.68	464,889.95	21,976.82	56,345.30	878.05	0.00
22 Lrn Resrc	3,043,286.80	1,127.99		1,410,602.92	668,163.34	767,821.77	136,492.05	59,078.73	0.00	0.00
23 Princ Off	7,463,153.11	1,587.47		3,418,391.87	2,112,465.02	1,851,541.25	37,566.35	41,116.11	485.04	0.00
24 Guid/Coun	4,851,515.41	261.54		2,507,978.55	827,482.35	1,245,223.18	251,118.31	19,440.00	11.48	0.00
25 Pupil M/S	4,074,419.56	0.00		1,504,156.35	1,335,316.01	1,193,742.39	13,010.11	28,190.00	4.70	0.00
26 Health	1,260,540.19	0.00		0.00	903,603.12	346,657.96	9,603.78	202.34	472.99	0.00
27 Teaching	66,322,352.34	117,343.89		45,099,595.89	1,285,292.67	16,152,510.67	1,517,175.94	2,084,757.23	3,817.47	61,858.58
28 Extracur	1,947,122.60	116,415.42		383,850.87	1,028,901.63	307,567.67	17,863.00	67,780.62	12,042.84	12,700.55
29 Pmt to SD	43,575.00							43,575.00		
31 InstProDev	3,148,845.53	0.00		2,243,861.91	2,825.91	723,481.07	13,651.42	143,938.77	21,086.45	0.00
32 Inst Tech	633,025.82	0.00			464,946.48	168,079.34	0.00	0.00	0.00	0.00
33 Curriculum	768,872.69	59.50		0.00	0.00	0.00	768,813.19	0.00	0.00	0.00
34 Pro Learn	442,219.24	0.00		359,060.79		83,158.45	0.00	0.00	0.00	0.00
01 Total	95,980,284.07	237,784.80		57,975,947.14	9,016,825.21	23,304,673.70	2,787,270.97	2,544,424.10	38,799.02	74,559.13

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	3.00	0.00		0.00	0.00	0.00	3.00	0.00	0.00	0.00
22 Lrn Resrc	119.80	0.00		0.00	0.00	0.00	119.80	0.00	0.00	0.00
23 Princ Off	89,995.92	0.00		0.00	66,993.94	23,001.98	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	800,760.80	0.00		292,812.95	249,047.99	191,060.73	66,547.09	1,292.04	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	580.00	0.00		0.00	0.00	0.00	0.00	580.00	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
02 Total	891,459.52	0.00		292,812.95	316,041.93	214,062.71	66,669.89	1,872.04	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	673,199.61	0.00		287,304.59	214,455.13	169,493.88	822.01	1,015.00	109.00	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	133.33	0.00		0.00	122.52	10.81	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	343,289.32	0.00		0.00	193,287.07	150,002.25	0.00	0.00	0.00	0.00
26 Health	5,270,933.03	0.00		3,741,083.80	69,551.11	1,341,934.77	0.00	118,327.50	35.85	0.00
27 Teaching	13,658,706.61	1,613.92		4,622,926.57	4,236,841.02	3,736,222.19	105,042.71	951,768.42	4,291.78	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	453,178.00							453,178.00		
31 InstProDev	576,958.79	10.00		395,533.37	15,038.07	138,191.17	3,889.71	21,535.20	2,761.27	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	61.32	0.00		49.79		11.53	0.00	0.00	0.00	0.00
21 Total	20,976,460.01	1,623.92		9,046,898.12	4,729,294.92	5,535,866.60	109,754.43	1,545,824.12	7,197.90	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	13,106.79	0.00		10,050.33	0.00	3,056.46	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	1,166,561.78	0.00		0.00	0.00	0.00	0.00	1,166,561.78	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	1,179,668.57	0.00		10,050.33	0.00	3,056.46	0.00	1,166,561.78	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	58,710.50	0.00		0.00	0.00	0.00	0.00	58,710.50	0.00	0.00
27 Teaching	2,170,085.25	0.00		959,012.28	543,378.03	608,843.94	0.00	58,851.00	0.00	0.00
29 Pmt to SD	34,455.00							34,455.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	2,263,250.75	0.00		959,012.28	543,378.03	608,843.94	0.00	152,016.50	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	21,260.68	0.00		15,511.38	783.48	4,965.82	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	373,349.87	0.00		44,865.32	209,069.08	119,318.04	97.43	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
26 Total	394,610.55	0.00		60,376.70	209,852.56	124,283.86	97.43	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	263,391.19	0.00		145,440.90	53,453.39	64,427.50	69.40	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	198,562.15	0.00		142,096.78	15,493.70	40,971.67	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	2,748,863.34	2,064.50		1,472,116.34	121,592.55	562,508.32	465,968.53	123,027.60	1,585.50	0.00
28 Extracur	49,363.45	0.00		40,500.00	0.00	8,863.45	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	47,325.41	0.00		33,923.47	0.00	9,679.50	400.00	1,801.47	1,520.97	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	17,848.28	0.00		14,491.95		3,356.33	0.00	0.00	0.00	0.00
31 Total	3,325,353.82	2,064.50		1,848,569.44	190,539.64	689,806.77	466,437.93	124,829.07	3,106.47	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	5,867.18	0.00		3,435.65	1,005.40	1,426.13	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	8,585.20	0.00		6,404.42	0.00	2,180.78	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	314,571.41	0.00		134,181.24	0.00	44,550.52	132,449.40	3,329.00	61.25	0.00
28 Extracur	7,760.71	0.00		6,300.00	0.00	1,460.71	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,110.26	0.00		1,450.00	0.00	326.51	0.00	2,225.00	108.75	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	2,149.44	0.00		1,745.24		404.20	0.00	0.00	0.00	0.00
34 Total	343,044.20	0.00		153,516.55	1,005.40	50,348.85	132,449.40	5,554.00	170.00	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
27 Teaching	28,557.62	0.00		0.00	0.00	0.00	28,557.62	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	18,868.38	0.00		0.00	0.00	0.00	913.20	16,355.08	1,600.10	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	47,426.00	0.00		0.00	0.00	0.00	29,470.82	16,355.08	1,600.10	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	58,593.66	0.00		25,498.53	18,972.16	14,122.97	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	33,486.55	0.00		0.00	23,922.34	9,564.21	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	723,838.10	280.00		437,187.22	77,077.52	200,488.21	5,893.65	2,911.50	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	78,252.04	0.00		58,270.54	0.00	19,792.50	0.00	189.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	894,170.35	280.00		520,956.29	119,972.02	243,967.89	5,893.65	3,100.50	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
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	16,505.74	0.00		12,158.00	0.00	3,072.74	1,275.00	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	106,713.55	0.00		52,626.26	0.00	12,816.10	1,043.89	21,181.00	19,046.30	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	123,219.29	0.00	0.00	64,784.26	0.00	15,888.84	2,318.89	21,181.00	19,046.30	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	52,078.45	0.00		30,962.88	8,546.55	12,569.02	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	1,737,359.32	85.00		996,533.13	248,466.52	487,875.64	4,399.03	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,641.71	0.00		1,230.00	0.00	240.86	0.00	1,929.00	241.85	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	10,622.01	0.00		8,624.56		1,997.45	0.00	0.00	0.00	0.00
55 Total	1,803,701.49	85.00		1,037,350.57	257,013.07	502,682.97	4,399.03	1,929.00	241.85	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	6,905.33	14.00		0.00	0.00	0.00	0.00	6,891.33	0.00	0.00
26 Health	263,545.48	0.00		214,695.00	0.00	48,850.48	0.00	0.00	0.00	0.00
27 Teaching	817,753.28	81.90		632,409.46	0.00	139,735.83	37,239.09	8,287.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	156,585.91	0.00		29,814.60	85,149.71	26,704.11	2,715.63	9,464.13	2,737.73	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
58 Total	1,244,790.00	95.90		876,919.06	85,149.71	215,290.42	39,954.72	24,642.46	2,737.73	0.00

REPORT F196

Shoreline School District No. 412

RUN DATE: 12/8/2020

E.S.D. 121

PROGRAM 61 - Head Start, Federal

RUN TIME: 2:19:58 PM

COUNTY: 17 King

For the Year Ended August 31, 2020

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	96,275.15	0.00		0.00	69,780.83	26,494.32	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	20,784.84	0.00		0.00	15,611.61	5,173.23	0.00	0.00	0.00	0.00
27 Teaching	954,814.21	15,806.29		1,385.75	577,102.13	284,674.41	73,360.63	2,485.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,120.03	0.00		0.00	0.00	465.83	0.00	2,640.20	14.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Total	1,074,994.23	15,806.29		1,385.75	662,494.57	316,807.79	73,360.63	5,125.20	14.00	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
27 Teaching	743.59	0.00		364.50	242.38	136.71	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	63,171.12	0.00		47,482.01	0.00	15,439.15	0.00	0.00	249.96	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	63,914.71	0.00		47,846.51	242.38	15,575.86	0.00	0.00	249.96	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	153,400.07	0.00		90,434.63	25,639.65	36,915.73	410.06	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	1,028,950.34	856.78		624,297.59	97,472.57	263,952.09	42,342.16	0.00	29.15	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	262,604.84	0.00		179,572.13	837.06	51,974.18	1,581.57	23,892.40	4,747.50	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	7,948.78	0.00		6,454.03		1,494.75	0.00	0.00	0.00	0.00
65 Total	1,452,904.03	856.78		900,758.38	123,949.28	354,336.75	44,333.79	23,892.40	4,776.65	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	38,407.79	53.60		2,725.80	5,581.73	3,012.59	26,987.93	46.14	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	38,407.79	53.60		2,725.80	5,581.73	3,012.59	26,987.93	46.14	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	50,073.30	116.00		0.00	35,795.44	13,155.40	1,006.46	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	18,739.52	0.00		0.00	0.00	0.00	18,739.52	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	221,968.40	0.00		182,547.58	21.83	39,398.99	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	9,541.63	0.00		1,735.00	0.00	159.09	0.00	7,555.00	92.54	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	1,909.48	0.00		1,550.40		359.08	0.00	0.00	0.00	0.00
74 Total	302,232.33	116.00		185,832.98	35,817.27	53,072.56	19,745.98	7,555.00	92.54	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
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	2,479.50	0.00		0.00	0.00	0.00	1,497.06	982.44	0.00	0.00
81 Total	2,479.50	0.00		0.00	0.00	0.00	1,497.06	982.44	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	88,677.84	66,774.24					21,903.60	0.00		
44 Operation	568.90	0.00			449.26	119.64	0.00	0.00	0.00	0.00
63 Oper Bldg	85,591.37	0.00			57,169.75	28,340.20	81.42	0.00	0.00	0.00
65 Utilities	27,199.21	0.00			0.00	0.00	0.00	27,199.21	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	3,741,894.49	21,445.45		37,184.92	2,457,508.72	1,157,883.92	40,628.80	27,118.97	123.71	0.00
88 Total	3,943,931.81	88,219.69		37,184.92	2,515,127.73	1,186,343.76	62,613.82	54,318.18	123.71	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	149,513.68	149,513.68					0.00	0.00		
44 Operation	324,511.78	292,207.39			20,553.57	11,750.82	0.00	0.00	0.00	0.00
63 Oper Bldg	33,893.41	0.00			27,188.00	6,705.41	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	302,213.77	0.00	0.00	15,207.42	179,523.37	63,710.66	16,200.51	6,069.35	0.00	21,502.46
89 Total	810,132.64	441,721.07	0.00	15,207.42	227,264.94	82,166.89	16,200.51	6,069.35	0.00	21,502.46

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	232,721.28	0.00			13,155.76	5,012.51	2,464.42	211,774.05	314.54	0.00
12 Supt Off	730,501.63	217.46		349,009.85	188,246.28	141,170.71	2,441.65	48,824.98	590.70	0.00
13 Busns Off	1,653,561.33	2,512.47		54,996.04	1,128,103.80	408,257.17	14,390.17	45,124.10	177.58	0.00
14 HR	1,249,788.99	198.90		221,579.75	653,209.58	276,602.92	7,051.72	88,797.87	2,348.25	0.00
15 Pblc Rltn	272,897.55	913.30		0.00	106,717.48	33,061.18	14,906.59	116,851.00	448.00	0.00
25 Pupil M/S	26,538.50	120.77		0.00	777.01	178.73	9,154.06	16,307.93	0.00	0.00
61 Supv Bldg	365,337.87	0.00		0.00	276,771.42	88,566.45	0.00	0.00	0.00	0.00
62 Grnd Mnt	375,220.90	7,514.37			235,712.35	106,594.74	15,136.24	10,263.20	0.00	0.00
63 Oper Bldg	3,797,231.68	1,029.38			2,436,943.25	1,151,376.02	198,611.04	9,213.81	58.18	0.00
64 Maintnce	1,566,196.34	17,304.04	0.00		841,856.68	320,811.63	153,977.31	197,989.61	4.70	34,252.37
65 Utilities	2,370,785.03	0.00	0.00		78,809.46	28,507.40	0.00	2,237,523.98	0.00	25,944.19
67 Bldg Secu	54,023.09	0.00			29,566.82	9,551.29	0.00	14,904.98	0.00	0.00
68 Insurance	1,038,076.02	0.00					0.00	1,038,076.02		0.00
72 Info Sys	1,469,604.07	0.00	0.00	0.00	627,099.68	214,589.35	49,952.37	577,962.67	0.00	0.00
73 Printing	38,129.56	124.98	-87,695.26	0.00	64,374.13	28,556.24	18,382.29	14,387.18	0.00	0.00
74 Warehouse	277,238.50	1,688.42	0.00	0.00	185,829.98	80,388.14	5,537.77	3,794.19	0.00	0.00
75 Mtr Pool	150,548.49	0.00	-29,490.80	0.00	10,053.29	4,353.03	12,277.96	38,170.90	0.00	115,184.11
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	15,668,400.83	31,624.09	- 117,186.06	625,585.64	6,877,226.97	2,897,577.51	504,283.59	4,669,966.47	3,941.95	175,380.67

REPORT F196

Shoreline School District No. 412

RUN DATE: 12/8/2020

E.S.D. 121

PROGRAM 98 - School Food Services

RUN TIME: 2:19:58 PM

COUNTY: 17 King

For the Year Ended August 31, 2020

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	450,430.86	5,298.77		0.00	315,445.74	110,408.43	18,813.42	464.50	0.00	0.00
42 Food	802,314.23	0.00					802,314.23	0.00		
44 Operation	1,727,637.79	1,689.58			1,037,171.60	567,487.13	81,446.78	35,607.06	4,235.64	0.00
49 Transfers	-544,817.26		- 544,817.26							
98 Total	2,435,565.62	6,988.35	- 544,817.26	0.00	1,352,617.34	677,895.56	902,574.43	36,071.56	4,235.64	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	575,307.62	971.21		0.00	431,047.16	139,444.86	1,933.14	0.00	1,911.25	0.00
52 Operation	3,237,534.02	13.02			1,668,024.38	874,200.02	171,776.87	523,519.73	0.00	0.00
53 Maintnce	677,485.76	0.00			368,263.16	145,068.63	140,779.62	23,374.35	0.00	0.00
56 Insurance	97,058.99							97,058.99		
59 Transfers	-166,300.90		-							
			166,300.90							
99 Total	4,421,085.49	984.23	-	0.00	2,467,334.70	1,158,713.51	314,489.63	643,953.07	1,911.25	0.00
			166,300.90							

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.	0.00
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,803,701.49
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,803,701.49

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	10,564.40	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1088	
a) Total All Programs (SYSTEM CALCULATED)		159,681,487.60
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		15,668,400.83
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		144,013,086.77

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.

90,385.96

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

54,914.43

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

0.00

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

0.00

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

139,778.66

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

0.00

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

1,077,832.02

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

COUNTY: 17 King

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	144,013,086.77	96,061.59		802,314.23			143,114,710.95
PROGRAM 97 ACTIVITIES							
11 Board of Directors	232,721.28	0.00		90,385.96	87,420.89	54,914.43	
12 Superintendent's Office	730,501.63	0.00		0.00	730,501.63	0.00	
13 Business Office	1,653,561.33	0.00		0.00		1,653,561.33	
14 Human Resources	1,249,788.99	0.00		0.00		1,249,788.99	
15 Public Relations	272,897.55	0.00			133,118.89	139,778.66	
25 Pupil Management and Safety	26,538.50	0.00		0.00	26,538.50	0.00	
61 Supervision	365,337.87	0.00		0.00	365,337.87	0.00	
62 Grounds Maintenance	375,220.90	0.00		0.00	375,220.90	0.00	
63 Operation of Buildings	3,797,231.68	0.00		0.00	3,797,231.68	0.00	
64 Maintenance	1,566,196.34	34,252.37		0.00	1,531,943.97	0.00	
65 Utilities	2,370,785.03	25,944.19		0.00	2,344,840.84	0.00	
67 Building and Property Security	54,023.09	0.00		0.00	54,023.09	0.00	
68 Insurance	1,038,076.02	0.00		0.00	1,038,076.02	0.00	
72 Information Systems	1,469,604.07	0.00		0.00	391,772.05	1,077,832.02	
73 Printing	38,129.56	0.00		0.00		38,129.56	
74 Warehousing	277,238.50	0.00		0.00		277,238.50	
75 Motor Pool	150,548.49	115,184.11		0.00		35,364.38	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	15,668,400.83	175,380.67	0.00	90,385.96	10,876,026.33	4,526,607.87	

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

COUNTY: 17 King

Fiscal Year 2019-2020

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	159,681,487.60	271,442.26	0.00	892,700.19		4,526,607.87	143,114,710.95
Unallowable Costs					-10,876,026.33		10,876,026.33
TOTALS	159,681,487.60	271,442.26	0.00	892,700.19		4,526,607.87	153,990,737.28

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	4,015,293.16
2. FY 17-18 DIRECT EXPENDITURES	121,562,330.83
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	125,522.97
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	4,140,816.13
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0341

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	4,526,607.87
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	125,522.97
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	4,652,130.84
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	153,990,737.28
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0341
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,251,084.14
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-598,953.29
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	3,927,654.57
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0255

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

COUNTY: 17 King

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	144,013,086.77	96,061.59		802,314.23			143,114,710.95
PROGRAM 97 ACTIVITIES							
11 Board of Directors	232,721.28	0.00		90,385.96	87,420.89	54,914.43	
12 Superintendents Office	730,501.63	0.00		0.00		730,501.63	
13 Business Office	1,653,561.33	0.00		0.00		1,653,561.33	
14 Human Resources	1,249,788.99	0.00		0.00		1,249,788.99	
15 Public Relations	272,897.55	0.00			133,118.89	139,778.66	
25 Pupil Management and Safety	26,538.50	0.00		0.00		26,538.50	
61 Supervision	365,337.87	0.00		0.00		365,337.87	
62 Grounds Maintenance	375,220.90	0.00		0.00		375,220.90	
63 Operation of Buildings	3,797,231.68	0.00		0.00		3,797,231.68	
64 Maintenance	1,566,196.34	34,252.37		0.00		1,531,943.97	
65 Utilities	2,370,785.03	25,944.19		0.00		2,344,840.84	
67 Building and Property Security	54,023.09	0.00		0.00		54,023.09	
68 Insurance	1,038,076.02	0.00		0.00		1,038,076.02	
72 Information Systems	1,469,604.07	0.00		0.00		1,469,604.07	
73 Printing	38,129.56	0.00		0.00		38,129.56	
74 Warehousing	277,238.50	0.00		0.00		277,238.50	
75 Motor Pool	150,548.49	115,184.11		0.00		35,364.38	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	15,668,400.83	175,380.67	0.00	90,385.96	220,539.78	15,182,094.42	

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

COUNTY: 17 King

Fiscal Year 2019-2020

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	159,681,487.60	271,442.26	0.00	892,700.19		15,182,094.42	143,114,710.95
Unallowable Costs					-220,539.78		220,539.78
Totals	159,681,487.60	271,442.26	0.00	892,700.19		15,182,094.42	143,335,250.73

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	14,319,099.64
2. FY 17-18 DIRECT EXPENDITURES	111,258,524.35
3. FY 17-18 OVER (UNDER) RECOVERY	-34,146.21
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	14,284,953.42
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.1284

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	15,182,094.42
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	-34,146.21
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	15,147,948.20
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	143,335,250.73
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1284
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	18,404,246.19
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-3,256,297.98
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	11,925,796.43
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0832

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	95,980,284.07	83,765,540.34	2,577.54	12,212,166.19
02 Alternative Learning Experience (ALE)	891,459.52	889,959.52	0.00	1,500.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	3,325,353.82	3,325,353.82	0.00	0.00
34 Middle School Career and Tech. Ed., State	343,044.20	343,044.20	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	15,668,400.83	4,033,129.80	112,804.12	11,522,466.91
TOTAL BASIC EDUCATIONAL PROGRAMS	116,208,542.44	92,357,027.68	115,381.66	23,736,133.10
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	20,976,460.01	15,919,083.50	15,181.15	5,042,195.36
22 Special Education - Infants and Toddlers - State	1,179,668.57	1,179,668.57	0.00	0.00
24 Special Education-Supplemental, Federal	2,263,250.75	0.00	2,263,250.75	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	394,610.55	238,262.43	0.00	156,348.12
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	47,426.00	0.00	47,426.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	894,170.35	0.00	894,170.35	0.00
52 Other Title Grants Under ESEA, Federal	123,219.29	0.00	123,219.29	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,803,701.49	1,803,701.49	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	1,244,790.00	930,843.19	0.00	313,946.81
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	1,074,994.23	0.00	1,074,994.23	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	63,914.71	0.00	63,914.71	0.00
65 Transitional Bilingual, State	1,452,904.03	1,452,904.03	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	38,407.79	0.00	0.00	38,407.79
74 Highly Capable	302,232.33	301,682.33	0.00	550.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	31,859,750.10	21,826,145.54	4,482,156.48	5,551,448.08
OTHER PROGRAMS				
81 Public Radio/Television	2,479.50	0.00	0.00	2,479.50
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	3,943,931.81	0.00	0.00	3,943,931.81
89 Other Community Services	810,132.64	0.00	441,721.07	368,411.57
98 School Food Services	2,435,565.62	35,535.59	1,356,705.07	1,043,324.96
99 Pupil Transportation	4,421,085.49	4,421,085.49	0.00	0.00
TOTAL OTHER PROGRAMS	11,613,195.06	4,456,621.08	1,798,426.14	5,358,147.84
TOTALS	159,681,487.60	118,639,794.30	6,395,964.28	34,645,729.02

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 18 - 19 Actual (A)	FY 19 - 20 Actual (B)
Preliminary FY 2019-2020 to FY 2018-2019 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.	20,793,496.62	20,976,460.01
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	19,815.98	15,181.15
4. Equals aggregate special education expenditures for resident special education students.	20,773,680.64	20,961,278.86
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	187,598.22
Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,127.00	1,195.00
7. Expenditures per pupil (line 4/line 6).	18,432.72	17,540.82
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-891.90
Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 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.	6,796,932.10	5,042,195.36
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-1,754,736.74
11. Expenditures per pupil (line 9/line 6).	6,031.00	4,219.41
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-1,811.59

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			<u>Food Services Deficit Calculation</u>			
		FY 2019 - 20	FY 2018 - 19		FY 2019 - 20	FY 2018 - 19	
Total Expenditures	+ (plus)	159,681,487.60	150,531,196.52	Total Program 98	+ 2,435,565.62	2,833,730.32	
Public Radio/Television	- (minus)	2,479.50	2,475.00	Revenue 2298 (Local)	- 965,041.17	1,248,877.48	
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 35,535.59	43,825.22	
Child Care	- (minus)	3,943,931.81	4,100,301.37	Revenue 4398 (State)	- 0.00	0.00	
Other Community Services	- (minus)	810,132.64	391,185.95	Revenue 6198 (Fed)	- 819,941.07	1,206,331.32	
School Food Services	- (minus)	2,435,565.62	2,833,730.32	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 246,890.00	161,751.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00	
Capital Outlay, All Object 9	- (minus)	271,442.26	138,806.26	Revenue 8198 (Other)	- 27,070.00	0.00	
Federal, General Purpose Revenue	- (minus)	2,577.54	2,659.37	TOTAL FOOD SERVICES DEFICIT	341,087.79	172,945.30	
Federal, Special Purpose Revenue	- (minus)	6,394,893.28	5,994,504.77	Note:			
Food Service Deficit	+ (plus)	341,087.79	172,945.30	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	819,941.07	1,206,331.32	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)	246,890.00	161,751.00	a negative amount, zero dollars			
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00	are displayed.			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00				
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00				
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00				
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00				
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00				

Description	Operation	FY 2019 - 20	FY 2018 - 19
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	5,066.60
Capital Outlay, Othr Comm Srv	+ (plus)	21,502.46	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	147,249,886.27	138,613,627.70

FY 2019 - 20/FY 2018 - 19 1.06

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

Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	3,325,353.82	3,105,510.67
Program 34, Middle School Career and Technical Education-State	+ (plus)	343,044.20	231,476.24
Program 38, Vocational--Federal	+ (plus)	47,426.00	43,380.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	49,043.00	44,686.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,666,781.02	3,335,680.91
	FY 19-20 / 18-19		1.09

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	14,683,041.78	14,692,110.24
Informational	1.553	On the Balance Sheet General Ledger GL 870 is negative.	-549,901.00	0.00
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	4,219.41	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	187,598.22	
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*	147,249,886.27	138,613,627.70
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	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	1,247,692.85	1,248,905.20

COUNTY: 17 King

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.502	On the Balance Sheet DSF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report item 240, Cash on Deposit with County Treasurer.	11,426,187.89	11,434,365.42

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	49,493,642.42	49,532,546.77

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.503	On the Balance Sheet TVF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	985,192.93	985,962.68

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits