

REPORT F196  
E.S.D. 121  
COUNTY: 17 King

Highline School District No. 401  
F-196 Annual Financial Statements  
Fiscal Year 2023-2024

RUN DATE: 11/18/2024  
RUN TIME: 12:49:53 PM

**ANNUAL FINANCIAL STATEMENTS**

Certification Page  
Balance Sheet as of August 31, 2024-All Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2024-All Funds  
Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2024-All Funds  
Budgetary Comparison Schedules-All Funds  
Statement of Fiduciary Net Position  
Statement of Changes in Fiduciary Net Position  
Schedule of Long-Term Liabilities  
Report of Revenues and Other Financing Sources-All Funds  
Program/Activity/Object Report  
NCES Object Expenditure Summary  
District Expenditure Summary by Location

**SUPPLEMENTAL REPORTS AND SCHEDULES**

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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2023-2024

RUN TIME: 12:49:53 PM

COUNTY: 17 King

The Annual Financial Statements (Report F-196) for Highline School District of King County for the fiscal year ended August 31, 2024, 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, 2023-August 31, 2024

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	388,647,997.35	727,356.72	62,733,028.69	22,043,247.85	1,938,075.70	0.00	476,089,706.31
Total Expenditures	383,992,247.22	683,332.33	67,627,902.93	144,835,433.73	1,838,081.75	0.00	598,976,997.96
Other Financing Uses	0.00	0.00	0.00	4,199,823.49	0.00	0.00	4,199,823.49
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	4,655,750.13	44,024.39	-4,894,874.24	-126,992,009.37	99,993.95	0.00	-127,087,115.14
Beginning Total Fund Balance	43,434,691.73	1,102,373.86	21,577,392.08	314,959,384.72	3,047,584.41	0.00	384,121,426.80
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	48,090,441.86	1,146,398.25	16,682,517.84	187,967,375.35	3,147,578.36	0.00	257,034,311.66

Not Locked

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Balance Sheet - Governmental Funds

RUN TIME: 12:49:53 PM

COUNTY: 17 King

August 31, 2024

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	53,038,609.88	1,184,107.67	16,682,517.84	201,265,885.14	3,147,578.36	0.00	275,318,698.89
Minus Warrants Outstanding	-6,037,683.03	-19,434.34	0.00	-10,068,613.85	0.00	0.00	-16,125,731.22
Taxes Receivable	26,455,291.19		30,701,586.78	111,322.27	0.00		57,268,200.24
Due From Other Funds	1,596,849.06	59,868.77	0.00	0.00	0.00	0.00	1,656,717.83
Due From Other Governmental Units	7,933,052.46	0.00	0.00	43,977.66	0.00	0.00	7,977,030.12
Accounts Receivable	1,621,264.37	0.00	0.00	0.00	0.00	0.00	1,621,264.37
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	123,400.74	0.00		0.00			123,400.74
Prepaid Items	34,874.46	0.00			0.00	0.00	34,874.46
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
<b>TOTAL ASSETS</b>	<b>84,765,659.13</b>	<b>1,224,542.10</b>	<b>47,384,104.62</b>	<b>191,352,571.22</b>	<b>3,147,578.36</b>	<b>0.00</b>	<b>327,874,455.43</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>84,765,659.13</b>	<b>1,224,542.10</b>	<b>47,384,104.62</b>	<b>191,352,571.22</b>	<b>3,147,578.36</b>	<b>0.00</b>	<b>327,874,455.43</b>
<b>LIABILITIES</b>							
Accounts Payable	2,359,467.50	17,053.66	0.00	896,867.84	0.00	0.00	3,273,389.00
Contracts Payable Current	374,710.08	1,175.07		780,156.70	0.00	0.00	1,156,041.85
Accrued Interest Payable			0.00				0.00

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Balance Sheet - Governmental Funds

RUN TIME: 12:49:53 PM

COUNTY: 17 King

August 31, 2024

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	928,159.37	0.00		0.00			928,159.37
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	3,958,721.67	46.35		0.00			3,958,768.02
Due To Other Governmental Units	72,000.00	0.00		0.00	0.00	0.00	72,000.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	1,415,687.60						1,415,687.60
Due To Other Funds	59,868.77	0.00	0.00	1,596,849.06	0.00	0.00	1,656,717.83
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	1,051,311.09	59,868.77	0.00	0.00	0.00		1,111,179.86
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
<b>TOTAL LIABILITIES</b>	<b>10,219,926.08</b>	<b>78,143.85</b>	<b>0.00</b>	<b>3,273,873.60</b>	<b>0.00</b>	<b>0.00</b>	<b>13,571,943.53</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	26,455,291.19		30,701,586.78	111,322.27	0.00		57,268,200.24
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>26,455,291.19</b>	<b>0.00</b>	<b>30,701,586.78</b>	<b>111,322.27</b>	<b>0.00</b>	<b>0.00</b>	<b>57,268,200.24</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	158,275.20	0.00	0.00	0.00	0.00	0.00	158,275.20
Restricted Fund Balance	8,199,297.87	1,146,398.25	16,682,517.84	142,452,877.45	3,147,578.36	0.00	171,628,669.77
Committed Fund Balance	7,500,000.00	0.00	0.00	17,816,114.47	0.00	0.00	25,316,114.47
Assigned Fund Balance	6,133,291.64	0.00	0.00	27,698,383.43	0.00	0.00	33,831,675.07

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Balance Sheet - Governmental Funds

RUN TIME: 12:49:53 PM

COUNTY: 17 King

August 31, 2024

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	26,099,577.15	0.00	0.00	0.00	0.00	0.00	26,099,577.15
<b>TOTAL FUND BALANCE</b>	<b>48,090,441.86</b>	<b>1,146,398.25</b>	<b>16,682,517.84</b>	<b>187,967,375.35</b>	<b>3,147,578.36</b>	<b>0.00</b>	<b>257,034,311.66</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>84,765,659.13</b>	<b>1,224,542.10</b>	<b>47,384,104.62</b>	<b>191,352,571.22</b>	<b>3,147,578.36</b>	<b>0.00</b>	<b>327,874,455.43</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

RUN TIME: 12:49:53 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

	General Fund	ASE Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	60,142,516.03	727,356.72	62,733,028.69	12,059,049.71	74,309.14		135,736,260.29
State	273,489,257.05		0.00	2,870.00	900,711.58		274,392,838.63
Federal	47,724,352.23		0.00	1,014,681.68	0.00		48,739,033.91
Other	2,683,606.38			0.00	963,054.98	0.00	3,646,661.36
<b>TOTAL REVENUES</b>	<b>384,039,731.69</b>	<b>727,356.72</b>	<b>62,733,028.69</b>	<b>13,076,601.39</b>	<b>1,938,075.70</b>	<b>0.00</b>	<b>462,514,794.19</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	174,446,017.05						174,446,017.05
Special Education	59,342,050.46						59,342,050.46
Vocational Education	8,582,884.87						8,582,884.87
Skill Center	7,128,192.64						7,128,192.64
Compensatory Programs	38,772,403.49						38,772,403.49
Other Instructional Programs	3,246,621.51						3,246,621.51
Federal Stimulus COVID-19	17,537,275.68						17,537,275.68
Community Services	4,718,046.03						4,718,046.03
Support Services	68,392,520.74						68,392,520.74
Student Activities/Other		683,332.33				0.00	683,332.33
<b>CAPITAL OUTLAY:</b>							
Sites				2,886,078.28			2,886,078.28
Building				141,923,944.43			141,923,944.43
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					1,838,081.75		1,838,081.75
Sales and Lease				25,411.02			25,411.02
Other	1,363,117.46						1,363,117.46
<b>DEBT SERVICE:</b>							
Principal	422,793.74		42,560,000.00	0.00	0.00		42,982,793.74

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

RUN TIME: 12:49:53 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	40,323.55		25,067,902.93	0.00	0.00		25,108,226.48
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>383,992,247.22</b>	<b>683,332.33</b>	<b>67,627,902.93</b>	<b>144,835,433.73</b>	<b>1,838,081.75</b>	<b>0.00</b>	<b>598,976,997.96</b>
REVENUES OVER (UNDER) EXPENDITURES	47,484.47	44,024.39	-4,894,874.24	-	99,993.95	0.00	-136,462,203.77
				131,758,832.34			
<b>OTHER FINANCING SOURCES (USES) :</b>							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	408,442.17			0.00	0.00		408,442.17
Transfers In	4,199,823.49		0.00	0.00	0.00		4,199,823.49
Transfers Out (GL 536)	0.00		0.00	-4,199,823.49	0.00	0.00	-4,199,823.49
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	8,966,646.46	0.00		8,966,646.46
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,608,265.66</b>		<b>0.00</b>	<b>4,766,822.97</b>	<b>0.00</b>	<b>0.00</b>	<b>9,375,088.63</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>4,655,750.13</b>	<b>44,024.39</b>	<b>-4,894,874.24</b>	<b>-</b>	<b>99,993.95</b>	<b>0.00</b>	<b>-127,087,115.14</b>
				126,992,009.37			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>43,434,691.73</b>	<b>1,102,373.86</b>	<b>21,577,392.08</b>	<b>314,959,384.72</b>	<b>3,047,584.41</b>	<b>0.00</b>	<b>384,121,426.80</b>
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>48,090,441.86</b>	<b>1,146,398.25</b>	<b>16,682,517.84</b>	<b>187,967,375.35</b>	<b>3,147,578.36</b>	<b>0.00</b>	<b>257,034,311.66</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund, By Sub-Fund

RUN TIME: 12:49:53 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	23,104.58	60,119,411.45	60,142,516.03
State	270,279,952.60	3,209,304.45	273,489,257.05
Federal	47,325,465.10	398,887.13	47,724,352.23
Other	2,227,535.48	456,070.90	2,683,606.38
<b>TOTAL REVENUES</b>	<b>319,856,057.76</b>	<b>64,183,673.93</b>	<b>384,039,731.69</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	146,265,746.66	28,180,270.39	174,446,017.05
Special Education	43,213,755.91	16,128,294.55	59,342,050.46
Vocational Education	8,582,884.87	0.00	8,582,884.87
Skills Center	7,128,192.64	0.00	7,128,192.64
Compensatory Programs	38,772,403.49	0.00	38,772,403.49
Other Instructional Programs	3,246,621.51	0.00	3,246,621.51
Federal Stimulus COVID-19	17,537,275.68	0.00	17,537,275.68
Community Services	3,320,912.26	1,397,133.77	4,718,046.03
Support Services	49,858,594.56	18,533,926.18	68,392,520.74
<b>CAPITAL OUTLAY:</b>			
Other	1,112,820.35	250,297.11	1,363,117.46
<b>DEBT SERVICE:</b>			
Principal	422,793.74	0.00	422,793.74
Interest and Other Charges	40,323.55	0.00	40,323.55
<b>TOTAL EXPENDITURES</b>	<b>319,502,325.22</b>	<b>64,489,922.00</b>	<b>383,992,247.22</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>353,732.54</b>	<b>-306,248.07</b>	<b>47,484.47</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		408,442.17	408,442.17
Transfers In	0.00	4,199,823.49	4,199,823.49
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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund, By Sub-Fund

RUN TIME: 12:49:53 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	4,608,265.66	4,608,265.66
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	353,732.54	4,302,017.59	4,655,750.13
BEGINNING TOTAL FUND BALANCE	14,146,520.59	29,288,171.14	43,434,691.73
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	14,500,253.13	33,590,188.73	48,090,441.86

REPORT F196  
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 COUNTY: 17 King

Highline School District No. 401  
 Budgetary Comparison Schedule - General Fund  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:53 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	66,373,868.00	60,142,516.03	-6,231,351.97
State	266,309,094.00	273,489,257.05	7,180,163.05
Federal	39,981,377.00	47,724,352.23	7,742,975.23
Other	8,185,107.00	2,683,606.38	-5,501,500.62
<b>TOTAL REVENUES</b>	<b>380,849,446.00</b>	<b>384,039,731.69</b>	<b>3,190,285.69</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	185,919,102.00	174,446,017.05	11,473,084.95
Special Education	56,445,328.00	59,342,050.46	-2,896,722.46
Vocational Education	9,094,645.00	8,582,884.87	511,760.13
Skill Center	5,852,024.00	7,128,192.64	-1,276,168.64
Compensatory Programs	40,196,723.00	38,772,403.49	1,424,319.51
Other Instructional Programs	3,070,589.00	3,246,621.51	-176,032.51
Federal Stimulus COVID-19	11,793,389.00	17,537,275.68	-5,743,886.68
Community Services	3,123,407.00	4,718,046.03	-1,594,639.03
Support Services	76,097,704.00	68,392,520.74	7,705,183.26
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	50,000.00	1,363,117.46	-1,313,117.46
<b>DEBT SERVICE:</b>			
Principal	0.00	422,793.74	-422,793.74
Interest and Other Charges	0.00	40,323.55	-40,323.55
<b>TOTAL EXPENDITURES</b>	<b>391,642,911.00</b>	<b>383,992,247.22</b>	<b>7,650,663.78</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Budgetary Comparison Schedule - General Fund  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:53 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-10,793,465.00	47,484.47	10,840,949.47
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	408,442.17	408,442.17
Transfers In	9,874,361.00	4,199,823.49	-5,674,537.51
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>9,874,361.00</b>	<b>4,608,265.66</b>	<b>-5,266,095.34</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-919,103.00</b>	<b>4,655,750.13</b>	<b>5,574,853.13</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>42,754,047.00</b>	<b>43,434,691.73</b>	<b>680,644.73</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>41,834,943.00</b>	<b>48,090,441.86</b>	<b>6,255,498.86</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Budgetary Comparison Schedule - Associated Student Body Fund  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:53 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	1,086,130.00	727,356.72	-358,773.28
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>1,086,130.00</b>	<b>727,356.72</b>	<b>-358,773.28</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,133,103.00	683,332.33	449,770.67
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>1,133,103.00</b>	<b>683,332.33</b>	<b>449,770.67</b>
REVENUES OVER (UNDER) EXPENDITURES	-46,973.00	44,024.39	90,997.39

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Budgetary Comparison Schedule - Associated Student Body Fund  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:53 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES (USES) :</b>			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-46,973.00	44,024.39	90,997.39
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,049,499.00</b>	<b>1,102,373.86</b>	<b>52,874.86</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,002,526.00</b>	<b>1,146,398.25</b>	<b>143,872.25</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Budgetary Comparison Schedule - Debt Service Fund  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	62,960,707.00	62,733,028.69	-227,678.31
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>62,960,707.00</b>	<b>62,733,028.69</b>	<b>-227,678.31</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	39,341,279.00	42,560,000.00	-3,218,721.00
Interest and Other Charges	29,658,721.00	25,067,902.93	4,590,818.07
<b>TOTAL EXPENDITURES</b>	<b>69,000,000.00</b>	<b>67,627,902.93</b>	<b>1,372,097.07</b>
REVENUES OVER (UNDER) EXPENDITURES	-6,039,293.00	-4,894,874.24	1,144,418.76

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Budgetary Comparison Schedule - Debt Service Fund  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES (USES) :</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-6,039,293.00</b>	<b>-4,894,874.24</b>	<b>1,144,418.76</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>21,121,704.00</b>	<b>21,577,392.08</b>	<b>455,688.08</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>15,082,411.00</b>	<b>16,682,517.84</b>	<b>1,600,106.84</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Budgetary Comparison Schedule - Capital Projects Fund  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	500,000.00	12,059,049.71	11,559,049.71
State	1,852,656.00	2,870.00	-1,849,786.00
Federal	3,500,000.00	1,014,681.68	-2,485,318.32
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>5,852,656.00</b>	<b>13,076,601.39</b>	<b>7,223,945.39</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	15,216,360.00	2,886,078.28	12,330,281.72
Building	206,449,175.00	141,923,944.43	64,525,230.57
Equipment	21,253,085.00	0.00	21,253,085.00
Instructional Technology	0.00	0.00	0.00
Energy	235,600.00	0.00	235,600.00
Sales and Lease	0.00	25,411.02	-25,411.02
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	852,910.00	0.00	-852,910.00
Principal	0.00	0.00	0.00

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Budgetary Comparison Schedule - Capital Projects Fund  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>244,007,130.00</b>	<b>144,835,433.73</b>	<b>99,171,696.27</b>
REVENUES OVER (UNDER) EXPENDITURES	-238,154,474.00	-131,758,832.34	106,395,641.66
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales and Refunding Bond Sales	500,000.00	0.00	-500,000.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-9,874,361.00	-4,199,823.49	5,674,537.51
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	8,966,646.46	8,966,646.46
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-9,374,361.00</b>	<b>4,766,822.97</b>	<b>14,141,183.97</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-247,528,835.00</b>	<b>-126,992,009.37</b>	<b>120,536,825.63</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>280,473,644.00</b>	<b>314,959,384.72</b>	<b>34,485,740.72</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>32,944,809.00</b>	<b>187,967,375.35</b>	<b>155,022,566.35</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Budgetary Comparison Schedule - Transportation Vehicle Fund  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	0.00	74,309.14	74,309.14
State	1,800,000.00	900,711.58	-899,288.42
Federal	0.00	0.00	0.00
Other	0.00	963,054.98	963,054.98
<b>TOTAL REVENUES</b>	<b>1,800,000.00</b>	<b>1,938,075.70</b>	<b>138,075.70</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	2,400,000.00	1,838,081.75	561,918.25
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,400,000.00</b>	<b>1,838,081.75</b>	<b>561,918.25</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Budgetary Comparison Schedule - Transportation Vehicle Fund  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-600,000.00	99,993.95	699,993.95
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-600,000.00</b>	<b>99,993.95</b>	<b>699,993.95</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>3,100,000.00</b>	<b>3,047,584.41</b>	<b>-52,415.59</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,500,000.00</b>	<b>3,147,578.36</b>	<b>647,578.36</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Statement of Fiduciary Net Position  
 August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	Custodial Funds	Private Purpose Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	426,172.94	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	72,000.00	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
<b>TOTAL ASSETS</b>	<b>498,172.94</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	5.15	0.00
Due To Other Governmental Units	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>5.15</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Restricted for:</b>		
Restricted For Intact Trust Principal	98,587.40	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	399,580.39	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>498,167.79</b>	<b>0.00</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Statement of Changes in Fiduciary Net Position  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	Custodial Funds	Private Purpose Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	105,525.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>105,525.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	17,958.34	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	17,958.34	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>123,483.34</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	167,631.90	
Other	571.21	0.00
<b>TOTAL DEDUCTIONS</b>	<b>168,203.11</b>	<b>0.00</b>
Net Increase (Decrease)	-44,719.77	0.00
Net Position - Beginning Balance	542,887.56	0.00
Accounting Changes and Error Corrections	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>498,167.79</b>	<b>0.00</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Schedule of Long-Term Liabilities  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

Description	Beginning Outstanding Debt September 1, 2023	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2024	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	592,535,000.00	0.00	42,560,000.00	549,975,000.00	28,390,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	580,326.84	408,442.17	422,793.74	565,975.27	316,294.85
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	6,600,785.91	0.00	2,039,460.35	4,561,325.56	2,407,000.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	23,451,532.00	0.00	4,084,905.00	19,366,627.00	
Net Pension Liabilities TRS 2/3	0.00	3,697,535.00	0.00	3,697,535.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	7,900,839.00	0.00	1,749,133.00	6,151,706.00	
<b>Total Long-Term Liabilities</b>	<b>631,068,483.75</b>	<b>4,105,977.17</b>	<b>50,856,292.09</b>	<b>584,318,168.83</b>	<b>31,113,294.85</b>

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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	54,939,714.60	61,961,860.12	125,560.25	0.00
1300 Sale of Tax Title Property	410.99	379.09	97.76	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.83	1.87	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
<b>1000 TOTAL LOCAL TAXES</b>	<b>54,940,126.42</b>	<b>61,962,241.08</b>	<b>125,658.01</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	504,162.05			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	957.15			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	182,459.46		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	34,778.65			
2288 Early Learning Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	158,957.14			
2298 School Food Services--Sales of Goods, Supplies, and Services	23,104.58			
2300 Investment Earnings	1,658,168.71	770,787.61	11,072,052.60	74,309.14
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	262,843.08		0.00	0.00

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Report of Revenues and Other Financing Sources  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2600 Fines and Damages	27,441.55		0.00	0.00
2700 Rentals and Leases	1,073,127.78	0.00	0.00	0.00
2800 Insurance Recoveries	10,150.50		0.00	0.00
2900 Local Support Nontax, Unassigned	1,138,246.88	0.00	861,339.10	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	127,992.08		0.00	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>5,202,389.61</b>	<b>770,787.61</b>	<b>11,933,391.70</b>	<b>74,309.14</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	185,413,704.05			
3121 Special Education - General Apportionment	6,403,492.29			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>191,817,196.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	31,838.17		0.00	0.00
4109 Special Purpose - Transition to Kindergarten	209,499.96			
4121 Special Education	37,146,753.35			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	14,561,922.58			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	3,660,444.70			

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Report of Revenues and Other Financing Sources  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	11,948,096.41			
4174 Highly Capable	607,222.82			
4188 Early Learning	0.00			
4198 School Food Service	1,080,080.66			
4199 Transportation - Operations	9,318,707.37			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		2,870.00	0.00
4321 Special Education - Other State Agencies	4,063.57			
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	103,626.63			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	2,999,804.49			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				900,711.58
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>81,672,060.71</b>		<b>2,870.00</b>	<b>900,711.58</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
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

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Report of Revenues and Other Financing Sources  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, GENERAL PURPOSE</b>				
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	276,594.91			0.00
6109 Special Purpose - Transition to Kindergarten	398,887.13			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	18,303,919.29		1,014,681.68	
6114 Federal Special Purpose-ESSER III (Learning Loss)	1,374,388.22		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal 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	0.00			
6124 Special Education, Supplemental	4,838,180.23			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	212,964.40			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	95,680.60			
6151 ESEA Disadvantaged, Fed	8,098,133.31			
6152 Other Title, ESEA Fed	1,214,526.03			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	800,441.96			
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 Early Learning	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	9,062,041.76			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	430,443.65		0.00	0.00
6210 Federal E-Rate	0.00		0.00	
6211 Federal Special Purpose-SLRF	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 (N/A)	0.00		0.00	
6219 Federal 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			

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	119,946.95			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Early Learning	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	1,274,142.47		0.00	0.00
6311 Federal Special Purpose-SLRF	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 (N/A)	0.00		0.00	
6319 Federal Special Purpose-CARES ActOther	0.00		0.00	
6310 Medicaid Administrative Match	422,638.24			
6321 Special Education - Medicaid Reimbursement	4,063.59			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Report of Revenues and Other Financing Sources  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	38,220.03			
6388 Early Learning	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	759,139.46			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>47,724,352.23</b>		<b>1,014,681.68</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	555,921.34			
7122 Special Education - Infants and Toddlers	0.00			

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Report of Revenues and Other Financing Sources  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	12,325.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	500,375.25			
7301 Nonhigh Participation	2,910.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>1,071,531.59</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	1,173,506.64		0.00	963,054.98
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	453,160.90			
8500 Nonfederal, ESD	-14,592.75		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>1,612,074.79</b>		0.00	963,054.98
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	8,966,646.46	

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 Report of Revenues and Other Financing Sources  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>OTHER FINANCING SOURCES</b>				
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	408,442.17		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	4,199,823.49	0.00	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>4,608,265.66</b>	<b>0.00</b>	<b>8,966,646.46</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>388,647,997.35</b>	<b>62,733,028.69</b>	<b>22,043,247.85</b>	<b>1,938,075.70</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Program/Activity/Object Report

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	171,506,209.81	11 Bd of Dir	340,981.15	0 Debit Transfer	2,518,953.81
02 ALE	590,307.08	12 Supt Off	2,518,090.82	1 Credit Transfer	-2,518,953.81
03 Basic Education - Dropout Reengagement	1,933,828.57	13 Busns Off	2,666,644.60	2 Cert. Salaries	169,766,451.37
09 Transition to Kindergarten	430,745.16	14 HR	5,475,842.77	3 Class. Salaries	70,684,186.64
11 SLRF	0.00	15 Pblc Rltn	1,256,625.31	4 Employee Benefits	79,882,581.39
12 ESSER II	0.00	21 Supv Inst	11,533,528.87	5 Supplies / Materials	19,738,121.32
13 ESSER III	16,662,103.39	22 Lrn Resrc	3,441,260.03	7 Purchased Services	42,139,356.74
14 ESSER III (Learning Loss)	1,229,877.60	23 Princ Off	22,707,277.39	8 Travel	418,432.30
18 RSVD N/A	0.00	24 Guid/Coun	12,133,450.44	9 Capital Outlay	1,363,117.46
19 Cares Act - Other	0.00	25 Pupil Mngmt	4,878,163.60	<b>TOTAL ALL OBJECTS</b>	<b>383,992,247.22</b>
21 Sp Ed, Sup, St	54,645,541.56	26 Health	17,511,973.86		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	214,964,306.04		
23 Sp Ed, Sup, IDEA, Fed	461.70	28 Extracur	3,809,747.37		
24 Sp Ed, Sup, Fed	4,696,047.20	29 Pmt to SD	5,400.60		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	6,896,885.93		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	5,206,425.82		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	3,641,456.77		
31 Voc, Basic, St	7,283,371.80	34 Pro Learn	2,758,997.11		
34 MidSchCar/Tec	1,123,134.97	35 Pupil Safety	2,117.80		
38 Voc, Fed	206,440.87	41 Supervisn	776,917.22		
39 Voc, Other	0.00	42 Food	4,188,477.54		
45 Skil Cnt, Bas, St	7,263,412.03	44 Operation	5,222,500.59		
46 Skill Cntr, Fed	92,749.71	49 Transfers	-21,499.44		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,458,867.71		
51 ESEA Disadvantaged, Fed	7,890,610.71	52 Operation	9,628,399.88		
52 Other Title, ESEA, Fed	1,177,322.65	53 Maintnce	958,651.51		
53 ESEA Migrant, Federal	0.00	56 Insurance	325,900.93		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Program/Activity/Object Report

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	14,108,314.82	59 Transfers	-1,750,457.06		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	866,443.61		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,817,936.49		
58 Sp/Plt Pgm, St	3,098,920.79	63 Oper Bldg	10,840,956.97		
59 Inst. JAJ	0.00	64 Maintnce	7,192,404.25		
61 Head Start, Fed	0.00	65 Utilities	6,654,075.78		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	0.00		
64 LEP, Fed	775,922.80	67 Bldg Secu	1,248,252.52		
65 Tran Biling, St	10,643,183.35	68 Insurance	4,339,284.15		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	116,272.73	72 Info Sys	6,436,251.50		
69 Comp, Othr	1,053,496.64	73 Printing	0.00		
71 Traffic Safety	0.00	74 Warehouse	477,602.25		
73 Summer School	0.00	75 Mtr Pool	90,936.99		
74 Highly Capable	541,069.71	83 Interest	40,323.55		
76 Target Asst, Fed	0.00	84 Principal	422,793.74		
78 Yth Trg Pm, Fed	40,843.85	85 Debt Expn	-45,103.29		
79 Inst Pgm, Othr	2,664,707.95	91 Publ Actv	1,073,153.55		
81 Public Radio/TV	0.00	<b>TOTAL ALL ACTIVITIES</b>	<b>383,992,247.22</b>		
86 Comm Schools	0.00				
88 Early Learning	3,001,482.89				
89 Othr Comm Srv	1,716,563.14				
97 Distwide Suppt	48,109,239.93				
98 Schl Food Serv	9,843,224.46				
99 Pupil Transp	11,546,839.35				
<b>TOTAL ALL PROGRAMS</b>	<b>383,992,247.22</b>				

REPORT F196  
E.S.D. 121  
COUNTY: 17 King

Highline School District No. 401  
NCES Object Expenditure Summary  
For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
RUN TIME: 12:49:54 PM

<b>Certificated Salaries</b>		<b>Amount</b>
2110	Salaries of Regular Employee	144,707,386.59
2120	Salaries of Temporary EEs & Subs	4,694,339.64
2130	Non contracted Salaries	13,009,951.85
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	7,316,881.35
2160	Other Salaries	37,891.94
2170	Other Salaries NBCT	0.00

<b>Classified Salaries</b>		<b>Amount</b>
3110	Salaries of Regular Employee	64,603,428.22
3120	Salaries of Temporary EEs & Subs	1,444,780.98
3130	Extra Time	1,786,411.23
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	833,433.41
3160	Other Salaries	2,016,132.80

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	12,531,853.07
4223	Federally Mandated Insurance-Classified	5,234,044.83
4232	Retirement Contribution - Certificated	16,117,012.84
4233	Retirement Contribution - Classified	7,223,259.78
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	338,560.76
4263	Unemployment Compensation - Classified	141,235.96

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

NCES Object Expenditure Summary

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4272	Worker's Compensation - Certificated	715,353.72
4273	Worker's Compensation - Classified	662,343.35
4282	Health Benefits - Certificated	20,538,977.13
4283	Health Benefits - Classified	15,871,728.70
4292	Other Employee Benefits - Certificated	357,932.44
4293	Other Employee Benefits - Classified	150,278.81

<b>Supplies, Non-Capital</b>		<b>Amount</b>
5610	General Supplies	7,958,757.90
5626	Motor Vehicle Fuel	784,018.47
5630	Food	4,100,060.54
5640	Books and Periodicals	4,392,164.85
5650	Supplies - Technology Related	2,503,119.56

<b>Purchased Services</b>		<b>Amount</b>
7310	Office and Administrative Services	9,026.20
7311	Election Fees	190,295.86
7320	Professional Educational Services	0.00
7321	Contracted Teachers	701,030.34
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	615,534.93
7340	Other Professional Purchased Services	22,870,389.42
7341	Legal Services for District support	0.00
7342	Audit Services	50,895.00
7343	Other Legal Services	221,377.55
7350	Technical Services	8,850.50
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	1,094,108.00

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

NCES Object Expenditure Summary

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

	Purchased Services	Amount
7420	Cleaning Services	726,539.38
7431	Non-Technology-Related Repair and Maintenance	130,009.68
7432	Technology-Related Repair and Maintenance	0.00
7441	Rentals of Land and Buildings	89,953.10
7442	Rentals of Equipment and Vehicles	0.00
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	4,413,576.73
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	4,665,185.08
7530	Communications	550,045.14
7540	Advertising	19,508.70
7550	Printing and Binding	539,441.83
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	88,417.00
7580	Travel - Registration and Entrance	0.00
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	1,024,255.30
7622	Electricity	3,468,113.44
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	199,686.27
7820	Settlements and Judgements Against the School District	0.00

REPORT F196  
E.S.D. 121  
COUNTY: 17 King

Highline School District No. 401  
NCES Object Expenditure Summary  
For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
RUN TIME: 12:49:54 PM

<b>Purchased Services</b>		<b>Amount</b>
7831	Redemption of Principal	422,793.74
7832	Interest on Long-Term Debt	30,751.72
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	9,571.83
7950	Special Items	0.00
7960	Extraordinary Items	0.00
<b>Travel</b>		<b>Amount</b>
8580	Travel, Meals and Lodging	418,432.30
<b>Capital Outlay</b>		<b>Amount</b>
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	235,223.54
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	103,194.84
9735	Technology-Related Software	408,442.17
9739	Other Equipment	616,256.91
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00
<b>TOTAL ALL NCES OBJECT OF EXPENDITURE</b>		<b>383,992,247.22</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

District Expenditure Summary by Location

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

<u>Instructional Location</u>	<u>Amount</u>
Beverly Park Elem at Glendale	5,896,645.10
Big Picture School	3,870,797.47
Bow Lake Elementary	7,870,089.86
Career Link	0.00
Cascade Middle School	9,350,302.43
Cedarhurst Elementary	5,329,929.93
Chinook Middle School	8,979,944.07
CHOICE Academy	1,996,108.61
Des Moines Elementary	7,904,954.33
Evergreen High School	13,585,430.81
Gateway to College	0.00
Glacier Middle School	10,575,380.85
Gregory Heights Elementary	7,097,113.08
Hazel Valley Elementary	7,199,781.64
Head Start	0.00
Highline High School	16,104,773.76
Highline Home School Center	4,429,845.10
Highline Open Doors 1418	1,861,627.97
Highline Public Schools Virtual Academy	2,727,078.62
Hilltop Elementary	7,251,179.16
Madrona Elementary	5,678,337.25
Maritime High School	2,513,465.66
Marvista Elementary	7,147,260.55
McMicken Heights Elementary	7,965,413.59
Midway Elementary	7,097,776.73
Mount Rainier High School	18,221,917.59
Mount View Elementary	6,388,733.41
New Start	2,579,506.38
North Hill Elementary	7,684,137.07
Pacific Middle School	8,563,922.11
Parkside Elementary	6,840,073.24

REPORT F196  
E.S.D. 121  
COUNTY: 17 King

Highline School District No. 401  
District Expenditure Summary by Location  
For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
RUN TIME: 12:49:54 PM

<u>Instructional Location</u>	<u>Amount</u>
Puget Sound High School	56,048.71
Puget Sound Skills Center	7,975,855.55
Raisbeck Aviation High School	4,724,507.56
Satellite High School	1,941,043.97
Seahurst Elementary School	6,176,052.06
Shorewood Elementary	6,946,772.20
Southern Heights Elementary	99,987.06
Southwest Youth and Family Services	0.00
Sylvester Middle School	7,737,986.18
Tyee High School	10,103,968.57
Valley View Early Childhood Center	4,095,411.81
White Center Heights Elementary	7,205,080.63
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>259,774,240.67</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>124,218,006.55</b>
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>383,992,247.22</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

**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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 01 - Basic Education

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	5,592,406.39	200.63		2,197,352.53	2,012,043.52	1,095,934.21	21,577.49	254,505.04	10,792.97	0.00
22 Lrn Resrc	3,270,755.61	0.00		2,183,721.73	151,354.79	682,605.67	251,163.42	1,910.00	0.00	0.00
23 Princ Off	21,269,557.52	27,913.95		11,508,627.02	4,780,873.42	4,893,998.23	43,072.09	9,074.72	5,998.09	0.00
24 Guid/Coun	9,263,292.29	149.95		7,077,465.57	15,644.86	2,146,632.05	18,704.00	3,525.94	1,169.92	0.00
25 Pupil Mngmt	3,730,625.18	93.23		496.13	2,571,160.34	1,158,419.80	366.50	89.18	0.00	0.00
26 Health	2,449,526.09	1.89		1,762,610.60	2,115.46	572,658.19	97,425.57	13,996.66	717.72	0.00
27 Teaching	116,042,876.20	362,798.35		79,538,891.37	2,792,805.98	26,466,753.85	2,046,046.00	4,808,954.28	26,626.37	0.00
28 Extracur	3,711,814.72	573,558.01		879,569.68	1,101,949.98	504,645.15	198,732.80	425,044.49	13,241.04	15,073.57
29 Pmt to SD	0.00							0.00		
31 InstProDev	964,736.81	23.79		440,132.29	99,821.30	162,370.02	47,242.18	164,375.97	50,771.26	0.00
32 Inst Tech	3,316,299.44	0.00			1,525,788.11	530,657.78	550,586.86	709,266.69	0.00	0.00
33 Curriculum	785,584.60	0.00		0.00	244,308.48	87,082.10	452,463.92	1,730.10	0.00	0.00
34 Pro Learn	1,106,617.16	0.00		875,394.14		231,223.02	0.00	0.00	0.00	0.00
35 Pupil Safety	2,117.80	0.00		0.00	1,772.76	345.04	0.00	0.00	0.00	0.00
<b>01 Total</b>	<b>171,506,209.81</b>	<b>964,739.80</b>		<b>106,464,261.06</b>	<b>15,299,639.00</b>	<b>38,533,325.11</b>	<b>3,727,380.83</b>	<b>6,392,473.07</b>	<b>109,317.37</b>	<b>15,073.57</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	40,859.56	0.00		0.00	28,923.72	11,935.84	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 Mngmt	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	549,447.52	0.00		165,031.63	0.00	48,262.91	1,651.50	334,501.48	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>02 Total</b>	<b>590,307.08</b>	<b>0.00</b>		<b>165,031.63</b>	<b>28,923.72</b>	<b>60,198.75</b>	<b>1,651.50</b>	<b>334,501.48</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 03 - Basic Education - Dropout Reengagement

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	6,126.38	0.00		5,165.08	0.00	961.30	0.00	0.00	0.00	0.00
24 Guid/Coun	84,664.22	0.00		64,445.06	0.00	20,219.16	0.00	0.00	0.00	0.00
25 Pupil Mngmt	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	1,843,037.97	0.00		0.00	92,092.02	31,032.02	0.00	1,719,913.93	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>03 Total</b>	<b>1,933,828.57</b>	<b>0.00</b>		<b>69,610.14</b>	<b>92,092.02</b>	<b>52,212.48</b>	<b>0.00</b>	<b>1,719,913.93</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 09 - Transition to Kindergarten

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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 Mngmt	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	427,735.16	0.00		229,674.34	91,738.09	106,322.73	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	3,010.00	0.00		2,525.00		485.00	0.00	0.00	0.00	0.00
35 Pupil Safety	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	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
<b>09 Total</b>	<b>430,745.16</b>	<b>0.00</b>		<b>232,199.34</b>	<b>91,738.09</b>	<b>106,807.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 13 - Federal, ESSER III

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	399,322.46	0.00		188,659.63	120,721.40	82,832.28	246.65	6,862.50	0.00	0.00
15 Pblc Rltn	88,863.00	0.00		0.00	62,926.75	25,936.25	0.00	0.00	0.00	0.00
21 Supv Inst	433,440.42	0.00		110,355.72	212,208.98	99,857.22	0.00	11,018.50	0.00	0.00
22 Lrn Resrc	23,612.86	0.00		22,155.89	0.00	1,456.97	0.00	0.00	0.00	0.00
23 Princ Off	769,818.23	0.00		500,685.73	154,244.93	113,857.15	1,030.42	0.00	0.00	0.00
24 Guid/Coun	236,349.74	0.00		99,189.48	79,252.43	57,358.84	548.99	0.00	0.00	0.00
25 Pupil Mngmt	113,816.78	0.00		988.55	94,071.35	18,756.88	0.00	0.00	0.00	0.00
26 Health	176,600.96	0.00		3,921.75	136,158.40	36,520.81	0.00	0.00	0.00	0.00
27 Teaching	7,962,328.96	0.00		5,856,102.24	175,708.29	1,395,304.82	411,854.98	123,358.63	0.00	0.00
28 Extracur	33,964.77	16,521.45		440.00	15,125.08	1,878.24	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	443,270.24	0.00		147,268.21	2,828.39	45,216.25	26,536.27	213,045.00	8,376.12	0.00
32 Inst Tech	679,568.50	0.00			72,370.95	31,213.06	471,936.22	104,048.27	0.00	0.00
33 Curriculum	2,532,919.01	0.00		0.00	0.00	0.00	2,532,919.01	0.00	0.00	0.00
35 Pupil Safety	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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 13 - Federal, ESSER III

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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
63 Oper Bldg	1,113,137.50	0.00			761,026.77	66,969.94	243,140.79	42,000.00	0.00	0.00
64 Maintnce	1,515,285.44	0.00	0.00		65,691.18	12,772.94	0.00	1,082,116.01	0.00	354,705.31
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	102,802.77	0.00	0.00	0.00	0.00	0.00	102,802.77	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	37,001.75	0.00	0.00	0.00	37,001.75	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
<b>13 Total</b>	<b>16,662,103.39</b>	<b>16,521.45</b>	<b>0.00</b>	<b>6,929,767.20</b>	<b>1,989,336.65</b>	<b>1,989,931.65</b>	<b>3,791,016.10</b>	<b>1,582,448.91</b>	<b>8,376.12</b>	<b>354,705.31</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 14 - Federal, ESSER III (Learning Loss)

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	245,245.68	0.00		0.00	143,264.12	54,766.06	0.00	47,215.50	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	245.93	0.00		0.00	111.90	134.03	0.00	0.00	0.00	0.00
24 Guid/Coun	102,077.28	0.00		2,237.44	70,533.42	29,306.42	0.00	0.00	0.00	0.00
25 Pupil Mngmt	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	882,308.71	69,705.08		360,690.18	118,130.25	188,857.17	89,825.00	55,101.03	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>14 Total</b>	<b>1,229,877.60</b>	<b>69,705.08</b>		<b>362,927.62</b>	<b>332,039.69</b>	<b>273,063.68</b>	<b>89,825.00</b>	<b>102,316.53</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,077,277.39	1,031.45		556,189.95	238,561.34	223,158.45	1,342.76	55,924.64	1,068.80	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	301,615.09	0.00		232,859.79	0.00	68,610.01	0.00	0.00	145.29	0.00
25 Pupil Mngmt	54.40	0.00		0.00	45.28	9.12	0.00	0.00	0.00	0.00
26 Health	14,863,203.01	0.00		9,851,145.31	1,006,884.31	3,482,781.75	102,514.48	408,493.49	11,383.67	0.00
27 Teaching	37,846,690.20	18,955.49		14,054,783.59	9,934,227.43	9,633,098.98	94,375.50	4,103,610.71	7,638.50	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	14,104.54	0.00		8,674.99	0.00	1,559.89	0.00	2,061.10	1,808.56	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	80,133.27	0.00		0.00	0.00	0.00	80,133.27	0.00	0.00	0.00
34 Pro Learn	462,463.66	0.00		347,217.68		110,202.14	0.00	5,043.84	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>21 Total</b>	<b>54,645,541.56</b>	<b>19,986.94</b>		<b>25,050,871.31</b>	<b>11,179,718.36</b>	<b>13,519,420.34</b>	<b>278,366.01</b>	<b>4,575,133.78</b>	<b>22,044.82</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 23 - Special Education - Supplemental, IDEA, Federal

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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 Mngmt	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	461.70	0.00		0.00	224.37	237.33	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23 Total</b>	<b>461.70</b>	<b>0.00</b>		<b>0.00</b>	<b>224.37</b>	<b>237.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	84,586.72	0.00		0.00	59,580.00	25,006.72	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	22,643.80	0.00		0.00	0.00	0.00	0.00	22,643.80	0.00	0.00
27 Teaching	4,588,816.68	0.00		1,854,350.57	988,686.25	1,159,667.52	0.00	586,112.34	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>24 Total</b>	<b>4,696,047.20</b>	<b>0.00</b>		<b>1,854,350.57</b>	<b>1,048,266.25</b>	<b>1,184,674.24</b>	<b>0.00</b>	<b>608,756.14</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	563,165.87	0.00		191,646.40	225,114.95	146,404.52	0.00	0.00	0.00	0.00
22 Lrn Resrc	98,404.46	0.00		77,168.02	0.00	21,236.44	0.00	0.00	0.00	0.00
24 Guid/Coun	402,287.70	0.00		309,154.87	1.62	93,131.21	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	6,189,071.11	12,710.00		3,949,605.01	234,029.42	1,326,676.25	243,530.69	419,848.41	2,671.33	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	5,760.66	0.00		0.00	0.00	0.00	0.00	4,042.30	1,718.36	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	24,682.00	0.00		20,705.00		3,977.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>31 Total</b>	<b>7,283,371.80</b>	<b>12,710.00</b>		<b>4,548,279.30</b>	<b>459,145.99</b>	<b>1,591,425.42</b>	<b>243,530.69</b>	<b>423,890.71</b>	<b>4,389.69</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	197,094.04	0.00		0.00	145,400.65	51,693.39	0.00	0.00	0.00	0.00
22 Lrn Resrc	40,398.52	0.00		31,547.07	0.00	8,851.45	0.00	0.00	0.00	0.00
24 Guid/Coun	121,102.01	0.00		93,493.08	0.00	27,608.93	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	761,530.40	356.25		557,420.68	2,541.08	181,137.23	20,075.16	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	3,010.00	0.00		2,525.00		485.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>34 Total</b>	<b>1,123,134.97</b>	<b>356.25</b>		<b>684,985.83</b>	<b>147,941.73</b>	<b>269,776.00</b>	<b>20,075.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 PROGRAM 38 - Vocational, Federal  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

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 Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	163,087.80	14,209.81		0.00	0.00	0.00	94,050.33	32,556.03	0.00	22,271.63
29 Pmt to SD	0.00							0.00		
31 InstProDev	35,561.93	0.00		0.00	0.00	0.00	0.00	14,825.21	20,736.72	0.00
32 Inst Tech	7,791.14	0.00			0.00	0.00	0.00	0.00	0.00	7,791.14
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
<b>38 Total</b>	<b>206,440.87</b>	<b>14,209.81</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>94,050.33</b>	<b>47,381.24</b>	<b>20,736.72</b>	<b>30,062.77</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 45 - Skill Center, Basic, State

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	528,358.43	2,420.13		215,707.37	176,901.39	124,364.46	32.22	8,932.86	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 Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	6,042,666.63	25,322.11	0.00	2,909,346.04	225,519.57	974,270.75	827,278.38	837,671.72	19,051.66	224,206.40
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	5,400.60							5,400.60		
31 InstProDev	3,661.16	0.00		0.00	0.00	0.00	0.00	866.00	2,795.16	0.00
32 Inst Tech	10,925.70	0.00			0.00	0.00	7,163.00	0.00	0.00	3,762.70
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	18,662.00	0.00		15,655.00		3,007.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	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	3,158.92	0.00			0.00	0.00	0.00	3,158.92	0.00	0.00
63 Oper Bldg	251,714.98	0.00			179,211.40	72,503.58	0.00	0.00	0.00	0.00
64 Maintnce	146,151.59	0.00			49,017.92	9,593.76	3,227.32	84,312.59	0.00	0.00
65 Utilities	252,712.02	0.00					0.00	252,712.02		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		
<b>45 Total</b>	<b>7,263,412.03</b>	<b>27,742.24</b>	<b>0.00</b>	<b>3,140,708.41</b>	<b>630,650.28</b>	<b>1,183,739.55</b>	<b>837,700.92</b>	<b>1,193,054.71</b>	<b>21,846.82</b>	<b>227,969.10</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 PROGRAM 46 - Skill Center, Federal  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

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 Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	66,034.76	0.00		0.00	0.00	0.00	52,039.56	13,995.20	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	26,714.95	0.00		0.00	0.00	0.00	0.00	14,349.03	12,365.92	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	0.00							0.00		
67 Bldg Secu	0.00							0.00		
<b>46 Total</b>	<b>92,749.71</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,039.56</b>	<b>28,344.23</b>	<b>12,365.92</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	1,145,636.82	0.00		313,342.71	558,248.77	273,191.24	854.10	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	798,466.46	42.00		493,538.33	80,309.46	200,536.64	23,512.60	157.66	369.77	0.00
25 Pupil Mngmt	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	4,335,227.84	14,570.48		1,998,301.36	975,073.99	997,921.64	120,858.70	223,670.68	4,830.99	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,317,477.71	0.00		938,929.21	22,842.37	280,641.96	5,523.15	37,344.41	32,196.61	0.00
32 Inst Tech	293,801.88	0.00			0.00	0.00	6,801.92	286,999.96	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
<b>51 Total</b>	<b>7,890,610.71</b>	<b>14,612.48</b>		<b>3,744,111.61</b>	<b>1,636,474.59</b>	<b>1,752,291.48</b>	<b>157,550.47</b>	<b>548,172.71</b>	<b>37,397.37</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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 Mngmt	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	395,379.76	0.00		95,347.43	145,991.41	108,953.50	23,194.10	21,893.32	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	781,942.89	0.00		512,101.76	3,037.82	140,821.90	1,427.34	87,064.90	37,489.17	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>52 Total</b>	<b>1,177,322.65</b>	<b>0.00</b>	<b>0.00</b>	<b>607,449.19</b>	<b>149,029.23</b>	<b>249,775.40</b>	<b>24,621.44</b>	<b>108,958.22</b>	<b>37,489.17</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,010,504.13	0.00		516,175.98	276,535.07	207,503.67	0.00	9,760.00	529.41	0.00
22 Lrn Resrc	8,088.58	0.00		0.00	0.00	0.00	8,088.58	0.00	0.00	0.00
24 Guid/Coun	20,092.63	0.00		18,461.01	0.00	1,585.84	0.00	0.00	45.78	0.00
25 Pupil Mngmt	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	10,267,480.06	37,665.79		5,087,904.36	1,944,534.97	2,523,345.71	228,653.17	434,127.60	11,248.46	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,139,187.22	0.00		764,925.11	53.74	219,105.01	11,055.10	129,123.45	14,924.81	0.00
32 Inst Tech	567,657.00	90,100.00			0.00	0.00	364,197.60	113,359.40	0.00	0.00
33 Curriculum	114,340.35	0.00		0.00	0.00	0.00	114,340.35	0.00	0.00	0.00
34 Pro Learn	980,964.85	0.00		752,556.33		228,408.52	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>55 Total</b>	<b>14,108,314.82</b>	<b>127,765.79</b>		<b>7,140,022.79</b>	<b>2,221,123.78</b>	<b>3,179,948.75</b>	<b>726,334.80</b>	<b>686,370.45</b>	<b>26,748.46</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	103,626.63	0.00		81,858.72	0.00	21,767.91	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	1,626.47	0.00		1,182.84	0.00	443.63	0.00	0.00	0.00	0.00
24 Guid/Coun	172,785.25	0.00		283.15	98,262.09	32,376.73	41,163.28	700.00	0.00	0.00
25 Pupil Mngmt	108,190.86	10.36		0.00	79,944.55	28,235.95	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,220,596.37	0.00		1,832,491.48	0.00	328,137.37	33,067.52	26,900.00	0.00	0.00
28 Extracur	31,106.78	0.00		0.00	0.00	0.00	30,354.22	752.56	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	369,347.43	0.00		260,979.50	2,310.40	62,560.04	7,826.94	32,325.27	3,345.28	0.00
32 Inst Tech	91,641.00	0.00			0.00	0.00	0.00	0.00	0.00	91,641.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>58 Total</b>	<b>3,098,920.79</b>	<b>10.36</b>		<b>2,176,795.69</b>	<b>180,517.04</b>	<b>473,521.63</b>	<b>112,411.96</b>	<b>60,677.83</b>	<b>3,345.28</b>	<b>91,641.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	18,364.27	0.00		12,652.89	0.00	5,711.38	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 Mngmt	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	73,559.27	810.55		1,748.25	50,117.10	15,421.81	4,261.56	1,200.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	683,999.26	0.00		470,625.37	0.00	139,266.35	2,011.64	59,665.00	12,430.90	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>64 Total</b>	<b>775,922.80</b>	<b>810.55</b>		<b>485,026.51</b>	<b>50,117.10</b>	<b>160,399.54</b>	<b>6,273.20</b>	<b>60,865.00</b>	<b>12,430.90</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	374,805.26	0.00		147,912.55	140,026.56	86,866.15	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 Mngmt	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	8,826,821.59	3,585.50		3,378,654.51	2,476,074.34	2,229,285.86	510,753.77	228,273.18	194.43	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	920,131.67	0.00		632,307.60	2,855.29	170,135.00	50,249.37	60,425.08	4,159.33	0.00
32 Inst Tech	237,541.16	0.00			0.00	0.00	237,541.16	0.00	0.00	0.00
33 Curriculum	125,500.23	0.00		0.00	0.00	0.00	125,500.23	0.00	0.00	0.00
34 Pro Learn	158,383.44	0.00		122,266.17		35,892.27	0.00	225.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>65 Total</b>	<b>10,643,183.35</b>	<b>3,585.50</b>		<b>4,281,140.83</b>	<b>2,618,956.19</b>	<b>2,522,179.28</b>	<b>924,044.53</b>	<b>288,923.26</b>	<b>4,353.76</b>	<b>0.00</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 PROGRAM 68 - Indian Education, Federal, ED  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

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	12,316.64	0.00		0.00	0.00	0.00	7,619.52	2,650.00	2,047.12	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 Mngmt	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	91,242.80	129.50		0.00	62,354.75	18,592.78	4,949.00	5,216.77	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	12,713.29	0.00		0.00	0.00	0.00	157.52	11,500.00	1,055.77	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>68 Total</b>	<b>116,272.73</b>	<b>129.50</b>		<b>0.00</b>	<b>62,354.75</b>	<b>18,592.78</b>	<b>12,726.04</b>	<b>19,366.77</b>	<b>3,102.89</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 69 - Compensatory, Other

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	43,011.94	0.00		4,935.17	27,379.17	10,697.60	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	613,601.15	458.38		0.00	446,998.64	166,144.13	0.00	0.00	0.00	0.00
25 Pupil Mngmt	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	352,319.06	5,002.98		41,867.92	193,916.30	83,431.27	15,182.52	12,521.86	396.21	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	43,364.49	0.00		189.00	2,633.30	552.18	52.78	39,937.23	0.00	0.00
32 Inst Tech	1,200.00	0.00			0.00	0.00	1,200.00	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>69 Total</b>	<b>1,053,496.64</b>	<b>5,461.36</b>		<b>46,992.09</b>	<b>670,927.41</b>	<b>260,825.18</b>	<b>16,435.30</b>	<b>52,459.09</b>	<b>396.21</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 74 - Highly Capable

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	380,458.06	0.00		245,842.44	48,798.14	83,967.72	0.00	0.00	1,849.76	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 Mngmt	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	87,474.57	47.98		8,429.61	879.23	1,773.97	76,054.28	146.39	143.11	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	71,933.08	0.00		52,859.31	0.00	14,867.25	217.36	1,556.29	2,432.87	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	1,204.00	0.00		1,010.00		194.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>74 Total</b>	<b>541,069.71</b>	<b>47.98</b>		<b>308,141.36</b>	<b>49,677.37</b>	<b>100,802.94</b>	<b>76,271.64</b>	<b>1,702.68</b>	<b>4,425.74</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 78 - Youth Training Programs, Federal

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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 Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	40,843.85	0.00		236.25	9,109.88	4,503.23	338.24	26,656.25	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>78 Total</b>	<b>40,843.85</b>	<b>0.00</b>		<b>236.25</b>	<b>9,109.88</b>	<b>4,503.23</b>	<b>338.24</b>	<b>26,656.25</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	190,005.39	0.00		90,565.03	54,038.37	45,094.79	0.00	307.20	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	90,684.87	0.00		52,823.64	17,326.43	18,857.48	1,677.32	0.00	0.00	0.00
24 Guid/Coun	17,116.62	0.00		1,093.25	0.00	185.90	15,837.47	0.00	0.00	0.00
25 Pupil Mngmt	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	1,974,088.79	30,297.05		364,553.71	598,324.96	398,423.21	106,429.87	469,774.68	6,285.31	0.00
28 Extracur	32,861.10	0.00		1,620.00	0.00	288.63	30,952.47	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	62,978.60	0.00		52,344.88	183.30	7,845.14	627.10	0.00	1,978.18	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
35 Pupil Safety	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	274,538.81	0.00			204,574.94	69,963.87	0.00	0.00	0.00	0.00
64 Maintnce	22,433.77	0.00			0.00	0.00	621.88	21,811.89	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
66 E-Rate - Federal	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>79 Total</b>	<b>2,664,707.95</b>	<b>30,297.05</b>		<b>563,000.51</b>	<b>874,448.00</b>	<b>540,659.02</b>	<b>156,146.11</b>	<b>491,893.77</b>	<b>8,263.49</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 88 - Early Learning

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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	61,583.22	481.87		0.00	40,047.56	21,053.79	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 Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,933,178.28	100,650.31		60,193.85	1,839,851.18	852,382.28	79,588.77	300.00	211.89	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	2,979.31	0.00		0.00	0.00	0.00	2,979.31	0.00	0.00	0.00
35 Pupil Safety	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	3,742.08	0.00			3,131.58	610.50	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>88 Total</b>	<b>3,001,482.89</b>	<b>101,132.18</b>		<b>60,193.85</b>	<b>1,883,030.32</b>	<b>874,046.57</b>	<b>82,568.08</b>	<b>300.00</b>	<b>211.89</b>	<b>0.00</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

PROGRAM 89 - Other Community Services

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	90,530.81	0.00					90,530.81	0.00		
44 Operation	228,898.56	0.00			132,453.25	89,490.76	6,954.55	0.00	0.00	0.00
63 Oper Bldg	323,980.22	0.00			241,791.79	82,188.43	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	1,073,153.55	615,955.53	0.00	0.00	302,830.78	75,422.22	22,842.39	56,102.63	0.00	0.00
<b>89 Total</b>	<b>1,716,563.14</b>	<b>615,955.53</b>	<b>0.00</b>	<b>0.00</b>	<b>677,075.82</b>	<b>247,101.41</b>	<b>120,327.75</b>	<b>56,102.63</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 PROGRAM 97 - District-wide Support  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

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	340,981.15	0.00			19,935.44	1,746.23	5,312.40	306,854.22	7,132.86	0.00
12 Supt Off	2,518,090.82	487.23		354,984.88	941,166.77	299,054.27	45,737.33	868,564.08	8,096.26	0.00
13 Busns Off	2,666,644.60	6,762.59		5,421.09	1,956,759.62	592,358.46	32,083.62	71,382.14	1,877.08	0.00
14 HR	5,076,520.31	1,651.64		485,393.13	2,756,077.85	976,216.48	169,779.27	669,838.24	17,563.70	0.00
15 Pblc Rltn	1,167,762.31	4.48		0.00	763,121.58	196,324.35	73,082.79	133,900.31	1,328.80	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	866,443.61	0.00		1,005.76	572,631.00	193,703.11	2,406.16	96,697.58	0.00	0.00
62 Grnd Mnt	1,814,777.57	0.00			1,127,548.31	402,699.39	117,725.53	166,804.34	0.00	0.00
63 Oper Bldg	8,877,585.46	13,551.59			5,764,334.13	2,387,787.79	660,060.38	50,936.95	914.62	0.00
64 Maintnce	5,508,533.45	148,016.99	0.00		2,292,565.21	762,119.38	947,541.16	1,357,505.24	785.47	0.00
65 Utilities	6,401,363.76	0.00	0.00		0.00	0.00	0.00	6,397,985.66	3,378.10	0.00
67 Bldg Secu	1,248,252.52	49,650.00			514,368.37	152,087.12	110,831.14	375,257.80	0.00	46,058.09
68 Insurance	4,339,284.15	0.00					0.00	4,339,284.15		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	6,333,448.73	202,661.00	0.00	3,000.00	2,591,887.13	762,592.58	256,925.61	2,484,403.22	31,979.19	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	440,600.50	0.00	-51,318.47	0.00	304,840.09	129,549.82	56,653.06	876.00	0.00	0.00
75 Mtr Pool	90,936.99	45,072.09	-	0.00	0.00	0.00	197,061.24	0.00	0.00	90,937.04
			242,133.38							
83 Interest	40,323.55							40,323.55		
84 Principal	422,793.74							422,793.74		
85 Debt Expn	-45,103.29		-					0.00		408,442.17
			453,545.46							
<b>97 Total</b>	<b>48,109,239.93</b>	<b>467,857.61</b>	<b>-</b>	<b>849,804.86</b>	<b>19,605,235.50</b>	<b>6,856,238.98</b>	<b>2,675,199.69</b>	<b>17,783,407.22</b>	<b>73,056.08</b>	<b>545,437.30</b>
			<b>746,997.31</b>							

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 PROGRAM 98 - School Food Services  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

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 Mngmt	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		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	776,917.22	132.44		0.00	588,945.90	178,826.56	346.32	5,149.81	3,516.19	0.00
42 Food	4,097,946.73	0.00					4,009,529.73	88,417.00		
44 Operation	4,989,859.95	25,183.91			2,917,592.10	1,580,368.36	432,384.79	32,909.46	1,421.33	0.00
49 Transfers	-21,499.44		-21,499.44							
<b>98 Total</b>	<b>9,843,224.46</b>	<b>25,316.35</b>	<b>-21,499.44</b>	<b>0.00</b>	<b>3,506,538.00</b>	<b>1,759,194.92</b>	<b>4,442,260.84</b>	<b>126,476.27</b>	<b>4,937.52</b>	<b>0.00</b>

REPORT F196  
 E.S.D. 121  
 COUNTY: 17 King

Highline School District No. 401  
 PROGRAM 99 - Pupil Transportation  
 For the Year Ended August 31, 2024

RUN DATE: 11/18/2024  
 RUN TIME: 12:49:54 PM

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 Mngmt	925,476.38	0.00		543.42	636,946.65	287,986.31	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	1,458,867.71	0.00		0.00	1,067,480.85	334,824.92	8,712.59	47,849.35	0.00	0.00
52 Operation	9,628,399.88	0.00			3,060,568.90	1,334,439.77	701,277.48	4,431,090.13	2,795.19	98,228.41
53 Maintnce	958,651.51	0.00			424,859.11	160,437.00	358,985.06	13,969.45	400.89	0.00
56 Insurance	325,900.93							325,900.93		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-1,750,457.06		- 1,750,457. 06							
<b>99 Total</b>	<b>11,546,839.35</b>	<b>0.00</b>	<b>- 1,750,457. 06</b>	<b>543.42</b>	<b>5,189,855.51</b>	<b>2,117,688.00</b>	<b>1,068,975.13</b>	<b>4,818,809.86</b>	<b>3,196.08</b>	<b>98,228.41</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Data Requirements for Supplemental Reports

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

**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.	127,992.08
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	9,267,814.64
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	4,840,500.18
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	14,108,314.82

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

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

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

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.

19,031.07

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.1432

a) Total All Programs (SYSTEM CALCULATED) 383,992,247.22

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 48,109,239.93

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 335,883,007.29

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

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

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

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.

190,295.86

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.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 35, Pupil Safety.

0.00

8. 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

9. 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

10. 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

11. 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

12. 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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

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

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

DISTORTING ITEMS

13. 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

14. 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

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

0.00

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

0.00

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

0.00

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

0.00

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

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

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

INDIRECT EXPENDITURES

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

50,895.00

20. 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

21. 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

22. 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.

1,007,000.45

23. 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.

245,711.08

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

5,889,609.61

25. 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

26. General administration (organization-wide) expenditures charged in Program 97, Activity 35, Pupil 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

27. 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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

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

RUN TIME: 12:49:54 PM

COUNTY: 17 King

For the Year Ended August 31, 2024

INDIRECT EXPENDITURES

28. 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

29. 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

30. 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

31. 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

32. 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

33. 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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2025-2026

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>335,883,007.29</b>	<b>817,680.16</b>		<b>4,097,946.73</b>			<b>330,967,380.40</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	340,981.15	0.00		190,295.86	99,790.29	50,895.00	
12 Superintendent's Office	2,518,090.82	0.00		0.00	2,518,090.82	0.00	
13 Business Office	2,666,644.60	0.00		0.00		2,666,644.60	
14 Human Resources	5,076,520.31	0.00		0.00		5,076,520.31	
15 Public Relations	1,167,762.31	0.00			160,761.86	1,007,000.45	
25 Pupil Management	0.00	0.00		0.00	0.00	0.00	
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	866,443.61	0.00		0.00	866,443.61	0.00	
62 Grounds Maintenance	1,814,777.57	0.00		0.00	1,814,777.57	0.00	
63 Operation of Buildings	8,877,585.46	0.00		0.00	8,877,585.46	0.00	
64 Maintenance	5,508,533.45	0.00		0.00	5,508,533.45	0.00	
65 Utilities	6,401,363.76	0.00		0.00	6,401,363.76	0.00	
67 Building and Property Security	1,248,252.52	46,058.09		0.00	1,202,194.43	0.00	
68 Insurance	4,339,284.15	0.00		0.00	4,339,284.15	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	6,333,448.73	0.00		0.00	443,839.12	5,889,609.61	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	440,600.50	0.00		0.00		440,600.50	
75 Motor Pool	90,936.99	90,937.04		0.00		-0.05	
83 Interest	40,323.55		40,323.55				
84 Principal	422,793.74		422,793.74				
85 Debt-Related Expenditures	-45,103.29		0.00				
<b>Total Program 97</b>	<b>48,109,239.93</b>	<b>545,437.30</b>	<b>463,117.29</b>	<b>190,295.86</b>	<b>32,232,664.52</b>	<b>15,131,270.42</b>	

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2025-2026

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	383,992,247.22	1,363,117.46	463,117.29	4,288,242.59		15,131,270.42	330,967,380.40
Unallowable Costs					-32,232,664.52		32,232,664.52
<b>TOTALS</b>	<b>383,992,247.22</b>	<b>1,363,117.46</b>	<b>463,117.29</b>	<b>4,288,242.59</b>		<b>15,131,270.42</b>	<b>363,200,044.92</b>

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	12,090,967.36
2. FY 21-22 DIRECT EXPENDITURES	339,855,330.53
3. FY 21-22 OVER/UNDER RECOVERY (CALCULATED)	-1,365,311.93
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	10,725,655.42
5. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.0316

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	15,131,270.42
7. FY 21-22 OVER/UNDER RECOVERY (LINE 3)	-1,365,311.93
8. FY 23-24 ADJUSTED IND POOL (LINE 6 + LINE 7)	13,765,958.48
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	363,200,044.92
10. FY 23-24 RESTRICTED INDIRECT RATE (LINE 5)	0.0316
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	11,477,121.41
12. FY 23-24 OVER/UNDER RECOVER (LINE 8 - LINE 11)	2,288,837.06
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	17,420,107.48
14. CALCULATED FY 23-24 RESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.0480

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2025-2026

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>335,883,007.29</b>	<b>817,680.16</b>		<b>4,097,946.73</b>			<b>330,967,380.40</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	340,981.15	0.00		190,295.86	99,790.29	50,895.00	
12 Superintendents Office	2,518,090.82	0.00		0.00		2,518,090.82	
13 Business Office	2,666,644.60	0.00		0.00		2,666,644.60	
14 Human Resources	5,076,520.31	0.00		0.00		5,322,231.39	
15 Public Relations	1,167,762.31	0.00			160,761.86	1,007,000.45	
25 Pupil Management	0.00	0.00		0.00		0.00	
35 Pupil Safety	0.00	0.00		0.00		0.00	
61 Supervision	866,443.61	0.00		0.00		866,443.61	
62 Grounds Maintenance	1,814,777.57	0.00		0.00		1,814,777.57	
63 Operation of Buildings	8,877,585.46	0.00		0.00		8,877,585.46	
64 Maintenance	5,508,533.45	0.00		0.00		5,508,533.45	
65 Utilities	6,401,363.76	0.00		0.00		6,401,363.76	
67 Building and Property Security	1,248,252.52	46,058.09		0.00		1,202,194.43	
68 Insurance	4,339,284.15	0.00		0.00		4,339,284.15	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	6,333,448.73	0.00		0.00		6,333,448.73	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	440,600.50	0.00		0.00		440,600.50	
75 Motor Pool	90,936.99	90,937.04		0.00		-0.05	
83 Interest	40,323.55		40,323.55				
84 Principal	422,793.74		422,793.74				
85 Debt-Related Expenditures	-45,103.29		0.00				
<b>Total Program 97</b>	<b>48,109,239.93</b>	<b>545,437.30</b>	<b>463,117.29</b>	<b>190,295.86</b>	<b>260,552.15</b>	<b>47,349,093.87</b>	

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2025-2026

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	383,992,247.22	1,363,117.46	463,117.29	4,288,242.59		47,349,093.87	330,967,380.40
Unallowable Costs					-260,552.15		260,552.15
Totals	383,992,247.22	1,363,117.46	463,117.29	4,288,242.59		47,349,093.87	331,227,932.55

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	39,073,692.83
2. FY 21-22 DIRECT EXPENDITURES	313,163,580.18
3. FY 21-22 OVER (UNDER) RECOVERY	-2,286,278.25
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	36,787,414.57
5. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.1175

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	47,349,093.87
7. FY 21-22 OVER (UNDER) RECOVERY (LINE 3)	-2,286,278.25
8. FY 23-24 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	45,062,815.61
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	331,227,932.55
10. FY 23-24 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1175
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	38,919,282.07
12. FY 23-24 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	6,143,533.53
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	53,492,627.40
14. CALCULATED FY 23-24 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.1615

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Resource to Program Expenditure Report - General Fund

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>REGULAR INSTRUCTIONAL PROGRAMS</b>				
01 Basic Education	171,506,209.81	162,182,611.17	2,081,619.43	7,241,979.21
02 Alternative Learning Experience (ALE)	590,307.08	590,307.08	0.00	0.00
03 Dropout Reengagement	1,933,828.57	1,911,238.18	0.00	22,590.39
31 Vocational-Basic, State	7,283,371.80	7,104,965.63	0.00	178,406.17
34 Middle School Career and Tech. Ed., State	1,123,134.97	1,084,448.12	0.00	38,686.85
45 Skill Center-Basic, State	7,263,412.03	6,021,257.47	0.00	1,242,154.56
97 Districtwide Support	48,109,239.93	5,034,213.97	520,404.86	42,554,621.10
09 Transition To Kindergarten	430,745.16	31,858.03	398,887.13	0.00
<b>TOTAL REGULAR INSTRUCTIONAL PROGRAMS</b>	<b>238,240,249.35</b>	<b>183,960,899.65</b>	<b>3,000,911.42</b>	<b>51,278,438.28</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13 Federal Stimulus-ESSER III	16,662,103.39	0.00	16,662,103.39	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	1,229,877.60	0.00	1,229,877.60	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	54,645,541.56	43,554,309.21	559,984.93	10,531,247.42
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	461.70	0.00	461.70	0.00
24 Special Education-Supplemental, Federal	4,696,047.20	0.00	4,696,047.20	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	206,440.87	0.00	206,440.87	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	92,749.71	0.00	92,749.71	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	7,890,610.71	0.00	7,890,610.71	0.00
52 Other Title Grants Under ESEA, Federal	1,177,322.65	0.00	1,177,322.65	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Resource to Program Expenditure Report - General Fund

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

	Program Expenditures	State Resources	Federal Resources	Other Resources
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	14,108,314.82	14,108,314.82	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	3,098,920.79	3,098,920.79	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	775,922.80	0.00	775,922.80	0.00
65 Transitional Bilingual, State	10,643,183.35	10,643,183.35	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	116,272.73	0.00	116,272.73	0.00
69 Compensatory, Other	1,053,496.64	630,858.40	422,638.24	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	541,069.71	541,069.71	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	40,843.85	0.00	40,843.85	0.00
79 Instructional Programs, Other	2,664,707.95	1,304,985.09	903,766.74	455,956.12
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>119,643,888.03</b>	<b>73,881,641.37</b>	<b>34,775,043.12</b>	<b>10,987,203.54</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Early Learning	3,001,482.89	2,999,804.49	0.00	1,678.40
89 Other Community Services	1,716,563.14	0.00	0.00	1,716,563.14
98 School Food Services	9,843,224.46	781,182.70	9,062,041.76	0.00
99 Pupil Transportation	11,546,839.35	9,318,707.37	0.00	2,228,131.98
<b>TOTAL OTHER PROGRAMS</b>	<b>26,108,109.84</b>	<b>13,099,694.56</b>	<b>9,062,041.76</b>	<b>3,946,373.52</b>
<b>TOTALS</b>	<b>383,992,247.22</b>	<b>270,942,235.58</b>	<b>46,837,996.30</b>	<b>66,212,015.34</b>

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Preliminary Special Education Maintenance of Effort

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

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 22 - 23 Actual (A)	FY 23 - 24 Actual (B)
<b>Preliminary FY 2023-2024 to FY 2022-2023 Aggregate Maintenance of Effort Test</b>		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	51,011,475.24	54,645,541.56
2. Minus Revenue 7121 Payments From Other Districts.	774,900.00	555,921.34
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	7,759.63	4,063.59
4. Equals aggregate special education expenditures for resident special education students.	50,228,815.61	54,085,556.63
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.)		3,856,741.02
<b>Preliminary FY 2023-2024 to FY 2022-2023 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	2,761.67	2,857.12
7. Expenditures per pupil (line 4/line 6).	18,187.84	18,930.10
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.)		742.26
<b>Preliminary Year-End Special Education Maintenance of Effort Test FY 2023-2024 to FY 2022-2023 Aggregate Maintenance of Effort Test</b>		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	13,987,299.47	10,531,247.42
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-3,456,052.05
11. Expenditures per pupil (line 9/line 6).	5,064.80	3,685.97
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.)		-1,378.83

**Notes:**

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

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

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

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

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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Preliminary Federal Cross-Cutting Maintenance of Effort

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

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 2023 - 24		FY 2022 - 23		<u>Food Services Deficit Calculation</u>		
		FY 2023 - 24	FY 2022 - 23	FY 2023 - 24	FY 2022 - 23	FY 2023 - 24	FY 2022 - 23	
Total Expenditures	+	(plus)	383,992,247.2 2	375,161,243.2 1	Total Program 98	+	9,843,224.46	9,052,117.10
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	23,104.58	33,642.88
Community Schools	-	(minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Early Learning	-	(minus)	3,001,482.89	2,344,017.41	Revenue 4198 (State)	-	1,080,080.66	654,878.27
Other Community Services	-	(minus)	1,716,563.14	1,194,295.61	Revenue 4398 (State)	-	0.00	0.00
School Food Services	-	(minus)	9,843,224.46	9,052,117.10	Revenue 6198 (Fed)	-	9,062,041.76	9,825,225.05
Debt Service, Interest	-	(minus)	40,323.55	46,681.31	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	-	(minus)	422,793.74	426,853.48	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	100.00	Revenue 6998 (Fed)	-	759,139.46	895,610.57
Capital Outlay, All Object 9	-	(minus)	1,363,117.46	724,712.13	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	0.00	5,158.80	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	47,724,352.23	53,138,469.60	TOTAL FOOD SERVICES DEFICIT	-	-1,081,142.00	-2,357,239.67
Food Service Deficit	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	9,062,041.76	9,825,225.05	a positive amount, it is added to			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+	(plus)	759,139.46	895,610.57	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+	(plus)	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+	(plus)	354,705.31	41,838.00				
Capital Outlay, Stim, ESSER III (LL)	+	(plus)	0.00	0.00				
Capital Outlay, Stim, RSVD	+	(plus)	0.00	0.00				

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Preliminary Federal Cross-Cutting Maintenance of Effort

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

Description	Operation	FY 2023 - 24	FY 2022 - 23
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) 30,062.77	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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Preliminary Federal Cross-Cutting Maintenance of Effort

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

Description	Operation	FY 2023 - 24	FY 2022 - 23
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Early Learning	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	16,153.52
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	330,086,339.05	319,007,664.91

FY 2023 - 24/FY 2022 - 23 1.03

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

REPORT F196

Highline School District No. 401

RUN DATE: 11/18/2024

E.S.D. 121

Preliminary Vocational Education Maintenance of Effort

RUN TIME: 12:49:54 PM

COUNTY: 17 King

Fiscal Year 2023-2024

Description	Operation	FY 2023 - 24	FY 2022 - 23
Program 31, Vocational--Basic State	+ (plus)	7,283,371.80	8,132,119.90
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,123,134.97	1,233,987.31
Program 38, Vocational--Federal	+ (plus)	206,440.87	138,765.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	7,263,412.03	5,798,446.95
Program 46, Skill Center--Federal	+ (plus)	92,749.71	61,396.45
Secondary Vocational Education Revenue	- (minus)	212,964.40	144,107.00
Skill Center Revenue	- (minus)	95,680.60	63,760.21
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	15,660,464.38	15,156,848.40
	FY 23-24 / 22-23		1.03