ANNUAL FINANCIAL STATEMENTS

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COUNTY: 17 King

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

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

Approved:

School District Superintendent or Authorized Official _____ Date _____

Reviewed:

ESD Superintendent or Authorized Official _____ Date _____

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	163,225,570.25	2,054,310.08	34,280,368.66	9,194,273.82	1,076,995.25	0.00	209,831,518.06
Total Expenditures	167,618,199.50	1,909,971.71	32,894,127.11	8,872,876.93	693,187.34	0.00	211,988,362.59
Other Financing Uses	0.00	0.00	0.00	2,618,160.38	0.00	0.00	2,618,160.38
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,392,629.25	144,338.37	1,386,241.55	-2,296,763.49	383,807.91	0.00	-4,775,004.91
Beginning Total Fund Balance	12,214,638.81	1,197,825.39	13,344,009.36	52,861,566.92	1,012,593.34	0.00	80,630,633.82
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	7,822,009.56	1,342,163.76	14,730,250.91	50,564,803.43	1,396,401.25	0.00	75,855,628.91

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	10,416,137.19	1,596,256.94	14,730,250.91	52,193,218.22	1,396,401.25	0.00	80,332,264.51
Minus Warrants Outstanding	-3,001,959.74	-62,208.74	0.00	-401,417.46	0.00	0.00	-3,465,585.94
Taxes Receivable	12,505,544.19		16,866,547.24	1,681,998.58	0.00		31,054,090.01
Due From Other Funds	317,896.08	3,868.91	0.00	8,066.40	0.00	0.00	329,831.39
Due From Other Governmental Units	1,657,411.78	1,290.00	0.00	0.00	0.00	0.00	1,658,701.78
Accounts Receivable	424,906.22	250.00	0.00	2,055.38	0.00	0.00	427,211.60
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	168,245.69	0.00		0.00			168,245.69
Prepaid Items	516,780.50	46,553.75			0.00	0.00	563,334.25
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	**23,004,961.91**	**1,586,010.86**	**31,596,798.15**	**53,483,921.12**	**1,396,401.25**	**0.00**	**111,068,093.29**
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	**23,004,961.91**	**1,586,010.86**	**31,596,798.15**	**53,483,921.12**	**1,396,401.25**	**0.00**	**111,068,093.29**
LIABILITIES							
Accounts Payable	1,160,863.34	54,134.34	0.00	984,876.11	0.00	0.00	2,199,873.79
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	362,706.11	0.00		0.00			362,706.11
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	278,070.87	0.00		0.00			278,070.87
Due To Other Governmental Units	200,836.80	0.00		0.00	0.00	0.00	200,836.80
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	11,935.31	67,708.46	0.00	250,187.62	0.00	0.00	329,831.39
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	228,087.83	120,464.30	0.00	0.00	0.00		348,552.13
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	**2,251,750.93**	**242,307.10**	**0.00**	**1,235,063.73**	**0.00**	**0.00**	**3,729,121.76**
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	425,657.23	1,540.00	0.00	2,055.38	0.00	0.00	429,252.61
Unavailable Revenue - Taxes Receivable	12,505,544.19		16,866,547.24	1,681,998.58	0.00		31,054,090.01
TOTAL DEFERRED INFLOWS OF RESOURCES	**12,931,201.42**	**1,540.00**	**16,866,547.24**	**1,684,053.96**	**0.00**	**0.00**	**31,483,342.62**
FUND BALANCE:							
Nonspendable Fund Balance	685,026.19	46,553.75	0.00	0.00	0.00	0.00	731,579.94
Restricted Fund Balance	1,120,486.63	1,295,610.01	14,730,250.91	44,860,575.32	1,396,401.25	0.00	63,403,324.12
Committed Fund Balance	0.00	0.00	0.00	1,869,241.03	0.00	0.00	1,869,241.03
Assigned Fund Balance	1,586,929.59	0.00	0.00	3,834,987.08	0.00	0.00	5,421,916.67

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	4,429,567.15	0.00	0.00	0.00	0.00	0.00	4,429,567.15
TOTAL FUND BALANCE	**7,822,009.56**	**1,342,163.76**	**14,730,250.91**	**50,564,803.43**	**1,396,401.25**	**0.00**	**75,855,628.91**
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	**23,004,961.91**	**1,586,010.86**	**31,596,798.15**	**53,483,921.12**	**1,396,401.25**	**0.00**	**111,068,093.29**

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	32,920,718.78	2,054,310.08	34,280,368.66	5,088,410.75	19,482.62		74,363,290.89
State	119,076,025.70		0.00	4,105,863.07	1,057,512.63		124,239,401.40
Federal	8,548,727.98		0.00	0.00	0.00		8,548,727.98
Other	59,373.95			0.00	0.00	0.00	59,373.95
TOTAL REVENUES	**160,604,846.41**	**2,054,310.08**	**34,280,368.66**	**9,194,273.82**	**1,076,995.25**	**0.00**	**207,210,794.22**
EXPENDITURES:							
CURRENT:							
Regular Instruction	99,600,686.99						99,600,686.99
Special Education	25,129,439.45						25,129,439.45
Vocational Education	4,490,191.34						4,490,191.34
Skill Center	0.00						0.00
Compensatory Programs	7,305,751.45						7,305,751.45
Other Instructional Programs	604,785.72						604,785.72
Federal Stimulus COVID-19	179,812.31						179,812.31
Community Services	3,030,237.44						3,030,237.44
Support Services	27,175,603.43						27,175,603.43
Student Activities/Other		1,909,971.71				0.00	1,909,971.71
CAPITAL OUTLAY:							
Sites				152,022.60			152,022.60
Building				6,099,413.37			6,099,413.37
Equipment				305,570.78			305,570.78
Instructional Technology				2,313,220.18			2,313,220.18
Energy				0.00	0.00		0.00
Transportation Equipment					693,187.34		693,187.34
Sales and Lease				0.00			0.00
Other	88,222.37						88,222.37
DEBT SERVICE:							
Principal	13,200.00		18,885,000.00	0.00	0.00		18,898,200.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	269.00		14,009,127.11	2,650.00	0.00		14,012,046.11
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	**167,618,199.50**	**1,909,971.71**	**32,894,127.11**	**8,872,876.93**	**693,187.34**	**0.00**	**211,988,362.59**
REVENUES OVER (UNDER) EXPENDITURES	-7,013,353.09	144,338.37	1,386,241.55	321,396.89	383,807.91	0.00	-4,777,568.37
OTHER FINANCING SOURCES (USES):							
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	2,618,160.38		0.00	0.00	0.00		2,618,160.38
Transfers Out (GL 536)	0.00		0.00	-2,618,160.38	0.00	0.00	-2,618,160.38
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	2,563.46		0.00	0.00	0.00		2,563.46
TOTAL OTHER FINANCING SOURCES (USES)	**2,620,723.84**		**0.00**	**-2,618,160.38**	**0.00**	**0.00**	**2,563.46**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**-4,392,629.25**	**144,338.37**	**1,386,241.55**	**-2,296,763.49**	**383,807.91**	**0.00**	**-4,775,004.91**
BEGINNING TOTAL FUND BALANCE	**12,214,638.81**	**1,197,825.39**	**13,344,009.36**	**52,861,566.92**	**1,012,593.34**	**0.00**	**80,630,633.82**
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	**7,822,009.56**	**1,342,163.76**	**14,730,250.91**	**50,564,803.43**	**1,396,401.25**	**0.00**	**75,855,628.91**

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,563,461.58	31,357,257.20	32,920,718.78
State	119,015,493.41	60,532.29	119,076,025.70
Federal	6,960,566.61	1,588,161.37	8,548,727.98
Other	9,373.95	50,000.00	59,373.95
TOTAL REVENUES	127,548,895.55	33,055,950.86	160,604,846.41
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	76,891,208.42	22,709,478.57	99,600,686.99
Special Education	22,664,490.68	2,464,948.77	25,129,439.45
Vocational Education	3,772,181.11	718,010.23	4,490,191.34
Skills Center	0.00	0.00	0.00
Compensatory Programs	4,878,172.68	2,427,578.77	7,305,751.45
Other Instructional Programs	360,165.93	244,619.79	604,785.72
Federal Stimulus COVID-19	179,812.31	0.00	179,812.31
Community Services	110.28	3,030,127.16	3,030,237.44
Support Services	24,547,261.60	2,628,341.83	27,175,603.43
CAPITAL OUTLAY:			
Other	26,562.49	61,659.88	88,222.37
DEBT SERVICE:			
Principal	13,200.00	0.00	13,200.00
Interest and Other Charges	269.00	0.00	269.00
TOTAL EXPENDITURES	133,333,434.50	34,284,765.00	167,618,199.50
REVENUES OVER (UNDER) EXPENDITURES:	-5,784,538.95	-1,228,814.14	-7,013,353.09
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	2,618,160.38	2,618,160.38
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		2,563.46	2,563.46

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	2,620,723.84	2,620,723.84
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-5,784,538.95	1,391,909.70	-4,392,629.25
BEGINNING TOTAL FUND BALANCE	71,493.67	12,143,145.14	12,214,638.81
Prior Year(s) Corrections or Restatements	5,784,538.95	-5,784,538.95	0.00
ENDING TOTAL FUND BALANCE	71,493.67	7,750,515.89	7,822,009.56

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	32,956,178.00	32,920,718.78	-35,459.22
State	115,755,428.00	119,076,025.70	3,320,597.70
Federal	7,216,394.00	8,548,727.98	1,332,333.98
Other	0.00	59,373.95	59,373.95
TOTAL REVENUES	**155,928,000.00**	**160,604,846.41**	**4,676,846.41**
EXPENDITURES			
CURRENT:			
Regular Instruction	98,649,217.00	99,600,686.99	-951,469.99
Special Education	25,865,837.00	25,129,439.45	736,397.55
Vocational Education	4,829,337.00	4,490,191.34	339,145.66
Skill Center	0.00	0.00	0.00
Compensatory Programs	6,836,145.00	7,305,751.45	-469,606.45
Other Instructional Programs	1,379,311.00	604,785.72	774,525.28
Federal Stimulus COVID-19	74,526.00	179,812.31	-105,286.31
Community Services	3,729,224.00	3,030,237.44	698,986.56
Support Services	27,537,564.00	27,175,603.43	361,960.57
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	131,839.00	88,222.37	43,616.63
DEBT SERVICE:			
Principal	0.00	13,200.00	-13,200.00
Interest and Other Charges	0.00	269.00	-269.00
TOTAL EXPENDITURES	**169,033,000.00**	**167,618,199.50**	**1,414,800.50**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-13,105,000.00	-7,013,353.09	6,091,646.91
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	2,619,000.00	2,618,160.38	-839.62
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	2,563.46	2,563.46
TOTAL OTHER FINANCING SOURCES (USES)	**2,619,000.00**	**2,620,723.84**	**1,723.84**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-10,485,999.00	-4,392,629.25	6,093,369.75
BEGINNING TOTAL FUND BALANCE	**11,526,000.00**	**12,214,638.81**	**688,638.81**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**1,040,000.00**	**7,822,009.56**	**6,782,009.56**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,588,000.00	2,054,310.08	-533,689.92
State			
Federal			
Other			
TOTAL REVENUES	**2,588,000.00**	**2,054,310.08**	**-533,689.92**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,587,000.00	1,909,971.71	677,028.29
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	**2,587,000.00**	**1,909,971.71**	**677,028.29**
REVENUES OVER (UNDER) EXPENDITURES	1,000.00	144,338.37	143,338.37

	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) EXPENDITURES AND OTHER FINANCING USES	1,000.00	144,338.37	143,338.37
BEGINNING TOTAL FUND BALANCE	**1,060,000.00**	**1,197,825.39**	**137,825.39**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**1,061,000.00**	**1,342,163.76**	**281,163.76**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	34,084,000.00	34,280,368.66	196,368.66
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	**34,084,000.00**	**34,280,368.66**	**196,368.66**
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	18,885,000.00	18,885,000.00	0.00
Interest and Other Charges	14,027,000.00	14,009,127.11	17,872.89
TOTAL EXPENDITURES	**32,912,000.00**	**32,894,127.11**	**17,872.89**
REVENUES OVER (UNDER) EXPENDITURES	1,172,000.00	1,386,241.55	214,241.55

	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) EXPENDITURES AND OTHER FINANCING USES	1,172,000.00	1,386,241.55	214,241.55
BEGINNING TOTAL FUND BALANCE	**13,318,000.00**	**13,344,009.36**	**26,009.36**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**14,490,000.00**	**14,730,250.91**	**240,250.91**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,071,000.00	5,088,410.75	1,017,410.75
State	0.00	4,105,863.07	4,105,863.07
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**4,071,000.00**	**9,194,273.82**	**5,123,273.82**
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	5,151,000.00	152,022.60	4,998,977.40
Building	17,025,000.00	6,099,413.37	10,925,586.63
Equipment	601,480.00	305,570.78	295,909.22
Instructional Technology	2,065,650.00	2,313,220.18	-247,570.18
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	21,870.00	2,650.00	19,220.00
TOTAL EXPENDITURES	**24,865,000.00**	**8,872,876.93**	**15,992,123.07**
REVENUES OVER (UNDER) EXPENDITURES	-20,794,000.00	321,396.89	21,115,396.89
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-2,619,000.00	-2,618,160.38	839.62
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	**-2,619,000.00**	**-2,618,160.38**	**839.62**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-23,412,999.00	-2,296,763.49	21,116,235.51
BEGINNING TOTAL FUND BALANCE	**49,566,000.00**	**52,861,566.92**	**3,295,566.92**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**26,153,000.00**	**50,564,803.43**	**24,411,803.43**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,000.00	19,482.62	16,482.62
State	735,000.00	1,057,512.63	322,512.63
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**738,000.00**	**1,076,995.25**	**338,995.25**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	2,000,000.00	693,187.34	1,306,812.66
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**2,000,000.00**	**693,187.34**	**1,306,812.66**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,262,000.00	383,807.91	1,645,807.91
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	**0.00**	**0.00**	**0.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,262,000.00	383,807.91	1,645,807.91
BEGINNING TOTAL FUND BALANCE	**1,315,000.00**	**1,012,593.34**	**-302,406.66**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**53,000.00**	**1,396,401.25**	**1,343,401.25**

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	266,463.25
Minus Warrants Outstanding	0.00	-500.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	**0.00**	**265,963.25**
LIABILITIES:		
Accounts Payable	0.00	1,084.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	**0.00**	**1,084.00**
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	242,928.31
Restricted for Individuals, Organizations, and Other Governments – CF	0.00	
Restricted for Individuals, Organizations, and Other Governments – PPT		0.00
Restricted For Other Purposes	0.00	21,950.94
TOTAL NET POSITION	**0.00**	**264,879.25**

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	**0.00**	**0.00**
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	5,831.74
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	5,831.74
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	**0.00**	**5,831.74**
DEDUCTIONS:		
Benefits		2,784.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	**0.00**	**2,784.00**
Net Increase (Decrease)	0.00	3,047.74
Net Position - Beginning Balance	0.00	261,831.51
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	**0.00**	**264,879.25**

Description	Beginning Outstanding Debt September 1, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
Voted Debt					
Voted Bonds	383,400,000.00	0.00	18,885,000.00	364,515,000.00	21,120,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	13,200.00	0.00	13,200.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	3,601,434.63	866,784.10	454,645.86	4,013,572.87	373,333.93
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	19,652,158.00	0.00	8,133,685.00	11,518,473.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	5,171,388.00	0.00	1,464,181.00	3,707,207.00	
Total Long-Term Liabilities	**411,838,180.63**	**866,784.10**	**28,950,711.86**	**383,754,252.87**	**21,493,333.93**

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	25,968,345.32	34,010,352.20	3,359,185.93	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.06	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	**25,968,345.38**	**34,010,352.20**	**3,359,185.93**	**0.00**
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	448,444.86			
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	3,795.50			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	3,190,165.85			
2200 Sales of Goods, Supplies and Services, Unassigned	192,154.35		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	50,200.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	150,536.98			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,563,461.58			
2300 Investment Earnings	250,698.09	270,016.46	1,158,076.34	19,482.62
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	391,129.31		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	38,434.78		0.00	0.00
2700 Rentals and Leases	640,155.01	0.00	571,148.48	0.00
2800 Insurance Recoveries	29,288.02		0.00	0.00
2900 Local Support Nontax, Unassigned	3,909.07	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	**6,952,373.40**	**270,016.46**	**1,729,224.82**	**19,482.62**
STATE, GENERAL PURPOSE				
3100 Apportionment	93,115,931.27			
3121 Special Education - General Apportionment	2,208,026.64			
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	**95,323,957.91**	**0.00**	**0.00**	**0.00**
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		42,750.00	0.00
4121 Special Education	14,500,613.42			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	50,240.40			
4130 State Funding Assistance-Paid Direct to District			4,063,113.07	
4139 Career Launch	0.00			
4155 Learning Assistance	1,785,640.87			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	669,519.44			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	1,805,206.63			
4174 Highly Capable	315,338.62			
4188 Child Care	0.00			
4198 School Food Service	36,910.75			
4199 Transportation - Operations	4,488,470.18			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	606,761.43
4321 Special Education - Other State Agencies	21,687.81			
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	60,532.29			
4398 School Food Service - Other State Agencies	17,907.38			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				450,751.20
4000 TOTAL STATE, SPECIAL PURPOSE	**23,752,067.79**		4,105,863.07	1,057,512.63
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	2,712.93	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	**2,712.93**	**0.00**	**0.00**	**0.00**
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	1,806.23			0.00
6111 Federal Special Purpose-GEER	74,401.70		0.00	
6112 Federal Special Purpose-ESSER II	15,000.00		0.00	
6113 Federal Special Purpose-ESSER III	96,007.77		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Special Purpose - CARES Act - Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	48,233.00			
6124 Special Education, Supplemental	2,858,262.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	50,009.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,013,641.22			
6152 Other Title, ESEA Fed	289,429.43			
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	38,578.55			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	2,069,095.72			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Special Purpose - CARES Act - Other	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance – ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Special Purpose - CARES Act - Other	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	33,309.99			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	1,583,049.31			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance – ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	2,399.13			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	372,792.00			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**8,546,015.05**		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			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**0.00**		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	6,915.88		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	50,000.00			
8500 Nonfederal, ESD	2,458.07		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	**59,373.95**		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	2,563.46			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	2,618,160.38	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	**2,620,723.84**	**0.00**	**0.00**	**0.00**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**163,225,570.25**	**34,280,368.66**	**9,194,273.82**	**1,076,995.25**

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
	TOTAL ALL PROGRAMS	167,618,199.50
01	Basic Education	98,625,201.76
02	ALE	1,007,533.93
03	Basic Education - Dropout Reengagement	0.00
11	Stim, Title, GEER	74,401.70
12	Stim, ESSER II	15,000.00
13	Stim, ESSER III	90,410.61
14	Federal Stimulus, ESSER III (Learning Loss)	0.00
18	Stim, RSVD N/A 20-21	0.00
19	Federal Special Purpose - Other	0.00
21	Sp Ed, Sup, St	22,293,367.86
22	Sp Ed, Infants and Toddlers, State	0.00
23	Sp Ed, Sup, IDEA, Fed	46,674.08
24	Sp Ed, Sup, Fed	2,773,571.52
25	Sp Ed, Infants and Toddlers, Federal	0.00
26	Sp Ed, Inst, St	15,825.99
29	Sp Ed, Oth, Fed	0.00
31	Voc, Basic, St	4,180,257.92
34	MidSchCar/Tec	261,540.42
38	Voc, Fed	48,393.00
39	Voc, Other	0.00
45	Skil Cnt, Bas, St	0.00
46	Skill Cntr, Fed	0.00
47	Skil Cnt, Fac Upgrade	0.00
51	ESEA Disadvantaged, Fed	981,302.78
52	Other Title, ESEA, Fed	280,074.93
53	ESEA Migrant, Federal	0.00

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	287,635.63
12	Supt Off	805,680.25
13	Busns Off	1,974,339.00
14	HR	1,394,180.06
15	Pblc Rltn	241,827.68
21	Supv Inst	3,463,854.97
22	Lrn Resrc	2,838,547.11
23	Princ Off	8,949,527.25
24	Guid/Coun	6,066,171.80
25	Pupil M/S	4,223,411.98
26	Health	7,458,484.62
27	Teaching	95,208,616.58
28	Extracur	2,655,482.85
29	Pmt to SD	671,959.25
31	InstProDev	3,268,077.48
32	Inst Tech	859,683.73
33	Curriculum	558,879.21
34	Pro Learn	1,135,895.61
41	Supervisn	523,059.83
42	Food	1,423,974.83
44	Operation	2,143,009.59
49	Transfers	-195,626.22
51	Supervisn	591,911.38
52	Operation	3,645,677.38
53	Maintnce	669,639.30
56	Insurance	184,515.97

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	505,645.89
1	Credit Transfer	-505,645.89
2	Cert. Salaries	78,225,202.24
3	Class. Salaries	31,464,323.75
4	Employee Benefits	39,340,680.24
5	Supplies / Materials	5,949,099.64
7	Purchased Services	12,412,620.80
8	Travel	138,050.46
9	Capital Outlay	88,222.37
	TOTAL ALL OBJECTS	167,618,199.50

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
54	Read First, Fed	0.00
55	LAP	1,749,182.68
56	St In, Ctr/Hm, D	0.00
57	St In, N/D, Fed	0.00
58	Sp/Plt Pgm, St	1,034,414.60
59	Inst. JAJ	0.00
61	Head Start, Fed	1,542,629.51
62	MS, Pro Dv, Fed	0.00
64	LEP, Fed	37,331.68
65	Tran Biling, St	1,680,815.27
67	Ind Ed, Fd, JOM	0.00
68	Ind Ed, Fd, ED	0.00
69	Comp, Othr	0.00
71	Traffic Safety	0.00
73	Summer School	45,893.16
74	Highly Capable	290,237.33
76	Target Asst, Fed	0.00
78	Yth Trg Pm, Fed	0.00
79	Inst Pgm, Othr	268,655.23
81	Public Radio/TV	0.00
86	Comm Schools	0.00
88	Child Care	2,622,287.31
89	Othr Comm Srv	464,123.80
97	Distwide Suppt	18,582,948.22
98	Schl Food Serv	3,758,616.87
99	Pupil Transp	4,847,507.34

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
58	Rem. Learn OP.	0.00
59	Transfers	-244,358.00
61	Supv Bldg	336,420.77
62	Grnd Mnt	457,820.06
63	Oper Bldg	4,667,645.29
64	Maintnce	1,961,884.43
65	Utilities	2,863,048.21
67	Bldg Secu	43,912.61
68	Insurance	1,785,791.06
72	Info Sys	1,482,655.46
73	Printing	49,246.27
74	Warehouse	339,758.94
75	Mtr Pool	53,186.97
83	Interest	269.00
84	Principal	13,200.00
85	Debt Expn	0.00
91	Publ Actv	2,759,301.31
	TOTAL ALL ACTIVITIES	167,618,199.50

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	60,445,676.85
2120	Salaries of Temporary EEs & Subs	1,422,877.39
2130	Non contracted Salaries	758,560.74
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	14,366,865.17
2160	Other Salaries	707,233.09
2170	Other Salaries NBCT	523,989.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	27,473,492.70
3120	Salaries of Temporary EEs & Subs	743,995.48
3130	Extra Time	1,479,129.84
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,132,933.03
3160	Other Salaries	634,772.70

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance–Certificate	0.00
4213	Group Insurance–Classified	0.00
4222	Federally Mandated Insurance–Certificate	5,825,840.47
4223	Federally Mandated Insurance–Classified	2,332,299.85
4232	Retirement Contribution – Certificated	11,178,286.44
4233	Retirement Contribution – Classified	3,407,425.35
4242	On-Behalf Payments – Certificate	0.00
4243	On-Behalf Payments – Classified	0.00
4252	Tuition Reimbursement – Certificated	9,241.20
4253	Tuition Reimbursement – Classified	250.00
4262	Unemployment Compensation – Certificated	252,554.17
4263	Unemployment Compensation – Classified	111,424.06

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation – Certificated	301,224.35
4273	Worker's Compensation – Classified	611,158.62
4282	Health Benefits – Certificated	8,450,309.43
4283	Health Benefits – Classified	6,860,811.30
4292	Other Employee Benefits – Certificated	-145.00
4293	Other Employee Benefits – Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	2,881,193.54
5626	Motor Vehicle Fuel	338,234.93
5630	Food	1,298,249.48
5640	Books and Periodicals	516,493.52
5650	Supplies – Technology Related	914,928.17

	Purchased Services	Amount
7310	Office and Administrative Services	0.00
7311	Election Fees	0.00
7320	Professional Educational Services	1,178,417.71
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	88,632.99
7340	Other Professional Purchased Services	1,082,328.91
7341	Legal Services for District support	165,644.95
7342	Audit Services	54,980.62
7343	Other Legal Services	91,230.50
7350	Technical Services	510,614.44
7351	Data Processing and Coding Services	411,437.76
7352	Other Technical Services	12,095.70
7410	Utility Services	417,052.33

	Purchased Services	Amount
7420	Cleaning Services	270,253.04
7431	Non-Technology-Related Repair and Maintenance	331,692.43
7432	Technology-Related Repair and Maintenance	113,487.82
7441	Rentals of Land and Buildings	697.00
7442	Rentals of Equipment and Vehicles	68,071.09
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	716,355.75
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	1,970,307.03
7530	Communications	108,784.13
7540	Advertising	6,330.84
7550	Printing and Binding	24,335.47
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	1,641,112.87
7569	Tuition – Other	881,501.58
7570	Food Service Management (FSMC)	0.00
7580	Travel – Registration and Entrance	147,193.06
7591	Services Purchased from another School District or ESD Within the State	17,228.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	563,665.15
7622	Electricity	1,399,847.63
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	125,853.00
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	13,200.00
7832	Interest on Long-Term Debt	269.00
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	138,050.46

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	88,222.37
9950	Special Items – Capital Outlay	0.00
9960	Extraordinary Items – Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE **167,618,199.50**

Instructional Location	Amount
Albert Einstein Middle School	11,567,199.87
Briarcrest Elementary	6,407,702.19
Brookside Elementary	5,346,412.71
Cascade K-8 Community School	3,420,764.68
Echo Lake Elementary School	6,568,083.07
Edwin Pratt Learning Center	5,710,340.63
Fircrest Residential Habilitation	15,825.99
Handicapped Contractual Services	849,154.29
Highland Terrace Elementary	6,401,382.21
Home Education Exchange	1,021,102.96
Kellogg Middle School	11,196,762.24
Lake Forest Park Elementary	6,226,335.12
Melvin G Syre Elementary	6,629,283.31
Meridian Park Elementary School	7,241,258.58
Parkwood Elementary	6,674,683.57
Ridgecrest Elementary	6,310,410.94
Shorecrest High School	17,500,766.30
Shorewood High School	17,748,846.10
TOTAL INSTRUCTIONAL LOCATIONS	126,836,314.76
TOTAL NON-INSTRUCTIONAL LOCATIONS	40,781,884.74
TOTAL DISTRICT EXPENDITURES	**167,618,199.50**

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	2,111,881.06	347.91		1,193,377.46	388,098.65	479,730.60	26,688.23	23,499.35	138.86	0.00
22 Lrn Resrc	2,838,547.11	275.44		1,278,226.26	681,943.90	717,766.49	83,317.81	77,017.21	0.00	0.00
23 Princ Off	8,859,259.37	2,424.54		4,144,876.71	2,500,918.43	2,134,400.85	51,165.98	25,472.86	0.00	0.00
24 Guid/Coun	5,411,387.94	299.48		2,919,691.80	814,097.39	1,402,329.46	214,497.02	60,472.79	0.00	0.00
25 Pupil M/S	3,866,538.70	3.00		1,708,775.69	1,037,941.81	1,103,300.40	16,200.79	0.00	317.01	0.00
26 Health	1,348,781.14	0.00		0.00	960,496.24	366,945.79	14,911.47	0.00	6,427.64	0.00
27 Teaching	67,842,791.45	0.00		46,520,240.33	1,324,620.12	16,601,761.95	1,425,567.22	1,934,926.80	9,112.54	26,562.49
28 Extracur	2,378,759.46	126,020.54		447,507.91	1,234,058.92	340,856.45	8,874.62	197,084.13	18,870.68	5,486.21
29 Pmt to SD	45,725.00							45,725.00		
31 InstProDev	1,603,720.74	286.43		1,152,251.32	5,162.27	372,884.43	16,544.02	52,700.56	3,891.71	0.00
32 Inst Tech	857,861.98	0.00			601,597.59	230,522.14	7,664.91	18,077.34	0.00	0.00
33 Curriculum	558,879.21	771.24		645.00	211.17	192.75	557,059.05	0.00	0.00	0.00
34 Pro Learn	901,068.60	0.00		736,528.20		164,540.40	0.00	0.00	0.00	0.00
01 Total	**98,625,201.76**	**130,428.58**		**60,102,120.68**	**9,549,146.49**	**23,915,231.71**	**2,422,491.12**	**2,434,976.04**	**38,758.44**	**32,048.70**

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	17.30	0.00		0.00	0.00	0.00	17.30	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	75,267.88	0.00		0.00	52,408.96	22,858.92	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	932,248.75	0.00		330,588.58	284,325.54	249,948.33	67,164.30	222.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
02 Total	**1,007,533.93**	**0.00**		**330,588.58**	**336,734.50**	**272,807.25**	**67,181.60**	**222.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	74,401.70	0.00		52,017.63	0.00	22,384.07	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	**74,401.70**	**0.00**	**0.00**	**52,017.63**	**0.00**	**22,384.07**	**0.00**	**0.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	15,000.00	0.00		11,017.91	0.00	2,482.09	0.00	1,500.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	**15,000.00**	**0.00**	**0.00**	**11,017.91**	**0.00**	**2,482.09**	**0.00**	**1,500.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	19,464.65	0.00		0.00	0.00	0.00	0.00	19,464.65	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	56,462.41	6,023.11		9,434.33	126.16	3,331.93	37,546.88	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	12,661.80	0.00		0.00	0.00	0.00	0.00	4,825.00	7,836.80	0.00
32 Inst Tech	1,821.75	0.00			0.00	0.00	1,821.75	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	**90,410.61**	**6,023.11**	**0.00**	**9,434.33**	**126.16**	**3,331.93**	**39,368.63**	**24,289.65**	**7,836.80**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	571,508.48	0.00		181,921.36	242,622.07	146,182.78	782.27	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	8,604.53	0.00		0.00	0.00	0.00	0.00	8,604.53	0.00	0.00
25 Pupil M/S	356,073.62	0.00		450.00	204,173.02	151,450.60	0.00	0.00	0.00	0.00
26 Health	4,646,103.99	0.00		3,133,188.70	51,215.17	1,163,373.41	47,926.67	248,848.73	1,551.31	0.00
27 Teaching	15,917,012.11	75,027.84		5,474,756.00	4,496,823.55	4,078,312.96	39,834.49	1,748,643.97	3,613.30	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	389,854.25							389,854.25		
31 InstProDev	244,946.74	0.00		163,759.02	17,949.60	54,651.79	0.00	8,517.57	68.76	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	159,264.14	0.00		130,181.58		29,082.56	0.00	0.00	0.00	0.00
21 Total	**22,293,367.86**	**75,027.84**		**9,084,256.66**	**5,012,783.41**	**5,623,054.10**	**88,543.43**	**2,404,469.05**	**5,233.37**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	14,739.21	0.00		11,966.80	0.00	2,772.41	0.00	0.00	0.00	0.00
27 Teaching	31,934.87	0.00		0.00	185.78	17.50	0.00	31,731.59	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
23 Total	**46,674.08**	**0.00**		**11,966.80**	**185.78**	**2,789.91**	**0.00**	**31,731.59**	**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	1,073,224.97	0.00		793,331.10	0.00	279,893.87	0.00	0.00	0.00	0.00
27 Teaching	909,299.34	0.00		216,705.10	414,710.37	269,848.03	8,035.84	0.00	0.00	0.00
29 Pmt to SD	236,380.00							236,380.00		
31 InstProDev	554,667.21	0.00		412,285.04	4,563.17	137,182.00	0.00	637.00	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	**2,773,571.52**	**0.00**		**1,422,321.24**	**419,273.54**	**686,923.90**	**8,035.84**	**237,017.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,442.06	0.00		961.08	894.87	586.11	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	13,383.93	0.00		10,156.88	0.00	3,227.05	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
26 Total	**15,825.99**	**0.00**		**11,117.96**	**894.87**	**3,813.16**	**0.00**	**0.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	312,362.15	0.00		188,518.76	50,221.44	73,621.95	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	365,065.22	0.00		133,036.02	124,433.96	92,672.71	0.00	14,922.53	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	3,264,604.95	8,169.11		1,886,759.99	134,074.65	711,346.04	301,908.59	166,634.60	55,711.97	0.00
28 Extracur	48,383.55	0.00		39,500.00	0.00	8,883.55	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	153,172.61	0.00		106,623.39	0.00	30,233.31	0.00	4,244.03	12,071.88	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	36,669.44	0.00		29,973.39		6,696.05	0.00	0.00	0.00	0.00
31 Total	**4,180,257.92**	**8,169.11**		**2,384,411.55**	**308,730.05**	**923,453.61**	**301,908.59**	**185,801.16**	**67,783.85**	**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	61,014.73	0.00		36,998.08	9,565.97	14,450.68	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	12,099.49	0.00		8,841.77	0.00	3,257.72	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	175,252.38	844.59		118,238.44	0.00	39,853.64	15,281.71	1,034.00	0.00	0.00
28 Extracur	6,374.68	0.00		5,200.00	0.00	1,174.68	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,615.87	0.00		3,858.76	0.00	703.11	0.00	54.00	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	2,183.27	0.00		1,784.59		398.68	0.00	0.00	0.00	0.00
34 Total	**261,540.42**	**844.59**		**174,921.64**	**9,565.97**	**59,838.51**	**15,281.71**	**1,088.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	22,000.15	0.00		0.00	0.00	0.00	0.00	22,000.15	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	8,530.00	0.00		0.00	0.00	0.00	0.00	8,530.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	17,862.85	0.00		3,513.79	0.00	809.76	0.00	11,816.00	1,723.30	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
38 Total	**48,393.00**	**0.00**		**3,513.79**	**0.00**	**809.76**	**0.00**	**42,346.15**	**1,723.30**	**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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	90,167.93	0.00		45,198.84	24,690.98	20,268.19	9.92	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	36,159.91	0.00		0.00	26,107.78	10,052.13	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	806,183.40	318.93		510,558.19	81,362.59	205,835.20	6,633.49	1,475.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	48,791.54	0.00		35,674.39	0.00	13,117.15	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
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	**981,302.78**	**318.93**		**591,431.42**	**132,161.35**	**249,272.67**	**6,643.41**	**1,475.00**	**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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	280,074.93	0.00		179,606.99	0.00	64,892.19	0.00	35,575.75	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
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	**280,074.93**	**0.00**	**0.00**	**179,606.99**	**0.00**	**64,892.19**	**0.00**	**35,575.75**	**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	90,993.60	0.00		61,202.58	9,459.96	20,210.15	120.91	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	945.67	0.00		0.00	879.61	66.06	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	1,639,183.69	13,322.08		1,054,095.58	130,856.79	440,161.92	747.32	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	239.00	0.00		0.00	0.00	0.00	0.00	239.00	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	17,820.72	0.00		14,566.55		3,254.17	0.00	0.00	0.00	0.00
55 Total	**1,749,182.68**	**13,322.08**		**1,129,864.71**	**141,196.36**	**463,692.30**	**868.23**	**239.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	335,497.03	0.00		274,501.00	0.00	60,996.03	0.00	0.00	0.00	0.00
27 Teaching	685,729.61	0.00		558,779.24	0.00	124,819.36	2,131.01	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	13,187.96	0.00		3,834.75	2,727.45	1,333.26	0.00	5,292.50	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
58 Total	**1,034,414.60**	**0.00**		**837,114.99**	**2,727.45**	**187,148.65**	**2,131.01**	**5,292.50**	**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	68,542.76	0.00		0.00	52,012.23	16,530.53	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	190,444.24	0.00		0.00	135,499.04	54,945.20	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	38,292.33	0.00		0.00	27,180.83	11,111.50	0.00	0.00	0.00	0.00
27 Teaching	1,229,701.58	57,623.64		0.00	734,587.16	378,007.97	56,161.11	3,272.58	49.12	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	15,648.60	0.00		0.00	8,961.99	1,836.20	0.00	4,850.41	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Total	**1,542,629.51**	**57,623.64**		**0.00**	**958,241.25**	**462,431.40**	**56,161.11**	**8,122.99**	**49.12**	**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	32.03	0.00		0.00	0.00	0.00	0.00	0.00	32.03	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	6,284.99	0.00		4,986.45	0.00	1,203.23	0.00	0.00	95.31	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	31,014.66	0.00		23,591.63	0.00	7,423.03	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
64 Total	**37,331.68**	**0.00**		**28,578.08**	**0.00**	**8,626.26**	**0.00**	**0.00**	**127.34**	**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	106,787.96	0.00		51,533.05	28,763.03	24,672.10	1,819.78	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	1,400,818.95	1,146.72		893,840.61	133,183.78	364,685.74	7,499.94	125.00	337.16	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	156,159.79	0.00		118,820.68	0.00	37,124.11	0.00	215.00	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	17,048.57	0.00		13,935.40		3,113.17	0.00	0.00	0.00	0.00
65 Total	**1,680,815.27**	**1,146.72**		**1,078,129.74**	**161,946.81**	**429,595.12**	**9,319.72**	**340.00**	**337.16**	**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	45,893.16	196.46		29,903.62	1,400.17	6,546.41	7,826.01	20.49	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	**45,893.16**	**196.46**		**29,903.62**	**1,400.17**	**6,546.41**	**7,826.01**	**20.49**	**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	48,104.91	50.40		0.00	36,056.54	11,973.01	4.17	0.00	20.79	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	148,405.30	50,425.38		39,156.77	29,037.91	29,470.66	314.58	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	91,886.25	0.00		69,724.48	0.00	22,088.02	0.00	0.00	73.75	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	1,840.87	0.00		1,504.71		336.16	0.00	0.00	0.00	0.00
74 Total	**290,237.33**	**50,475.78**		**110,385.96**	**65,094.45**	**63,867.85**	**318.75**	**0.00**	**94.54**	**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
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	7,263.14	0.00		0.00	1,574.40	148.30	2,015.29	3,500.00	25.15	0.00
28 Extracur	221,965.16	0.00		0.00	0.00	0.00	212,159.49	9,805.67	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	39,426.93	0.00		0.00	0.00	0.00	0.00	26,849.00	12,577.93	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	**268,655.23**	**0.00**		**0.00**	**1,574.40**	**148.30**	**214,174.78**	**40,154.67**	**12,603.08**	**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	1,845.95	0.00		0.00	1,700.40	145.55	0.00	0.00	0.00	0.00
27 Teaching	7,233.17	0.00		0.00	6,381.63	788.17	63.37	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	134,401.53	125,725.35					8,676.18	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	106,589.19	0.00			65,941.33	28,604.72	8,567.03	3,476.11	0.00	0.00
65 Utilities	31,592.03	0.00			0.00	0.00	0.00	31,592.03	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	2,340,625.44	6,366.65		84,897.29	1,432,311.28	719,227.90	77,274.83	20,414.69	132.80	0.00
88 Total	**2,622,287.31**	**132,092.00**		**84,897.29**	**1,506,334.64**	**748,766.34**	**94,581.41**	**55,482.83**	**132.80**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,997.70	0.00		0.00	0.00	0.00	5,497.91	499.79	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	1,399.63	0.00			1,166.48	233.15	0.00	0.00	0.00	0.00
63 Oper Bldg	38,050.60	0.00			31,152.53	6,898.07	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	418,675.87	0.00	0.00	20,455.90	249,725.61	74,337.80	6,081.85	11,901.04	0.00	56,173.67
89 Total	**464,123.80**	**0.00**	**0.00**	**20,455.90**	**282,044.62**	**81,469.02**	**11,579.76**	**12,400.83**	**0.00**	**56,173.67**

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	287,635.63	0.00			24,618.99	6,176.04	392.48	256,448.12	0.00	0.00
12 Supt Off	805,680.25	0.00		382,510.81	231,986.32	160,922.94	9,613.91	20,646.27	0.00	0.00
13 Busns Off	1,974,339.00	1,453.26		61,608.85	1,367,960.78	446,272.00	15,998.74	81,007.77	37.60	0.00
14 HR	1,394,180.06	29.78		92,926.61	932,368.47	301,148.11	9,872.13	57,404.99	429.97	0.00
15 Pblc Rltn	241,827.68	653.84		0.00	119,995.89	35,246.44	10,152.17	75,779.34	0.00	0.00
25 Pupil M/S	678.35	0.00		0.00	0.00	0.00	678.35	0.00	0.00	0.00
61 Supv Bldg	336,420.77	0.00		0.00	258,105.62	77,560.07	708.68	0.00	46.40	0.00
62 Grnd Mnt	457,820.06	9,289.94			298,948.58	119,857.39	29,030.55	693.60	0.00	0.00
63 Oper Bldg	4,523,005.50	0.00			2,985,567.45	1,268,254.15	268,558.90	625.00	0.00	0.00
64 Maintnce	1,961,884.43	12,320.15	0.00		900,087.39	306,891.01	310,551.11	432,034.77	0.00	0.00
65 Utilities	2,831,456.18	0.00	0.00		90,692.03	27,007.21	9,374.40	2,704,382.54	0.00	0.00
67 Bldg Secu	43,912.61	0.00			33,454.40	10,440.08	18.13	0.00	0.00	0.00
68 Insurance	1,785,791.06	0.00					0.00	1,785,791.06		0.00
72 Info Sys	1,482,655.46	0.00	0.00	0.00	768,984.20	237,443.90	53,676.03	422,551.33	0.00	0.00
73 Printing	49,246.27	0.00	-40,296.56	0.00	59,422.22	22,646.41	7,474.20	0.00	0.00	0.00
74 Warehouse	339,758.94	1,309.34	0.00	0.00	239,634.55	91,925.79	953.06	5,899.95	36.25	0.00
75 Mtr Pool	53,186.97	0.00	-25,365.11	0.00	9,122.28	3,466.47	11,568.49	54,394.84	0.00	0.00
83 Interest	269.00							269.00		
84 Principal	13,200.00							13,200.00		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	**18,582,948.22**	**25,056.31**	**-65,661.67**	**537,046.27**	**8,320,949.17**	**3,115,258.01**	**738,621.33**	**5,911,128.58**	**550.22**	**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		
41 Supervisn	523,059.83	1,525.32		0.00	380,894.91	122,653.69	13,306.53	2,589.08	2,090.30	0.00
42 Food	1,289,573.30	0.00					1,289,573.30	0.00		
44 Operation	2,141,609.96	2,445.68			1,305,220.02	700,039.82	111,350.50	22,258.06	295.88	0.00
49 Transfers	-195,626.22		-195,626.22							
98 Total	**3,758,616.87**	**3,971.00**	**-195,626.22**	**0.00**	**1,686,114.93**	**822,693.51**	**1,414,230.33**	**24,847.14**	**2,386.18**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	121.31	0.00		98.50	0.00	22.81	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	591,911.38	949.74		0.00	440,862.86	146,628.23	3,170.55	300.00	0.00	0.00
52 Operation	3,645,677.38	0.00			1,739,835.20	835,119.31	332,912.14	737,810.73	0.00	0.00
53 Maintnce	669,639.30	0.00			386,399.32	137,581.86	113,750.18	31,473.68	434.26	0.00
56 Insurance	184,515.97							184,515.97		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-244,358.00		-244,358.00							
99 Total	**4,847,507.34**	**949.74**	**-244,358.00**	**98.50**	**2,567,097.38**	**1,119,352.21**	**449,832.87**	**954,100.38**	**434.26**	**0.00**

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	6,295.92
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,749,182.68
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	1,749,182.68

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.	9,222.40	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1247	
a) Total All Programs (SYSTEM CALCULATED)		167,618,199.50
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		18,582,948.22
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		149,035,251.28

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

54,980.62

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

0.00

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

0.00

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

159,465.13

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

0.00

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

1,124,496.74

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

COUNTY: 17 King

Fiscal Year 2022-2023

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	--- EXCLUDED --- DEBT SERVICE	--- EXCLUDED --- DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	**149,035,251.28**	**88,222.37**		**1,289,573.30**			**147,657,455.61**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	287,635.63	0.00		0.00	232,655.01	54,980.62	
12 Superintendent's Office	805,680.25	0.00		0.00	805,680.25	0.00	
13 Business Office	1,974,339.00	0.00		0.00		1,974,339.00	
14 Human Resources	1,394,180.06	0.00		0.00		1,394,180.06	
15 Public Relations	241,827.68	0.00			82,362.55	159,465.13	
25 Pupil Management and Safety	678.35	0.00		0.00	678.35	0.00	
61 Supervision	336,420.77	0.00		0.00	336,420.77	0.00	
62 Grounds Maintenance	457,820.06	0.00		0.00	457,820.06	0.00	
63 Operation of Buildings	4,523,005.50	0.00		0.00	4,523,005.50	0.00	
64 Maintenance	1,961,884.43	0.00		0.00	1,961,884.43	0.00	
65 Utilities	2,831,456.18	0.00		0.00	2,831,456.18	0.00	
67 Building and Property Security	43,912.61	0.00		0.00	43,912.61	0.00	
68 Insurance	1,785,791.06	0.00		0.00	1,785,791.06	0.00	
72 Information Systems	1,482,655.46	0.00		0.00	358,158.72	1,124,496.74	
73 Printing	49,246.27	0.00		0.00		49,246.27	
74 Warehousing	339,758.94	0.00		0.00		339,758.94	
75 Motor Pool	53,186.97	0.00		0.00		53,186.97	
83 Interest	269.00		269.00				
84 Principal	13,200.00		13,200.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	**18,582,948.22**	**0.00**	**13,469.00**	**0.00**	**13,419,825.49**	**5,149,653.73**	

E.S.D. 121

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

COUNTY: 17 King

Fiscal Year 2022-2023

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	167,618,199.50	88,222.37	13,469.00	1,289,573.30		5,149,653.73	147,657,455.61
Unallowable Costs					-13,419,825.49		13,419,825.49
TOTALS	**167,618,199.50**	**88,222.37**	**13,469.00**	**1,289,573.30**		**5,149,653.73**	**161,077,281.10**

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	4,559,046.06
2. FY 20-21 DIRECT EXPENDITURES	144,154,740.80
3. FY 20-21 OVER/UNDER RECOVERY (CALCULATED)	255,641.09
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	4,814,687.15
5. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.0334

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	5,149,653.73
7. FY 20-21 OVER/UNDER RECOVERY (LINE 3)	255,641.09
8. FY 22-23 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,405,294.82
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	161,077,281.10
10. FY 22-23 RESTRICTED INDIRECT RATE (LINE 5)	0.0334
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,379,981.18
12. FY 22-23 OVER/UNDER RECOVER (LINE 8 - LINE 11)	25,313.64
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	5,174,967.37
14. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.0321

COUNTY: 17 King

Fiscal Year 2022-2023

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
PROGRAM AND ACTIVITY TITLES							
Total Programs 01-89, 98, 99	**149,035,251.28**	**88,222.37**		**1,289,573.30**			**147,657,455.61**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	287,635.63	0.00		0.00	232,655.01	54,980.62	
12 Superintendents Office	805,680.25	0.00		0.00		805,680.25	
13 Business Office	1,974,339.00	0.00		0.00		1,974,339.00	
14 Human Resources	1,394,180.06	0.00		0.00		1,394,180.06	
15 Public Relations	241,827.68	0.00			82,362.55	159,465.13	
25 Pupil Management and Safety	678.35	0.00		0.00		678.35	
61 Supervision	336,420.77	0.00		0.00		336,420.77	
62 Grounds Maintenance	457,820.06	0.00		0.00		457,820.06	
63 Operation of Buildings	4,523,005.50	0.00		0.00		4,523,005.50	
64 Maintenance	1,961,884.43	0.00		0.00		1,961,884.43	
65 Utilities	2,831,456.18	0.00		0.00		2,831,456.18	
67 Building and Property Security	43,912.61	0.00		0.00		43,912.61	
68 Insurance	1,785,791.06	0.00		0.00		1,785,791.06	
72 Information Systems	1,482,655.46	0.00		0.00		1,482,655.46	
73 Printing	49,246.27	0.00		0.00		49,246.27	
74 Warehousing	339,758.94	0.00		0.00		339,758.94	
75 Motor Pool	53,186.97	0.00		0.00		53,186.97	
83 Interest	269.00		269.00				
84 Principal	13,200.00		13,200.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	**18,582,948.22**	**0.00**	**13,469.00**	**0.00**	**315,017.56**	**18,254,461.66**	

E.S.D. 121

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

COUNTY: 17 King

Fiscal Year 2022-2023

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	167,618,199.50	88,222.37	13,469.00	1,289,573.30		18,254,461.66	147,657,455.61
Unallowable Costs					-315,017.56		315,017.56
Totals	167,618,199.50	88,222.37	13,469.00	1,289,573.30		18,254,461.66	147,972,473.17

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	14,896,980.91
2. FY 20-21 DIRECT EXPENDITURES	133,816,805.95
3. FY 20-21 OVER (UNDER) RECOVERY	-137,446.50
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	14,759,534.40
5. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.1103

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	18,254,461.66
7. FY 20-21 OVER (UNDER) RECOVERY (LINE 3)	-137,446.50
8. FY 22-23 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	18,117,015.15
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	147,972,473.17
10. FY 22-23 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1103
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	16,321,363.79
12. FY 22-23 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,795,651.36
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	20,050,113.02
14. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.1355

		Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS					
01	Basic Education	98,625,201.76	70,263,896.15	2,712.93	28,358,592.68
02	Alternative Learning Experience (ALE)	1,007,533.93	1,004,882.93	0.00	2,651.00
03	Dropout Reengagement	0.00	0.00	0.00	0.00
31	Vocational-Basic, State	4,180,257.92	4,180,257.92	0.00	0.00
34	Middle School Career and Tech. Ed., State	261,540.42	261,540.42	0.00	0.00
45	Skill Center-Basic, State	0.00	0.00	0.00	0.00
97	Districtwide Support	18,582,948.22	17,405,353.85	0.00	1,177,594.37
TOTAL BASIC EDUCATIONAL PROGRAMS		**122,657,482.25**	**93,115,931.27**	**2,712.93**	**29,538,838.05**
OTHER INSTRUCTIONAL PROGRAMS					
11	Federal Stimulus-GEER	74,401.70	0.00	74,401.70	0.00
12	Federal Stimulus-ESSER II	15,000.00	0.00	15,000.00	0.00
13	Federal Stimulus-ESSER III	90,410.61	0.00	90,410.61	0.00
14	Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	0.00
18	Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19	Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21	Special Education-Supplemental, State	22,293,367.86	16,730,327.87	33,309.99	5,529,730.00
22	Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23	Special Education - ARP, IDEA, Federal	46,674.08	0.00	46,674.08	0.00
24	Special Education-Supplemental, Federal	2,773,571.52	0.00	2,773,571.52	0.00
25	Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26	Special Education-Institutions, State	15,825.99	15,825.99	0.00	0.00
29	Special Education-Other, Federal	0.00	0.00	0.00	0.00
38	Vocational, Federal	48,393.00	0.00	48,393.00	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	981,302.78	0.00	981,302.78	0.00
52	Other Title Grants Under ESEA, Federal	280,074.93	0.00	280,074.93	0.00
53	ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54	Reading First, Federal	0.00	0.00	0.00	0.00

		Program Expenditures	State Resources	Federal Resources	Other Resources
55	Learning Assistance, State	1,749,182.68	1,749,182.68	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	1,034,414.60	669,519.44	0.00	364,895.16
59	Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61	Head Start, Federal	1,542,629.51	0.00	1,542,629.51	0.00
62	Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64	Limited English Proficiency, Federal	37,331.68	0.00	37,331.68	0.00
65	Transitional Bilingual, State	1,680,815.27	1,680,815.27	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	45,893.16	0.00	0.00	45,893.16
74	Highly Capable	290,237.33	289,797.33	0.00	440.00
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	268,655.23	0.00	1,747.85	266,907.38
TOTAL OTHER INSTRUCTIONAL PROGRAMS		**33,268,181.93**	**21,135,468.58**	**5,924,847.65**	**6,207,865.70**
OTHER PROGRAMS					
81	Public Radio/Television	0.00	0.00	0.00	0.00
86	Community Schools	0.00	0.00	0.00	0.00
88	Child Care	2,622,287.31	60,532.29	2,399.13	2,559,355.89
89	Other Community Services	464,123.80	0.00	0.00	464,123.80
98	School Food Services	3,758,616.87	36,910.75	2,441,887.72	1,279,818.40
99	Pupil Transportation	4,847,507.34	4,488,470.18	0.00	359,037.16
TOTAL OTHER PROGRAMS		**11,692,535.32**	**4,585,913.22**	**2,444,286.85**	**4,662,335.25**
TOTALS		**167,618,199.50**	**118,837,313.07**	**8,371,847.43**	**40,409,039.00**

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

	FY 21 - 22 Actual (A)	FY 22 - 23 Actual (B)
Preliminary FY 2022-2023 to FY 2021-2022 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	22,093,609.05	22,293,367.86
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	19,404.18	33,309.99
4. Equals aggregate special education expenditures for resident special education students.	22,074,204.87	22,260,057.87
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.)		185,853.00
Preliminary FY 2022-2023 to FY 2021-2022 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,127.44	1,171.44
7. Expenditures per pupil (line 4/line 6).	19,579.05	19,002.30
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.)		-576.75
Preliminary Year-End Special Education Maintenance of Effort Test FY 2022-2023 to FY 2021-2022 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	6,909,025.87	5,529,730.00
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.)		-1,379,295.87
11. Expenditures per pupil (line 9/line 6).	6,128.07	4,720.46
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.)		-1,407.61

Notes:

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

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

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

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.
If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

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

Description	Operation		FY 2022 - 23	FY 2021 - 22
Total Expenditures	+	(plus)	167,618,199.50	162,704,199.33
Public Radio/Television	-	(minus)	0.00	0.00
Community Schools	-	(minus)	0.00	0.00
Child Care	-	(minus)	2,622,287.31	2,651,921.15
Other Community Services	-	(minus)	464,123.80	286,212.94
School Food Services	-	(minus)	3,758,616.87	3,877,168.77
Debt Service, Interest	-	(minus)	269.00	753.48
Debt Service, Principal	-	(minus)	13,200.00	12,446.52
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	88,222.37	157,751.07
Federal, General Purpose Revenue	-	(minus)	2,712.93	3,116.59
Federal, Special Purpose Revenue	-	(minus)	8,546,015.05	17,262,374.61
Food Service Deficit	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	2,069,095.72	3,961,336.23
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	0.00	20,632.42
Food Services Revenue, USDA Commodities	+	(plus)	372,792.00	200,597.00
Capital Outlay, Stim, Title, SLRF	+	(plus)	0.00	0.00
Capital Outlay, Stim, ESSER II	+	(plus)	0.00	0.00
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00
Capital Outlay, Stim, RSVD N/A 22-23	+	(plus)	0.00	0.00

Food Services Deficit Calculation

		FY 2022 - 23	FY 2021 - 22
Total Program 98	+	3,758,616.87	3,877,168.77
Revenue 2298 (Local)	-	1,563,461.58	101,054.20
Revenue 2998 (Local)	-	0.00	0.00
Revenue 4198 (State)	-	36,910.75	88,459.50
Revenue 4398 (State)	-	17,907.38	0.00
Revenue 6198 (Fed)	-	2,069,095.72	3,961,336.23
Revenue 6298 (Fed)	-	0.00	0.00
Revenue 6398 (Fed)	-	0.00	20,632.42
Revenue 6998 (Fed)	-	372,792.00	200,597.00
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		-301,550.56	-494,910.58

If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures.

If Total Food Service Deficit is a negative amount, zero dollars are displayed.

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

Description	Operation		FY 2022 - 23	FY 2021 - 22
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00
Capital Outlay, Child Care	+	(plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+	(plus)	56,173.67	0.00
Capital Outlay, Food Services	+	(plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	=	(equals)	154,620,813.56	142,635,019.85
FY 2022 - 23/FY 2021 - 22				1.08

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

Description	Operation	FY 2022 - 23	FY 2021 - 22
Program 31, Vocational--Basic State	+ (plus)	4,180,257.92	4,134,284.56
Program 34, Middle School Career and Technical Education-State	+ (plus)	261,540.42	302,987.78
Program 38, Vocational--Federal	+ (plus)	48,393.00	49,897.00
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)	50,009.00	51,169.00
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	4,440,182.34	4,436,000.34
	FY 22-23 / 21-22		1.00

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.	10,376,137.19	10,381,469.87
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*	154,319,263.00	0.00
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
Informational	1.630	**WARNING** Your district has entries in columns 1, 2, 3 or 4 for Capital Leases on the Schedule of Long Term Liabilites, but there are no entries under column 5 on the Amount Due Within One Year column.	0.00	0.00

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.	1,593,706.94	1,594,420.04

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.	14,730,250.91	14,735,063.61

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.	52,193,218.22	52,216,052.50

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.	1,396,401.25	1,396,852.13

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits

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