

**ANNUAL FINANCIAL STATEMENTS**

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

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

Approved:

\_\_\_\_\_  
School District Superintendent or Authorized Official

\_\_\_\_\_  
Date

Reviewed:

\_\_\_\_\_  
ESD Superintendent or Authorized Official

\_\_\_\_\_  
Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Total Revenues and Other Financing Sources</b>	408,276,953.37	1,219,360.77	41,435,798.23	86,418,367.04	1,234,872.99	3,605.59	538,588,957.99
<b>Total Expenditures</b>	380,109,753.35	1,226,602.69	36,456,325.85	58,314,418.92	856,086.41	54.15	476,963,241.37
<b>Other Financing Uses</b>	0.00	0.00	0.00	681,578.86	566,445.00	0.00	1,248,023.86
<b>Excess of Revenues/Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses</b>	28,167,200.02	-7,241.92	4,979,472.38	27,422,369.26	-187,658.42	3,551.44	60,377,692.76
<b>Beginning Total Fund Balance</b>	36,312,275.88	2,014,761.46	17,600,052.31	93,732,333.76	1,197,876.95	186,547.23	151,043,847.59
<b>Prior Year(s) Corrections or Restatements</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Total Fund Balance</b>	64,479,475.90	2,007,519.54	22,579,524.69	121,154,703.02	1,010,218.53	190,098.67	211,421,540.35

Not Locked

August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	83,701,890.61	2,104,672.76	22,586,401.18	131,666,091.72	1,310,887.17	190,203.20	241,560,146.64
Minus Warrants Outstanding	-5,173,088.43	-51,658.36	0.00	-396,789.99	0.00	0.00	-5,621,536.78
Taxes Receivable	24,487,031.00		20,147,958.48	10,355,832.61	0.00		54,990,822.09
Due From Other Funds	348,645.42	49,468.70	0.00	17,931.00	0.00	0.00	416,045.12
Due From Other Governmental Units	8,439,396.33	0.00	0.00	0.00	0.00	0.00	8,439,396.33
Accounts Receivable	485,157.65	60.00	0.00	0.00	0.00	0.00	485,217.65
Interfund Loans Receivable	300,000.00			0.00			300,000.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	695,248.41	0.00		0.00			695,248.41
Prepaid Items	23,538.00	0.00			0.00	0.00	23,538.00
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>113,307,818.99</b>	<b>2,102,543.10</b>	<b>42,734,359.66</b>	<b>141,643,065.34</b>	<b>1,310,887.17</b>	<b>190,203.20</b>	<b>301,288,877.46</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>113,307,818.99</b>	<b>2,102,543.10</b>	<b>42,734,359.66</b>	<b>141,643,065.34</b>	<b>1,310,887.17</b>	<b>190,203.20</b>	<b>301,288,877.46</b>
<b>LIABILITIES</b>							
Accounts Payable	4,378,269.86	84,542.39	6,876.49	9,794,345.81	668.64	104.53	14,264,807.72
Contracts Payable Current	179,859.91	0.00		0.00	0.00	0.00	179,859.91
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	4,297,853.43	0.00		0.00			4,297,853.43
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	8,928,749.51	0.00		0.00			8,928,749.51
Due To Other Governmental Units	3,557,141.89	0.00		0.00	0.00	0.00	3,557,141.89
Deferred Compensation Payable	90,450.68			0.00			90,450.68
Estimated Employee Benefits Payable	2,792,045.79						2,792,045.79
Due To Other Funds	67,389.70	10,481.17	0.00	338,183.90	0.00	0.00	416,054.77
Interfund Loans Payable	0.00		0.00	0.00	300,000.00		300,000.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
<b>TOTAL LIABILITIES</b>	<b>24,291,760.77</b>	<b>95,023.56</b>	<b>6,876.49</b>	<b>10,132,529.71</b>	<b>300,668.64</b>	<b>104.53</b>	<b>34,826,963.70</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	49,551.32	0.00	0.00	0.00	0.00	0.00	49,551.32
Unavailable Revenue - Taxes Receivable	24,487,031.00		20,147,958.48	10,355,832.61	0.00		54,990,822.09
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>24,536,582.32</b>	<b>0.00</b>	<b>20,147,958.48</b>	<b>10,355,832.61</b>	<b>0.00</b>	<b>0.00</b>	<b>55,040,373.41</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	718,786.41	0.00	0.00	0.00	0.00	165,000.00	883,786.41
Restricted Fund Balance	4,637,676.99	2,007,519.54	22,579,524.69	102,342,287.30	1,010,218.53	0.00	132,577,227.05
Committed Fund Balance	0.00	0.00	0.00	18,407,025.54	0.00	0.00	18,407,025.54
Assigned Fund Balance	9,221,635.62	0.00	0.00	405,390.18	0.00	25,098.67	9,652,124.47

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	49,901,376.88	0.00	0.00	0.00	0.00	0.00	49,901,376.88
<b>TOTAL FUND BALANCE</b>	<b>64,479,475.90</b>	<b>2,007,519.54</b>	<b>22,579,524.69</b>	<b>121,154,703.02</b>	<b>1,010,218.53</b>	<b>190,098.67</b>	<b>211,421,540.35</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>113,307,818.99</b>	<b>2,102,543.10</b>	<b>42,734,359.66</b>	<b>141,643,065.34</b>	<b>1,310,887.17</b>	<b>190,203.20</b>	<b>301,288,877.46</b>

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							0.00
Local	50,176,268.16	1,219,360.77	40,137,706.43	34,641,997.93	16,526.85		126,191,860.14
State	327,424,646.91		0.00	1,257,673.61	1,218,346.14		329,900,666.66
Federal	29,154,038.52		726,853.30	0.00	0.00		29,880,891.82
Other	821,310.34			0.00	0.00	3,605.59	824,915.93
<b>TOTAL REVENUES</b>	<b>407,576,263.93</b>	<b>1,219,360.77</b>	<b>40,864,559.73</b>	<b>35,899,671.54</b>	<b>1,234,872.99</b>	<b>3,605.59</b>	<b>486,798,334.55</b>
<b>EXPENDITURES:</b>							0.00
<b>CURRENT:</b>							0.00
Regular Instruction	211,406,371.58						211,406,371.58
Special Education	57,309,894.02						57,309,894.02
Vocational Education	12,267,690.67						12,267,690.67
Skill Center	0.00						0.00
Compensatory Programs	33,834,575.27						33,834,575.27
Other Instructional Programs	1,917,885.90						1,917,885.90
Community Services	3,022,178.23						3,022,178.23
<b>Support Services</b>	<b>59,862,355.58</b>						<b>59,862,355.58</b>
<b>Student Activities/Other</b>		<b>1,226,602.69</b>				<b>54.15</b>	<b>1,226,656.84</b>
<b>CAPITAL OUTLAY:</b>							0.00
Sites				7,725,050.69			7,725,050.69
Building				45,332,492.26			45,332,492.26
Equipment				589,250.92			589,250.92
Instructional Technology				4,357,890.21			4,357,890.21
Energy				0.00			0.00
Transportation Equipment					856,086.41		856,086.41
Sales and Lease				2,054.34			2,054.34
Other	328,181.38						328,181.38
<b>DEBT SERVICE:</b>							0.00
Principal	154,560.72		26,907,770.55	0.00	0.00		27,062,331.27
Interest and Other Charges	6,060.00		9,548,555.30	0.00	0.00		9,554,615.30

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				307,680.50	0.00		307,680.50
<b>TOTAL EXPENDITURES</b>	<b>380,109,753.35</b>	<b>1,226,602.69</b>	<b>36,456,325.85</b>	<b>58,314,418.92</b>	<b>856,086.41</b>	<b>54.15</b>	<b>476,963,241.37</b>
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	27,466,510.58	-7,241.92	4,408,233.88	-22,414,747.38	378,786.58	3,551.44	9,835,093.18
<b>OTHER FINANCING SOURCES (USES) :</b>							0.00
Bond Sales & Refunding Bond Sales	0.00		4,793.50	50,307,195.50	0.00		50,311,989.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	681,578.86		566,445.00	0.00	0.00		1,248,023.86
Transfers Out (GL 536)	0.00		0.00	-681,578.86	-566,445.00	0.00	-1,248,023.86
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	19,110.58		0.00	211,500.00	0.00		230,610.58
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>700,689.44</b>		<b>571,238.50</b>	<b>49,837,116.64</b>	<b>-566,445.00</b>	<b>0.00</b>	<b>50,542,599.58</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>28,167,200.02</b>	<b>-7,241.92</b>	<b>4,979,472.38</b>	<b>27,422,369.26</b>	<b>-187,658.42</b>	<b>3,551.44</b>	<b>60,377,692.76</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>36,312,275.88</b>	<b>2,014,761.46</b>	<b>17,600,052.31</b>	<b>93,732,333.76</b>	<b>1,197,876.95</b>	<b>186,547.23</b>	<b>151,043,847.59</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>64,479,475.90</b>	<b>2,007,519.54</b>	<b>22,579,524.69</b>	<b>121,154,703.02</b>	<b>1,010,218.53</b>	<b>190,098.67</b>	<b>211,421,540.35</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	1,891,540.72	48,284,727.44	50,176,268.16
State	326,443,945.49	980,701.42	327,424,646.91
Federal	26,260,239.53	2,893,798.99	29,154,038.52
Other	720,467.34	100,843.00	821,310.34
<b>TOTAL REVENUES</b>	<b>355,316,193.08</b>	<b>52,260,070.85</b>	<b>407,576,263.93</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	182,794,544.65	28,611,826.93	211,406,371.58
Special Education	46,008,325.40	11,301,568.62	57,309,894.02
Vocational Education	11,649,368.66	618,322.01	12,267,690.67
Skills Center	0.00	0.00	0.00
Compensatory Programs	33,818,182.99	16,392.28	33,834,575.27
Other Instructional Programs	1,839,166.45	78,719.45	1,917,885.90
Community Services	0.00	3,022,178.23	3,022,178.23
Support Services	58,740,176.05	1,122,179.53	59,862,355.58
<b>CAPITAL OUTLAY:</b>			
Other	320,361.37	7,820.01	328,181.38
<b>DEBT SERVICE:</b>			
Principal	154,560.72	0.00	154,560.72
Interest and Other Charges	6,060.00	0.00	6,060.00
<b>TOTAL EXPENDITURES</b>	<b>335,330,746.05</b>	<b>44,779,007.06</b>	<b>380,109,753.35</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>19,985,446.79</b>	<b>7,481,063.79</b>	<b>27,466,510.58</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	681,578.86	681,578.86
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		19,110.58	19,110.58
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>	<b>0.00</b>	<b>700,689.44</b>	<b>700,689.44</b>



	Sub-Fund 10	Sub-Fund 11	General Fund
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	19,985,446.79	8,181,753.23	28,167,200.02
<b>BEGINNING TOTAL FUND BALANCE</b>	36,312,275.88	0.00	36,312,275.88
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	56,297,722.67	8,181,753.23	64,479,475.90

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	52,174,952.00	50,176,268.16	-1,998,683.84
State	333,820,059.00	327,424,646.91	-6,395,412.09
Federal	28,703,709.00	29,154,038.52	450,329.52
Other	580,000.00	821,310.34	241,310.34
<b>TOTAL REVENUES</b>	<b>415,278,720.00</b>	<b>407,576,263.93</b>	<b>-7,702,456.07</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	228,417,557.00	211,406,371.58	17,011,185.42
Special Education	59,778,540.00	57,309,894.02	2,468,645.98
Vocational Education	14,309,154.00	12,267,690.67	2,041,463.33
Skill Center	0.00	0.00	0.00
Compensatory Programs	38,880,064.00	33,834,575.27	5,045,488.73
Other Instructional Programs	5,581,306.00	1,917,885.90	3,663,420.10
Community Services	433,444.00	3,022,178.23	-2,588,734.23
Support Services	71,851,561.00	59,862,355.58	11,989,205.42
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	561,651.00	328,181.38	233,469.62
<b>DEBT SERVICE:</b>			
Principal	149,217.00	154,560.72	-5,343.72
Interest and Other Charges	16,403.00	6,060.00	10,343.00
<b>TOTAL EXPENDITURES</b>	<b>419,978,897.00</b>	<b>380,109,753.35</b>	<b>39,869,143.65</b>
REVENUES OVER (UNDER) EXPENDITURES	-4,700,177.00	27,466,510.58	32,166,687.58

	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	0.00	0.00	0.00
Transfers In	3,500,000.00	681,578.86	-2,818,421.14
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	35,000.00	19,110.58	-15,889.42
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>35,000.00</b>	<b>700,689.44</b>	<b>665,689.44</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-1,165,177.00</b>	<b>28,167,200.02</b>	<b>29,332,377.02</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>19,973,508.00</b>	<b>36,312,275.88</b>	<b>16,338,767.88</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>18,808,331.00</b>	<b>64,479,475.90</b>	<b>45,671,144.90</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	3,187,035.00	1,219,360.77	-1,967,674.23
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>3,187,035.00</b>	<b>1,219,360.77</b>	<b>-1,967,674.23</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	3,531,665.00	1,226,602.69	2,305,062.31
<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>3,531,665.00</b>	<b>1,226,602.69</b>	<b>2,305,062.31</b>
REVENUES OVER (UNDER) EXPENDITURES	-344,630.00	-7,241.92	337,388.08

	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>	-344,630.00	-7,241.92	337,388.08
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,785,353.00</b>	<b>2,014,761.46</b>	<b>229,408.46</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,440,723.00</b>	<b>2,007,519.54</b>	<b>566,796.54</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	37,389,560.00	40,137,706.43	2,748,146.43
State	0.00	0.00	0.00
Federal	769,050.00	726,853.30	-42,196.70
Other			
<b>TOTAL REVENUES</b>	<b>38,158,610.00</b>	<b>40,864,559.73</b>	<b>2,705,949.73</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	26,905,000.00	26,907,770.55	-2,770.55
Interest and Other Charges	10,525,500.00	9,548,555.30	976,944.70
<b>TOTAL EXPENDITURES</b>	<b>37,430,500.00</b>	<b>36,456,325.85</b>	<b>974,174.15</b>
REVENUES OVER (UNDER) EXPENDITURES	728,110.00	4,408,233.88	3,680,123.88

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES (USES) :</b>			
Bond Sales and Refunding Bond Sales	0.00	4,793.50	4,793.50
Long-Term Financing			
Transfers In	566,446.00	566,445.00	-1.00
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>571,238.50</b>	<b>571,238.50</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,294,556.00</b>	<b>4,979,472.38</b>	<b>3,684,916.38</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>17,600,052.00</b>	<b>17,600,052.31</b>	<b>0.31</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>18,894,608.00</b>	<b>22,579,524.69</b>	<b>3,684,916.69</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	23,544,300.00	34,641,997.93	11,097,697.93
State	0.00	1,257,673.61	1,257,673.61
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>23,544,300.00</b>	<b>35,899,671.54</b>	<b>12,355,371.54</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	18,657,845.00	7,725,050.69	10,932,794.31
Building	98,605,696.00	45,332,492.26	53,273,203.74
Equipment	3,064,140.00	589,250.92	2,474,889.08
Instructional Technology	10,807,860.00	4,357,890.21	6,449,969.79
Energy	0.00	0.00	0.00
Sales and Lease	4,000.00	2,054.34	1,945.66
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	650,000.00	307,680.50	-342,319.50
Principal	0.00	0.00	0.00



	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>131,789,541.00</b>	<b>58,314,418.92</b>	<b>73,475,122.08</b>
REVENUES OVER (UNDER) EXPENDITURES	-108,245,241.00	-22,414,747.38	85,830,493.62
<b>OTHER FINANCING SOURCES (USES) :</b>			
Bond Sales and Refunding Bond Sales	45,000,000.00	50,307,195.50	5,307,195.50
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-3,500,000.00	-681,578.86	2,818,421.14
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	211,500.00	211,500.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>41,500,000.00</b>	<b>49,837,116.64</b>	<b>8,337,116.64</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-66,745,241.00</b>	<b>27,422,369.26</b>	<b>94,167,610.26</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>89,426,537.00</b>	<b>93,732,333.76</b>	<b>4,305,796.76</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>22,681,296.00</b>	<b>121,154,703.02</b>	<b>98,473,407.02</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	22,000.00	16,526.85	-5,473.15
State	1,243,000.00	1,218,346.14	-24,653.86
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>1,265,000.00</b>	<b>1,234,872.99</b>	<b>-30,127.01</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	989,000.00	856,086.41	132,913.59
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>989,000.00</b>	<b>856,086.41</b>	<b>132,913.59</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	276,000.00	378,786.58	102,786.58
<b>OTHER FINANCING SOURCES (USES)</b>	<b>378,786.58</b>	<b>378,786.58</b>	<b>378,786.58</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)	-566,446.00	-566,445.00	1.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	30,000.00	0.00	-30,000.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-536,446.00</b>	<b>-566,445.00</b>	<b>-29,999.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-260,446.00</b>	<b>-187,658.42</b>	<b>72,787.58</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,197,877.00</b>	<b>1,197,876.95</b>	<b>-0.05</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>937,431.00</b>	<b>1,010,218.53</b>	<b>72,787.53</b>

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	56,429.57
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	242,223.44	46,976.05
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
<b>TOTAL ASSETS</b>	<b>242,223.44</b>	<b>103,405.62</b>
<b>LIABILITIES:</b>		
Accounts Payable	5,950.00	128.80
Due To Other Funds	-9.65	0.00
<b>TOTAL LIABILITIES</b>	<b>5,940.35</b>	<b>128.80</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	236,283.09	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	103,276.82
<b>TOTAL NET POSITION</b>	<b>236,283.09</b>	<b>103,276.82</b>

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	38,903.82	0.00
Employer		0.00
Members		210,259.46
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>38,903.82</b>	<b>210,259.46</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	4,351.86	1,320.08
Less Investment Expenses	0.00	0.00
Net Investment Income	4,351.86	1,320.08
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>43,255.68</b>	<b>211,579.54</b>
<b>DEDUCTIONS:</b>		
Benefits		253,564.73
Refund of Contributions	0.00	0.00
Administrative Expenses	307.70	0.00
Scholarships	2,000.00	
Other	35,643.25	0.00
<b>TOTAL DEDUCTIONS</b>	<b>37,950.95</b>	<b>253,564.73</b>
Net Increase (Decrease)	5,304.73	-41,985.19
Net Position--Prior Year August Beginning	230,978.36	145,262.01
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	230,978.36	145,262.01
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>236,283.09</b>	<b>103,276.82</b>

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	225,711,000.00	44,720,000.00	26,425,000.00	244,006,000.00	30,850,000.00
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	3,630,000.00	0.00	480,000.00	3,150,000.00	490,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	302,709.00	0.00	167,829.00	134,880.00	127,672.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	2,952,643.00	0.00	792,079.00	2,160,564.00	308,652.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	8,407,626.00	3,361,311.00	2,458,503.00	9,310,434.00	3,854,391.64
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	56,700,360.00	0.00	1,481,573.00	55,218,787.00	
Net Pension Liabilities TRS 2/3	13,921,995.00	21,454,563.00	0.00	35,376,558.00	
Net Pension Liabilities SERS 2/3	5,035,178.00	6,214,003.00	0.00	11,249,181.00	
Net Pension Liabilities PERS 1	14,492,673.00	0.00	1,256,346.00	13,236,327.00	
<b>Total Long-Term Liabilities</b>	<b>331,154,184.00</b>	<b>75,749,877.00</b>	<b>33,061,330.00</b>	<b>373,842,731.00</b>	<b>35,630,715.64</b>

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	45,713,665.11	39,847,658.29	20,732,291.64	0.00
1300 Sale of Tax Title Property	217.24	203.16	106.88	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	292.15	93.51	49.19	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>45,714,174.50</b>	<b>39,847,954.96</b>	<b>20,732,447.71</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	162,650.59			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	81,938.00			
2200 Sales of Goods, Supplies and Services, Unassigned	169,299.99		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	64,815.70			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	96,655.83			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,891,540.72			
2300 Investment Earnings	836,390.95	289,751.47	3,112,770.36	16,526.85
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	219,357.38		0.00	0.00
2600 Fines and Damages	25,027.20		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2700 Rentals and Leases	284,031.30	0.00	6,434.48	0.00
2800 Insurance Recoveries	129,583.91		0.00	0.00
2900 Local Support Nontax, Unassigned	275,550.51	0.00	10,641,348.69	0.00
2910 E-Rate	225,251.58		148,996.69	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>4,462,093.66</b>	<b>289,751.47</b>	<b>13,909,550.22</b>	<b>16,526.85</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	244,900,317.47			
3121 Special Education - General Apportionment	6,723,098.92			
3300 Local Effort Assistance	980,701.42			
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>252,604,117.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	167.51		0.00	0.00
4121 Special Education	32,881,212.56			
4122 Special Education - Infants and Toddlers - State	2,556,504.07			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			1,257,673.61	
4139 Career Launch	0.00			
4155 Learning Assistance	12,939,100.13			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,734,805.60			
4159 Juveniles in Adult Jails	59,970.61	0.00		
4165 Transitional Bilingual	10,366,460.07			
4174 Highly Capable	849,067.88			



	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4188 Child Care	0.00			
4198 School Food Service	144,754.02			
4199 Transportation - Operations	12,254,555.27			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	33,931.38		0.00	175,000.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,043,346.14
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>74,820,529.10</b>		<b>1,257,673.61</b>	<b>1,218,346.14</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
5500 Federal Forests	6,999.97	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	726,853.30	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>6,999.97</b>	<b>726,853.30</b>	<b>0.00</b>	<b>0.00</b>

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	88,105.27			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	5,740,607.03			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	210,513.56			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	7,668,119.05			
6152 Other Title, ESEA Fed	1,049,192.63			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	739,691.85			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	4,887,653.17			
6178 Youth Training Programs	0.00			
6188 Child Care	47,212.17			
6189 Other Community Services	2,839,586.85			
6198 School Food Services	4,564,791.09			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	101,670.76		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	75,152.00			
6276 Targeted Assistance-ESSER	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	486,631.63		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	5,844.25			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	642,267.24			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>29,147,038.55</b>		0.00	0.00
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0.00</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	685,528.24		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	100,843.00			
8500 Nonfederal, ESD	34,939.10		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>821,310.34</b>		0.00	0.00
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	4,793.50	50,307,195.50	0.00
9200 Sale of Real Property	0.00	0.00	211,500.00	
9300 Sale of Equipment	19,110.58			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>OTHER FINANCING SOURCES</b>				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	681,578.86	566,445.00	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>700,689.44</b>	<b>571,238.50</b>	<b>50,518,695.50</b>	<b>0.00</b>
 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	 <b>408,276,953.37</b>	 <b>41,435,798.23</b>	 <b>86,418,367.04</b>	 <b>1,234,872.99</b>

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	208,664,275.46	11 Bd of Dir	744,337.56	0 Debit Transfer	2,397,946.59
02 ALE	435,580.13	12 Supt Off	501,429.42	1 Credit Transfer	-2,397,946.59
03 Basic Education - Dropout Reengagement	2,371,975.70	13 Busns Off	3,106,222.10	2 Cert. Salaries	175,037,979.52
21 Sp Ed, Sup, St	49,337,937.94	14 HR	3,008,108.08	3 Class. Salaries	57,793,029.95
22 Sp Ed, Infants and Toddlers, State	2,431,086.64	15 Pblc Rltn	886,975.24	4 Employee Benefits	92,261,595.85
24 Sp Ed, Sup, Fed	5,540,869.44	21 Supv Inst	8,807,894.94	5 Supplies / Materials	11,463,082.05
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	4,771,225.69	7 Purchased Services	42,999,178.17
26 Sp Ed, Inst, St	0.00	23 Princ Off	26,440,138.71	8 Travel	226,706.43
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	8,973,198.40	9 Capital Outlay	328,181.38
31 Voc, Basic, St	10,574,817.54	25 Pupil M/S	6,055,661.84	<b>TOTAL ALL OBJECTS</b>	<b>380,109,753.35</b>
34 MidSchCar/Tec	1,508,714.99	26 Health	17,687,366.13		
38 Voc, Fed	202,319.62	27 Teaching	223,987,245.99		
39 Voc, Other	0.00	28 Extracur	3,299,802.18		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	918,735.12		
46 Skill Cntr, Fed	0.00	31 InstProDev	12,657,786.88		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	831,400.36		
51 ESEA Disadvantaged, Fed	7,368,726.03	33 Curriculum	1,247,655.65		
52 Other Title, ESEA, Fed	1,008,354.28	34 Pro Learn	1,727,220.26		
53 ESEA Migrant, Federal	0.00	41 Supervisn	353,219.89		
54 Read First, Fed	0.00	42 Food	5,259,001.43		
55 LAP	12,218,148.81	44 Operation	6,246,904.97		
56 St In, Ctr/Hm, D	0.00	49 Transfers	-1,786,346.26		
57 St In, N/D, Fed	0.00	51 Supervisn	1,333,053.80		
58 Sp/Plt Pgm, St	2,803,080.74	52 Operation	9,491,922.29		
59 Inst. JAJ	118,966.64	53 Maintnce	1,082,503.50		
61 Head Start, Fed	0.00	56 Insurance	189,453.46		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-428,121.43		
64 LEP, Fed	710,900.38	61 Supv Bldg	631,752.61		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
65 Tran Biling, St	9,325,843.38	62 Grnd Mnt	996,140.14		
67 Ind Ed, Fd, JOM	0.00	63 Oper Bldg	10,407,174.03		
68 Ind Ed, Fd, ED	72,755.31	64 Maintnce	3,150,145.07		
69 Comp, Othr	207,799.70	65 Utilities	5,946,627.32		
71 Traffic Safety	0.00	67 Bldg Secu	2,136.00		
73 Summer School	0.00	68 Insurance	2,247,191.87		
74 Highly Capable	792,462.07	72 Info Sys	8,340,113.58		
75 Prof Dev, State	0.00	73 Printing	499,892.74		
76 Target Asst, Fed	0.00	74 Warehouse	364,186.05		
78 Yth Trg Pm, Fed	0.00	75 Mtr Pool	-30,413.32		
79 Inst Pgm, Othr	1,125,423.83	83 Interest	6,060.00		
81 Public Radio/TV	0.00	84 Principal	154,560.72		
86 Comm Schools	0.00	85 Debt Expn	0.00		
88 Child Care	0.00	91 Publ Actv	190.34		
89 Othr Comm Srv	3,022,178.23	<b>TOTAL ALL ACTIVITIES</b>	<b>380,109,753.35</b>		
97 Distwide Suppt	40,912,479.54				
98 Schl Food Serv	7,188,338.83				
99 Pupil Transp	12,166,718.12				
<b>TOTAL ALL PROGRAMS</b>	<b>380,109,753.35</b>				



<b>Certificated Salaries</b>		<b>Amount</b>
2110	Salaries of Regular Employee	151,602,894.21
2120	Salaries of Temporary EEs & Subs	3,452,187.25
2130	Non contracted Salaries	2,691,733.63
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	11,931,914.18
2160	Other Salaries	4,070,543.25
2170	Other Salaries NBCT	1,288,707.00

<b>Classified Salaries</b>		<b>Amount</b>
3110	Salaries of Regular Employee	53,980,370.24
3120	Salaries of Temporary EEs & Subs	1,349,640.88
3130	Extra Time	1,222,586.11
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	905,954.88
3160	Other Salaries	334,477.84

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4212	Group Insurance-Certificate	124,261.86
4213	Group Insurance-Classified	110,204.09
4222	Federally Mandated Insurance-Certificate	13,128,240.30
4223	Federally Mandated Insurance-Classified	4,343,828.46
4232	Retirement Contribution - Certificated	26,625,954.22
4233	Retirement Contribution - Classified	7,282,295.91
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	170,532.39
4263	Unemployment Compensation - Classified	55,900.08

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4272	Worker's Compensation - Certificated	1,451,873.35
4273	Worker's Compensation - Classified	879,587.12
4282	Health Benefits - Certificated	20,761,583.88
4283	Health Benefits - Classified	15,144,548.55
4292	Other Employee Benefits - Certificated	1,729,282.07
4293	Other Employee Benefits - Classified	453,503.57

<b>Supplies, Non-Capital</b>		<b>Amount</b>
5610	General Supplies	5,816,599.38
5626	Motor Vehicle Fuel	0.00
5630	Food	4,246,086.21
5640	Books and Periodicals	239,835.84
5650	Supplies - Technology Related	1,160,560.62

<b>Purchased Services</b>		<b>Amount</b>
7310	Office and Administrative Services	45,844.20
7311	Election Fees	0.00
7320	Professional Educational Services	0.00
7321	Contracted Teachers	2,753,878.67
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	5.50
7340	Other Professional Purchased Services	29,550,501.99
7341	Legal Services for District support	25,805.00
7342	Audit Services	0.00
7343	Other Legal Services	177,975.16
7350	Technical Services	32,702.60
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	1,252,128.92

	<b>Purchased Services</b>	<b>Amount</b>
7420	Cleaning Services	425,194.20
7431	Non-Technology-Related Repair and Maintenance	35,537.95
7432	Technology-Related Repair and Maintenance	2,486.00
7441	Rentals of Land and Buildings	223,920.84
7442	Rentals of Equipment and Vehicles	0.00
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	1,605.96
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	801,937.90
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,436,447.33
7530	Communications	841,538.20
7540	Advertising	433.56
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	718,889.17
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	516,379.53
7622	Electricity	2,995,344.77
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	0.00
7820	Settlements and Judgements Against the School District	0.00

<b>Purchased Services</b>		<b>Amount</b>
7831	Redemption of Principal	154,560.72
7832	Interest on Long-Term Debt	6,060.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

<b>Travel</b>		<b>Amount</b>
8580	Travel, Meals and Lodging	226,706.43

<b>Capital Outlay</b>		<b>Amount</b>
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	117,429.61
9732	Vehicles	0.00
9733	Furniture and Fixtures	948.26
9734	Technology-Related Hardware	104,667.68
9735	Technology-Related Software	0.00
9739	Other Equipment	105,135.83
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

<b>TOTAL ALL NCES OBJECT OF EXPENDITURE</b>	<b>380,109,753.35</b>
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<u>Instructional Location</u>	<u>Amount</u>
Birth to Age 2	0.00
Carriage Crest Elementary School	4,771,247.29
Cedar Heights Middle School	6,085,105.34
Cedar Valley Elementary School	3,995,033.71
Covington Elementary School	6,291,753.92
Crestwood Elementary School	4,684,417.51
East Hill Elementary School	4,619,384.61
Emerald Park Elementary School	4,753,227.43
Fairwood Elementary School	4,029,320.98
George T. Daniel Elementary School	5,099,964.36
Glenridge Elementary	4,461,291.58
Grass Lake Elementary School	4,011,316.57
Horizon Elementary School	4,221,205.19
iGrad	2,549,667.72
Jenkins Creek Elementary School	5,081,099.71
Kent Elementary School	6,653,803.77
Kent Mountain View Academy	3,209,648.04
Kent Phoenix Academy	3,318,261.24
Kent-Meridian High School	16,801,651.63
Kentlake High School	12,066,806.80
Kentridge High School	15,889,296.67
Kentwood High School	14,461,885.18
Lake Youngs Elementary School	4,807,215.41
Martin Sortun Elementary School	6,018,012.09
Mattson Middle School	6,449,070.98
Meadow Ridge Elementary School	6,176,269.80
Meeker Middle School	6,007,853.13
Meridian Elementary School	5,884,131.48
Meridian Middle School	6,034,867.18
Mill Creek Middle School	7,818,575.34
Millennium Elementary School	5,251,732.39

<u>Instructional Location</u>	<u>Amount</u>
Neely O Brien Elementary School	7,045,199.27
Northwood Middle School	5,539,149.00
Panther Lake Elementary School	6,588,228.80
Park Orchard Elementary School	5,057,556.91
Pine Tree Elementary School	5,020,059.12
Regional Justice Center	121,220.92
Ridgewood Elementary School	4,184,684.21
Sawyer Woods Elementary School	3,827,640.88
Scenic Hill Elementary School	6,269,788.54
Soos Creek Elementary School	5,284,501.61
Springbrook Elementary School	4,760,255.69
Sunrise Elementary School	5,485,219.16
The Outreach Program	0.00
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>250,686,621.16</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>129,423,132.19</b>
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>380,109,753.35</b>

**SUPPLEMENTAL REPORTS AND SCHEDULES**

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	5,491,009.54	5,174.75		2,333,403.42	1,620,206.63	1,370,534.63	39,333.15	108,295.34	14,061.62	0.00
22 Lrn Resrc	4,747,085.18	100.00		2,431,229.38	792,551.18	1,431,013.16	84,283.63	7,882.44	25.39	0.00
23 Princ Off	25,967,918.88	4,720.38		12,920,811.58	5,670,050.61	7,026,743.79	254,154.09	89,917.69	1,520.74	0.00
24 Guid/Coun	6,781,800.67	7.70		4,875,091.54	0.00	1,805,539.63	1,130.56	100,007.52	23.72	0.00
25 Pupil M/S	5,515,427.97	10,756.81		507.87	3,135,056.97	1,785,601.42	31,550.76	511,194.15	2,342.05	38,417.94
26 Health	3,429,449.45	221.50		1,531,728.64	727,319.97	1,080,470.38	18,939.51	70,314.64	454.81	0.00
27 Teaching	143,916,004.03	71,217.41		96,628,382.41	893,402.60	37,020,239.21	1,239,549.40	8,020,373.38	23,617.86	19,221.76
28 Extracur	3,243,357.43	82,229.70		1,279,548.04	977,922.59	571,878.06	42,221.30	280,980.23	757.50	7,820.01
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,412,739.48	97.02		4,660,659.32	99,259.79	1,155,266.53	51,972.72	415,743.54	29,740.56	0.00
32 Inst Tech	793,247.79	0.00			0.00	0.00	63,154.84	730,092.95	0.00	0.00
33 Curriculum	1,009,154.77	364.78		31,470.23	1,849.98	7,873.10	949,345.11	18,251.57	0.00	0.00
34 Pro Learn	1,357,080.27	0.00		1,009,506.87		347,573.40	0.00	0.00	0.00	0.00
<b>01 Total</b>	<b>208,664,275.46</b>	<b>174,890.05</b>		<b>127,702,339.30</b>	<b>13,917,620.32</b>	<b>53,602,733.31</b>	<b>2,775,635.07</b>	<b>10,353,053.45</b>	<b>72,544.25</b>	<b>65,459.71</b>



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	47,487.52	0.00		0.00	31,319.73	16,167.79	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 M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	385,670.67	0.00		61,737.90	0.00	22,752.77	0.00	301,180.00	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	756.22	0.00		597.94	0.00	158.28	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,665.72	0.00		1,239.10		426.62	0.00	0.00	0.00	0.00
<b>02 Total</b>	<b>435,580.13</b>	<b>0.00</b>		<b>63,574.94</b>	<b>31,319.73</b>	<b>39,505.46</b>	<b>0.00</b>	<b>301,180.00</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,308.38	0.00		0.00	0.00	0.00	868.35	1,440.03	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	405,067.45	0.00		159,550.79	131,696.12	113,730.35	0.00	0.00	90.19	0.00
24 Guid/Coun	362,789.27	0.00		263,798.58	0.00	98,990.69	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	471.19	0.00		381.84	0.00	89.35	0.00	0.00	0.00	0.00
27 Teaching	1,575,295.71	366.23		458,409.52	672.31	168,910.58	6,755.16	940,181.91	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	10,709.96	0.00		8,396.20	447.70	1,866.06	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	15,333.74	0.00		11,406.50		3,927.24	0.00	0.00	0.00	0.00
<b>03 Total</b>	<b>2,371,975.70</b>	<b>366.23</b>		<b>901,943.43</b>	<b>132,816.13</b>	<b>387,514.27</b>	<b>7,623.51</b>	<b>941,621.94</b>	<b>90.19</b>	<b>0.00</b>

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	1,835,202.06	1,231.33		654,396.60	497,065.30	427,401.88	23,479.49	226,315.06	5,312.40	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	19,664.86	0.00		15,400.00	0.00	4,264.86	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	14,250,739.49	0.00		8,541,838.50	287,120.38	3,305,510.09	60,106.29	2,050,873.03	5,291.20	0.00
27 Teaching	32,653,788.39	156,387.85		12,456,000.23	8,455,957.25	9,787,834.00	63,903.69	1,725,482.00	8,223.37	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	327,440.64	0.00		215,872.99	51,988.92	59,578.73	0.00	0.00	0.00	0.00
32 Inst Tech	22,563.20	0.00			0.00	0.00	22,563.20	0.00	0.00	0.00
33 Curriculum	72,980.75	0.00		0.00	0.00	0.00	72,980.75	0.00	0.00	0.00
34 Pro Learn	155,558.55	0.00		115,717.11		39,841.44	0.00	0.00	0.00	0.00
<b>21 Total</b>	<b>49,337,937.94</b>	<b>157,619.18</b>		<b>21,999,225.43</b>	<b>9,292,131.85</b>	<b>13,624,431.00</b>	<b>243,033.42</b>	<b>4,002,670.09</b>	<b>18,826.97</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,431,086.64	0.00		0.00	0.00	0.00	0.00	2,431,086.64	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
<b>22 Total</b>	<b>2,431,086.64</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,431,086.64</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	6,706.00	0.00		0.00	0.00	0.00	0.00	6,706.00	0.00	0.00
27 Teaching	4,599,838.95	0.00		328.13	172,721.79	68,807.18	7,966.74	4,350,015.11	0.00	0.00
29 Pmt to SD	918,735.12							918,735.12		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	15,589.37	0.00			0.00	0.00	15,589.37	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
<b>24 Total</b>	<b>5,540,869.44</b>	<b>0.00</b>		<b>328.13</b>	<b>172,721.79</b>	<b>68,807.18</b>	<b>23,556.11</b>	<b>5,275,456.23</b>	<b>0.00</b>	<b>0.00</b>

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	352,914.09	0.00		140,730.34	114,228.81	95,645.64	1,608.40	700.90	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	597,393.73	343.50		318,948.21	99,150.44	177,818.30	1,047.04	0.00	86.24	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	9,466,978.48	5,320.64		5,233,935.55	190,571.56	2,082,388.73	875,436.18	1,059,353.96	1,810.38	18,161.48
28 Extracur	5,786.10	0.00		0.00	5,166.00	620.10	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	83,041.54	0.00		64,145.06	1,827.13	14,825.35	0.00	2,244.00	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	68,703.60	0.00		51,107.33		17,596.27	0.00	0.00	0.00	0.00
<b>31 Total</b>	<b>10,574,817.54</b>	<b>5,664.14</b>		<b>5,808,866.49</b>	<b>410,943.94</b>	<b>2,388,894.39</b>	<b>878,091.62</b>	<b>1,062,298.86</b>	<b>1,896.62</b>	<b>18,161.48</b>

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	33,703.17	0.00		14,621.88	9,814.49	9,266.80	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	179,516.42	0.00		47,026.71	76,025.48	56,464.23	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,266,501.21	169.00		873,760.68	0.00	331,338.42	56,107.36	5,125.75	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	17,338.79	0.00		10,339.40	65.38	2,488.01	0.00	4,446.00	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	11,655.40	0.00		8,670.25		2,985.15	0.00	0.00	0.00	0.00
<b>34 Total</b>	<b>1,508,714.99</b>	<b>169.00</b>		<b>954,418.92</b>	<b>85,905.35</b>	<b>402,542.61</b>	<b>56,107.36</b>	<b>9,571.75</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	145,949.61	16,357.71		96,444.30	0.00	22,914.88	0.00	8,849.00	1,383.72	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	56,370.01	0.00		20,012.87	0.00	4,808.02	0.00	17,795.10	13,754.02	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
<b>38 Total</b>	<b>202,319.62</b>	<b>16,357.71</b>		<b>116,457.17</b>	<b>0.00</b>	<b>27,722.90</b>	<b>0.00</b>	<b>26,644.10</b>	<b>15,137.74</b>	<b>0.00</b>



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	224,589.67	0.00		57,870.34	105,298.30	58,315.11	2,150.71	76.72	878.49	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,328,934.75	17,842.12		2,265,237.79	1,130,311.86	1,519,488.56	132,352.42	263,466.60	235.40	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,778,400.40	41.80		1,164,990.82	12,488.27	399,768.82	30,478.89	146,837.60	23,794.20	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	31,202.21	0.00		0.00	0.00	0.00	31,202.21	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	5,599.00	0.00			0.00	0.00	0.00	5,599.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
<b>51 Total</b>	<b>7,368,726.03</b>	<b>17,883.92</b>		<b>3,488,098.95</b>	<b>1,248,098.43</b>	<b>1,977,572.49</b>	<b>196,184.23</b>	<b>415,979.92</b>	<b>24,908.09</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	65,229.77	0.00		299.76	0.00	73.03	12,035.18	52,821.80	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	943,124.51	1,176.01		476,786.98	60,209.01	174,784.19	8,232.97	216,104.26	5,831.09	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>52 Total</b>	<b>1,008,354.28</b>	<b>1,176.01</b>	<b>0.00</b>	<b>477,086.74</b>	<b>60,209.01</b>	<b>174,857.22</b>	<b>20,268.15</b>	<b>268,926.06</b>	<b>5,831.09</b>	<b>0.00</b>

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	212,510.47	0.00		82,127.20	73,298.01	55,552.57	1,454.39	2.00	76.30	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	52,756.66	0.00		37,740.44	0.00	15,016.22	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	10,584,966.59	7,151.97		5,311,648.92	1,561,518.03	2,997,871.32	216,007.87	488,999.59	1,768.89	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,232,618.19	0.00		732,667.89	12,202.59	258,837.19	1,790.25	224,882.55	2,237.72	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	67,177.81	0.00		0.00	0.00	0.00	67,074.64	103.17	0.00	0.00
34 Pro Learn	68,119.09	0.00		50,688.63		17,430.46	0.00	0.00	0.00	0.00
<b>55 Total</b>	<b>12,218,148.81</b>	<b>7,151.97</b>		<b>6,214,873.08</b>	<b>1,647,018.63</b>	<b>3,344,707.76</b>	<b>286,327.15</b>	<b>713,987.31</b>	<b>4,082.91</b>	<b>0.00</b>

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	24,140.51	0.00		18,369.44	0.00	5,771.07	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	71,741.28	0.00		54,545.00	0.00	17,196.28	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,754,704.55	442.39		1,258,978.47	3,650.33	396,166.51	14,475.85	80,203.00	788.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	952,494.40	1,607.43		507,121.35	200,312.55	185,434.33	2,127.19	35,050.00	20,841.55	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
<b>58 Total</b>	<b>2,803,080.74</b>	<b>2,049.82</b>		<b>1,839,014.26</b>	<b>203,962.88</b>	<b>604,568.19</b>	<b>16,603.04</b>	<b>115,253.00</b>	<b>21,629.55</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	117,842.55	0.00		84,058.81	0.00	33,466.26	317.48	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	1,124.09	0.00		836.19		287.90	0.00	0.00	0.00	0.00
<b>59 Total</b>	<b>118,966.64</b>	<b>0.00</b>		<b>84,895.00</b>	<b>0.00</b>	<b>33,754.16</b>	<b>317.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	61,772.43	0.00		25,221.19	9,308.04	5,938.61	10,264.59	11,040.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	638,372.08	0.00		412,641.68	13,939.57	146,772.83	0.00	65,018.00	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	10,755.87	0.00		0.00	0.00	0.00	10,755.87	0.00	0.00	0.00
<b>64 Total</b>	<b>710,900.38</b>	<b>0.00</b>		<b>437,862.87</b>	<b>23,247.61</b>	<b>152,711.44</b>	<b>21,020.46</b>	<b>76,058.00</b>	<b>0.00</b>	<b>0.00</b>

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	330,721.82	0.00		147,428.32	92,637.90	90,655.60	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
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	8,837,071.37	0.00		3,326,448.79	2,559,567.64	2,948,693.14	2,361.80	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	77,955.70	0.00		37,384.84	25,812.83	14,758.03	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	35,640.00	0.00		0.00	0.00	0.00	35,640.00	0.00	0.00	0.00
34 Pro Learn	44,454.49	0.00		33,068.84		11,385.65	0.00	0.00	0.00	0.00
<b>65 Total</b>	<b>9,325,843.38</b>	<b>0.00</b>		<b>3,544,330.79</b>	<b>2,678,018.37</b>	<b>3,065,492.42</b>	<b>38,001.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	72,755.31	43.84		50.00	48,884.82	20,748.30	1,291.34	1,131.60	605.41	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
<b>68 Total</b>	<b>72,755.31</b>	<b>43.84</b>		<b>50.00</b>	<b>48,884.82</b>	<b>20,748.30</b>	<b>1,291.34</b>	<b>1,131.60</b>	<b>605.41</b>	<b>0.00</b>



Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	207,539.50	718.44		152,687.88	438.00	53,345.18	0.00	350.00	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	260.20	0.00		0.00	217.59	42.61	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
<b>69 Total</b>	<b>207,799.70</b>	<b>718.44</b>		<b>152,687.88</b>	<b>655.59</b>	<b>53,387.79</b>	<b>0.00</b>	<b>350.00</b>	<b>0.00</b>	<b>0.00</b>

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	257,995.70	0.00		146,592.25	39,974.34	71,429.11	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	426,662.44	1,901.46		261,125.59	47.74	94,921.80	6,713.36	61,508.08	444.41	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	83,534.38	0.00		58,855.38	2,108.92	13,448.22	0.00	2,000.00	7,121.86	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	20,744.24	0.00		0.00	0.00	0.00	20,744.24	0.00	0.00	0.00
34 Pro Learn	3,525.31	0.00		2,622.41		902.90	0.00	0.00	0.00	0.00
<b>74 Total</b>	<b>792,462.07</b>	<b>1,901.46</b>		<b>469,195.63</b>	<b>42,131.00</b>	<b>180,702.03</b>	<b>27,457.60</b>	<b>63,508.08</b>	<b>7,566.27</b>	<b>0.00</b>

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	66,940.04	0.00		0.00	25,899.00	9,330.93	0.00	24,736.35	6,973.76	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	927,200.37	8,100.18		0.00	174,295.39	71,816.95	10,970.18	653,477.94	8,539.73	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	88,653.04	687.73		6,851.85	5,993.71	3,023.30	3,538.28	62,877.33	5,680.84	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	42,630.38	598.96		12,301.71	3,882.57	2,777.80	2,284.02	16,870.00	3,915.32	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>79 Total</b>	<b>1,125,423.83</b>	<b>9,386.87</b>		<b>19,153.56</b>	<b>210,070.67</b>	<b>86,948.98</b>	<b>16,792.48</b>	<b>757,961.62</b>	<b>25,109.65</b>	<b>0.00</b>

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	50,658.65	0.00		3,101.67	6,703.57	1,568.89	37,634.52	1,650.00	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	1,012,915.22	1,012,915. 22					0.00	0.00		
44 Operation	1,871,525.98	780,063.68			662,516.77	428,945.53	0.00	0.00	0.00	0.00
63 Oper Bldg	86,888.04	0.00			69,889.38	16,998.66	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	190.34	190.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>89 Total</b>	<b>3,022,178.23</b>	<b>1,793,169. 24</b>	<b>0.00</b>	<b>3,101.67</b>	<b>739,109.72</b>	<b>447,513.08</b>	<b>37,634.52</b>	<b>1,650.00</b>	<b>0.00</b>	<b>0.00</b>

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	744,337.56	6.00			67,225.10	19,335.59	7,718.68	648,870.28	1,181.91	0.00
12 Supt Off	501,429.42	1,362.86		266,033.14	72,571.06	100,816.77	4,337.02	56,308.57	0.00	0.00
13 Busns Off	3,106,222.10	404.00		64.41	1,943,198.28	701,052.61	111,729.05	349,264.19	509.56	0.00
14 HR	3,008,108.08	1,526.58		164,290.27	1,856,739.17	689,418.47	27,397.17	264,908.96	3,827.46	0.00
15 Pblc Rltn	886,975.24	1,589.75		0.00	593,734.53	217,654.54	27,391.46	45,713.19	891.77	0.00
25 Pupil M/S	42,327.37	0.00		0.00	0.00	0.00	5,672.70	36,654.67	0.00	0.00
61 Supv Bldg	631,752.61	0.00		0.00	459,465.02	168,846.37	3,250.57	190.65	0.00	0.00
62 Grnd Mnt	996,140.14	3,689.84			615,577.97	245,566.54	23,574.56	101,178.52	0.00	6,552.71
63 Oper Bldg	10,320,285.99	2,602.21			6,773,544.25	2,961,840.04	443,017.01	50,747.06	541.58	87,993.84
64 Maintnce	3,144,546.07	71,068.25	-612.91		1,528,044.90	558,647.28	397,846.72	566,668.77	0.00	22,883.06
65 Utilities	5,946,627.32	2,593.91	0.00		0.00	0.00	8,816.18	5,935,217.23	0.00	0.00
67 Bldg Secu	2,136.00	0.00			0.00	0.00	0.00	2,136.00	0.00	0.00
68 Insurance	2,247,191.87	0.00					198.00	2,246,993.87		0.00
72 Info Sys	8,340,113.58	821.94	0.00	330,087.46	3,293,492.54	1,235,761.35	121,935.80	3,233,080.91	20,265.90	104,667.68
73 Printing	499,892.74	210.57	-66,953.28	0.00	253,737.00	98,080.61	87,553.11	127,264.73	0.00	0.00
74 Warehouse	364,186.05	12,842.71	0.00	0.00	245,738.37	95,815.89	6,175.60	3,613.48	0.00	0.00
75 Mtr Pool	-30,413.32	2,540.76	-	0.00	0.00	0.00	81,294.60	1,664.03	0.00	0.00
			115,912.71							
83 Interest	6,060.00							6,060.00		
84 Principal	154,560.72							154,560.72		
85 Debt Expn	0.00							0.00		
<b>97 Total</b>	<b>40,912,479.54</b>	<b>101,259.38</b>	<b>-</b>	<b>760,475.28</b>	<b>17,703,068.19</b>	<b>7,092,836.06</b>	<b>1,357,908.23</b>	<b>13,831,095.83</b>	<b>27,218.18</b>	<b>222,097.29</b>
			<b>183,478.90</b>							

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	353,219.89	0.00		0.00	253,820.38	84,292.69	14,932.85	173.97	0.00	0.00
42 Food	4,246,086.21	0.00					4,246,086.21	0.00		
44 Operation	4,375,378.99	21,460.45			2,374,553.24	1,323,681.57	491,227.32	163,237.15	1,219.26	0.00
49 Transfers	-1,786,346.26		-							
			1,786,346. 26							
<b>98 Total</b>	<b>7,188,338.83</b>	<b>21,460.45</b>	<b>-</b> <b>1,786,346. 26</b>	<b>0.00</b>	<b>2,628,373.62</b>	<b>1,407,974.26</b>	<b>4,752,246.38</b>	<b>163,411.12</b>	<b>1,219.26</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	497,906.50	0.00		0.00	324,518.20	173,388.30	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,333,053.80	663.96		0.00	880,550.61	330,353.77	59,454.40	61,990.81	40.25	0.00
52 Operation	9,491,922.29	86,014.92			4,737,425.59	2,354,690.43	380,583.91	1,910,744.54	0.00	22,462.90
53 Maintnce	1,082,503.50	0.00			574,227.90	217,238.05	266,943.79	24,093.76	0.00	0.00
56 Insurance	189,453.46							189,453.46		
59 Transfers	-428,121.43		-							
			428,121.43							
<b>99 Total</b>	<b>12,166,718.12</b>	<b>86,678.88</b>	<b>-</b>	<b>0.00</b>	<b>6,516,722.30</b>	<b>3,075,670.55</b>	<b>706,982.10</b>	<b>2,186,282.57</b>	<b>40.25</b>	<b>22,462.90</b>
			<b>428,121.43</b>							

## 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.	374,248.27
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.	10,585,248.69
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	8,870,469.89
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	3,347,678.92
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	12,218,148.81



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.

29,916.70

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

0.1206

a) Total All Programs (SYSTEM CALCULATED)

380,109,753.35

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

40,912,479.54

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

339,197,273.81

DISTORTING ITEMS

- 1. Flow-through funds for program 01-89, 98, and 99  
0.00
- 2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.  
0.00
- 3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.  
0.00
- 4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.  
75,713.58
- 5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.  
0.00
- 6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.  
0.00
- 7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.  
0.00
- 8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.  
2,703.60
- 9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.  
2,014.89
- 10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.  
9,021.19
- 11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.  
20,538.50
- 12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.  
0.00

DISTORTING ITEMS

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

0.00

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

393,014.75

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

250,939.40

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

25,805.00

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

0.00

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

0.00

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

0.00

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

8,235,445.90

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

COUNTY: 17 King

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>339,197,273.81</b>	<b>106,084.09</b>		<b>4,246,086.21</b>			<b>334,845,103.51</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	744,337.56	0.00		0.00	467,593.16	276,744.40	
12 Superintendent's Office	501,429.42	0.00		0.00	501,429.42	0.00	
13 Business Office	3,106,222.10	0.00		75,713.58		3,030,508.52	
14 Human Resources	3,008,108.08	0.00		0.00		3,008,108.08	
15 Public Relations	886,975.24	0.00			886,975.24	0.00	
25 Pupil Management and Safety	42,327.37	0.00		0.00	42,327.37	0.00	
61 Supervision	631,752.61	0.00		0.00	631,752.61	0.00	
62 Grounds Maintenance	996,140.14	6,552.71		2,703.60	986,883.83	0.00	
63 Operation of Buildings	10,320,285.99	87,993.84		2,014.89	10,230,277.26	0.00	
64 Maintenance	3,144,546.07	22,883.06		9,021.19	3,112,641.82	0.00	
65 Utilities	5,946,627.32	0.00		20,538.50	5,926,088.82	0.00	
67 Building and Property Security	2,136.00	0.00		0.00	2,136.00	0.00	
68 Insurance	2,247,191.87	0.00		0.00	2,247,191.87	0.00	
72 Information Systems	8,340,113.58	104,667.68		393,014.75	-393,014.75	8,235,445.90	
73 Printing	499,892.74	0.00		0.00		499,892.74	
74 Warehousing	364,186.05	0.00		0.00		364,186.05	
75 Motor Pool	-30,413.32	0.00		0.00		-30,413.32	
83 Interest	6,060.00		6,060.00				
84 Principal	154,560.72		154,560.72				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>40,912,479.54</b>	<b>222,097.29</b>	<b>160,620.72</b>	<b>503,006.51</b>	<b>24,642,282.65</b>	<b>15,384,472.37</b>	

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

COUNTY: 17 King

Fiscal Year 2019-2020

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	380,109,753.35	328,181.38	160,620.72	4,749,092.72	15,384,472.37	334,845,103.51	
Unallowable Costs				-24,642,282.65		24,642,282.65	
<b>TOTALS</b>	<b>380,109,753.35</b>	<b>328,181.38</b>	<b>160,620.72</b>	<b>4,749,092.72</b>	<b>15,384,472.37</b>	<b>359,487,386.16</b>	

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

**FY 17-18**

1. FY 17-18 INDIRECT EXPENDITURES	15,480,203.40
2. FY 17-18 DIRECT EXPENDITURES	320,279,694.66
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	-2,495,365.12
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	12,984,838.27
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0405

**FY 19-20**

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	15,384,472.37
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	-2,495,365.12
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	12,889,107.24
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	359,487,386.16
10. 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0405
11. 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	14,559,239.13
12. 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-1,670,131.89
13. 19-20 TOTAL POOL (LINE 6 + LINE 12)	13,714,340.47
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0381

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

COUNTY: 17 King

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>339,197,273.81</b>	<b>106,084.09</b>		<b>4,246,086.21</b>			<b>334,845,103.51</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	744,337.56	0.00		0.00	467,593.16	276,744.40	
12 Superintendents Office	501,429.42	0.00		0.00		501,429.42	
13 Business Office	3,106,222.10	0.00		75,713.58		3,030,508.52	
14 Human Resources	3,008,108.08	0.00		0.00		3,008,108.08	
15 Public	886,975.24	0.00			886,975.24	0.00	
25 Pupil and Safety	42,327.37	0.00		0.00		42,327.37	
61 Supervision	631,752.61	0.00		0.00		631,752.61	
62 Grounds Maintenance	996,140.14	6,552.71		2,703.60		986,883.83	
63 Operation of Buildings	10,320,285.99	87,993.84		2,014.89		10,230,277.26	
64 Maintenance	3,144,546.07	22,883.06		9,021.19		3,112,641.82	
65 Utilities	5,946,627.32	0.00		20,538.50		5,926,088.82	
67 Building and Property Security	2,136.00	0.00		0.00		2,136.00	
68 Insurance	2,247,191.87	0.00		0.00		2,247,191.87	
72 Information Systems	8,340,113.58	104,667.68		393,014.75		7,842,431.15	
73 Printing	499,892.74	0.00		0.00		499,892.74	
74 Warehousing	364,186.05	0.00		0.00		364,186.05	
75 Motor Pool	-30,413.32	0.00		0.00		-30,413.32	
83 Interest	6,060.00		6,060.00				
84 Principal	154,560.72		154,560.72				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>40,912,479.54</b>	<b>222,097.29</b>	<b>160,620.72</b>	<b>503,006.51</b>	<b>1,354,568.40</b>	<b>38,672,186.62</b>	



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

COUNTY: 17 King

Fiscal Year 2019-2020

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	380,109,753.35	328,181.38	160,620.72	4,749,092.72		38,672,186.62	334,845,103.51
Unallowable Costs					-1,354,568.40		1,354,568.40
Totals	380,109,753.35	328,181.38	160,620.72	4,749,092.72		38,672,186.62	336,199,671.91

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	37,881,018.55
2. FY 17-18 DIRECT EXPENDITURES	297,878,879.51
3. FY 17-18 OVER (UNDER) RECOVERY	-4,386,342.62
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	33,494,675.92
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.1124

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	38,672,186.62
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	-4,386,342.62
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	34,285,843.99
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	336,199,671.91
10. 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1124
11. 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	37,788,843.12
12. 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-3,502,999.12
13. 19-20 TOTAL POOL (LINE 6 + LINE 12)	35,169,187.49
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.1046

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	208,664,275.46	179,326,159.85	574,736.90	28,763,378.71
02 Alternative Learning Experience (ALE)	435,580.13	435,580.13	0.00	0.00
03 Dropout Reengagement	2,371,975.70	2,371,975.70	0.00	0.00
31 Vocational-Basic, State	10,574,817.54	10,473,146.78	101,670.76	0.00
34 Middle School Career and Tech. Ed., State	1,508,714.99	1,508,714.99	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	40,912,479.54	40,333,128.48	579,351.06	0.00
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>264,467,843.36</b>	<b>234,448,705.93</b>	<b>1,255,758.72</b>	<b>28,763,378.71</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
21 Special Education-Supplemental, State	49,337,937.94	35,500,965.66	12,779.80	13,824,192.48
22 Special Education - Infants and Toddlers - State	2,431,086.64	2,431,086.64	0.00	0.00
24 Special Education-Supplemental, Federal	5,540,869.44	0.00	5,540,869.44	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	202,319.62	0.00	202,319.62	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	7,368,726.03	0.00	7,368,726.03	0.00
52 Other Title Grants Under ESEA, Federal	1,008,354.28	0.00	1,008,354.28	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	12,218,148.81	12,218,148.81	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	2,803,080.74	2,734,805.60	0.00	68,275.14
59 Institutions - Juveniles in Adult Jails	118,966.64	118,966.64	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

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	710,900.38	0.00	710,900.38	0.00
65 Transitional Bilingual, State	9,325,843.38	9,325,843.38	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	72,755.31	0.00	72,755.31	0.00
69 Compensatory, Other	207,799.70	0.00	0.00	207,799.70
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	792,462.07	792,462.07	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	1,125,423.83	0.00	0.00	1,125,423.83
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>93,264,674.81</b>	<b>63,122,278.80</b>	<b>14,916,704.86</b>	<b>15,225,691.15</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 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	3,022,178.23	0.00	2,886,799.02	135,379.21
98 School Food Services	7,188,338.83	144,754.02	5,372,626.92	1,670,957.89
99 Pupil Transportation	12,166,718.12	12,166,718.12	0.00	0.00
<b>TOTAL OTHER PROGRAMS</b>	<b>22,377,235.18</b>	<b>12,311,472.14</b>	<b>8,259,425.94</b>	<b>1,806,337.10</b>
<b>TOTALS</b>	<b>380,109,753.35</b>	<b>309,882,456.87</b>	<b>24,431,889.52</b>	<b>45,795,406.96</b>

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.

Preliminary FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test	FY 18 - 19 Actual (A)	FY 19 - 20 Actual (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.	45,511,886.88	49,337,937.94
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	12,779.80	5,844.25
4. Equals aggregate special education expenditures for resident special education students.	45,499,107.08	49,332,093.69
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	3,832,986.61

**Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test**

6. Resident special education students (updated by OSPI).	2,784.11	3,074.78
7. Expenditures per pupil (line 4/line 6).	16,342.42	16,044.11
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-298.31

**Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test**

9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	9,998,141.42	13,824,192.48
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	3,826,051.06
11. Expenditures per pupil (line 9/line 6).	3,591.14	4,495.99
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	904.85

**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

E.S.D. 121  
on line 5, 8, 10, \*OR\* 12 is a zero or positive.  
COUNTY: 17 King

Preliminary Special Education Maintenance of Effort

RUN TIME: 12:11:52 PM

Fiscal Year 2019-2020

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

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

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

Description	Operation	FY 2019 - 20	FY 2018 - 19	<u>Food Services Deficit Calculation</u>			
						FY 2019 - 20	FY 2018 - 19
Total Expenditures	+ (plus)	380,109,753.35	362,670,581.54	Total Program 98	+	7,188,338.83	9,956,861.45
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	1,891,540.72	2,963,334.15
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	-	144,754.02	164,756.87
Child Care	- (minus)	0.00	61,359.87	Revenue 4398 (State)	-	0.00	0.00
Other Community Services	- (minus)	3,022,178.23	325,437.37	Revenue 6198 (Fed)	-	4,564,791.09	7,209,724.01
School Food Services	- (minus)	7,188,338.83	9,956,861.45	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Interest	- (minus)	6,060.00	133,330.51	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Principal	- (minus)	154,560.72	158,625.45	Revenue 6998 (Fed)	-	642,267.24	767,576.14
Debt Service, Debt Related Expenditures	- (minus)	0.00	762.90	Revenue 7198 (Other)	-	0.00	0.00
Capital Outlay, All Object 9	- (minus)	328,181.38	277,384.83	Revenue 8198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	- (minus)	6,999.97	7,230.64	TOTAL FOOD SERVICES DEFICIT		-55,014.24	-1,148,529.72
Federal, Special Purpose Revenue	- (minus)	29,147,038.55	22,058,030.36	<b>Note:</b>			
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	4,564,791.09	7,209,724.01	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)	642,267.24	767,576.14	a negative amount, zero dollars			
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00	are displayed.			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00				
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00				
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00				
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00				
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00				

Description	Operation	FY 2019 - 20	FY 2018 - 19
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus) 0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus) 0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus) 0.00	0.00
Capital Outlay, Read First, Fed	+	(plus) 0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus) 0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus) 0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus) 0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus) 0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus) 0.00	0.00
Capital Outlay, LEP, Fed	+	(plus) 0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus) 0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus) 0.00	0.00
Capital Outlay, Comp, Othr	+	(plus) 0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus) 0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus) 0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus) 0.00	18,734.54
Capital Outlay, Public Radio/TV	+	(plus) 0.00	0.00
Capital Outlay, Comm Schools	+	(plus) 0.00	0.00
Capital Outlay, Child Care	+	(plus) 0.00	0.00
Capital Outlay, Othr Comm Srv	+	(plus) 0.00	0.00
Capital Outlay, Food Services	+	(plus) 0.00	33,189.75
Total Expenditures for Preliminary	=	(equals) 345,463,454.0	337,720,782.6
Maintenance of Effort		0	0

FY 2019 - 20/FY 2018 - 19 1.02

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

Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	10,574,817.54	11,045,440.63
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,508,714.99	1,261,981.86
Program 38, Vocational--Federal	+ (plus)	202,319.62	192,786.08
Program 39, Vocational--Other Categorical	+ (plus)	0.00	8,801.75
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	210,513.56	201,307.22
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	12,075,338.59	12,307,703.10
	FY 19-20 / 18-19		0.98



GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	5,173,088.43	5,182,122.18
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	436.67	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	4,495.99	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	3,832,986.61	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	3,826,051.06	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	345,408,439.76	336,572,252.88
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasurer Item 241, Minus Warrants Outstanding.	51,658.36	49,628.30
Informational	4.507	On the Balance Sheet General Ledger GL 230 is negative.	-91,557.60	0.00

**DEBT SERVICE FUND**

Debt Service Fund: Cleared all edits

**CAPITAL PROJECTS FUND**

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	50,307,195.50	50,071,787.50
Informational	2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	131,636,091.72	126,194,386.13

**TRANSPORTATION VEHICLE FUND**

Transportation Vehicle Fund: Cleared all edits

**PERMANENT FUND**

Permanent Fund: Cleared all edits

**PRIVATE PURPOSE TRUST/OTHER TRUST FUND**

Private Purpose Trust/Other Trust Fund: Cleared all edits