

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Bethel School District of Pierce County for the fiscal year ended August 31, 2021, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 178 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2020-August 31, 2021

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	294,733,642.17	200,720.61	40,623,191.61	20,374,600.68	1,480,048.62	0.00	357,412,203.69
Total Expenditures	299,412,115.55	410,897.32	31,074,150.74	53,482,834.38	3,330,065.69	0.00	387,710,063.68
Other Financing Uses	4,480,169.98	0.00	0.00	692,264.91	0.00	0.00	5,172,434.89
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-9,158,643.36	-210,176.71	9,549,040.87	-33,800,498.61	-1,850,017.07	0.00	-35,470,294.88
Beginning Total Fund Balance	54,881,867.55	1,534,373.85	9,898,227.01	145,677,628.18	2,671,941.64	0.00	214,664,038.23
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	45,723,224.19	1,324,197.14	19,447,267.88	111,877,129.57	821,924.57	0.00	179,193,743.35

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	6,711,387.61	262,923.27	418,518.39	673,755.13	810,798.23	0.00	8,877,382.63
Minus Warrants Outstanding	-4,127,373.83	-4,586.99	0.00	-135,277.53	0.00	0.00	-4,267,238.35
Taxes Receivable	15,340,115.12		18,805,314.05	2,488,593.25	0.00		36,634,022.42
Due From Other Funds	167,867.73	0.00	0.00	630,742.30	0.00	0.00	798,610.03
Due From Other Governmental Units	7,568,663.62	0.00	0.00	0.00	0.00	0.00	7,568,663.62
Accounts Receivable	161,971.48	0.00	0.00	431.66	0.00	0.00	162,403.14
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	363,628.90	0.00		0.00			363,628.90
Prepaid Items	504,431.93	0.00			0.00	0.00	504,431.93
Investments	40,217,148.57	1,238,645.20	19,028,749.49	114,651,479.96	11,126.34	0.00	175,147,149.56
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	66,907,841.13	1,496,981.48	38,252,581.93	118,309,724.77	821,924.57	0.00	225,789,053.88
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	66,907,841.13	1,496,981.48	38,252,581.93	118,309,724.77	821,924.57	0.00	225,789,053.88
LIABILITIES							
Accounts Payable	2,737,887.09	20,487.56	0.00	3,480,245.70	0.00	0.00	6,238,620.35
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	402,567.69	0.00		0.00			402,567.69
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	1,200,669.06	0.00		0.00			1,200,669.06
Due To Other Governmental Units	42,826.40	575.00		2,322.14	0.00	0.00	45,723.54
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	628,151.81						628,151.81
Due To Other Funds	630,742.30	382.69	0.00	167,485.04	0.00	0.00	798,610.03
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		293,949.07			293,949.07
Unearned Revenue	181,320.07	151,339.09	0.00	0.00	0.00		332,659.16
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	5,824,164.42	172,784.34	0.00	3,944,001.95	0.00	0.00	9,940,950.71
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	20,337.40	0.00	0.00	0.00	0.00	0.00	20,337.40
Unavailable Revenue - Taxes Receivable	15,340,115.12		18,805,314.05	2,488,593.25	0.00		36,634,022.42
TOTAL DEFERRED INFLOWS OF RESOURCES	15,360,452.52	0.00	18,805,314.05	2,488,593.25	0.00	0.00	36,654,359.82
FUND BALANCE:							
Nonspendable Fund Balance	868,060.99	0.00	0.00	0.00	0.00	0.00	868,060.99
Restricted Fund Balance	2,864,050.02	1,324,197.14	19,447,267.88	104,342,739.34	821,924.57	0.00	128,800,178.95
Committed Fund Balance	1,964,631.02	0.00	0.00	7,534,390.23	0.00	0.00	9,499,021.25
Assigned Fund Balance	38,346,068.54	0.00	0.00	0.00	0.00	0.00	38,346,068.54

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	1,680,413.62	0.00	0.00	0.00	0.00	0.00	1,680,413.62
TOTAL FUND BALANCE	45,723,224.19	1,324,197.14	19,447,267.88	111,877,129.57	821,924.57	0.00	179,193,743.35
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	66,907,841.13	1,496,981.48	38,252,581.93	118,309,724.77	821,924.57	0.00	225,789,053.88

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	33,670,721.77	200,720.61	40,393,591.59	9,519,558.73	15,575.62		83,800,168.32
State	234,554,449.32		0.00	3,255,909.97	1,399,836.15		239,210,195.44
Federal	25,372,362.36		229,600.02	0.00	0.00		25,601,962.38
Other	370,153.56			0.00	0.00	0.00	370,153.56
TOTAL REVENUES	293,967,687.01	200,720.61	40,623,191.61	12,775,468.70	1,415,411.77	0.00	348,982,479.70
EXPENDITURES:							
CURRENT:							
Regular Instruction	160,923,936.22						160,923,936.22
Special Education	40,053,512.84						40,053,512.84
Vocational Education	11,661,501.33						11,661,501.33
Skill Center	3,514,838.80						3,514,838.80
Compensatory Programs	16,779,520.35						16,779,520.35
Other Instructional Programs	1,192,655.49						1,192,655.49
Federal Stimulus COVID-19	3,065,520.99						3,065,520.99
Community Services	2,406,090.88						2,406,090.88
Support Services	58,819,037.17						58,819,037.17
Student Activities/Other		410,897.32				0.00	410,897.32
CAPITAL OUTLAY:							
Sites				4,670,956.81			4,670,956.81
Building				41,405,263.93			41,405,263.93
Equipment				569,554.26			569,554.26
Instructional Technology				3,589,889.19			3,589,889.19
Energy				85,400.00			85,400.00
Transportation Equipment					3,329,703.51		3,329,703.51
Sales and Lease						0.00	0.00
Other	536,028.53						536,028.53
DEBT SERVICE:							
Principal	442,490.83		20,390,000.00	3,161,320.19	0.00		23,993,811.02

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	16,982.12		10,684,150.74	450.00	362.18		10,701,945.04
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	299,412,115.55	410,897.32	31,074,150.74	53,482,834.38	3,330,065.69	0.00	387,710,063.68
REVENUES OVER (UNDER) EXPENDITURES	-5,444,428.54	-210,176.71	9,549,040.87	-40,707,365.68	-1,914,653.92	0.00	-38,727,583.98
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			3,118,962.00	0.00		3,118,962.00
Transfers In	692,264.91		0.00	4,480,169.98	0.00		5,172,434.89
Transfers Out (GL 536)	-4,480,169.98		0.00	-692,264.91	0.00	0.00	-5,172,434.89
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	73,690.25		0.00	0.00	64,636.85		138,327.10
TOTAL OTHER FINANCING SOURCES (USES)	-3,714,214.82		0.00	6,906,867.07	64,636.85	0.00	3,257,289.10
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-9,158,643.36	-210,176.71	9,549,040.87	-33,800,498.61	-1,850,017.07	0.00	-35,470,294.88
BEGINNING TOTAL FUND BALANCE	54,881,867.55	1,534,373.85	9,898,227.01	145,677,628.18	2,671,941.64	0.00	214,664,038.23
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	45,723,224.19	1,324,197.14	19,447,267.88	111,877,129.57	821,924.57	0.00	179,193,743.35

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	11,004.31	33,659,717.46	33,670,721.77
State	222,494,289.27	12,060,160.05	234,554,449.32
Federal	24,644,057.15	728,305.21	25,372,362.36
Other	312,493.56	57,660.00	370,153.56
TOTAL REVENUES	247,461,844.29	46,505,842.72	293,967,687.01
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	123,459,779.38	37,464,156.84	160,923,936.22
Special Education	35,811,970.16	4,241,542.68	40,053,512.84
Vocational Education	11,639,412.69	22,088.64	11,661,501.33
Skills Center	3,514,838.80	0.00	3,514,838.80
Compensatory Programs	16,551,373.19	228,147.16	16,779,520.35
Other Instructional Programs	992,171.29	200,484.20	1,192,655.49
Federal Stimulus COVID-19	3,065,520.99	0.00	3,065,520.99
Community Services	0.00	2,406,090.88	2,406,090.88
Support Services	51,941,976.57	6,877,060.60	58,819,037.17
CAPITAL OUTLAY:			
Other	359,409.25	176,619.28	536,028.53
DEBT SERVICE:			
Principal	442,490.83	0.00	442,490.83
Interest and Other Charges	16,982.12	0.00	16,982.12
TOTAL EXPENDITURES	247,795,925.27	51,616,190.28	299,412,115.55
REVENUES OVER (UNDER) EXPENDITURES:	-334,080.98	-5,110,347.56	-5,444,428.54
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	692,264.91	692,264.91
Transfers Out (GL 536)	0.00	4,480,169.98	4,480,169.98
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		73,690.25	73,690.25

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-3,714,214.82	-3,714,214.82
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-334,080.98	-8,824,562.38	-9,158,643.36
BEGINNING TOTAL FUND BALANCE	3,198,131.00	51,683,736.55	54,881,867.55
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,864,050.02	42,859,174.17	45,723,224.19

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	34,928,854.00	33,670,721.77	-1,258,132.23
State	242,316,710.00	234,554,449.32	-7,762,260.68
Federal	25,283,919.00	25,372,362.36	88,443.36
Other	230,138.00	370,153.56	140,015.56
TOTAL REVENUES	302,759,621.00	293,967,687.01	-8,791,933.99
EXPENDITURES			
CURRENT:			
Regular Instruction	178,397,054.00	160,923,936.22	17,473,117.78
Special Education	43,136,708.00	40,053,512.84	3,083,195.16
Vocational Education	11,857,142.00	11,661,501.33	195,640.67
Skill Center	3,893,211.00	3,514,838.80	378,372.20
Compensatory Programs	27,388,910.00	16,779,520.35	10,609,389.65
Other Instructional Programs	1,164,192.00	1,192,655.49	-28,463.49
Federal Stimulus COVID-19	0.00	3,065,520.99	-3,065,520.99
Community Services	3,034,998.00	2,406,090.88	628,907.12
Support Services	67,094,107.00	58,819,037.17	8,275,069.83
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	552,078.00	536,028.53	16,049.47
DEBT SERVICE:			
Principal	2,051,472.00	442,490.83	1,608,981.17
Interest and Other Charges	22,139.00	16,982.12	5,156.88
TOTAL EXPENDITURES	338,592,011.00	299,412,115.55	39,179,895.45

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-35,832,390.00	-5,444,428.54	30,387,961.46
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	1,074,809.00	692,264.91	-382,544.09
Transfers Out (GL 536)	-6,065,000.00	-4,480,169.98	-1,584,830.02
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	73,690.25	73,690.25
TOTAL OTHER FINANCING SOURCES (USES)	-6,065,000.00	-3,714,214.82	2,350,785.18
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-40,822,581.00	-9,158,643.36	31,663,937.64
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	58,681,757.00	54,881,867.55	-3,799,889.45
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	17,859,176.00	45,723,224.19	27,864,048.19

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,647,650.00	200,720.61	-3,446,929.39
State			
Federal			
Other			
TOTAL REVENUES	3,647,650.00	200,720.61	-3,446,929.39
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,265,399.00	410,897.32	3,854,501.68
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	4,265,399.00	410,897.32	3,854,501.68
REVENUES OVER (UNDER) EXPENDITURES	-617,749.00	-210,176.71	407,572.29

	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)	-617,749.00	-210,176.71	407,572.29
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,518,879.00	1,534,373.85	15,494.85
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	901,130.00	1,324,197.14	423,067.14

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	39,667,324.00	40,393,591.59	726,267.59
State	0.00	0.00	0.00
Federal	0.00	229,600.02	229,600.02
Other			
TOTAL REVENUES	39,667,324.00	40,623,191.61	955,867.61
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	23,471,204.00	20,390,000.00	3,081,204.00
Interest and Other Charges	12,528,796.00	10,684,150.74	1,844,645.26
TOTAL EXPENDITURES	36,000,000.00	31,074,150.74	4,925,849.26
REVENUES OVER (UNDER) EXPENDITURES	3,667,324.00	9,549,040.87	5,881,716.87

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	3,667,324.00	9,549,040.87	5,881,716.87
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	5,580,927.00	9,898,227.01	4,317,300.01
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	9,248,251.00	19,447,267.88	10,199,016.88

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	6,772,092.00	9,519,558.73	2,747,466.73
State	0.00	3,255,909.97	3,255,909.97
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	6,772,092.00	12,775,468.70	6,003,376.70
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	16,570,000.00	4,670,956.81	11,899,043.19
Building	54,671,698.00	41,405,263.93	13,266,434.07
Equipment	5,048,100.00	569,554.26	4,478,545.74
Instructional Technology	6,552,059.00	3,589,889.19	2,962,169.81
Energy	0.00	85,400.00	-85,400.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	3,187,384.00	3,161,320.19	26,063.81

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	450.00	-450.00
TOTAL EXPENDITURES	86,029,241.00	53,482,834.38	32,546,406.62
REVENUES OVER (UNDER) EXPENDITURES	-79,257,149.00	-40,707,365.68	38,549,783.32
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	3,240,000.00	3,118,962.00	-121,038.00
Transfers In	6,065,000.00	4,480,169.98	-1,584,830.02
Transfers Out (GL 536)	-1,074,809.00	-692,264.91	382,544.09
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	2,165,191.00	6,906,867.07	4,741,676.07
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-71,026,958.00	-33,800,498.61	37,226,459.39
BEGINNING TOTAL FUND BALANCE	151,870,223.00	145,677,628.18	-6,192,594.82
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	80,843,265.00	111,877,129.57	31,033,864.57

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	25,000.00	15,575.62	-9,424.38
State	1,153,501.00	1,399,836.15	246,335.15
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	1,178,501.00	1,415,411.77	236,910.77
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	3,345,425.00	3,329,703.51	15,721.49
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	362.18	-362.18
TOTAL EXPENDITURES	3,345,425.00	3,330,065.69	15,359.31

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-2,166,924.00	-1,914,653.92	252,270.08
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	64,636.85	64,636.85
TOTAL OTHER FINANCING SOURCES (USES)	0.00	64,636.85	64,636.85
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,166,924.00	-1,850,017.07	316,906.93
BEGINNING TOTAL FUND BALANCE	2,613,033.00	2,671,941.64	58,908.64
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	446,109.00	821,924.57	375,815.57

	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	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	0.00

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	0.00	0.00
Net Position--Prior Year August Beginning	0.00	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	0.00

Description	Beginning Outstanding Debt September 1, 2020	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2021	Amount Due Within One Year
Voted Debt					
Voted Bonds	262,420,000.00	0.00	20,390,000.00	242,030,000.00	17,385,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	6,202,151.01	3,166,105.80	3,623,094.34	5,745,162.47	3,355,719.31
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	5,128,945.37	7,629,309.95	6,377,862.37	6,380,392.95	382,183.57
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	40,336,181.00	0.00	28,863,678.00	11,472,503.00	
Net Pension Liabilities TRS 2/3	25,959,960.00	0.00	25,959,960.00	0.00	
Net Pension Liabilities SERS 2/3	8,486,959.00	0.00	8,486,959.00	0.00	
Net Pension Liabilities PERS 1	9,862,800.00	0.00	5,912,168.00	3,950,632.00	
Total Long-Term Liabilities	358,396,996.38	10,795,415.75	99,613,721.71	269,578,690.42	21,122,902.88

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	32,710,737.38	40,309,695.10	5,618,006.42	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	24,076.71	69,940.48	9,670.08	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	32,734,814.09	40,379,635.58	5,627,676.50	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	17,507.50			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	152.00			
2145 Skill Center Tuitions and Fees	10,596.00			
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	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	20,485.27		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	9.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	303.06			
2298 School Food Services--Sales of Goods, Supplies, and Services	11,004.31			
2300 Investment Earnings	63,343.91	13,956.01	178,233.53	1,582.27
2400 Interfund Loan Interest Earnings	362.18		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	248,935.58		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	25,703.98		0.00	0.00
2700 Rentals and Leases	4,285.60	0.00	17,839.87	0.00
2800 Insurance Recoveries	0.00		0.00	13,993.35
2900 Local Support Nontax, Unassigned	447,318.01	0.00	3,323,853.95	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	85,901.28		371,954.88	
2000 TOTAL LOCAL SUPPORT NONTAX	935,907.68	13,956.01	3,891,882.23	15,575.62
STATE, GENERAL PURPOSE				
3100 Apportionment	166,455,050.66			
3121 Special Education - General Apportionment	6,446,890.03			
3300 Local Effort Assistance	10,461,865.84			
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	183,363,806.53	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	4,560,592.48		0.00	0.00
4121 Special Education	25,218,494.24			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			3,110,054.97	
4139 Career Launch	0.00			
4155 Learning Assistance	8,894,067.38			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,898,181.96			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	1,734,371.61			
4174 Highly Capable	554,046.13			
4188 Child Care	0.00			
4198 School Food Service	159,362.37			
4199 Transportation - Operations	6,387,973.34			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	157,693.64		145,855.00	0.00
4321 Special Education - Other State Agencies	27,565.43			
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	1,598,294.21			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,399,836.15
4000 TOTAL STATE, SPECIAL PURPOSE	51,190,642.79		3,255,909.97	1,399,836.15
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	95,234.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	83,050.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	312,639.53	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	229,600.02	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	490,923.53	229,600.02	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	0.00		0.00	
6112 Federal Special Purpose-ESSER II	3,411,005.21		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6119 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	3,989,604.79			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	117,161.83			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	33,062.14			
6151 ESEA Disadvantaged, Fed	3,402,480.67			
6152 Other Title, ESEA Fed	776,126.24			
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	142,215.00			
6167 Indian Education, JOM	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6168 Indian Education, ED	91,271.00			
6176 Targeted Assistance - ESSER I	2,437,567.89			
6178 Youth Training Programs	0.00			
6188 Child Care	9,566.70			
6189 Other Community Services	0.00			
6198 School Food Services	8,467,571.47			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	266,898.26		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 (N/A 20-21)	0.00		0.00	
6219 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	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			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	700,140.00		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6319 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	88,423.38			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	217,814.98			
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	10,000.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	720,529.27			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	24,881,438.83		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	13,330.36		0.00	
7121 Special Education	24,948.84			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	198,856.00			
7147 Skill Center - Facility Upgrades	27,025.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	264,160.20		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	48,333.36		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	57,660.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	105,993.36		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	73,690.25			64,636.85
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		3,118,962.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	692,264.91	0.00	4,480,169.98	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	765,955.16	0.00	7,599,131.98	64,636.85
TOTAL REVENUES AND OTHER FINANCING SOURCES	294,733,642.17	40,623,191.61	20,374,600.68	1,480,048.62

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	156,117,139.67	11 Bd of Dir	531,814.85	0 Debit Transfer	1,181,315.47
02 ALE	2,983,379.46	12 Supt Off	491,670.67	1 Credit Transfer	-1,181,315.47
03 Basic Education - Dropout Reengagement	2,048,299.84	13 Busns Off	3,357,225.30	2 Cert. Salaries	131,022,185.20
11 Stim, Title, GEER	0.00	14 HR	2,527,354.94	3 Class. Salaries	49,898,031.28
12 Stim, ESSER II	3,065,520.99	15 Pblc Rltn	755,433.80	4 Employee Benefits	73,780,223.82
13 Stim, ESSER III	0.00	21 Supv Inst	8,351,651.23	5 Supplies / Materials	12,314,852.82
14 Federal Stimulus, ESSER III (Learning Loss)	0.00	22 Lrn Resrc	3,581,676.54	7 Purchased Services	31,817,683.03
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	20,720,059.95	8 Travel	43,110.87
19 Stim, RSVD N/A 20-21	0.00	24 Guid/Coun	8,648,829.29	9 Capital Outlay	536,028.53
21 Sp Ed, Sup, St	36,105,066.74	25 Pupil M/S	4,229,234.51	TOTAL ALL OBJECTS	299,412,115.55
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	10,656,646.58		
24 Sp Ed, Sup, Fed	3,865,391.39	27 Teaching	164,886,446.11		
25 Sp Ed, Infants and Toddlers, Federal	0.00	28 Extracur	2,513,480.70		
26 Sp Ed, Inst, St	0.00	29 Pmt to SD	1,173,006.79		
29 Sp Ed, Oth, Fed	83,054.71	31 InstProDev	6,532,221.27		
31 Voc, Basic, St	8,966,518.51	32 Inst Tech	2,601,596.16		
34 MidSchCar/Tec	2,254,637.07	33 Curriculum	2,637,158.18		
38 Voc, Fed	113,188.98	34 Pro Learn	1,832,083.85		
39 Voc, Other	359,973.49	41 Supervisn	636,354.83		
45 Skil Cnt, Bas, St	3,482,897.79	42 Food	2,828,261.22		
46 Skill Cntr, Fed	31,941.01	44 Operation	5,106,061.77		
47 Skil Cnt, Fac Upgrade	0.00	49 Transfers	0.00		
51 ESEA Disadvantaged, Fed	3,548,596.34	51 Supervisn	1,844,119.86		
52 Other Title, ESEA, Fed	488,315.37	52 Operation	10,512,485.37		
53 ESEA Migrant, Federal	0.00	53 Maintnce	1,560,460.49		
54 Read First, Fed	0.00	56 Insurance	310,161.13		
55 LAP	8,574,742.28	58 Rem. Learn OP.	51,841.36		
56 St In, Ctr/Hm, D	0.00	59 Transfers	-270,766.07		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
57 St In, N/D, Fed	0.00	61 Supv Bldg	596,044.07		
58 Sp/Plt Pgm, St	1,621,766.98	62 Grnd Mnt	1,457,533.42		
59 Inst. JAJ	0.00	63 Oper Bldg	7,412,551.26		
61 Head Start, Fed	228,147.16	64 Maintnce	6,037,396.97		
62 MS, Pro Dv, Fed	0.00	65 Utilities	3,362,239.62		
64 LEP, Fed	137,431.42	67 Bldg Secu	402,267.60		
65 Tran Biling, St	2,042,143.85	68 Insurance	3,414,388.21		
67 Ind Ed, Fd, JOM	0.00	72 Info Sys	5,941,873.28		
68 Ind Ed, Fd, ED	88,078.07	73 Printing	280,624.91		
69 Comp, Othr	56,687.46	74 Warehouse	555,704.69		
71 Traffic Safety	0.00	75 Mtr Pool	213,960.26		
73 Summer School	0.00	83 Interest	16,982.12		
74 Highly Capable	992,171.29	84 Principal	442,490.83		
75 Prof Dev, State	0.00	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	671,487.63		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	299,412,115.55		
79 Inst Pgm, Othr	200,484.20				
81 Public Radio/TV	0.00				
86 Comm Schools	496,494.12				
88 Child Care	1,634,629.45				
89 Othr Comm Srv	274,967.31				
97 Distwide Suppt	36,849,150.27				
98 Schl Food Serv	8,570,677.82				
99 Pupil Transp	14,130,622.51				
TOTAL ALL PROGRAMS	299,412,115.55				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	96,531,993.90
2120	Salaries of Temporary EEs & Subs	212,802.02
2130	Non contracted Salaries	4,250,533.53
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	26,689,846.94
2160	Other Salaries	2,606,000.81
2170	Other Salaries NBCT	731,008.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	43,610,289.89
3120	Salaries of Temporary EEs & Subs	652,361.68
3130	Extra Time	1,040,772.09
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	438,823.37
3160	Other Salaries	4,155,784.25

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	9,754,640.77
4223	Federally Mandated Insurance-Classified	3,703,554.23
4232	Retirement Contribution - Certificated	20,107,902.79
4233	Retirement Contribution - Classified	6,018,569.97
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	127,456.90
4263	Unemployment Compensation - Classified	68,816.11

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	593,337.02
4273	Worker's Compensation - Classified	1,231,055.33
4282	Health Benefits - Certificated	17,396,673.52
4283	Health Benefits - Classified	14,290,793.25
4292	Other Employee Benefits - Certificated	474,913.90
4293	Other Employee Benefits - Classified	12,510.03

Supplies, Non-Capital		Amount
5610	General Supplies	7,404,220.03
5626	Motor Vehicle Fuel	467,299.47
5630	Food	2,828,261.22
5640	Books and Periodicals	406,684.60
5650	Supplies - Technology Related	1,208,387.50

Purchased Services		Amount
7310	Office and Administrative Services	5,794,599.11
7311	Election Fees	0.00
7320	Professional Educational Services	0.00
7321	Contracted Teachers	1,384,303.23
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	0.00
7340	Other Professional Purchased Services	4,874,623.76
7341	Legal Services for District support	0.00
7342	Audit Services	52,866.60
7343	Other Legal Services	250,985.63
7350	Technical Services	0.00
7351	Data Processing and Coding Services	399,847.36
7352	Other Technical Services	0.00
7410	Utility Services	636,266.86

	Purchased Services	Amount
7420	Cleaning Services	256,500.29
7431	Non-Technology-Related Repair and Maintenance	312,897.15
7432	Technology-Related Repair and Maintenance	259,890.08
7441	Rentals of Land and Buildings	220,514.52
7442	Rentals of Equipment and Vehicles	51,219.74
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	2,193,536.93
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	392,144.38
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	3,724,549.34
7530	Communications	5,060,708.72
7540	Advertising	107,655.22
7550	Printing and Binding	61,774.19
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	2,611,747.38
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	42,408.79
7580	Travel - Registration and Entrance	368,561.35
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	276,606.68
7622	Electricity	1,778,627.54
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	193,194.52
7820	Settlements and Judgements Against the School District	52,180.71

Purchased Services		Amount
7831	Redemption of Principal	442,490.83
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	16,982.12
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	43,110.87

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	100,554.99
9732	Vehicles	147,670.02
9733	Furniture and Fixtures	139,600.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	148,203.52
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	299,412,115.55
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<u>Instructional Location</u>	<u>Amount</u>
Acceleration Academy	0.00
Bethel Elementary Learning Academy	321,449.18
Bethel High School	15,615,593.30
Bethel Middle School	7,182,519.77
Bethel Virtual Academy	5,340,374.64
Camas Prairie Elementary	7,225,932.97
Cascade Christian Schools - Frederickson Elementary	0.00
Cedarcrest Middle School	7,794,121.88
Centennial Elementary Bethel	6,137,909.38
Challenger High School	3,676,606.75
Chester H Thompson Elementary	8,956,498.65
Clover Creek Elementary	7,607,011.27
Cougar Mountain Middle School	6,461,174.78
Elk Plain School of Choice	6,207,458.27
Evergreen Elementary	6,178,765.60
Frederickson Elementary	7,401,470.22
Frontier Middle School	6,814,136.12
Graham Elementary	7,126,614.15
Graham Kapowsin High School	16,058,096.67
Imagination School	0.00
Kapowsin Elementary	4,603,035.43
Katherine G. Johnson Elementary School	0.00
Liberty Middle School	7,690,698.63
Naches Trail Elementary	6,814,128.07
Nelson Elementary School	7,320,857.12
North Star Elementary	6,383,390.01
Pierce County Skills Center	3,729,959.47
Pioneer Valley Elementary	5,951,985.99
Rocky Ridge Elementary	5,269,575.98
Roy Elementary	4,500,696.13
Shining Mountain Elementary	7,739,548.87

<u>Instructional Location</u>	<u>Amount</u>
Spanaway Elementary	5,863,219.70
Spanaway Lake High School	14,945,857.22
Spanaway Middle School	7,662,815.38
St Marys Academy	0.00
Thompson Preschool	0.00
TOTAL INSTRUCTIONAL LOCATIONS	214,581,501.60
TOTAL NON-INSTRUCTIONAL LOCATIONS	84,830,613.95
TOTAL DISTRICT EXPENDITURES	299,412,115.55

REPORT F196

Bethel School District No. 403

RUN DATE: 12/7/2021

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 8:28:45 AM

COUNTY: 27 Pierce

Fiscal Year 2020-2021

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	3,571,303.32	3,806.86		1,524,970.37	870,557.41	766,002.22	52,447.12	351,391.00	2,128.34	0.00
22 Lrn Resrc	3,556,405.60	126.94		1,737,000.60	652,443.15	1,014,963.96	109,484.23	42,386.72	0.00	0.00
23 Princ Off	19,405,147.94	74,719.24		10,115,278.43	3,765,529.52	5,135,867.62	281,786.84	23,111.51	635.15	8,219.63
24 Guid/Coun	6,447,689.95	819.78		4,221,249.19	75,087.44	1,635,612.82	5,251.99	509,625.83	42.90	0.00
25 Pupil M/S	2,852,879.07	0.00		1,317.35	1,530,858.72	708,069.11	12,152.54	574,664.00	0.00	25,817.35
26 Health	3,022,686.92	1,125.24		811,340.09	890,374.23	819,433.91	27,581.67	472,831.78	0.00	0.00
27 Teaching	105,897,692.38	254,882.66		72,858,452.88	418,667.98	28,342,054.65	772,949.37	3,235,394.97	1,063.38	14,226.49
28 Extracur	2,324,569.06	6,892.97		984,922.00	456,946.31	317,445.98	75,711.02	305,614.78	416.72	176,619.28
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,149,147.46	5,688.23		2,729,544.84	112,885.29	946,225.80	90,330.81	262,459.57	2,012.92	0.00
32 Inst Tech	1,416,530.45	0.00			562,826.96	235,594.14	586,654.52	31,454.83	0.00	0.00
33 Curriculum	2,002,187.51	357,091.07		317,053.26	58,413.46	123,846.45	576,276.89	569,506.38	0.00	0.00
34 Pro Learn	1,470,900.01	0.00		1,183,479.82		287,420.19	0.00	0.00	0.00	0.00
01 Total	156,117,139.67	705,152.99		96,484,608.83	9,394,590.47	40,332,536.85	2,590,627.00	6,378,441.37	6,299.41	224,882.75

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	29,578.71	0.00		18,931.42	3,942.49	6,704.80	0.00	0.00	0.00	0.00
22 Lrn Resrc	745.73	0.00		0.00	0.00	0.00	0.00	745.73	0.00	0.00
23 Princ Off	716,497.15	1,970.60		261,344.16	240,457.07	209,969.72	2,755.60	0.00	0.00	0.00
24 Guid/Coun	380,559.64	0.00		172,570.00	95,321.38	101,038.70	0.00	11,629.56	0.00	0.00
25 Pupil M/S	57,566.74	0.00		0.00	38,970.84	18,595.90	0.00	0.00	0.00	0.00
26 Health	22,153.37	0.00		0.00	14,410.59	7,429.42	313.36	0.00	0.00	0.00
27 Teaching	1,670,819.42	3,873.32		1,171,058.24	18,297.89	429,350.22	19,547.62	28,692.13	0.00	0.00
28 Extracur	5,975.78	0.00		4,807.00	0.00	1,168.78	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,758.67	145.20		1,300.00	0.00	313.47	0.00	0.00	0.00	0.00
32 Inst Tech	5,930.84	0.00			0.00	0.00	5,930.84	0.00	0.00	0.00
33 Curriculum	81,944.92	0.00		0.00	0.00	0.00	18,859.50	63,085.42	0.00	0.00
34 Pro Learn	9,848.49	0.00		7,926.59		1,921.90	0.00	0.00	0.00	0.00
02 Total	2,983,379.46	5,989.12		1,637,937.41	411,400.26	776,492.91	47,406.92	104,152.84	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,048,299.84	0.00		0.00	0.00	0.00	0.00	2,048,299.84	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
03 Total	2,048,299.84	0.00		0.00	0.00	0.00	0.00	2,048,299.84	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	234,356.24	0.00		0.00	0.00	0.00	234,161.24	195.00	0.00	0.00
14 HR	2,732.00	0.00		0.00	0.00	0.00	0.00	2,732.00	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	161,928.00	0.00		125,656.58	907.82	35,363.60	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	21,328.11	510.52		0.00	11,312.36	3,236.49	6,268.74	0.00	0.00	0.00
24 Guid/Coun	140.46	0.00		0.00	0.00	0.00	0.00	0.00	140.46	0.00
25 Pupil M/S	38,011.33	0.00		0.00	20,398.37	5,506.51	12,106.45	0.00	0.00	0.00
26 Health	41,559.93	0.00		7,590.00	13,352.04	7,192.16	44.73	13,381.00	0.00	0.00
27 Teaching	1,492,108.22	195,650.93		475,634.00	51,280.10	124,818.15	183,508.22	461,080.05	136.77	0.00
28 Extracur	58,341.43	0.00		45,700.00	1,250.14	11,391.29	0.00	0.00	0.00	0.00
29 Pmt to SD	3,636.68							3,636.68		
31 InstProDev	85,019.92	2,103.68		60,370.00	0.00	14,102.17	419.07	8,025.00	0.00	0.00
32 Inst Tech	484,736.35	0.00			0.00	0.00	271,761.60	212,974.75	0.00	0.00
33 Curriculum	95,287.06	0.00		29,973.96	1,469.30	8,492.74	33,655.89	21,695.17	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	130,366.04	0.00		0.00	0.00	0.00	130,366.04	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	171,822.10	80.50			132.44	19.89	171,589.27	0.00	0.00	0.00
64 Maintnce	40,865.23	0.00	0.00		0.00	0.00	0.00	40,865.23	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	3,281.89	0.00			0.00	0.00	561.89	2,720.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	3,065,520.99	198,345.63	0.00	744,924.54	100,102.57	210,123.00	1,044,443.14	767,304.88	277.23	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	2,551,701.44	2,570.85		1,725,444.74	147,156.73	639,371.89	16,711.64	17,834.33	2,611.26	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	350,763.23	0.00		170,986.60	84,280.81	95,495.82	0.00	0.00	0.00	0.00
25 Pupil M/S	1,123,967.57	0.00		0.00	657,331.05	466,636.52	0.00	0.00	0.00	0.00
26 Health	7,019,195.19	371.80		2,408,390.57	461,553.54	1,132,499.16	98,141.96	2,916,546.05	1,692.11	0.00
27 Teaching	23,963,262.36	76,665.49		9,585,830.17	5,733,738.87	7,362,949.09	78,467.46	1,125,337.62	273.66	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	729,287.78							729,287.78		
31 InstProDev	217,047.39	0.00		118,075.00	38,364.42	50,713.69	2,877.56	6,746.32	270.40	0.00
32 Inst Tech	1,802.28	0.00			0.00	0.00	1,802.28	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	148,039.50	0.00		119,168.97		28,870.53	0.00	0.00	0.00	0.00
21 Total	36,105,066.74	79,608.14		14,127,896.05	7,122,425.42	9,776,536.70	198,000.90	4,795,752.10	4,847.43	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	490,454.76	0.00		0.00	334,695.13	155,759.63	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	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	110,403.28	0.00		0.00	70,848.33	39,554.95	0.00	0.00	0.00	0.00
27 Teaching	2,755,674.15	0.00		897,643.83	880,590.39	891,987.26	1,141.93	84,310.74	0.00	0.00
29 Pmt to SD	440,082.33							440,082.33		
31 InstProDev	12,447.55	0.00		2,600.00	1,794.87	889.37	1,891.68	5,271.63	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	56,329.32	0.00		0.00	0.00	0.00	0.00	56,329.32	0.00	0.00
24 Total	3,865,391.39	0.00		900,243.83	1,287,928.72	1,088,191.21	3,033.61	585,994.02	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	48,359.59	0.00		0.00	0.00	0.00	22,619.59	25,740.00	0.00	0.00
27 Teaching	28,220.58	0.00		12,910.27	0.00	4,450.44	2,150.42	8,709.45	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	6,474.54	0.00		0.00	0.00	0.00	0.00	6,474.54	0.00	0.00
29 Total	83,054.71	0.00		12,910.27	0.00	4,450.44	24,770.01	40,923.99	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	482,775.54	1,458.41		207,230.99	99,627.35	109,035.58	44,883.72	19,941.80	597.69	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	746,804.62	419.82		375,765.78	118,622.38	216,413.17	11,073.66	24,468.15	41.66	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	6,863,136.57	3,110.14		4,244,495.51	9,924.83	1,605,747.83	657,751.07	308,991.54	298.93	32,816.72
28 Extracur	83,045.64	0.00		67,278.00	0.00	15,767.64	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	139,492.89	0.00		92,864.92	0.00	31,857.53	0.00	11,050.25	3,720.19	0.00
32 Inst Tech	413,481.78	0.00			0.00	0.00	410,481.78	3,000.00	0.00	0.00
33 Curriculum	158,745.01	0.00		98,400.00	0.00	23,850.12	15,417.83	21,077.06	0.00	0.00
34 Pro Learn	79,036.46	0.00		63,586.84		15,449.62	0.00	0.00	0.00	0.00
31 Total	8,966,518.51	4,988.37		5,149,622.04	228,174.56	2,018,121.49	1,139,608.06	388,528.80	4,658.47	32,816.72

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	273,488.51	87.00		158,307.44	30,896.27	65,913.58	17,276.26	700.00	307.96	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	147,812.51	0.00		107,367.28	0.00	40,445.23	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,622,592.83	1,236.45		982,884.64	0.00	371,443.60	249,862.41	16,801.17	364.56	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	39,462.07	0.00		27,825.13	0.00	8,874.15	0.00	2,100.00	662.79	0.00
32 Inst Tech	147,020.49	0.00			0.00	0.00	145,791.69	1,228.80	0.00	0.00
33 Curriculum	8,698.34	0.00		7,000.00	0.00	1,698.34	0.00	0.00	0.00	0.00
34 Pro Learn	15,562.32	0.00		12,516.17		3,046.15	0.00	0.00	0.00	0.00
34 Total	2,254,637.07	1,323.45		1,295,900.66	30,896.27	491,421.05	412,930.36	20,829.97	1,335.31	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
24 Guid/Coun	19,376.50	0.00		0.00	0.00	0.00	0.00	19,376.50	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	34,314.48	0.00		0.00	0.00	0.00	22,427.48	11,887.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	20,682.37	0.00		0.00	0.00	0.00	0.00	20,682.37	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	38,815.63	0.00		31,680.00	0.00	7,135.63	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	113,188.98	0.00		31,680.00	0.00	7,135.63	22,427.48	51,945.87	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
27 Teaching	356,582.09	0.00		0.00	255,977.73	92,803.42	3,355.88	4,323.06	122.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	391.40	0.00		0.00	0.00	0.00	0.00	0.00	391.40	0.00
32 Inst Tech	3,000.00	0.00			0.00	0.00	3,000.00	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
39 Total	359,973.49	0.00		0.00	255,977.73	92,803.42	6,355.88	4,323.06	513.40	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	148,464.85	340.20		109,921.19	0.00	38,203.46	0.00	0.00	0.00	0.00
22 Lrn Resrc	745.73	0.00		0.00	0.00	0.00	0.00	745.73	0.00	0.00
23 Princ Off	577,086.75	5,044.18		187,090.75	209,524.57	132,497.24	22,129.06	20,586.56	214.39	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	22,383.13	0.00		0.00	16,856.00	5,527.13	0.00	0.00	0.00	0.00
26 Health	40,006.47	0.00		0.00	0.00	0.00	10,004.55	30,001.92	0.00	0.00
27 Teaching	2,245,747.12	8,142.43	0.00	1,025,700.33	84,013.98	403,496.57	220,061.19	504,284.78	47.84	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	8,666.95	0.00		880.00	48.56	216.39	0.00	7,522.00	0.00	0.00
32 Inst Tech	32,736.29	0.00			0.00	0.00	32,736.29	0.00	0.00	0.00
33 Curriculum	15,776.61	0.00		0.00	0.00	0.00	15,776.61	0.00	0.00	0.00
34 Pro Learn	15,882.36	0.00		12,789.40		3,092.96	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	51,754.95	0.00			0.00	0.00	0.00	51,754.95	0.00	0.00
63 Oper Bldg	131,284.25	0.00			0.00	0.00	13,948.19	117,336.06	0.00	0.00
64 Maintnce	74,078.49	0.00			0.00	0.00	5,192.80	68,885.69	0.00	0.00
65 Utilities	114,654.28	0.00					0.00	114,654.28		0.00
67 Bldg Secu	3,629.56	0.00			2,969.70	659.86	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
45 Total	3,482,897.79	13,526.81	0.00	1,336,381.67	313,412.81	583,693.61	319,848.69	915,771.97	262.23	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	2,728.00	0.00		0.00	0.00	0.00	0.00	2,728.00	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	6,890.50	0.00		0.00	0.00	0.00	0.00	6,890.50	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	22,322.51	0.00		0.00	0.00	0.00	0.00	18,110.86	4,211.65	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
61 Supv Bldg	0.00							0.00		
67 Bldg Secu	0.00							0.00		
46 Total	31,941.01	0.00		0.00	0.00	0.00	0.00	27,729.36	4,211.65	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	150,138.27	181.83		72,083.58	38,950.20	38,768.84	153.82	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	180,351.33	0.00		102,650.00	25,022.69	52,103.88	57.12	59.00	458.64	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,932,795.55	1,834.51		1,132,956.51	804,373.39	936,437.46	17,449.98	39,648.01	95.69	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	252,306.88	0.00		180,611.48	291.27	61,612.88	0.00	8,884.04	907.21	0.00
32 Inst Tech	23,313.58	0.00			0.00	0.00	23,313.58	0.00	0.00	0.00
33 Curriculum	9,690.73	0.00		0.00	0.00	0.00	9,690.73	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	3,548,596.34	2,016.34		1,488,301.57	868,637.55	1,088,923.06	50,665.23	48,591.05	1,461.54	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	488,315.37	0.00		352,749.27	0.00	132,848.09	0.00	2,718.01	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	488,315.37	0.00	0.00	352,749.27	0.00	132,848.09	0.00	2,718.01	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	163,481.34	0.00		72,312.77	45,434.16	41,020.10	4,547.20	0.00	167.11	0.00
22 Lrn Resrc	12,284.31	0.00		0.00	0.00	0.00	12,284.31	0.00	0.00	0.00
24 Guid/Coun	375,276.89	0.00		59,636.74	213,671.45	101,968.70	0.00	0.00	0.00	0.00
25 Pupil M/S	1,378.52	0.00		0.00	1,263.86	114.66	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	7,252,521.80	6,360.99		2,847,506.38	1,922,834.07	2,243,040.75	103,779.11	129,000.50	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	567,532.67	0.00		401,660.81	2,348.07	133,400.16	4,255.14	25,800.56	67.93	0.00
32 Inst Tech	49,064.17	0.00			0.00	0.00	49,064.17	0.00	0.00	0.00
33 Curriculum	91,727.12	0.00		0.00	0.00	0.00	91,727.12	0.00	0.00	0.00
34 Pro Learn	61,475.46	0.00		49,467.05		12,008.41	0.00	0.00	0.00	0.00
55 Total	8,574,742.28	6,360.99		3,430,583.75	2,185,551.61	2,531,552.78	265,657.05	154,801.06	235.04	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	11,495.17	0.00		0.00	0.00	0.00	11,495.17	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	46.16	7.75		0.00	0.00	0.00	0.00	0.00	38.41	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	10,000.00	0.00		0.00	0.00	0.00	0.00	10,000.00	0.00	0.00
27 Teaching	1,211,183.01	0.00		783,625.60	0.00	186,403.44	92,113.23	142,652.16	0.00	6,388.58
29 Pmt to SD	0.00							0.00		
31 InstProDev	358,117.21	568.60		219,002.50	1,988.58	77,960.47	4,014.06	54,583.00	0.00	0.00
32 Inst Tech	23,979.93	0.00			0.00	0.00	23,979.93	0.00	0.00	0.00
33 Curriculum	6,945.50	0.00		0.00	0.00	0.00	6,945.50	0.00	0.00	0.00
58 Total	1,621,766.98	576.35		1,002,628.10	1,988.58	264,363.91	138,547.89	207,235.16	38.41	6,388.58

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	8.00	8.00		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	40,714.44	0.00		0.00	28,484.30	12,177.01	13.79	0.00	39.34	0.00
27 Teaching	187,424.72	171.79		0.00	117,985.41	66,510.14	2,757.38	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
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Total	228,147.16	179.79		0.00	146,469.71	78,687.15	2,771.17	0.00	39.34	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	12,002.40	0.00		0.00	0.00	0.00	12,002.40	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	97,435.49	0.00		57,163.40	0.00	22,351.39	4,404.70	13,516.00	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	27,993.53	0.00		0.00	0.00	0.00	3,266.03	24,727.50	0.00	0.00
64 Total	137,431.42	0.00		57,163.40	0.00	22,351.39	19,673.13	38,243.50	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	174,568.28	0.00		129,214.92	0.00	41,741.33	3,612.03	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	1,793,555.20	1,181.79		922,606.13	313,620.53	544,664.12	10,085.92	414.69	982.02	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	45,074.47	0.00		29,533.60	0.00	10,766.75	69.12	4,705.00	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	5,882.36	0.00		0.00	0.00	0.00	5,882.36	0.00	0.00	0.00
34 Pro Learn	23,063.54	0.00		18,546.11		4,517.43	0.00	0.00	0.00	0.00
65 Total	2,042,143.85	1,181.79		1,099,900.76	313,620.53	601,689.63	19,649.43	5,119.69	982.02	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
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	88,078.07	0.00		63,237.52	0.00	23,788.02	1,052.53	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
68 Total	88,078.07	0.00		63,237.52	0.00	23,788.02	1,052.53	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	4,907.24	0.00		478.56	3,527.18	901.50	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	309.28	0.00		75.68	176.96	56.64	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	9,922.15	0.00		850.00	215.46	254.32	0.00	8,602.37	0.00	0.00
28 Extracur	41,548.79	0.00		16,602.75	8,013.24	5,638.77	11,294.03	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	56,687.46	0.00		18,006.99	11,932.84	6,851.23	11,294.03	8,602.37	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	983,895.58	0.00		728,251.16	0.00	252,982.54	2,661.88	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	8,275.71	0.00		6,660.75		1,614.96	0.00	0.00	0.00	0.00
74 Total	992,171.29	0.00		734,911.91	0.00	254,597.50	2,661.88	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	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	17,183.99	0.00		0.00	11,560.77	5,623.22	0.00	0.00	0.00	0.00
27 Teaching	125,640.21	8.65		60,828.58	18,783.50	38,756.16	5,135.19	2,128.13	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	27,000.00	0.00		0.00	0.00	0.00	0.00	27,000.00	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	30,660.00	0.00		0.00	0.00	0.00	0.00	30,660.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	200,484.20	8.65		60,828.58	30,344.27	44,379.38	5,135.19	59,788.13	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	100,488.48	0.00		0.00	72,905.26	27,583.22	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	396,005.64	1,184.96		0.00	287,640.52	99,813.08	2,175.55	900.00	4,291.53	0.00
86 Total	496,494.12	1,184.96		0.00	360,545.78	127,396.30	2,175.55	900.00	4,291.53	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	45,644.49	913.35		0.00	30,938.73	13,740.91	0.00	51.50	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	284,383.40	0.00		0.00	192,586.75	91,537.78	111.05	105.00	42.82	0.00
27 Teaching	1,304,086.88	2,400.45		522,080.58	339,273.42	429,132.72	9,689.77	1,496.16	13.78	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	514.68	0.00		0.00	0.00	0.00	0.00	514.68	0.00	0.00
88 Total	1,634,629.45	3,313.80		522,080.58	562,798.90	534,411.41	9,800.82	2,167.34	56.60	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	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
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	274,967.31	1,599.35	0.00	2,360.00	158,137.87	69,685.53	34,181.16	8,949.91	53.49	0.00
89 Total	274,967.31	1,599.35	0.00	2,360.00	158,137.87	69,685.53	34,181.16	8,949.91	53.49	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	531,814.85	133.47			20,497.90	2,525.23	2,297.08	506,317.43	43.74	0.00
12 Supt Off	491,670.67	528.56		283,210.05	103,636.36	94,171.16	4,460.72	5,422.95	240.87	0.00
13 Busns Off	3,122,869.06	5,142.94		0.00	1,928,008.04	917,335.74	20,441.96	250,139.86	1,800.52	0.00
14 HR	2,524,622.94	7,463.75		146,254.78	1,630,587.32	560,388.23	24,974.57	152,876.60	2,077.69	0.00
15 Pblc Rltn	755,433.80	131.50		0.00	403,520.93	131,775.77	44,785.26	175,220.34	0.00	0.00
25 Pupil M/S	10,418.50	0.00		0.00	0.00	0.00	0.00	10,418.50	0.00	0.00
61 Supv Bldg	465,678.03	883.16		0.00	250,915.97	81,098.09	76,401.93	53,301.15	3,077.73	0.00
62 Grnd Mnt	1,405,778.47	34,733.82			750,768.93	334,405.95	153,638.15	69,759.69	0.00	62,471.93
63 Oper Bldg	7,109,444.91	4,573.38			4,251,287.00	2,131,818.77	398,057.37	284,773.61	851.72	38,083.06
64 Maintnce	5,922,453.25	49,427.22	0.00		2,206,503.13	894,352.81	700,327.92	2,069,169.40	2,672.77	0.00
65 Utilities	3,247,585.34	0.00	0.00		0.00	0.00	237.45	3,247,347.89	0.00	0.00
67 Bldg Secu	395,356.15	2,761.07			124,572.12	54,591.42	35,393.05	177,848.85	189.64	0.00
68 Insurance	3,414,388.21	0.00					0.00	3,414,388.21		0.00
72 Info Sys	5,941,873.28	6,445.51	0.00	37,862.64	1,960,843.82	705,348.04	148,434.21	3,081,259.08	1,679.98	0.00
73 Printing	280,624.91	0.00	-	0.00	514,971.45	230,676.91	121,154.96	130,301.90	0.00	0.00
			716,480.31							
74 Warehouse	555,704.69	12,175.01	-68,389.82	0.00	321,681.33	130,134.73	88,188.96	71,914.48	0.00	0.00
75 Mtr Pool	213,960.26	6,108.98	-	0.00	26,274.50	11,043.19	126,104.32	22,438.52	0.00	147,670.02
			125,679.27							
83 Interest	16,982.12							16,982.12		
84 Principal	442,490.83							442,490.83		
85 Debt Expn	0.00							0.00		
97 Total	36,849,150.27	130,508.37	-	467,327.47	14,494,068.80	6,279,666.04	1,944,897.91	14,182,371.41	12,634.66	248,225.01
			910,549.40							

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	636,354.83	2,263.59		0.00	479,899.97	154,094.24	27.03	70.00	0.00	0.00
42 Food	2,828,261.22	0.00					2,828,261.22	0.00		
44 Operation	5,106,061.77	14,527.29			2,725,429.41	1,829,112.07	381,196.03	132,074.95	6.55	23,715.47
49 Transfers	0.00		0.00							
98 Total	8,570,677.82	16,790.88	0.00	0.00	3,205,329.38	1,983,206.31	3,209,484.28	132,144.95	6.55	23,715.47

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	122,320.37	0.00		0.00	77,042.19	45,278.18	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,844,119.86	8,659.69		0.00	1,285,210.63	459,563.84	44,005.31	45,773.83	906.56	0.00
52 Operation	10,512,485.37	0.00			6,239,638.49	3,515,776.84	374,500.12	382,569.92	0.00	0.00
53 Maintnce	1,560,460.49	0.00			779,996.84	313,668.06	369,248.09	97,547.50	0.00	0.00
56 Insurance	310,161.13							310,161.13		
58 Rem. Learn OP.	51,841.36	0.00			31,808.50	20,032.86	0.00	0.00		
59 Transfers	-270,766.07		-							
			270,766.07							
99 Total	14,130,622.51	8,659.69	-	0.00	8,413,696.65	4,354,319.78	787,753.52	836,052.38	906.56	0.00
			270,766.07							

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.	457,856.00
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	2,382,430.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	6,146,820.60
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	2,427,921.68
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	8,574,742.28

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.

21,782.40

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.1403

a) Total All Programs (SYSTEM CALCULATED) 299,412,115.55

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 36,849,150.27

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 262,562,965.28

DISTORTING ITEMS

- 1. Flow-through funds for program 01-89, 98, and 99
0.00
- 2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.
0.00
- 3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.
0.00
- 4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
0.00
- 5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
0.00
- 6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.
0.00
- 7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
0.00
- 8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.
0.00
- 9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.
0.00
- 10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
149,659.49
- 11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
0.00
- 12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.
0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

52,866.60

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

30,000.00

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

0.00

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

755,433.80

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

0.00

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

5,383,128.15

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

COUNTY: 27 Pierce

Fiscal Year 2020-2021

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	262,562,965.28	287,803.52		2,828,261.22			259,446,900.54
PROGRAM 97 ACTIVITIES							
11 Board of Directors	531,814.85	0.00		0.00	448,948.25	82,866.60	
12 Superintendent's Office	491,670.67	0.00		0.00	491,670.67	0.00	
13 Business Office	3,122,869.06	0.00		0.00		3,122,869.06	
14 Human Resources	2,524,622.94	0.00		0.00		2,524,622.94	
15 Public Relations	755,433.80	0.00			0.00	755,433.80	
25 Pupil Management and Safety	10,418.50	0.00		0.00	10,418.50	0.00	
61 Supervision	465,678.03	0.00		0.00	465,678.03	0.00	
62 Grounds Maintenance	1,405,778.47	62,471.93		0.00	1,343,306.54	0.00	
63 Operation of Buildings	7,109,444.91	38,083.06		0.00	7,071,361.85	0.00	
64 Maintenance	5,922,453.25	0.00		149,659.49	5,772,793.76	0.00	
65 Utilities	3,247,585.34	0.00		0.00	3,247,585.34	0.00	
67 Building and Property Security	395,356.15	0.00		0.00	395,356.15	0.00	
68 Insurance	3,414,388.21	0.00		0.00	3,414,388.21	0.00	
72 Information Systems	5,941,873.28	0.00		0.00	558,745.13	5,383,128.15	
73 Printing	280,624.91	0.00		0.00		280,624.91	
74 Warehousing	555,704.69	0.00		0.00		555,704.69	
75 Motor Pool	213,960.26	147,670.02		0.00		66,290.24	
83 Interest	16,982.12		16,982.12				
84 Principal	442,490.83		442,490.83				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	36,849,150.27	248,225.01	459,472.95	149,659.49	23,220,252.43	12,771,540.39	

COUNTY: 27 Pierce

Fiscal Year 2020-2021

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	299,412,115.55	536,028.53	459,472.95	2,977,920.71		12,771,540.39	259,446,900.54
Unallowable Costs					-23,220,252.43		23,220,252.43
TOTALS	299,412,115.55	536,028.53	459,472.95	2,977,920.71		12,771,540.39	282,667,152.97

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	10,187,716.69
2. FY 18-19 DIRECT EXPENDITURES	256,420,603.35
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	-1,187,441.37
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	9,000,275.31
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.0351

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	12,771,540.39
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	-1,187,441.37
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	11,584,099.01
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	282,667,152.97
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	0.0351
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	9,921,617.06
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	1,662,481.94
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	14,434,022.33
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.0511

COUNTY: 27 Pierce

Fiscal Year 2020-2021

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	262,562,965.28	287,803.52		2,828,261.22			259,446,900.54
PROGRAM 97 ACTIVITIES							
11 Board of Directors	531,814.85	0.00		0.00	448,948.25	82,866.60	
12 Superintendents Office	491,670.67	0.00		0.00		491,670.67	
13 Business Office	3,122,869.06	0.00		0.00		3,122,869.06	
14 Human Resources	2,524,622.94	0.00		0.00		2,524,622.94	
15 Public Relations	755,433.80	0.00		0.00	0.00	755,433.80	
25 Pupil Management and Safety	10,418.50	0.00		0.00		10,418.50	
61 Supervision	465,678.03	0.00		0.00		465,678.03	
62 Grounds Maintenance	1,405,778.47	62,471.93		0.00		1,343,306.54	
63 Operation of Buildings	7,109,444.91	38,083.06		0.00		7,071,361.85	
64 Maintenance	5,922,453.25	0.00		149,659.49		5,772,793.76	
65 Utilities	3,247,585.34	0.00		0.00		3,247,585.34	
67 Building and Property Security	395,356.15	0.00		0.00		395,356.15	
68 Insurance	3,414,388.21	0.00		0.00		3,414,388.21	
72 Information Systems	5,941,873.28	0.00		0.00		5,941,873.28	
73 Printing	280,624.91	0.00		0.00		280,624.91	
74 Warehousing	555,704.69	0.00		0.00		555,704.69	
75 Motor Pool	213,960.26	147,670.02		0.00		66,290.24	
83 Interest	16,982.12		16,982.12				
84 Principal	442,490.83		442,490.83				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	36,849,150.27	248,225.01	459,472.95	149,659.49	448,948.25	35,542,844.57	

COUNTY: 27 Pierce

Fiscal Year 2020-2021

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	299,412,115.55	536,028.53	459,472.95	2,977,920.71		259,446,900.54	
Unallowable Costs				-448,948.25		448,948.25	
Totals	299,412,115.55	536,028.53	459,472.95	2,977,920.71	35,542,844.57	259,895,848.79	

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	31,359,828.23
2. FY 18-19 DIRECT EXPENDITURES	235,256,554.80
3. FY 18-19 OVER (UNDER) RECOVERY	-4,849,516.39
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	26,510,311.83
5. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.1127

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	35,542,844.57
7. FY 18-19 OVER (UNDER) RECOVERY (LINE 3)	-4,849,516.39
8. FY 20-21 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	30,693,328.17
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	259,895,848.79
10. FY 20-21 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1127
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	29,290,262.15
12. FY 20-21 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,403,066.02
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	36,945,910.59
14. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.1422

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	156,117,139.67	127,028,594.74	95,234.00	28,993,310.93
02 Alternative Learning Experience (ALE)	2,983,379.46	2,465,107.40	0.00	518,272.06
03 Dropout Reengagement	2,048,299.84	2,048,299.84	0.00	0.00
31 Vocational-Basic, State	8,966,518.51	8,966,518.51	0.00	0.00
34 Middle School Career and Tech. Ed., State	2,254,637.07	2,254,637.07	0.00	0.00
45 Skill Center-Basic, State	3,482,897.79	3,272,749.18	0.00	210,148.61
97 Districtwide Support	36,849,150.27	30,616,280.83	1,012,779.53	5,220,089.91
TOTAL BASIC EDUCATIONAL PROGRAMS	212,702,022.61	176,652,187.57	1,108,013.53	34,941,821.51
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	3,065,520.99	0.00	3,065,520.99	0.00
13 Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	0.00
18 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	36,105,066.74	31,905,481.56	88,423.38	4,111,161.80
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	3,865,391.39	0.00	3,865,391.39	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	83,054.71	0.00	83,054.71	0.00
38 Vocational, Federal	113,188.98	0.00	113,188.98	0.00
39 Vocational, Other Categorical	359,973.49	0.00	226,898.26	133,075.23
46 Skill Center, Federal	31,941.01	0.00	31,941.01	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	3,548,596.34	0.00	3,548,596.34	0.00
52 Other Title Grants Under ESEA, Federal	488,315.37	0.00	488,315.37	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	8,574,742.28	8,574,742.28	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	1,621,766.98	1,621,766.98	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	228,147.16	0.00	217,814.98	10,332.18
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	137,431.42	0.00	137,431.42	0.00
65 Transitional Bilingual, State	2,042,143.85	1,734,371.61	0.00	307,772.24
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	88,078.07	0.00	88,078.07	0.00
69 Compensatory, Other	56,687.46	0.00	56,687.46	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	992,171.29	554,046.13	0.00	438,125.16
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	200,484.20	0.00	0.00	200,484.20
TOTAL OTHER INSTRUCTIONAL PROGRAMS	61,602,701.73	44,390,408.56	12,011,342.36	5,200,950.81
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	496,494.12	0.00	0.00	496,494.12
88 Child Care	1,634,629.45	1,598,294.21	9,566.70	26,768.54
89 Other Community Services	274,967.31	10,000.00	0.00	264,967.31
98 School Food Services	8,570,677.82	159,362.37	8,411,315.45	0.00
99 Pupil Transportation	14,130,622.51	10,735,933.96	2,437,567.89	957,120.66
TOTAL OTHER PROGRAMS	25,107,391.21	12,503,590.54	10,858,450.04	1,745,350.63
TOTALS	299,412,115.55	233,546,186.67	23,977,805.93	41,888,122.95

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 19 - 20 Actual (A)	FY 20 - 21 Actual (B)
Preliminary FY 2020-2021 to FY 2019-2020 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.	34,124,863.37	36,105,066.74
2. Minus Revenue 7121 Payments From Other Districts.	61,416.52	24,948.84
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	85,841.32	88,423.38
4. Equals aggregate special education expenditures for resident special education students.	33,977,605.53	35,991,694.52
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	2,014,088.99
Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,888.78	2,779.22
7. Expenditures per pupil (line 4/line 6).	11,761.92	12,950.29
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	1,188.37
Preliminary Year-End Special Education Maintenance of Effort Test FY 2020-2021 to FY 2019-2020 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.	787,625.56	4,111,161.80
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	3,323,536.24
11. Expenditures per pupil (line 9/line 6).	272.65	1,479.25
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	1,206.60

Notes:

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

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

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

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

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

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

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

Description	Operation	FY 2020 - 21		FY 2019 - 20		<u>Food Services Deficit Calculation</u>	
		FY 2020 - 21	FY 2019 - 20	FY 2020 - 21	FY 2019 - 20		
Total Expenditures	+ (plus)	299,412,115.55	294,345,133.18	Total Program 98	+	8,570,677.82	5,771,800.03
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	11,004.31	1,403,208.67
Community Schools	- (minus)	496,494.12	418,040.91	Revenue 2998 (Local)	-	0.00	0.00
Child Care	- (minus)	1,634,629.45	1,731,458.75	Revenue 4198 (State)	-	159,362.37	140,998.96
Other Community Services	- (minus)	274,967.31	2,891,094.55	Revenue 4398 (State)	-	0.00	0.00
School Food Services	- (minus)	8,570,677.82	5,771,800.03	Revenue 6198 (Fed)	-	8,467,571.47	3,381,228.53
Debt Service, Interest	- (minus)	16,982.12	28,597.76	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	- (minus)	442,490.83	469,605.68	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	-	720,529.27	613,263.48
Capital Outlay, All Object 9	- (minus)	536,028.53	1,153,208.73	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	- (minus)	490,923.53	215,669.18	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	- (minus)	24,881,438.83	16,424,364.96	TOTAL FOOD SERVICES DEFICIT		-787,789.60	233,100.39
Food Service Deficit	+ (plus)	0.00	233,100.39	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	8,467,571.47	3,381,228.53	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)	720,529.27	613,263.48	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 2020 - 21	FY 2019 - 20	
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 2020 - 21	FY 2019 - 20
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	14,463.88
Capital Outlay, Food Services	+ (plus)	23,715.47	6,230.92
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	271,279,299.2 2	269,489,579.8 3

FY 2020 - 21/FY 2019 - 20 1.01

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

Description	Operation	FY 2020 - 21	FY 2019 - 20
Program 31, Vocational--Basic State	+ (plus)	8,966,518.51	8,425,263.65
Program 34, Middle School Career and Technical Education-State	+ (plus)	2,254,637.07	1,987,734.11
Program 38, Vocational--Federal	+ (plus)	113,188.98	103,477.00
Program 39, Vocational--Other Categorical	+ (plus)	359,973.49	338,801.01
Program 45, Skill Center--State	+ (plus)	3,482,897.79	3,541,980.28
Program 46, Skill Center--Federal	+ (plus)	31,941.01	18,189.97
Secondary Vocational Education Revenue	- (minus)	117,161.83	107,812.00
Skill Center Revenue	- (minus)	33,062.14	18,952.13
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	15,058,932.88	14,288,681.89
	FY 20-21 / 19-20		1.05

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	178.00	180.00
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.	4,127,373.83	4,128,852.11
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.	1,188.36	
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.	1,479.25	
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.	2,014,088.99	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	3,323,536.24	
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*	270,491,509.62	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.508	Your district has a negative ASB Clubs revenue account.	-431.63	0.00

REPORT F196

Bethel School District No. 403

RUN DATE: 12/7/2021

E.S.D. 121

Financial Edit Report Fiscal Year 2020-2021

RUN TIME: 8:28:46 AM

COUNTY: 27 Pierce

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits