

ANNUAL FINANCIAL STATEMENTS

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	80,466,575.19	2,207,713.82	23,388,262.52	79,442,964.94	1,467,623.53	192,969.53	187,166,109.53
Minus Warrants Outstanding	-1,618,955.71	-24,034.44	0.00	-101,624.32	0.00	0.00	-1,744,614.47
Taxes Receivable	35,216,429.15		17,337,290.18	11,972,163.47	0.00		64,525,882.80
Due From Other Funds	263,456.60	146,549.40	0.00	88,080.00	0.00	0.00	498,086.00
Due From Other Governmental Units	3,716,156.73	0.00	0.00	5,088,080.00	0.00	0.00	8,804,236.73
Accounts Receivable	444,754.26	0.00	0.00	0.00	0.00	0.00	444,754.26
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	898,021.19	0.00		0.00			898,021.19
Prepaid Items	3,606,300.19	300.00			0.00	0.00	3,606,600.19
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	122,992,737.60	2,330,528.78	40,725,552.70	96,489,664.09	1,467,623.53	192,969.53	264,199,076.23
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	122,992,737.60	2,330,528.78	40,725,552.70	96,489,664.09	1,467,623.53	192,969.53	264,199,076.23
LIABILITIES							
Accounts Payable	11,459,235.43	90,281.38	4,958.76	4,395,277.18	484.57	76.29	15,950,313.61
Contracts Payable Current	220,970.72	0.00		0.00	0.00	0.00	220,970.72
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	272.25	0.00		0.00			272.25
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	4,085,853.76	0.00		0.00			4,085,853.76
Due To Other Governmental Units	2,024,970.69	0.00		0.00	0.00	0.00	2,024,970.69
Deferred Compensation Payable	43.58			0.00			43.58
Estimated Employee Benefits Payable	3,941,740.26						3,941,740.26
Due To Other Funds	237,644.40	11,525.44	0.00	253,171.46	0.00	0.00	502,341.30
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
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
TOTAL LIABILITIES	21,970,731.09	101,806.82	4,958.76	4,648,448.64	484.57	76.29	26,726,506.17
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	11,856.46	0.00	0.00	0.00	0.00	0.00	11,856.46
Unavailable Revenue - Taxes Receivable	35,216,429.15		17,337,290.18	11,972,163.47	0.00		64,525,882.80
TOTAL DEFERRED INFLOWS OF RESOURCES	35,228,285.61	0.00	17,337,290.18	11,972,163.47	0.00	0.00	64,537,739.26
FUND BALANCE:							
Nonspendable Fund Balance	4,504,321.38	300.00	0.00	0.00	0.00	165,000.00	4,669,621.38
Restricted Fund Balance	7,120,236.72	2,228,421.96	23,383,303.76	42,411,701.77	1,467,138.96	0.00	76,610,803.17
Committed Fund Balance	0.00	0.00	0.00	36,248,515.31	0.00	0.00	36,248,515.31
Assigned Fund Balance	23,420,869.82	0.00	0.00	1,208,834.90	0.00	27,893.24	24,657,597.96

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2022

E.S.D. 121

Balance Sheet - Governmental Funds

RUN TIME: 5:46:00 PM

COUNTY: 17 King

August 31, 2022

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	30,748,292.98	0.00	0.00	0.00	0.00	0.00	30,748,292.98
TOTAL FUND BALANCE	65,793,720.90	2,228,721.96	23,383,303.76	79,869,051.98	1,467,138.96	192,893.24	172,934,830.80
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	122,992,737.60	2,330,528.78	40,725,552.70	96,489,664.09	1,467,623.53	192,969.53	264,199,076.23

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	72,490,989.58	1,152,673.87	32,681,868.45	26,634,928.48	2,822.05		132,963,282.43
State	315,117,691.74		0.00	3,787,685.26	1,315,422.72		320,220,799.72
Federal	63,796,586.64		362,607.07	5,088,080.00	0.00		69,247,273.71
Other	681,039.71			0.00	0.00	1,239.96	682,279.67
TOTAL REVENUES	452,086,307.67	1,152,673.87	33,044,475.52	35,510,693.74	1,318,244.77	1,239.96	523,113,635.53
EXPENDITURES:							
CURRENT:							
Regular Instruction	242,656,925.65						242,656,925.65
Special Education	63,637,948.62						63,637,948.62
Vocational Education	15,735,015.41						15,735,015.41
Skill Center	0.00						0.00
Compensatory Programs	32,060,523.10						32,060,523.10
Other Instructional Programs	2,148,903.29						2,148,903.29
Federal Stimulus COVID-19	5,041,356.78						5,041,356.78
Community Services	529,343.76						529,343.76
Support Services	78,685,351.84						78,685,351.84
Student Activities/Other		1,020,715.04				18.79	1,020,733.83
CAPITAL OUTLAY:							
Sites				3,507,761.83			3,507,761.83
Building				15,615,018.28			15,615,018.28
Equipment				2,201,091.08			2,201,091.08
Instructional Technology				27,218,248.69			27,218,248.69
Energy				0.00			0.00
Transportation Equipment					273,965.80		273,965.80
Sales and Lease				1,669.38			1,669.38
Other	2,023,995.92						2,023,995.92
DEBT SERVICE:							
Principal	545,280.60		20,925,033.85	858,868.15	0.00		22,329,182.60

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	57,276.80		9,867,054.58	0.00	0.00		9,924,331.38
Bond/Levy Issuance				288,602.00	0.00		288,602.00
TOTAL EXPENDITURES	443,121,921.77	1,020,715.04	30,792,088.43	49,691,259.41	273,965.80	18.79	524,899,969.24
REVENUES OVER (UNDER) EXPENDITURES	8,964,385.90	131,958.83	2,252,387.09	-14,180,565.67	1,044,278.97	1,221.17	-1,786,333.71
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		3,084.70	42,288,502.00	0.00		42,291,586.70
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	472,489.50		4,619,786.53	0.00	0.00		5,092,276.03
Transfers Out (GL 536)	-2,182,476.25		0.00	-2,261,589.19	-648,210.59	0.00	-5,092,276.03
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	11,119.99		0.00	0.00	8,005.70		19,125.69
TOTAL OTHER FINANCING SOURCES (USES)	-1,698,866.76		4,622,871.23	40,026,912.81	-640,204.89	0.00	42,310,712.39
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	7,265,519.14	131,958.83	6,875,258.32	25,846,347.14	404,074.08	1,221.17	40,524,378.68
BEGINNING TOTAL FUND BALANCE	58,528,201.76	2,096,763.13	16,508,045.44	54,022,704.84	1,063,064.88	191,672.07	132,410,452.12
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	65,793,720.90	2,228,721.96	23,383,303.76	79,869,051.98	1,467,138.96	192,893.24	172,934,830.80

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	45,009.73	72,445,979.85	72,490,989.58
State	315,117,691.74	0.00	315,117,691.74
Federal	63,788,158.85	8,427.79	63,796,586.64
Other	672,929.33	8,110.38	681,039.71
TOTAL REVENUES	379,623,789.65	72,462,518.02	452,086,307.67
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	202,103,862.61	40,553,063.04	242,656,925.65
Special Education	49,437,555.26	14,200,393.36	63,637,948.62
Vocational Education	13,986,853.55	1,748,161.86	15,735,015.41
Skills Center	0.00	0.00	0.00
Compensatory Programs	32,058,506.70	2,016.40	32,060,523.10
Other Instructional Programs	2,102,147.45	46,755.84	2,148,903.29
Federal Stimulus COVID-19	5,041,356.78	0.00	5,041,356.78
Community Services	223,277.41	306,066.35	529,343.76
Support Services	68,742,279.01	10,474,348.01	79,216,627.02
CAPITAL OUTLAY:			
Other	2,023,995.92	0.00	2,023,995.92
DEBT SERVICE:			
Principal	545,280.60	0.00	545,280.60
Interest and Other Charges	57,276.80	0.00	57,276.80
TOTAL EXPENDITURES	375,791,116.91	67,330,804.86	443,121,921.77
REVENUES OVER (UNDER) EXPENDITURES:	3,832,672.74	5,131,713.16	8,964,385.90
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	472,489.50	472,489.50
Transfers Out (GL 536)	2,182,476.25	0.00	2,182,476.25
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		11,119.99	11,119.99

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	-2,182,476.25	483,609.49	-1,698,866.76
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,650,196.49	5,615,322.65	7,265,519.14
BEGINNING TOTAL FUND BALANCE	53,721,103.73	4,807,098.03	58,528,201.76
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	55,371,300.22	10,422,420.68	65,793,720.90

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	72,557,312.00	72,490,989.58	-66,322.42
State	328,950,190.00	315,117,691.74	-13,832,498.26
Federal	65,237,920.00	63,796,586.64	-32,641,333.36
Other	625,000.00	681,039.71	56,039.71
TOTAL REVENUES	467,370,422.00	452,086,307.67	-15,284,114.33
EXPENDITURES			
CURRENT:			
Regular Instruction	256,851,551.00	242,656,925.65	14,194,625.35
Special Education	65,017,567.00	63,637,948.62	1,379,618.38
Vocational Education	16,091,070.00	15,735,015.41	356,054.59
Skill Center	0.00	0.00	0.00
Compensatory Programs	41,302,549.00	32,060,523.10	9,242,025.90
Other Instructional Programs	2,970,877.00	2,148,903.29	821,973.71
Federal Stimulus COVID-19	21,200,000.00	5,041,356.78	16,158,643.22
Community Services	636,590.00	529,343.76	107,246.24
Support Services	79,477,956.00	78,685,351.84	792,604.16
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,877,386.00	2,023,995.92	-146,609.92
DEBT SERVICE:			
Principal	0.00	545,280.60	-545,280.60
Interest and Other Charges	0.00	57,276.80	-57,276.80
TOTAL EXPENDITURES	485,425,546.00	443,121,921.77	42,303,624.23

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-18,055,124.00	8,964,385.90	27,019,509.90
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	210,900.00	472,489.50	261,589.50
Transfers Out (GL 536)	0.00	-2,182,476.25	2,182,476.25
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	35,000.00	11,119.99	-23,880.01
TOTAL OTHER FINANCING SOURCES (USES)	245,900.00	-1,698,866.76	-1,944,766.76
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-17,809,224.00	7,265,519.14	25,074,743.14
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	61,698,977.00	58,528,201.76	-3,170,775.24
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	43,889,753.00	65,793,720.90	21,903,967.90

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,694,987.00	1,152,673.87	-1,542,313.13
State			
Federal			
Other			
TOTAL REVENUES	2,694,987.00	1,152,673.87	-1,542,313.13
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,966,540.00	1,020,715.04	1,945,824.96
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	2,966,540.00	1,020,715.04	1,945,824.96
REVENUES OVER (UNDER) EXPENDITURES	-271,553.00	131,958.83	403,511.83

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-271,553.00	131,958.83	403,511.83
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,029,840.00	2,096,763.13	66,923.13
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,758,287.00	2,228,721.96	470,434.96

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	29,989,300.00	32,681,868.45	2,692,568.45
State	0.00	0.00	0.00
Federal	725,500.00	362,607.07	-362,892.93
Other			
TOTAL REVENUES	30,714,800.00	33,044,475.52	2,329,675.52
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	18,765,000.00	20,925,033.85	-2,160,033.85
Interest and Other Charges	10,423,941.00	9,867,054.58	556,886.42
TOTAL EXPENDITURES	29,188,941.00	30,792,088.43	-1,603,147.43
REVENUES OVER (UNDER) EXPENDITURES	1,525,859.00	2,252,387.09	726,528.09

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	3,084.70	3,084.70
Long-Term Financing			
Transfers In	2,464,791.00	4,619,786.53	2,154,995.53
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	4,622,871.23	4,622,871.23
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	3,990,650.00	6,875,258.32	2,884,608.32
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	14,913,153.00	16,508,045.44	1,594,892.44
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	18,903,803.00	23,383,303.76	4,479,500.76

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	28,177,400.00	26,634,928.48	-1,542,471.52
State	4,100,000.00	3,787,685.26	-312,314.74
Federal	0.00	5,088,080.00	5,088,080.00
Other	0.00	0.00	0.00
TOTAL REVENUES	32,277,400.00	35,510,693.74	3,233,293.74
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	4,070,426.00	3,507,761.83	562,664.17
Building	27,673,793.00	15,615,018.28	12,058,774.72
Equipment	22,441,140.00	2,201,091.08	20,240,048.92
Instructional Technology	500,000.00	27,218,248.69	-26,718,248.69
Energy	0.00	0.00	0.00
Sales and Lease	3,000.00	1,669.38	1,330.62
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	650,000.00	288,602.00	-361,398.00
Principal	0.00	858,868.15	-858,868.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	55,338,359.00	49,691,259.41	5,647,099.59
REVENUES OVER (UNDER) EXPENDITURES	-23,060,959.00	-14,180,565.67	8,880,393.33
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	44,000,000.00	42,288,502.00	-1,711,498.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-2,000,000.00	-2,261,589.19	-261,589.19
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	42,000,000.00	40,026,912.81	-1,973,087.19
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	18,939,041.00	25,846,347.14	6,907,306.14
BEGINNING TOTAL FUND BALANCE	56,802,800.00	54,022,704.84	-2,780,095.16
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	75,741,841.00	79,869,051.98	4,127,210.98

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	15,000.00	2,822.05	-12,177.95
State	1,070,000.00	1,315,422.72	245,422.72
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	1,085,000.00	1,318,244.77	233,244.77
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	500,500.00	273,965.80	226,534.20
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	500,500.00	273,965.80	226,534.20

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	584,500.00	1,044,278.97	459,778.97
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-675,691.00	-648,210.59	27,480.41
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	35,000.00	8,005.70	-26,994.30
TOTAL OTHER FINANCING SOURCES (USES)	-640,691.00	-640,204.89	486.11
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-56,191.00	404,074.08	460,265.08
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,026,305.00	1,063,064.88	36,759.88
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	970,114.00	1,467,138.96	497,024.96

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	147,650.06
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	3,000.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	150,650.06
LIABILITIES:		
Accounts Payable	0.00	1,036.00
Due To Other Governmental Units	0.00	-1,255.30
TOTAL LIABILITIES	0.00	-219.30
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		150,869.36
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	150,869.36

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	7,125.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	7,125.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	93.46	986.61
Less Investment Expenses	0.00	0.00
Net Investment Income	93.46	986.61
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	93.46	8,111.61
DEDUCTIONS:		
Benefits		39,593.34
Refund of Contributions	0.00	0.00
Administrative Expenses	1.46	14.98
Scholarships	0.00	
Other	92.00	0.00
TOTAL DEDUCTIONS	93.46	39,608.32
Net Increase (Decrease)	0.00	-31,496.71
Net Position - Beginning Balance	0.00	182,366.07
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	150,869.36

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	213,156,000.00	39,730,000.00	18,260,000.00	234,626,000.00	31,470,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	2,660,000.00	0.00	2,660,000.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	2,447,227.47	55,026.79	600,307.40	1,901,946.86	563,670.99
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	9,651,239.00	3,925,106.00	3,600,848.00	9,975,497.00	3,864,799.62
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	16,617,710.00	30,958,537.00	0.00	47,576,247.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	4,558,649.00	7,143,366.00	0.00	11,702,015.00	
Total Long-Term Liabilities	249,090,825.47	81,812,035.79	25,121,155.40	305,781,705.86	35,898,470.61

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	70,224,495.92	32,562,664.45	23,904,186.31	0.00
1300 Sale of Tax Title Property	201.85	167.74	86.65	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	167.52	111.40	71.42	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	70,224,865.29	32,562,943.59	23,904,344.38	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	127,084.00			
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	118,718.65			
2200 Sales of Goods, Supplies and Services, Unassigned	36,838.75		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	9,049.15			
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	116,955.89			
2298 School Food Services--Sales of Goods, Supplies, and Services	45,009.73			
2300 Investment Earnings	431,626.55	118,924.86	548,328.55	2,822.05
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	164,596.34		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	19,439.41		0.00	0.00
2700 Rentals and Leases	443,893.64	0.00	6,450.00	0.00
2800 Insurance Recoveries	377,709.32		0.00	0.00
2900 Local Support Nontax, Unassigned	226,214.84	0.00	2,175,805.55	0.00
2998 Local School Food Service (only for non NSLP LEA)	592.00			
2910 E-Rate	148,396.02		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	2,266,124.29	118,924.86	2,730,584.10	2,822.05
STATE, GENERAL PURPOSE				
3100 Apportionment	235,841,534.39			
3121 Special Education - General Apportionment	7,146,566.65			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	242,988,101.04	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	406,723.96		3,787,685.26	0.00
4121 Special Education	33,674,434.05			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	11,486,662.43			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,290,030.97			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	10,314,570.95			
4174 Highly Capable	805,537.47			
4188 Child Care	0.00			
4198 School Food Service	235,091.44			
4199 Transportation - Operations	12,804,045.36			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	21,316.08		0.00	0.00
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	91,177.99			
4499 Transportation Reimbursement - Depreciation				1,315,422.72
4000 TOTAL STATE, SPECIAL PURPOSE	72,129,590.70		3,787,685.26	1,315,422.72
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	8,427.79	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	362,607.07	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	8,427.79	362,607.07	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	228,790.10			0.00
6111 Federal Special Purpose-GEER	9,399,734.41		0.00	
6112 Federal Special Purpose-ESSER II	24,362,636.53		0.00	
6113 Federal Special Purpose-ESSER III	1,176,484.75		5,000,000.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	9,311.76			
6124 Special Education, Supplemental	5,878,586.74			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	262,125.95			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	6,905,737.13			
6152 Other Title, ESEA Fed	1,623,327.94			
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	227,813.04			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	3,648.15			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	11,920,327.85			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	137,119.10		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	91,835.51			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	617,404.48		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		88,080.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	18,853.75			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	924,421.66			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	63,788,158.85		5,088,080.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	82,537.07			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	82,537.07		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	587,473.29		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	8,110.38			
8500 Nonfederal, ESD	2,918.97		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	598,502.64		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	3,084.70	42,288,502.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	11,119.99			8,005.70
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2022

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 5:46:00 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	472,489.50	4,619,786.53	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	483,609.49	4,622,871.23	42,288,502.00	8,005.70
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 452,569,917.16	 37,667,346.75	 77,799,195.74	 1,326,250.47

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	240,480,663.78	11 Bd of Dir	561,404.97	0 Debit Transfer	1,706,877.57
02 ALE	577.19	12 Supt Off	1,932,138.89	1 Credit Transfer	-1,706,877.57
03 Basic Education - Dropout Reengagement	2,239,498.46	13 Busns Off	4,146,353.51	2 Cert. Salaries	202,323,020.25
11 Stim, Title, GEER	0.00	14 HR	3,716,427.79	3 Class. Salaries	66,958,913.72
12 Stim, ESSER II	4,440,332.90	15 Pblc Rltn	1,388,608.75	4 Employee Benefits	101,657,937.40
13 Stim, ESSER III	601,023.88	21 Supv Inst	11,847,520.55	5 Supplies / Materials	19,114,640.89
14 Federal Stimulus, ESSER III (Learning Loss)	0.00	22 Lrn Resrc	5,330,868.46	7 Purchased Services	50,617,825.70
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	29,656,290.31	8 Travel	425,587.89
19 Federal Special Purpose - Other	0.00	24 Guid/Coun	10,413,843.60	9 Capital Outlay	2,023,995.92
21 Sp Ed, Sup, St	57,943,758.14	25 Pupil M/S	8,322,124.29	TOTAL ALL OBJECTS	443,121,921.77
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	21,477,914.58		
23 Sp Ed, Sup, IDEA, Fed	8,970.00	27 Teaching	249,325,220.05		
24 Sp Ed, Sup, Fed	5,685,220.48	28 Extracur	4,310,108.48		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	1,110,185.07		
26 Sp Ed, Inst, St	0.00	31 InstProDev	10,872,748.96		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	697,672.13		
31 Voc, Basic, St	13,822,146.84	33 Curriculum	5,266,402.83		
34 MidSchCar/Tec	1,917,308.73	34 Pro Learn	3,309,766.86		
38 Voc, Fed	252,568.90	41 Supervisn	952,464.62		
39 Voc, Other	0.00	42 Food	4,375,801.53		
45 Skil Cnt, Bas, St	0.00	44 Operation	5,919,316.63		
46 Skill Cntr, Fed	0.00	49 Transfers	-130,499.85		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,393,116.15		
51 ESEA Disadvantaged, Fed	6,665,802.28	52 Operation	11,795,306.09		
52 Other Title, ESEA, Fed	1,563,761.88	53 Maintnce	1,190,900.64		
53 ESEA Migrant, Federal	0.00	56 Insurance	15,398.08		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2022

E.S.D. 121

Program/Activity/Object Report

RUN TIME: 5:46:00 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	11,132,081.19	59 Transfers	-789,983.94		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	813,831.85		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,969,477.65		
58 Sp/Plt Pgm, St	2,618,899.09	63 Oper Bldg	11,512,330.17		
59 Inst. JAJ	0.00	64 Maintnce	7,348,690.56		
61 Head Start, Fed	0.00	65 Utilities	8,429,103.03		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	0.00		
64 LEP, Fed	219,451.92	68 Insurance	3,181,972.95		
65 Tran Biling, St	9,524,149.71	72 Info Sys	10,128,317.12		
67 Ind Ed, Fd, JOM	0.00	73 Printing	507,489.61		
68 Ind Ed, Fd, ED	88,465.94	74 Warehouse	526,927.93		
69 Comp, Othr	247,911.09	75 Mtr Pool	69,650.89		
71 Traffic Safety	0.00	83 Interest	55,026.80		
73 Summer School	0.00	84 Principal	545,280.60		
74 Highly Capable	753,001.38	85 Debt Expn	-529,025.18		
76 Target Asst, Fed	0.00	91 Publ Actv	155,427.76		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	443,121,921.77		
79 Inst Pgm, Othr	1,395,901.91				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	0.00				
89 Othr Comm Srv	529,343.76				
97 Distwide Suppt	55,877,173.12				
98 Schl Food Serv	11,000,126.93				
99 Pupil Transp	14,113,782.27				
TOTAL ALL PROGRAMS	443,121,921.77				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	173,093,663.73
2120	Salaries of Temporary EEs & Subs	5,819,799.92
2130	Non contracted Salaries	3,133,832.25
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	14,696,881.30
2160	Other Salaries	4,396,229.70
2170	Other Salaries NBCT	1,182,613.35

	Classified Salaries	Amount
3110	Salaries of Regular Employee	61,812,908.72
3120	Salaries of Temporary EEs & Subs	1,545,819.34
3130	Extra Time	2,278,223.02
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	966,695.58
3160	Other Salaries	355,267.06

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	15,112,975.27
4223	Federally Mandated Insurance-Classified	4,981,330.24
4232	Retirement Contribution - Certificated	28,625,578.29
4233	Retirement Contribution - Classified	7,512,095.25
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	193,701.52
4263	Unemployment Compensation - Classified	64,055.15

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	1,028,404.91
4273	Worker's Compensation - Classified	598,718.08
4282	Health Benefits - Certificated	23,373,543.78
4283	Health Benefits - Classified	16,684,422.57
4292	Other Employee Benefits - Certificated	2,639,276.73
4293	Other Employee Benefits - Classified	843,835.61

	Supplies, Non-Capital	Amount
5610	General Supplies	9,937,736.05
5626	Motor Vehicle Fuel	0.00
5630	Food	4,325,510.45
5640	Books and Periodicals	2,620,553.99
5650	Supplies - Technology Related	2,230,840.40

	Purchased Services	Amount
7310	Office and Administrative Services	34,043.73
7311	Election Fees	0.00
7320	Professional Educational Services	0.00
7321	Contracted Teachers	1,205,188.73
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	40,004.01
7340	Other Professional Purchased Services	35,049,385.37
7341	Legal Services for District support	0.00
7342	Audit Services	0.00
7343	Other Legal Services	204,756.76
7350	Technical Services	24,207.70
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	1,526,390.09

	Purchased Services	Amount
7420	Cleaning Services	667,935.28
7431	Non-Technology-Related Repair and Maintenance	31,693.73
7432	Technology-Related Repair and Maintenance	0.00
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	782.88
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	54,466.19
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	1,361,298.52
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	3,197,371.03
7530	Communications	998,503.73
7540	Advertising	2,203.37
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	816,261.54
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	846,288.02
7622	Electricity	3,954,487.62
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

	Purchased Services	Amount
7831	Redemption of Principal	545,280.60
7832	Interest on Long-Term Debt	55,026.80
7833	Bond Issuance and Other Debt-Related Costs	2,250.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	425,587.89

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	816,971.47
9732	Vehicles	0.00
9733	Furniture and Fixtures	62,610.91
9734	Technology-Related Hardware	684,154.50
9735	Technology-Related Software	0.00
9739	Other Equipment	460,259.04
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	443,121,921.77
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<u>Instructional Location</u>	<u>Amount</u>
Birth to Age 2	0.00
Carriage Crest Elementary School	5,476,384.31
Cedar Heights Middle School	6,489,648.43
Cedar Valley Elementary School	4,357,911.93
Covington Elementary School	6,882,894.20
Crestwood Elementary School	5,186,513.14
East Hill Elementary School	5,257,723.47
Emerald Park Elementary School	4,929,656.21
Fairwood Elementary School	4,444,658.97
George T. Daniel Elementary School	5,980,906.55
Glenridge Elementary	5,103,817.65
Grass Lake Elementary School	4,455,450.48
Horizon Elementary School	4,403,429.12
iGrad	3,011,309.51
Jenkins Creek Elementary School	5,494,725.03
Kent Elementary School	6,736,790.16
Kent Laboratory Academy	5,222,974.44
Kent-Meridian High School	20,793,645.40
Kentlake High School	13,980,229.36
Kentridge High School	17,937,230.09
Kentwood High School	15,995,666.44
Lake Youngs Elementary School	5,959,401.97
Martin Sortun Elementary School	6,547,623.47
Mattson Middle School	6,866,645.04
Meadow Ridge Elementary School	5,663,219.02
Meeker Middle School	6,732,834.45
Meridian Elementary School	6,556,791.21
Meridian Middle School	7,014,334.25
Mill Creek Middle School	9,049,116.41
Millennium Elementary School	6,005,735.18
Neely O Brien Elementary School	5,975,116.89

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2022

E.S.D. 121

District Expenditure Summary by Location

RUN TIME: 5:46:01 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

<u>Instructional Location</u>	<u>Amount</u>
Northwood Middle School	6,763,129.23
Panther Lake Elementary School	6,993,131.64
Park Orchard Elementary School	5,444,087.89
Pine Tree Elementary School	5,665,800.48
Regional Justice Center	133,188.67
Ridgewood Elementary School	4,636,363.32
River Ridge Elementary	6,958,430.28
Sawyer Woods Elementary School	4,667,811.79
Scenic Hill Elementary School	6,936,875.71
Soos Creek Elementary School	5,543,012.76
Springbrook Elementary School	4,920,927.01
Sunrise Elementary School	6,199,482.78
The Outreach Program	3,300,316.29
TOTAL INSTRUCTIONAL LOCATIONS	286,674,940.63
TOTAL NON-INSTRUCTIONAL LOCATIONS	156,446,981.14
TOTAL DISTRICT EXPENDITURES	443,121,921.77

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2022

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 5:46:01 PM

COUNTY: 17 King

Fiscal Year 2021-2022

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	6,776,990.21	2,374.43		2,741,280.76	2,120,515.17	1,551,301.72	120,424.68	224,567.63	16,525.82	0.00
22 Lrn Resrc	5,230,053.96	395.82		2,642,733.16	899,170.32	1,508,681.51	172,248.21	6,824.94	0.00	0.00
23 Princ Off	28,825,205.61	5,288.43		14,613,581.45	6,343,061.42	7,592,101.74	198,099.82	71,766.58	0.00	1,306.17
24 Guid/Coun	7,472,574.88	30.73		5,401,164.66	524.17	1,961,441.10	5,708.80	103,705.42	0.00	0.00
25 Pupil M/S	7,764,553.23	22,123.27		1,040.03	3,960,492.99	2,020,372.39	571,629.57	1,128,452.76	2,647.68	57,794.54
26 Health	4,713,762.87	336.06		1,690,750.90	1,301,875.68	1,394,647.40	62,309.51	263,620.77	222.55	0.00
27 Teaching	163,763,482.44	73,760.06		113,303,328.99	1,032,771.24	41,229,974.19	1,249,262.96	6,843,517.93	26,154.00	4,713.07
28 Extracur	4,091,563.14	170,523.89		1,412,993.51	1,094,162.54	687,974.08	114,162.01	549,310.19	62,436.92	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,148,974.29	3,403.14		2,385,685.27	358,734.91	733,477.83	54,168.27	509,798.89	103,705.98	0.00
32 Inst Tech	591,396.91	0.00			0.00	0.00	95,395.05	496,001.86	0.00	0.00
33 Curriculum	4,583,134.06	5,115.29		97,381.02	22,289.61	25,912.15	3,835,405.52	597,030.47	0.00	0.00
34 Pro Learn	2,518,972.18	0.00		1,825,871.33		693,100.85	0.00	0.00	0.00	0.00
01 Total	240,480,663.78	283,351.12		146,115,811.08	17,133,598.05	59,398,984.96	6,478,814.40	10,794,597.44	211,692.95	63,813.78

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	577.19	0.00		0.00	0.00	577.19	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
02 Total	577.19	0.00		0.00	0.00	577.19	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	847.77	0.00		0.00	0.00	0.00	228.12	619.65	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	489,320.15	0.00		176,244.00	170,590.17	133,973.09	5,906.92	2,605.97	0.00	0.00
24 Guid/Coun	393,731.87	0.00		289,807.02	0.00	103,776.74	148.11	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	1,327,584.98	222,331.07		437,699.80	1,101.99	160,722.48	3,240.84	502,488.80	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	13,555.79	0.00		8,572.42	2,368.14	2,407.79	207.44	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	14,457.90	0.00		10,479.78		3,978.12	0.00	0.00	0.00	0.00
03 Total	2,239,498.46	222,331.07		922,803.02	174,060.30	404,858.22	9,731.43	505,714.42	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	18,567.38	0.00		0.00	14,372.75	4,194.63	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	16,539.68	0.00		0.00	13,757.90	2,781.78	0.00	0.00	0.00	0.00
15 Pblc Rltn	58,433.62	0.00		0.00	0.00	0.00	0.00	58,433.62	0.00	0.00
21 Supv Inst	39,755.01	0.00		0.00	0.00	0.00	0.00	39,755.01	0.00	0.00
22 Lrn Resrc	73,268.29	0.00		5,184.00	361.77	1,229.34	66,491.70	1.48	0.00	0.00
23 Princ Off	1,653.43	0.00		0.00	1,378.43	275.00	0.00	0.00	0.00	0.00
24 Guid/Coun	296.53	0.00		0.00	0.00	0.00	0.00	296.53	0.00	0.00
25 Pupil M/S	9,273.81	0.00		0.00	7,718.26	1,555.55	0.00	0.00	0.00	0.00
26 Health	203,283.86	0.00		0.00	8,363.17	1,203.46	87,063.13	106,654.10	0.00	0.00
27 Teaching	3,697,591.51	92,817.04		2,601,858.14	1,718.69	867,811.04	104,215.60	29,171.00	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	65,909.05	0.00		39,316.53	0.00	8,510.45	16,484.29	1,597.78	0.00	0.00
32 Inst Tech	4,800.00	0.00			0.00	0.00	0.00	4,800.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	201,094.57	0.00			0.00	0.00	201,094.57	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	29,738.07	0.00	0.00	0.00	0.00	0.00	0.00	29,738.07	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	20,128.09	0.00	0.00	0.00	0.00	0.00	20,128.09	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	4,440,332.90	92,817.04	0.00	2,646,358.67	47,670.97	887,561.25	495,477.38	270,447.59	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	11,692.62	0.00		0.00	0.00	0.00	0.00	11,692.62	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	44,865.05	0.00		0.00	31,749.35	9,599.10	3,516.60	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	95,560.62	0.00		28,298.16	27,558.49	16,821.79	10,970.76	11,911.42	0.00	0.00
24 Guid/Coun	29,051.57	0.00		0.00	0.00	0.00	0.00	29,051.57	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	1,022.34	0.00		0.00	0.00	0.00	1,022.34	0.00	0.00	0.00
27 Teaching	110,789.89	9,159.79		10,101.83	942.31	2,423.73	3,984.66	69,045.43	15,132.14	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	36,557.15	0.00		20,280.61	284.05	4,616.96	11,375.53	0.00	0.00	0.00
32 Inst Tech	2,058.23	0.00			0.00	0.00	2,058.23	0.00	0.00	0.00
33 Curriculum	250,291.24	0.00		0.00	0.00	0.00	250,291.24	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	19,135.17	0.00	0.00	0.00	0.00	0.00	3,532.77	15,602.40	0.00	0.00
13 Total	601,023.88	9,159.79	0.00	58,680.60	60,534.20	33,461.58	286,752.13	137,303.44	15,132.14	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,399,749.57	475.72		959,947.97	541,379.88	527,858.06	69,629.39	272,592.73	27,865.82	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	235,418.86	0.00		179,881.27	360.00	55,177.59	0.00	0.00	0.00	0.00
24 Guid/Coun	112,311.41	0.00		81,414.09	0.00	30,897.32	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	16,550,875.51	0.00		11,104,158.66	298,728.29	4,127,305.01	103,007.84	913,585.33	4,090.38	0.00
27 Teaching	37,081,689.68	172,092.62		15,338,642.49	9,077,728.15	10,821,045.83	49,231.57	1,616,613.01	6,336.01	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	495,430.12							495,430.12		
31 InstProDev	438,153.92	0.00		288,033.62	68,983.78	75,381.52	3,092.90	2,662.10	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	132,828.27	0.00		0.00	0.00	0.00	132,828.27	0.00	0.00	0.00
34 Pro Learn	497,300.80	0.00		360,467.39		136,833.41	0.00	0.00	0.00	0.00
21 Total	57,943,758.14	172,568.34		28,312,545.49	9,987,180.10	15,774,498.74	357,789.97	3,300,883.29	38,292.21	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	8,970.00	0.00		0.00	0.00	0.00	0.00	8,970.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Total	8,970.00	0.00		0.00	0.00	0.00	0.00	8,970.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	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	4,994,023.63	123.44		28,514.22	32,591.68	27,901.05	9,420.12	4,895,473.12	0.00	0.00
29 Pmt to SD	614,754.95							614,754.95		
31 InstProDev	725.24	0.00		341.29	254.60	129.35	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	75,716.66	0.00		0.00	0.00	0.00	75,716.66	0.00	0.00	0.00
24 Total	5,685,220.48	123.44		28,855.51	32,846.28	28,030.40	85,136.78	5,510,228.07	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,240,037.76	0.00		881,459.41	166,728.72	191,849.63	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	936,846.33	293.67		413,153.38	252,169.91	253,496.61	17,701.96	0.00	30.80	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	11,333,464.93	32,661.60		6,344,725.52	205,088.12	2,353,953.82	1,554,729.79	712,219.39	3,030.28	127,056.41
28 Extracur	8,762.81	0.00		0.00	8,063.25	699.56	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	83,027.59	0.00		65,882.91	2,114.55	15,030.13	0.00	0.00	0.00	0.00
32 Inst Tech	95,133.00	0.00			67,952.00	27,181.00	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	124,874.42	0.00		90,514.93		34,359.49	0.00	0.00	0.00	0.00
31 Total	13,822,146.84	32,955.27		7,795,736.15	702,116.55	2,876,570.24	1,572,431.75	712,219.39	3,061.08	127,056.41

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	188,156.44	0.00		156,913.43	11,192.42	20,050.59	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	307,079.47	0.00		87,884.58	129,318.29	89,876.60	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	1,393,387.42	43.34		775,937.14	0.00	278,313.97	202,822.43	6,317.89	0.00	129,952.65
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	12,707.57	0.00		10,368.36	0.00	2,339.21	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	15,977.83	0.00		11,581.50		4,396.33	0.00	0.00	0.00	0.00
34 Total	1,917,308.73	43.34		1,042,685.01	140,510.71	394,976.70	202,822.43	6,317.89	0.00	129,952.65

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	126,558.56	4,388.52		66,708.64	0.00	15,006.05	0.00	36,187.10	4,268.25	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	126,010.34	0.00		82,408.68	0.00	18,448.28	0.00	18,455.67	6,697.71	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	252,568.90	4,388.52		149,117.32	0.00	33,454.33	0.00	54,642.77	10,965.96	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	311,679.58	52.00		47,850.26	171,130.55	76,455.79	8,683.95	1,140.01	6,367.02	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	4,507,206.66	28,525.64		2,064,654.79	752,098.08	1,177,382.74	165,584.86	316,088.59	2,871.96	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,806,718.60	256.85		1,253,732.99	9,147.46	401,617.44	16,276.96	125,132.61	554.29	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	40,197.44	0.00		0.00	0.00	0.00	40,197.44	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	6,665,802.28	28,834.49		3,366,238.04	932,376.09	1,655,455.97	230,743.21	442,361.21	9,793.27	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	92,866.88	307.97		14,373.91	0.00	3,221.04	54,167.64	20,676.36	119.96	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	108,917.46	85.28		4,497.78	34,000.15	18,754.51	9,921.68	40,704.35	953.71	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,357,693.55	60.00		690,775.57	116,093.75	257,192.33	14,494.77	273,348.92	5,728.21	0.00
32 Inst Tech	4,283.99	0.00			0.00	0.00	4,283.99	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	1,563,761.88	453.25	0.00	709,647.26	150,093.90	279,167.88	82,868.08	334,729.63	6,801.88	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	321,547.91	0.00		85,899.96	123,827.34	74,298.86	448.08	31,800.00	5,273.67	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	9,029,617.92	4,715.60		3,764,718.63	1,741,396.65	2,407,394.73	276,931.06	828,506.92	5,954.33	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,571,648.71	0.00		908,214.38	13,621.58	292,176.63	7,585.77	331,116.79	18,933.56	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	142,147.30	0.00		0.00	0.00	0.00	142,147.30	0.00	0.00	0.00
34 Pro Learn	67,119.35	0.00		48,651.32		18,468.03	0.00	0.00	0.00	0.00
55 Total	11,132,081.19	4,715.60		4,807,484.29	1,878,845.57	2,792,338.25	427,112.21	1,191,423.71	30,161.56	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	27,546.21	0.00		21,300.32	0.00	6,245.89	0.00	0.00	0.00	0.00
23 Princ Off	8,554.45	0.00		5,705.00	912.41	1,937.04	0.00	0.00	0.00	0.00
24 Guid/Coun	89,347.60	0.00		68,768.00	0.00	20,579.60	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	1,548,657.12	0.00		1,100,968.48	0.00	324,638.35	14,486.58	107,775.47	788.24	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	944,793.71	2,130.36		534,029.60	151,429.43	181,622.25	4,072.53	69,670.00	1,839.54	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	2,618,899.09	2,130.36		1,730,771.40	152,341.84	535,023.13	18,559.11	177,445.47	2,627.78	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	127,760.63	1,362.79		17,169.84	27,921.35	7,471.77	26,516.35	47,318.53	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	77,987.87	0.00		0.00	309.29	148.14	4,776.27	72,754.17	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	13,703.42	0.00		0.00	0.00	0.00	13,703.42	0.00	0.00	0.00
64 Total	219,451.92	1,362.79		17,169.84	28,230.64	7,619.91	44,996.04	120,072.70	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	172,982.59	0.00		48,281.00	75,341.56	49,360.03	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	9,204,087.11	0.00		3,371,194.19	2,840,581.84	2,985,601.58	6,709.50	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	79,079.04	0.00		41,134.34	23,794.08	14,150.62	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	68,000.97	0.00		49,290.33		18,710.64	0.00	0.00	0.00	0.00
65 Total	9,524,149.71	0.00		3,509,899.86	2,939,717.48	3,067,822.87	6,709.50	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	42,460.85	0.00		0.00	32,040.73	10,420.12	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	46,005.09	1,281.93		175.59	2,839.73	1,591.37	6,282.04	33,326.12	508.31	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
68 Total	88,465.94	1,281.93		175.59	34,880.46	12,011.49	6,282.04	33,326.12	508.31	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	247,911.09	3,438.72		187,038.02	292.00	56,461.95	255.40	425.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
69 Total	247,911.09	3,438.72		187,038.02	292.00	56,461.95	255.40	425.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	259,310.08	0.00		141,853.11	49,028.77	67,727.18	0.00	0.00	701.02	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	374,408.64	1,054.59		233,417.65	0.00	77,955.65	7,493.90	52,875.18	1,611.67	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	88,031.17	0.00		60,389.43	715.59	13,377.35	724.76	11,796.00	1,028.04	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	28,188.08	0.00		0.00	0.00	0.00	28,188.08	0.00	0.00	0.00
34 Pro Learn	3,063.41	0.00		2,220.51		842.90	0.00	0.00	0.00	0.00
74 Total	753,001.38	1,054.59		437,880.70	49,744.36	159,903.08	36,406.74	64,671.18	3,340.73	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	49,137.73	0.00		0.00	31,770.36	10,269.37	0.00	7,098.00	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	979,737.06	1,618.40		1,437.55	235,817.01	81,278.81	67,054.63	572,542.89	19,987.77	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	302,075.29	0.00		11,932.87	17,489.89	4,930.92	94,191.13	171,174.73	2,355.75	0.00
28 Extracur	16,075.42	0.00		0.00	0.00	0.00	16,075.42	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	21,175.37	3,325.00		793.88	0.00	177.29	0.00	0.00	16,879.20	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	196.36	0.00		0.00	0.00	0.00	196.36	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	27,504.68	0.00			0.00	0.00	0.00	27,504.68	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	1,395,901.91	4,943.40		14,164.30	285,077.26	96,656.39	177,517.54	778,320.30	39,222.72	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	193,707.11	0.00		48,573.96	30,529.91	18,251.76	96,351.48	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
42 Food	50,291.08	50,291.08					0.00	0.00		
44 Operation	66,664.92	66,664.92			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	82,388.06	0.00			68,705.50	13,682.56	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	136,292.59	124,599.27	0.00	0.00	0.00	0.00	4,763.78	6,929.54	0.00	0.00
89 Total	529,343.76	241,555.27	0.00	48,573.96	99,235.41	31,934.32	101,115.26	6,929.54	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	561,404.97	18.75			116,710.14	35,011.74	4,919.02	399,502.72	5,242.60	0.00
12 Supt Off	1,913,571.51	1,804.77		322,416.66	924,458.39	363,584.01	28,141.95	273,165.73	0.00	0.00
13 Busns Off	4,134,660.89	1,348.31		0.00	2,493,346.37	814,653.53	206,527.51	611,593.15	7,192.02	0.00
14 HR	3,699,888.11	1,191.77		863.52	2,481,431.82	797,880.86	106,133.58	306,743.28	5,643.28	0.00
15 Pblc Rltn	1,330,175.13	1,510.08		875.00	787,195.16	256,832.84	25,195.20	255,559.05	3,007.80	0.00
25 Pupil M/S	39,252.00	0.00		0.00	0.00	0.00	0.00	39,252.00	0.00	0.00
61 Supv Bldg	813,831.85	0.00		0.00	612,429.45	200,934.73	467.67	0.00	0.00	0.00
62 Grnd Mnt	1,969,477.65	7,423.12			737,863.28	286,368.48	116,416.71	580,718.59	0.00	240,687.47
63 Oper Bldg	11,228,847.54	3,852.14			7,399,886.65	3,147,353.38	499,394.10	72,090.14	1,733.75	104,537.38
64 Maintnce	7,321,185.88	110,625.91	0.00		1,726,291.75	597,730.83	711,596.45	3,756,135.60	0.00	418,805.34
65 Utilities	8,429,103.03	8,753.16	0.00		0.00	0.00	1,160.24	8,366,309.27	0.00	52,880.36
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	3,181,972.95	0.00					0.00	3,181,972.95		0.00
72 Info Sys	10,098,579.05	1,250.56	0.00	97,228.96	4,003,077.50	1,304,095.96	148,825.81	3,832,678.81	27,266.95	684,154.50
73 Printing	507,489.61	679.53	-80,342.71	0.00	286,970.24	107,294.68	123,839.62	69,048.25	0.00	0.00
74 Warehouse	506,799.84	15,658.34	0.00	0.00	304,507.83	109,789.62	8,463.67	11,390.37	0.00	56,990.01
75 Mtr Pool	69,650.89	9,312.65	-	0.00	0.00	0.00	128,034.44	3,170.70	0.00	103,908.99
			174,775.89							
83 Interest	55,026.80							55,026.80		
84 Principal	545,280.60							545,280.60		
85 Debt Expn	-529,025.18		-					2,250.00		0.00
			531,275.18							
97 Total	55,877,173.12	163,429.09	-	421,384.14	21,874,168.58	8,021,530.66	2,109,115.97	22,361,888.01	50,086.40	1,661,964.05

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2022

E.S.D. 121

PROGRAM 98 - School Food Services

RUN TIME: 5:46:02 PM

COUNTY: 17 King

For the Year Ended August 31, 2022

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	952,464.62	0.00		0.00	701,862.60	233,571.85	11,105.74	690.68	1,522.44	3,711.31
42 Food	4,325,510.45	0.00					4,325,510.45	0.00		
44 Operation	5,852,651.71	20,475.58			2,899,158.68	1,712,873.86	911,715.39	269,934.06	996.42	37,497.72
49 Transfers	-130,499.85		-							
			130,499.85							
98 Total	11,000,126.93	20,475.58	-	0.00	3,601,021.28	1,946,445.71	5,248,331.58	270,624.74	2,518.86	41,209.03
			130,499.85							

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	509,045.25	0.00		0.00	316,575.06	192,470.19	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,393,116.15	1,788.75		0.00	964,612.92	328,256.23	6,890.65	90,185.56	1,382.04	0.00
52 Operation	11,795,306.09	413,675.82			4,780,130.85	2,427,416.71	785,406.87	3,388,675.84	0.00	0.00
53 Maintnce	1,190,900.64	0.00			593,052.86	214,449.05	343,374.42	40,024.31	0.00	0.00
56 Insurance	15,398.08							15,398.08		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-789,983.94		- 789,983.94							
99 Total	14,113,782.27	415,464.57	- 789,983.94	0.00	6,654,371.69	3,162,592.18	1,135,671.94	3,534,283.79	1,382.04	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	148,396.02
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.	2,162,756.49
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	7,767,854.77
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	3,364,226.42
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	11,132,081.19

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.	28,638.77	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1443	
a) Total All Programs (SYSTEM CALCULATED)		443,121,921.77
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		55,877,173.12
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		387,244,748.65

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

69,160.77

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

5,036.00

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

0.00

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

0.00

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

0.00

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

9,408,115.21

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

COUNTY: 17 King

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	387,244,748.65	362,031.87		4,325,510.45			382,557,206.33
PROGRAM 97 ACTIVITIES							
11 Board of Directors	561,404.97	0.00		0.00	487,208.20	74,196.77	
12 Superintendent's Office	1,913,571.51	0.00		0.00	1,913,571.51	0.00	
13 Business Office	4,134,660.89	0.00		0.00		4,134,660.89	
14 Human Resources	3,699,888.11	0.00		0.00		3,699,888.11	
15 Public Relations	1,330,175.13	0.00			1,330,175.13	0.00	
25 Pupil Management and Safety	39,252.00	0.00		0.00	39,252.00	0.00	
61 Supervision	813,831.85	0.00		0.00	813,831.85	0.00	
62 Grounds Maintenance	1,969,477.65	240,687.47		0.00	1,728,790.18	0.00	
63 Operation of Buildings	11,228,847.54	104,537.38		0.00	11,124,310.16	0.00	
64 Maintenance	7,321,185.88	418,805.34		0.00	6,902,380.54	0.00	
65 Utilities	8,429,103.03	52,880.36		0.00	8,376,222.67	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	3,181,972.95	0.00		0.00	3,181,972.95	0.00	
72 Information Systems	10,098,579.05	684,154.50		0.00	6,309.34	9,408,115.21	
73 Printing	507,489.61	0.00		0.00		507,489.61	
74 Warehousing	506,799.84	56,990.01		0.00		449,809.83	
75 Motor Pool	69,650.89	103,908.99		0.00		-34,258.10	
83 Interest	55,026.80		55,026.80				
84 Principal	545,280.60		545,280.60				
85 Debt-Related Expenditures	-529,025.18		2,250.00				
Total Program 97	55,877,173.12	1,661,964.05	602,557.40	0.00	35,904,024.53	18,239,902.32	

COUNTY: 17 King

Fiscal Year 2021-2022

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	443,121,921.77	2,023,995.92	602,557.40	4,325,510.45		18,239,902.32	382,557,206.33
Unallowable Costs					-35,904,024.53		35,904,024.53
TOTALS	443,121,921.77	2,023,995.92	602,557.40	4,325,510.45		18,239,902.32	418,461,230.86

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	18,239,902.32
2. FY 19-20 DIRECT EXPENDITURES	418,461,230.86
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	626,397.53
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	18,866,299.85
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0451

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	18,239,902.32
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	626,397.53
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	18,866,299.85
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	418,461,230.86
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.0451
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	18,872,601.51
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-6,301.66
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	18,233,600.65
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0436

COUNTY: 17 King

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	387,244,748.65	362,031.87		4,325,510.45			382,557,206.33
PROGRAM 97 ACTIVITIES							
11 Board of Directors	561,404.97	0.00		0.00	487,208.20	74,196.77	
12 Superintendents Office	1,913,571.51	0.00		0.00		1,913,571.51	
13 Business Office	4,134,660.89	0.00		0.00		4,134,660.89	
14 Human Resources	3,699,888.11	0.00		0.00		3,699,888.11	
15 Public Relations	1,330,175.13	0.00			1,330,175.13	0.00	
25 Pupil Management and Safety	39,252.00	0.00		0.00		39,252.00	
61 Supervision	813,831.85	0.00		0.00		813,831.85	
62 Grounds Maintenance	1,969,477.65	240,687.47		0.00		1,728,790.18	
63 Operation of Buildings	11,228,847.54	104,537.38		0.00		11,124,310.16	
64 Maintenance	7,321,185.88	418,805.34		0.00		6,902,380.54	
65 Utilities	8,429,103.03	52,880.36		0.00		8,376,222.67	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	3,181,972.95	0.00		0.00		3,181,972.95	
72 Information Systems	10,098,579.05	684,154.50		0.00		9,414,424.55	
73 Printing	507,489.61	0.00		0.00		507,489.61	
74 Warehousing	506,799.84	56,990.01		0.00		449,809.83	
75 Motor Pool	69,650.89	103,908.99		0.00		-34,258.10	
83 Interest	55,026.80		55,026.80				
84 Principal	545,280.60		545,280.60				
85 Debt-Related Expenditures	-529,025.18		2,250.00				
Total Program 97	55,877,173.12	1,661,964.05	602,557.40	0.00	1,817,383.33	52,326,543.52	

COUNTY: 17 King

Fiscal Year 2021-2022

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	443,121,921.77	2,023,995.92	602,557.40	4,325,510.45		52,326,543.52	382,557,206.33
Unallowable Costs					-1,817,383.33		1,817,383.33
Totals	443,121,921.77	2,023,995.92	602,557.40	4,325,510.45		52,326,543.52	384,374,589.66

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	52,326,543.52
2. FY 19-20 DIRECT EXPENDITURES	384,374,589.66
3. FY 19-20 OVER (UNDER) RECOVERY	8,617,962.31
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	60,944,505.83
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.1586

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	52,326,543.52
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)	8,617,962.31
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	60,944,505.83
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	384,374,589.66
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1586
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	60,961,809.92
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-17,304.08
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	52,309,239.43
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.1361

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	240,480,663.78	175,933,532.63	32,030,650.45	32,516,480.70
02 Alternative Learning Experience (ALE)	577.19	577.19	0.00	0.00
03 Dropout Reengagement	2,239,498.46	2,239,498.46	0.00	0.00
31 Vocational-Basic, State	13,822,146.84	13,822,146.84	0.00	0.00
34 Middle School Career and Tech. Ed., State	1,917,308.73	1,917,308.73	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	55,877,173.12	43,480,045.02	518,144.82	11,878,983.28
TOTAL BASIC EDUCATIONAL PROGRAMS	314,337,368.12	237,393,108.87	32,548,795.27	44,395,463.98
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	4,440,332.90	0.00	4,440,332.90	0.00
13 Federal Stimulus-ESSER III	601,023.88	0.00	601,023.88	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	57,943,758.14	40,821,000.70	18,853.75	17,103,903.69
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	8,970.00	0.00	8,970.00	0.00
24 Special Education-Supplemental, Federal	5,685,220.48	0.00	5,685,220.48	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	252,568.90	0.00	252,568.90	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	6,665,802.28	0.00	6,665,802.28	0.00
52 Other Title Grants Under ESEA, Federal	1,563,761.88	0.00	1,563,761.88	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	11,132,081.19	11,132,081.19	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	2,618,899.09	2,364,035.10	0.00	254,863.99
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	219,451.92	0.00	219,451.92	0.00
65 Transitional Bilingual, State	9,524,149.71	9,524,149.71	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	88,465.94	0.00	88,465.94	0.00
69 Compensatory, Other	247,911.09	0.00	137,119.10	110,791.99
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	753,001.38	753,001.38	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	1,395,901.91	0.00	846,194.58	549,707.33
TOTAL OTHER INSTRUCTIONAL PROGRAMS	103,141,300.69	64,594,268.08	20,527,765.61	18,019,267.00
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	529,343.76	0.00	0.00	529,343.76
98 School Food Services	11,000,126.93	235,091.44	10,720,025.76	45,009.73
99 Pupil Transportation	14,113,782.27	12,895,223.35	0.00	1,218,558.92
TOTAL OTHER PROGRAMS	25,643,252.96	13,130,314.79	10,720,025.76	1,792,912.41
TOTALS	443,121,921.77	315,117,691.74	63,796,586.64	64,207,643.39

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

	FY 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
Preliminary FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	56,742,862.04	57,943,758.14
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	6,249.16	18,853.75
4. Equals aggregate special education expenditures for resident special education students.	56,736,612.88	57,924,904.39
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	1,188,291.51
Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,942.44	2,982.33
7. Expenditures per pupil (line 4/line 6).	19,282.16	19,422.70
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	140.54
Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 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.	15,912,635.10	17,103,903.69
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	1,191,268.59
11. Expenditures per pupil (line 9/line 6).	5,407.97	5,735.08
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	327.11

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 ages 3-PreK, and K-21.

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

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

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

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

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

Description	Operation	<u>Food Services Deficit Calculation</u>					
		FY 2021 - 22	FY 2020 - 21		FY 2021 - 22	FY 2020 - 21	
Total Expenditures	+ (plus)	443,121,921.77	409,514,917.87	Total Program 98	+ 11,000,126.93	5,180,442.13	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 45,009.73	5,868.78	
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 592.00	19,609.81	
Child Care	- (minus)	0.00	0.00	Revenue 4198 (State)	- 235,091.44	113,620.18	
Other Community Services	- (minus)	529,343.76	2,826,926.49	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	11,000,126.93	5,180,442.13	Revenue 6198 (Fed)	- 11,920,327.85	6,341,575.72	
Debt Service, Interest	- (minus)	55,026.80	1,492.09	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	545,280.60	118,973.45	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Debt Related Expenditures	- (minus)	2,250.00	0.00	Revenue 6998 (Fed)	- 924,421.66	501,483.61	
Capital Outlay, All Object 9	- (minus)	2,023,995.92	1,113,915.15	Revenue 7198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	8,427.79	6,051.71	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	63,788,158.85	26,335,543.13	TOTAL FOOD SERVICES DEFICIT	-2,124,723.75	-1,782,106.16	
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	11,920,327.85	6,341,575.72	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)	924,421.66	501,483.61	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00				

Description	Operation	FY 2021 - 22	FY 2020 - 21	
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00
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
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	0.00
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00

Description	Operation	FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	41,209.03	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	378,055,269.6 6	380,774,633.0 5

FY 2021 - 22/FY 2020 - 21 0.99

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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	13,822,146.84	11,995,627.18
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,917,308.73	1,718,505.98
Program 38, Vocational--Federal	+ (plus)	252,568.90	211,496.99
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	262,125.95	217,968.80
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	15,729,898.52	13,707,661.35
	FY 21-22 / 20-21		1.14

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.028	**Warning** Your district has not reported expenditures in Program 59, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
Informational	1.029	**Warning** Your district has not reported revenues in 4159, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
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.	1,618,955.71	565,293.67
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" 985.	650.97	
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.	5,735.08	
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.	1,188,291.51	
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.	1,191,268.59	
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*	375,930,545.91	0.00
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	249,090,825.47	250,502,718.00
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Leases at September 1 is not equal to the Ending Outstanding Leases at August 31 of the previous year.	2,447,227.47	7,208.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
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
Informational	1.630	**WARNING** Your district has entries in columns 1, 2, 3 or 4 for Non-Voted Bonds on the Schedule of Long Term Liabilites, but there are no entries under column 5 on the Amount Due Within One Year column.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.501	**Warning** F-196 DSF total expenditures are greater than authorized DSF budgeted appropriations. ***Attach letter of explanation***	30,792,088.43	29,188,941.00

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 1100 is not equal to County Treasurer Cash File F-197 account 20.	23,904,186.31	23,904,186.30
Informational	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	42,288,502.00	42,040,587.50
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.	79,412,964.94	74,097,976.42
Informational	2.510	On the Balance Sheet General Ledger GL 864 is negative.	-9,406,043.95	0.00

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2022

E.S.D. 121

Financial Edit Report Fiscal Year 2021-2022

RUN TIME: 5:46:02 PM

COUNTY: 17 King

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits