

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, 2022, 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, 2021-August 31, 2022

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	313,508,993.46	968,584.53	63,864,657.11	178,141,477.77	1,565,732.60	0.00	558,049,445.47
Total Expenditures	319,649,824.83	869,220.16	30,256,610.33	56,943,040.17	122,147.28	0.00	407,840,842.77
Other Financing Uses	4,594,319.05	0.00	18,382,757.25	639,709.84	0.00	0.00	23,616,786.14
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-10,735,150.42	99,364.37	15,225,289.53	120,558,727.76	1,443,585.32	0.00	126,591,816.56
Beginning 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	34,988,073.77	1,423,561.51	34,672,557.41	232,435,857.33	2,265,509.89	0.00	305,785,559.91

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	14,384,067.85	197,823.89	358,102.28	1,937,342.83	1,550,284.24	0.00	18,427,621.09
Minus Warrants Outstanding	-4,474,793.19	-8,197.00	0.00	-39,739.80	0.00	0.00	-4,522,729.99
Taxes Receivable	18,002,937.28		22,776,894.04	2,547,224.73	0.00		43,327,056.05
Due From Other Funds	177,841.22	0.00	0.00	3,719,295.20	0.00	0.00	3,897,136.42
Due From Other Governmental Units	10,359,702.30	0.00	0.00	0.00	0.00	0.00	10,359,702.30
Accounts Receivable	200,851.26	800.00	0.00	0.00	0.00	0.00	201,651.26
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	512,727.21	0.00		0.00			512,727.21
Prepaid Items	473,756.51	0.00			0.00	0.00	473,756.51
Investments	26,694,713.74	1,396,834.70	34,314,455.13	233,813,599.26	715,225.65	0.00	296,934,828.48
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	66,331,804.18	1,587,261.59	57,449,451.45	241,977,722.22	2,265,509.89	0.00	369,611,749.33
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	66,331,804.18	1,587,261.59	57,449,451.45	241,977,722.22	2,265,509.89	0.00	369,611,749.33
LIABILITIES							
Accounts Payable	7,854,828.78	28,670.47	0.00	6,368,728.07	0.00	0.00	14,252,227.32
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	518,433.98	0.00		0.00			518,433.98
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	400,952.43	0.00		0.00			400,952.43
Due To Other Governmental Units	38,392.31	435.00		2,333.38	0.00	0.00	41,160.69
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	756,214.52						756,214.52
Due To Other Funds	3,719,295.20	0.00	0.00	177,841.22	0.00	0.00	3,897,136.42
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		445,737.49			445,737.49
Unearned Revenue	37,457.59	134,594.61	0.00	0.00	0.00		172,052.20
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	13,325,574.81	163,700.08	0.00	6,994,640.16	0.00	0.00	20,483,915.05
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	15,218.32	0.00	0.00	0.00	0.00	0.00	15,218.32
Unavailable Revenue - Taxes Receivable	18,002,937.28		22,776,894.04	2,547,224.73	0.00		43,327,056.05
TOTAL DEFERRED INFLOWS OF RESOURCES	18,018,155.60	0.00	22,776,894.04	2,547,224.73	0.00	0.00	43,342,274.37
FUND BALANCE:							
Nonspendable Fund Balance	986,483.72	0.00	0.00	0.00	0.00	0.00	986,483.72
Restricted Fund Balance	3,000,552.04	1,423,561.51	34,672,557.41	221,805,452.07	2,265,509.89	0.00	263,167,632.92
Committed Fund Balance	4,155,000.00	0.00	0.00	5,616,858.76	0.00	0.00	9,771,858.76
Assigned Fund Balance	24,721,110.19	0.00	0.00	5,013,546.50	0.00	0.00	29,734,656.69

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	2,124,927.82	0.00	0.00	0.00	0.00	0.00	2,124,927.82
TOTAL FUND BALANCE	34,988,073.77	1,423,561.51	34,672,557.41	232,435,857.33	2,265,509.89	0.00	305,785,559.91
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	66,331,804.18	1,587,261.59	57,449,451.45	241,977,722.22	2,265,509.89	0.00	369,611,749.33

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	37,921,208.70	968,584.53	45,626,187.00	9,444,641.49	4,099.31		93,964,721.03
State	241,374,538.08		0.00	13,385,515.25	1,507,985.70		256,268,039.03
Federal	33,330,211.61		-232,145.72	0.00	0.00		33,098,065.89
Other	229,862.31			0.00	0.00	0.00	229,862.31
TOTAL REVENUES	312,855,820.70	968,584.53	45,394,041.28	22,830,156.74	1,512,085.01	0.00	383,560,688.26
EXPENDITURES:							
CURRENT:							
Regular Instruction	169,265,820.00						169,265,820.00
Special Education	41,063,492.56						41,063,492.56
Vocational Education	11,132,730.65						11,132,730.65
Skill Center	3,673,151.24						3,673,151.24
Compensatory Programs	17,579,828.11						17,579,828.11
Other Instructional Programs	1,184,789.07						1,184,789.07
Federal Stimulus COVID-19	7,737,346.19						7,737,346.19
Community Services	2,811,073.07						2,811,073.07
Support Services	63,434,036.15						63,434,036.15
Student Activities/Other		869,220.16				0.00	869,220.16
CAPITAL OUTLAY:							
Sites				5,518,348.65			5,518,348.65
Building				40,273,901.22			40,273,901.22
Equipment				2,881,664.59			2,881,664.59
Instructional Technology				4,603,816.15			4,603,816.15
Energy				9,582.04			9,582.04
Transportation Equipment					122,147.28		122,147.28
Sales and Lease				0.00			0.00
Other	958,951.62						958,951.62
DEBT SERVICE:							
Principal	396,800.30		17,385,000.00	2,872,615.19	0.00		20,654,415.49

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	411,805.87		12,871,610.33	66,110.35	0.00		13,349,526.55
Bond/Levy Issuance				717,001.98	0.00		717,001.98
TOTAL EXPENDITURES	319,649,824.83	869,220.16	30,256,610.33	56,943,040.17	122,147.28	0.00	407,840,842.77
REVENUES OVER (UNDER) EXPENDITURES	-6,794,004.13	99,364.37	15,137,430.95	-34,112,883.43	1,389,937.73	0.00	-24,280,154.51
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		18,470,615.83	150,717,001.98	0.00		169,187,617.81
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	639,709.84		0.00	4,594,319.05	0.00		5,234,028.89
Transfers Out (GL 536)	-4,594,319.05		0.00	-639,709.84	0.00	0.00	-5,234,028.89
Other Financing Uses (GL 535)	0.00		-18,382,757.25	0.00	0.00		-18,382,757.25
Other	13,462.92		0.00	0.00	53,647.59		67,110.51
TOTAL OTHER FINANCING SOURCES (USES)	-3,941,146.29		87,858.58	154,671,611.19	53,647.59	0.00	150,871,971.07
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-10,735,150.42	99,364.37	15,225,289.53	120,558,727.76	1,443,585.32	0.00	126,591,816.56
BEGINNING 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	34,988,073.77	1,423,561.51	34,672,557.41	232,435,857.33	2,265,509.89	0.00	305,785,559.91

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	10,986.27	37,910,222.43	37,921,208.70
State	232,087,674.32	9,286,863.76	241,374,538.08
Federal	33,137,889.30	192,322.31	33,330,211.61
Other	150,203.87	79,658.44	229,862.31
TOTAL REVENUES	265,386,753.76	47,469,066.94	312,855,820.70
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	131,477,173.92	37,788,646.08	169,265,820.00
Special Education	35,868,656.77	5,194,835.79	41,063,492.56
Vocational Education	11,132,730.65	0.00	11,132,730.65
Skills Center	3,673,151.24	0.00	3,673,151.24
Compensatory Programs	17,539,449.96	40,378.15	17,579,828.11
Other Instructional Programs	921,903.01	262,886.06	1,184,789.07
Federal Stimulus COVID-19	7,737,346.19	0.00	7,737,346.19
Community Services	0.00	2,811,073.07	2,811,073.07
Support Services	54,158,736.47	9,275,299.68	63,434,036.15
CAPITAL OUTLAY:			
Other	946,013.40	12,938.22	958,951.62
DEBT SERVICE:			
Principal	396,800.30	0.00	396,800.30
Interest and Other Charges	411,805.87	0.00	411,805.87
TOTAL EXPENDITURES	264,263,767.78	55,386,057.05	319,649,824.83
REVENUES OVER (UNDER) EXPENDITURES:	1,122,985.98	-7,916,990.11	-6,794,004.13
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	639,709.84	639,709.84
Transfers Out (GL 536)	0.00	4,594,319.05	4,594,319.05
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		13,462.92	13,462.92

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-3,941,146.29	-3,941,146.29
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,122,985.98	-11,858,136.40	-10,735,150.42
BEGINNING TOTAL FUND BALANCE	2,864,050.02	42,859,174.17	45,723,224.19
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	3,987,036.00	31,001,037.77	34,988,073.77

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	37,545,285.00	37,921,208.70	375,923.70
State	237,097,720.00	241,374,538.08	4,276,818.08
Federal	41,323,418.00	33,330,211.61	-7,993,206.39
Other	201,277.00	229,862.31	28,585.31
TOTAL REVENUES	316,167,700.00	312,855,820.70	-3,311,879.30
EXPENDITURES			
CURRENT:			
Regular Instruction	175,748,677.00	169,265,820.00	6,482,857.00
Special Education	44,255,183.00	41,063,492.56	3,191,690.44
Vocational Education	10,123,503.00	11,132,730.65	-1,009,227.65
Skill Center	3,689,966.00	3,673,151.24	16,814.76
Compensatory Programs	28,178,725.00	17,579,828.11	10,598,896.89
Other Instructional Programs	1,115,210.00	1,184,789.07	-69,579.07
Federal Stimulus COVID-19	10,006,317.00	7,737,346.19	2,268,970.81
Community Services	2,902,431.00	2,811,073.07	91,357.93
Support Services	63,766,579.00	63,434,036.15	332,542.85
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	547,856.00	958,951.62	-411,095.62
DEBT SERVICE:			
Principal	474,409.00	396,800.30	77,608.70
Interest and Other Charges	14,702.00	411,805.87	-397,103.87
TOTAL EXPENDITURES	340,823,558.00	319,649,824.83	21,173,733.17

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-24,655,857.00	-6,794,004.13	17,861,852.87
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	1,100,202.00	639,709.84	-460,492.16
Transfers Out (GL 536)	-6,057,000.00	-4,594,319.05	-1,462,680.95
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	13,462.92	13,462.92
TOTAL OTHER FINANCING SOURCES (USES)	-4,956,798.00	-3,941,146.29	1,015,651.71
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-29,612,654.00	-10,735,150.42	18,877,503.58
BEGINNING TOTAL FUND BALANCE	44,000,000.00	45,723,224.19	1,723,224.19
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	14,387,345.00	34,988,073.77	20,600,728.77

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,777,597.00	968,584.53	-2,809,012.47
State			
Federal			
Other			
TOTAL REVENUES	3,777,597.00	968,584.53	-2,809,012.47
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,027,448.00	869,220.16	3,158,227.84
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	4,027,448.00	869,220.16	3,158,227.84
REVENUES OVER (UNDER) EXPENDITURES	-249,851.00	99,364.37	349,215.37

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-249,851.00	99,364.37	349,215.37
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,422,896.00	1,324,197.14	-98,698.86
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,173,045.00	1,423,561.51	250,516.51

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	43,146,351.00	45,626,187.00	2,479,836.00
State	0.00	0.00	0.00
Federal	0.00	-232,145.72	-232,145.72
Other			
TOTAL REVENUES	43,146,351.00	45,394,041.28	2,247,690.28
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	18,768,058.00	17,385,000.00	1,383,058.00
Interest and Other Charges	14,231,942.00	12,871,610.33	1,360,331.67
TOTAL EXPENDITURES	33,000,000.00	30,256,610.33	2,743,389.67
REVENUES OVER (UNDER) EXPENDITURES	10,146,351.00	15,137,430.95	4,991,079.95

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	250,000.00	18,470,615.83	18,220,615.83
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	-18,382,757.25	-18,382,757.25
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	250,000.00	87,858.58	-162,141.42
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	10,396,351.00	15,225,289.53	4,828,938.53
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	11,419,279.00	19,447,267.88	8,027,988.88
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	21,815,630.00	34,672,557.41	12,856,927.41

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	6,001,861.00	9,444,641.49	3,442,780.49
State	0.00	13,385,515.25	13,385,515.25
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	6,001,861.00	22,830,156.74	16,828,295.74
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	10,797,000.00	5,518,348.65	5,278,651.35
Building	79,113,104.00	40,273,901.22	38,839,202.78
Equipment	1,632,500.00	2,881,664.59	-1,249,164.59
Instructional Technology	5,365,296.00	4,603,816.15	761,479.85
Energy	0.00	9,582.04	-9,582.04
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	717,001.98	717,001.98
Principal	3,297,452.00	2,872,615.19	424,836.81

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	73,707.00	66,110.35	7,596.65
TOTAL EXPENDITURES	100,279,059.00	56,943,040.17	43,336,018.83
REVENUES OVER (UNDER) EXPENDITURES	-94,277,198.00	-34,112,883.43	60,164,314.57
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	150,000,000.00	150,717,001.98	717,001.98
Long-Term Financing	2,600,000.00	0.00	-2,600,000.00
Transfers In	6,057,000.00	4,594,319.05	-1,462,680.95
Transfers Out (GL 536)	-1,100,202.00	-639,709.84	460,492.16
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	151,499,798.00	154,671,611.19	3,171,813.19
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	63,279,600.00	120,558,727.76	57,279,127.76
BEGINNING TOTAL FUND BALANCE	110,557,909.00	111,877,129.57	1,319,220.57
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	173,837,509.00	232,435,857.33	58,598,348.33

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	20,000.00	4,099.31	-15,900.69
State	1,399,836.00	1,507,985.70	108,149.70
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	1,419,836.00	1,512,085.01	92,249.01
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	1,900,000.00	122,147.28	1,777,852.72
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,900,000.00	122,147.28	1,777,852.72

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-480,164.00	1,389,937.73	1,870,101.73
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	53,647.59	53,647.59
TOTAL OTHER FINANCING SOURCES (USES)	0.00	53,647.59	53,647.59
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-480,164.00	1,443,585.32	1,923,749.32
BEGINNING TOTAL FUND BALANCE	822,282.00	821,924.57	-357.43
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	342,118.00	2,265,509.89	1,923,391.89

	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 Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted 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 - Beginning Balance	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, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	242,030,000.00	147,925,000.00	35,435,000.00	354,520,000.00	52,405,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	6,227,781.95	0.00	3,671,746.68	2,556,035.27	2,046,990.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	6,380,392.95	0.00	159,125.76	6,221,267.19	373,276.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
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	11,472,504.00	20,261,772.00	0.00	31,734,276.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	3,950,632.00	4,623,219.00	0.00	8,573,851.00	
Total Long-Term Liabilities	270,061,310.90	172,809,991.00	39,265,872.44	403,605,429.46	54,825,266.00

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	36,348,536.49	45,416,596.38	5,443,099.49	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	28,032.48	39,884.98	4,443.34	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	36,376,568.97	45,456,481.36	5,447,542.83	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	205,375.97			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	138.00			
2145 Skill Center Tuitions and Fees	33,384.00			
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	59,841.35		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	42.80			
2245 Skill Center, Sales of Goods, Supplies and Services	33,448.31			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	10,986.27			
2300 Investment Earnings	177,565.17	169,705.64	1,362,119.30	4,099.31
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	196,754.85		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	28,708.46		0.00	0.00
2700 Rentals and Leases	33,874.61	0.00	18,339.86	0.00
2800 Insurance Recoveries	264,336.46		0.00	0.00
2900 Local Support Nontax, Unassigned	414,290.42	0.00	2,616,639.50	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	85,893.06		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	1,544,639.73	169,705.64	3,997,098.66	4,099.31
STATE, GENERAL PURPOSE				
3100 Apportionment	171,124,838.74			
3121 Special Education - General Apportionment	6,352,670.62			
3300 Local Effort Assistance	7,388,494.01			
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	184,866,003.37	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	394,599.00		0.00	0.00
4121 Special Education	25,733,377.73			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			12,253,179.25	
4139 Career Launch	0.00			
4155 Learning Assistance	8,918,618.83			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,605,804.00			
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	1,989,430.43			
4174 Highly Capable	568,026.29			
4188 Child Care	0.00			
4198 School Food Service	217,287.32			
4199 Transportation - Operations	15,083,894.58			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	55,484.20		1,132,336.00	0.00
4321 Special Education - Other State Agencies	43,642.58			
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	1,898,369.75			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,507,985.70
4000 TOTAL STATE, SPECIAL PURPOSE	56,508,534.71		13,385,515.25	1,507,985.70
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	67,994.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	65,413.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	55,063.79	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	-232,145.72	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	188,470.79	-232,145.72	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	2,418,599.38			0.00
6111 Federal Special Purpose-GEER	1,661,566.31		0.00	
6112 Federal Special Purpose-ESSER II	6,203,588.82		0.00	
6113 Federal Special Purpose-ESSER III	30,946.28		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	33,892.22		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	111,018.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	1,032,258.00			
6124 Special Education, Supplemental	4,025,081.23			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	114,026.40			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	27,897.00			
6151 ESEA Disadvantaged, Fed	4,319,849.73			
6152 Other Title, ESEA Fed	784,048.47			
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	149,915.39			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	96,489.75			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	3,851.52			
6189 Other Community Services	0.00			
6198 School Food Services	11,002,611.05			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	354,166.81		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	139,995.05			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	631,939.41			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	33,141,740.82		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	20,250.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	106,277.04			
7147 Skill Center - Facility Upgrades	22,475.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	1,201.83			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	150,203.87		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		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	54,848.44			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	24,810.00			
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	79,658.44		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	150,717,001.98	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	13,462.92			38,754.25
9400 Compensated Loss of Fixed Assets	0.00		0.00	14,893.34
9500 Long-Term Financing	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		18,470,615.83		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	639,709.84	0.00	4,594,319.05	0.00
9000 TOTAL OTHER FINANCING SOURCES	653,172.76	18,470,615.83	155,311,321.03	53,647.59
TOTAL REVENUES AND OTHER FINANCING SOURCES	313,508,993.46	63,864,657.11	178,141,477.77	1,565,732.60

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	159,802,805.08	11 Bd of Dir	1,012,718.48	0 Debit Transfer	1,602,148.60
02 ALE	7,018,568.25	12 Supt Off	511,188.20	1 Credit Transfer	-1,602,148.60
03 Basic Education - Dropout Reengagement	2,492,238.90	13 Busns Off	3,082,320.39	2 Cert. Salaries	138,372,055.59
11 Stim, Title, GEER	0.00	14 HR	2,647,869.53	3 Class. Salaries	53,597,429.73
12 Stim, ESSER II	5,450,350.40	15 Pblc Rltn	780,975.34	4 Employee Benefits	73,077,001.33
13 Stim, ESSER III	550,817.19	21 Supv Inst	8,936,910.68	5 Supplies / Materials	14,704,909.72
14 Federal Stimulus, ESSER III (Learning Loss)	1,632,826.95	22 Lrn Resrc	3,832,854.72	7 Purchased Services	38,305,366.18
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	22,189,727.51	8 Travel	634,110.66
19 Federal Special Purpose - Other	103,351.65	24 Guid/Coun	9,139,953.42	9 Capital Outlay	958,951.62
21 Sp Ed, Sup, St	36,160,201.28	25 Pupil M/S	4,688,694.11	TOTAL ALL OBJECTS	319,649,824.83
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	12,620,168.72		
23 Sp Ed, Sup, IDEA, Fed	986,486.00	27 Teaching	169,565,006.12		
24 Sp Ed, Sup, Fed	3,856,174.04	28 Extracur	4,088,508.22		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	1,246,644.03		
26 Sp Ed, Inst, St	0.00	31 InstProDev	8,001,526.30		
29 Sp Ed, Oth, Fed	60,631.24	32 Inst Tech	1,829,522.01		
31 Voc, Basic, St	9,099,833.33	33 Curriculum	4,359,361.50		
34 MidSchCar/Tec	2,166,887.50	34 Pro Learn	1,363,804.97		
38 Voc, Fed	108,971.00	41 Supervisn	618,795.78		
39 Voc, Other	359,599.97	42 Food	3,518,690.29		
45 Skil Cnt, Bas, St	3,645,593.36	44 Operation	5,551,290.62		
46 Skill Cntr, Fed	27,557.88	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,972,880.51		
51 ESEA Disadvantaged, Fed	4,375,681.76	52 Operation	12,795,177.10		
52 Other Title, ESEA, Fed	501,897.43	53 Maintnce	1,540,313.20		
53 ESEA Migrant, Federal	0.00	56 Insurance	342,150.34		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	8,504,319.04	59 Transfers	-354,980.87		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	958,308.64		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,596,407.59		
58 Sp/Plt Pgm, St	1,534,073.34	63 Oper Bldg	7,644,208.40		
59 Inst. JAJ	0.00	64 Maintnce	7,641,558.89		
61 Head Start, Fed	153.29	65 Utilities	3,634,419.54		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	597,278.24		
64 LEP, Fed	143,267.77	68 Insurance	3,846,650.25		
65 Tran Biling, St	2,323,320.01	72 Info Sys	5,555,207.22		
67 Ind Ed, Fd, JOM	0.00	73 Printing	148,010.68		
68 Ind Ed, Fd, ED	96,489.75	74 Warehouse	598,785.20		
69 Comp, Othr	123,323.72	75 Mtr Pool	64,913.05		
71 Traffic Safety	0.00	83 Interest	411,805.87		
73 Summer School	0.00	84 Principal	396,800.30		
74 Highly Capable	939,114.12	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	673,399.74		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	319,649,824.83		
79 Inst Pgm, Othr	245,674.95				
81 Public Radio/TV	0.00				
86 Comm Schools	517,069.95				
88 Child Care	1,906,253.16				
89 Othr Comm Srv	387,749.96				
97 Distwide Suppt	38,815,767.92				
98 Schl Food Serv	9,658,537.10				
99 Pupil Transp	16,054,237.54				
TOTAL ALL PROGRAMS	319,649,824.83				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	101,048,654.46
2120	Salaries of Temporary EEs & Subs	2,727,137.47
2130	Non contracted Salaries	4,104,106.77
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	28,621,951.28
2160	Other Salaries	1,121,464.61
2170	Other Salaries NBCT	748,741.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	46,441,717.40
3120	Salaries of Temporary EEs & Subs	1,679,148.58
3130	Extra Time	2,067,939.11
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	995,639.08
3160	Other Salaries	2,412,985.56

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	107,051.13
4213	Group Insurance-Classified	85,948.25
4222	Federally Mandated Insurance-Certificate	10,279,284.19
4223	Federally Mandated Insurance-Classified	3,978,729.17
4232	Retirement Contribution - Certificated	19,310,369.66
4233	Retirement Contribution - Classified	5,648,567.04
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	152,232.77
4263	Unemployment Compensation - Classified	76,468.62

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	1,249,200.86
4273	Worker's Compensation - Classified	1,582,623.99
4282	Health Benefits - Certificated	16,996,899.42
4283	Health Benefits - Classified	13,609,625.67
4292	Other Employee Benefits - Certificated	0.56
4293	Other Employee Benefits - Classified	0.00

Supplies, Non-Capital		Amount
5610	General Supplies	7,527,874.62
5626	Motor Vehicle Fuel	1,360,702.96
5630	Food	3,518,690.29
5640	Books and Periodicals	1,323,311.41
5650	Supplies - Technology Related	974,330.44

Purchased Services		Amount
7310	Office and Administrative Services	48,164.35
7311	Election Fees	427,169.00
7320	Professional Educational Services	0.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	3,979,907.27
7330	Employee Training and Development Services	0.00
7340	Other Professional Purchased Services	9,375,646.05
7341	Legal Services for District support	0.00
7342	Audit Services	48,714.60
7343	Other Legal Services	293,667.21
7350	Technical Services	1,331,905.35
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	319.90
7410	Utility Services	617,307.71

	Purchased Services	Amount
7420	Cleaning Services	534,561.86
7431	Non-Technology-Related Repair and Maintenance	328,567.76
7432	Technology-Related Repair and Maintenance	367,995.94
7441	Rentals of Land and Buildings	51,931.80
7442	Rentals of Equipment and Vehicles	35,020.08
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	3,587,133.40
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	1,589,082.72
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	4,188,800.59
7530	Communications	4,766,590.18
7540	Advertising	85,933.97
7550	Printing and Binding	69,558.35
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	2,458,193.91
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	629,571.07
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	340,951.54
7622	Electricity	1,889,452.20
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	387,255.96
7820	Settlements and Judgements Against the School District	63,357.24

Purchased Services		Amount
7831	Redemption of Principal	396,800.30
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	411,805.87
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	634,110.66

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	133,562.22
9732	Vehicles	0.00
9733	Furniture and Fixtures	14,495.76
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	810,893.64
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	319,649,824.83
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<u>Instructional Location</u>	<u>Amount</u>
Acceleration Academy	0.00
Bethel Elementary Learning Academy	170,268.89
Bethel High School	16,390,794.11
BETHEL HOPE EARLY LEARNING CENTER	788,288.65
Bethel Middle School	7,257,002.54
Bethel Virtual Academy	4,744,441.41
Camas Prairie Elementary	6,836,995.28
Cedarcrest Middle School	8,035,887.10
Centennial Elementary Bethel	6,555,193.13
Challenger High School	3,981,798.41
Chester H Thompson Elementary	9,017,650.06
Clover Creek Elementary	6,807,108.72
Cougar Mountain Middle School	7,358,429.50
Elk Plain School of Choice	6,503,868.56
Evergreen Elementary	6,557,834.06
Frederickson Elementary	7,235,172.74
Frontier Middle School	7,086,764.07
Graham Elementary	6,538,991.38
Graham Kapowsin High School	17,836,514.82
Kapowsin Elementary	4,709,276.19
Katherine G. Johnson Elementary School	582,138.72
Liberty Middle School	8,724,859.99
Naches Trail Elementary	6,225,262.23
Nelson Elementary School	7,448,960.73
North Star Elementary	6,042,046.25
Pierce County Skills Center	3,831,705.89
Pioneer Valley Elementary	6,194,727.16
Rocky Ridge Elementary	5,597,700.01
Roy Elementary	4,122,823.94
Shining Mountain Elementary	7,763,041.28
Spanaway Elementary	5,340,195.95

<u>Instructional Location</u>	<u>Amount</u>
Spanaway Lake High School	16,890,420.65
Spanaway Middle School	8,216,808.21
Thompson Preschool	0.00
TOTAL INSTRUCTIONAL LOCATIONS	221,392,970.63
TOTAL NON-INSTRUCTIONAL LOCATIONS	98,256,854.20
TOTAL DISTRICT EXPENDITURES	319,649,824.83

REPORT F196

Bethel School District No. 403

RUN DATE: 11/21/2022

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 12:41:07 PM

COUNTY: 27 Pierce

Fiscal Year 2021-2022

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,380,659.61	4,135.56		1,459,500.12	919,169.83	709,796.83	60,350.40	199,034.62	28,672.25	0.00
22 Lrn Resrc	3,781,679.30	620.87		1,837,099.86	698,244.27	1,006,764.72	183,950.81	54,998.77	0.00	0.00
23 Princ Off	20,004,811.59	81,807.31		10,606,747.70	3,942,471.22	5,068,772.76	280,131.76	22,934.45	1,946.39	0.00
24 Guid/Coun	6,514,633.71	1,893.00		4,315,026.20	98,161.27	1,598,457.71	6,470.69	494,518.00	106.84	0.00
25 Pupil M/S	3,107,444.44	38.00		846.30	1,642,694.29	715,930.73	13,007.22	733,268.00	1,659.90	0.00
26 Health	3,701,451.64	3,186.14		1,028,217.13	1,017,156.41	912,425.16	33,052.56	706,820.43	593.81	0.00
27 Teaching	105,625,147.82	518,198.04		73,592,208.79	616,911.35	27,014,944.62	830,240.20	3,002,777.94	15,012.87	34,854.01
28 Extracur	3,451,438.62	140,246.17		1,460,135.47	713,843.14	442,858.79	65,297.06	610,647.59	5,472.18	12,938.22
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,448,533.37	2,954.62		2,802,179.49	109,258.57	957,037.53	40,038.48	410,531.27	126,533.41	0.00
32 Inst Tech	1,150,060.71	0.00			438,500.02	174,580.06	456,350.62	80,630.01	0.00	0.00
33 Curriculum	3,577,146.35	334,450.16		298,061.77	60,111.50	111,037.96	1,195,066.24	1,578,418.72	0.00	0.00
34 Pro Learn	1,059,797.92	0.00		853,383.96		195,413.96	0.00	11,000.00	0.00	0.00
01 Total	159,802,805.08	1,087,529.87		98,253,406.79	10,256,521.87	38,908,020.83	3,163,956.04	7,905,579.80	179,997.65	47,792.23

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	29,370.31	0.00		19,374.89	3,645.73	6,349.69	0.00	0.00	0.00	0.00
22 Lrn Resrc	13,418.62	0.00		0.00	0.00	0.00	12,657.97	760.65	0.00	0.00
23 Princ Off	1,237,563.14	2,783.81		580,120.24	305,046.89	321,476.95	26,881.04	1,016.77	237.44	0.00
24 Guid/Coun	533,816.58	0.00		243,922.32	146,578.31	129,317.56	0.00	13,998.39	0.00	0.00
25 Pupil M/S	58,659.89	0.00		0.00	40,568.47	18,091.42	0.00	0.00	0.00	0.00
26 Health	22,349.04	0.00		0.00	15,104.95	6,941.07	195.13	107.89	0.00	0.00
27 Teaching	4,884,456.94	11,079.73		3,557,037.98	20,243.45	1,244,284.02	28,611.90	23,199.86	0.00	0.00
28 Extracur	3,331.11	480.62		2,318.00	0.00	532.49	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	40,156.33	0.00		21,206.64	0.00	4,892.33	0.00	12,451.31	1,606.05	0.00
32 Inst Tech	2,305.08	0.00			0.00	0.00	2,305.08	0.00	0.00	0.00
33 Curriculum	146,007.57	0.00		240.00	0.00	55.70	47,632.31	98,079.56	0.00	0.00
34 Pro Learn	47,133.64	0.00		38,341.52		8,792.12	0.00	0.00	0.00	0.00
02 Total	7,018,568.25	14,344.16		4,462,561.59	531,187.80	1,740,733.35	118,283.43	149,614.43	1,843.49	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
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	2,492,238.90	0.00		0.00	0.00	0.00	0.00	2,492,238.90	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	2,492,238.90	0.00		0.00	0.00	0.00	0.00	2,492,238.90	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	95,033.71	0.00		0.00	0.00	0.00	82,239.06	12,794.65	0.00	0.00
14 HR	753.00	0.00		0.00	0.00	0.00	0.00	753.00	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	658,599.78	415.56		397,819.02	49,816.80	148,101.88	51,289.89	9,185.90	1,970.73	0.00
22 Lrn Resrc	26,546.87	0.00		0.00	0.00	0.00	26,546.87	0.00	0.00	0.00
23 Princ Off	8,850.85	0.00		0.00	6,704.21	1,134.55	1,012.09	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	205,061.70	0.00		1,112.00	139,014.20	64,935.50	0.00	0.00	0.00	0.00
26 Health	618,232.69	0.00		173,423.91	195,700.75	184,750.22	568.15	62,185.50	1,604.16	0.00
27 Teaching	615,347.81	331.78		109,959.45	108,166.79	98,995.20	291,833.44	6,061.15	0.00	0.00
28 Extracur	173,849.36	0.00		133,010.60	1,200.00	30,412.54	9,226.22	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	492,800.49	61.22		133,262.07	0.00	41,759.91	304.93	316,891.50	520.86	0.00
32 Inst Tech	286,229.94	0.00			0.00	0.00	78,585.14	207,644.80	0.00	0.00
33 Curriculum	282,187.68	0.00		0.00	0.00	0.00	20,411.28	261,776.40	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	30,239.59	0.00			0.00	0.00	30,239.59	0.00	0.00	0.00
51 Supervisn	55,236.74	0.00		0.00	34,224.00	19,062.98	1,949.76	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	49.48	0.00			0.00	0.00	49.48	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	251,948.76	0.00		0.00	0.00	0.00	247,603.43	4,345.33	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	1,644,838.12	0.00	0.00		0.00	0.00	162,684.65	1,482,153.47	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	4,543.83	0.00			0.00	0.00	4,543.83	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	5,450,350.40	808.56	0.00	948,587.05	534,826.75	589,152.78	1,009,087.81	2,363,791.70	4,095.75	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	93,173.80	0.00		71,381.70	0.00	21,792.10	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	3,477.78	0.00		0.00	0.00	0.00	3,477.78	0.00	0.00	0.00
24 Guid/Coun	2,583.07	0.00		0.00	0.00	0.00	429.55	2,153.52	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	2,306.25	0.00		0.00	1,899.56	406.69	0.00	0.00	0.00	0.00
27 Teaching	61,033.85	0.00		0.00	0.00	0.00	61,033.85	0.00	0.00	0.00
28 Extracur	55,664.40	0.00		45,726.00	0.00	9,938.40	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	22,945.47	0.00		6,000.00	0.00	1,301.02	0.00	15,644.45	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	3,960.00	0.00		0.00	0.00	0.00	3,960.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	12,530.92	0.00		0.00	10,180.59	2,350.33	0.00	0.00	0.00	0.00
52 Operation	293,141.65	0.00			144,644.20	28,841.32	119,656.13	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	550,817.19	0.00	0.00	123,107.70	156,724.35	64,629.86	188,557.31	17,797.97	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	29,129.52	0.00		23,700.00	0.00	5,429.52	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	61,920.95	0.00		0.00	43,613.68	18,307.27	0.00	0.00	0.00	0.00
24 Guid/Coun	71,885.42	0.00		53,933.17	0.00	17,952.25	0.00	0.00	0.00	0.00
25 Pupil M/S	16,192.43	0.00		0.00	11,024.44	5,167.99	0.00	0.00	0.00	0.00
26 Health	15,701.39	0.00		9,564.90	3,265.20	2,871.29	0.00	0.00	0.00	0.00
27 Teaching	1,429,801.79	4,733.45		799,270.72	243,224.60	363,636.41	18,210.51	726.10	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	8,195.45	0.00		3,698.65	363.67	935.43	197.70	3,000.00	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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	1,632,826.95	4,733.45		890,167.44	301,491.59	414,300.16	18,408.21	3,726.10	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	102,390.49	0.00		15,600.00	51,767.51	27,786.70	715.52	6,264.25	256.51	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	961.16	0.00	0.00		0.00	0.00	0.00	961.16	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 Total	103,351.65	0.00	0.00	15,600.00	51,767.51	27,786.70	715.52	7,225.41	256.51	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	2,670,078.53	2,770.50		1,845,289.94	139,366.02	642,762.27	17,270.15	5,878.83	16,740.82	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	364,571.96	0.00		174,947.53	86,055.30	92,795.88	0.00	10,773.25	0.00	0.00
25 Pupil M/S	1,155,581.54	0.00		0.00	735,997.78	418,840.74	743.02	0.00	0.00	0.00
26 Health	6,709,751.39	314.72		2,552,047.87	541,769.12	1,155,240.67	43,636.15	2,413,031.11	3,711.75	0.00
27 Teaching	23,903,200.11	14,070.35		9,875,948.76	5,748,879.45	6,930,172.63	101,721.52	1,231,452.83	954.57	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	901,758.14							901,758.14		
31 InstProDev	289,469.35	0.00		167,519.56	37,161.18	50,134.49	5,191.49	27,696.38	1,766.25	0.00
32 Inst Tech	1,971.22	0.00			0.00	0.00	1,971.22	0.00	0.00	0.00
33 Curriculum	28,089.27	0.00		0.00	0.00	0.00	27,848.97	240.30	0.00	0.00
34 Pro Learn	135,729.77	0.00		110,319.64		25,410.13	0.00	0.00	0.00	0.00
21 Total	36,160,201.28	17,155.57		14,726,073.30	7,289,228.85	9,315,356.81	198,382.52	4,590,830.84	23,173.39	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	9,113.15	0.00		0.00	0.00	0.00	0.00	9,113.15	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	910,269.00	0.00		0.00	0.00	0.00	0.00	910,269.00	0.00	0.00
27 Teaching	10,767.26	0.00		0.00	0.00	0.00	10,767.26	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	56,336.59	0.00		40,436.00	0.00	15,900.59	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Total	986,486.00	0.00		40,436.00	0.00	15,900.59	10,767.26	919,382.15	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	472,647.32	0.00		0.00	329,211.75	143,435.57	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	110,618.26	0.00		0.00	73,513.50	37,104.76	0.00	0.00	0.00	0.00
27 Teaching	2,920,536.80	0.00		902,994.47	988,618.67	890,300.20	10,883.79	127,739.67	0.00	0.00
29 Pmt to SD	344,885.89							344,885.89		
31 InstProDev	2,812.01	0.00		0.00	0.00	0.00	485.01	2,327.00	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	4,673.76	0.00		0.00	0.00	0.00	0.00	4,673.76	0.00	0.00
24 Total	3,856,174.04	0.00		902,994.47	1,391,343.92	1,070,840.53	11,368.80	479,626.32	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	37,654.72	0.00		0.00	0.00	0.00	37,654.72	0.00	0.00	0.00
27 Teaching	399.00	0.00		0.00	0.00	0.00	0.00	399.00	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	22,577.52	0.00		0.00	0.00	0.00	14,572.34	8,005.18	0.00	0.00
29 Total	60,631.24	0.00		0.00	0.00	0.00	52,227.06	8,404.18	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	370,912.05	807.51		173,172.08	68,114.13	79,909.88	18,531.31	29,829.32	547.82	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	856,718.52	175.63		454,775.55	126,602.90	238,359.69	10,832.10	25,744.64	228.01	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	7,252,640.38	11,784.63		4,367,574.73	7,399.76	1,562,535.27	339,075.68	333,886.66	27,822.50	602,561.15
28 Extracur	97,005.89	0.00		79,344.00	0.00	17,661.89	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	188,809.77	0.00		114,101.39	0.00	35,448.81	0.00	17,190.00	22,069.57	0.00
32 Inst Tech	256,174.13	0.00			0.00	0.00	256,174.13	0.00	0.00	0.00
33 Curriculum	32,309.39	0.00		0.00	0.00	0.00	8,891.18	23,418.21	0.00	0.00
34 Pro Learn	45,263.20	0.00		36,790.47		8,472.73	0.00	0.00	0.00	0.00
31 Total	9,099,833.33	12,767.77		5,225,758.22	202,116.79	1,942,388.27	633,504.40	430,068.83	50,667.90	602,561.15

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	386,283.60	274.45		181,762.32	67,530.62	83,663.28	27,415.35	24,167.69	1,469.89	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	145,522.39	0.00		107,367.85	0.00	38,154.54	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	1,420,272.06	2,063.40		883,329.95	0.00	337,606.55	146,822.70	50,449.46	0.00	0.00
28 Extracur	21,554.47	0.00		17,525.46	0.00	4,029.01	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	75,580.84	0.00		39,652.70	0.00	11,364.24	2,185.12	14,371.00	8,007.78	0.00
32 Inst Tech	100,495.40	0.00			0.00	0.00	100,495.40	0.00	0.00	0.00
33 Curriculum	7,000.00	0.00		0.00	0.00	0.00	0.00	7,000.00	0.00	0.00
34 Pro Learn	10,178.74	0.00		8,270.57		1,908.17	0.00	0.00	0.00	0.00
34 Total	2,166,887.50	2,337.85		1,237,908.85	67,530.62	476,725.79	276,918.57	95,988.15	9,477.67	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	21,169.50	0.00		0.00	0.00	0.00	0.00	21,169.50	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	56,720.96	869.32		0.00	0.00	0.00	0.00	38,185.96	17,665.68	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	31,080.54	0.00		0.00	0.00	0.00	0.00	20,051.77	11,028.77	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	108,971.00	869.32		0.00	0.00	0.00	0.00	79,407.23	28,694.45	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	357,525.97	2,731.99		0.00	255,094.12	89,247.34	5,626.20	4,551.53	274.79	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,232.20	0.00		0.00	0.00	0.00	0.00	0.00	1,232.20	0.00
32 Inst Tech	841.80	0.00			0.00	0.00	841.80	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	359,599.97	2,731.99		0.00	255,094.12	89,247.34	6,468.00	4,551.53	1,506.99	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	149,347.08	45.77		112,315.71	0.00	36,985.60	0.00	0.00	0.00	0.00
22 Lrn Resrc	760.65	0.00		0.00	0.00	0.00	0.00	760.65	0.00	0.00
23 Princ Off	864,758.39	6,198.16		338,760.74	282,488.83	193,816.17	24,746.36	16,950.63	1,797.50	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	6,205.91	0.00		1,344.58	0.00	307.50	3,363.83	1,190.00	0.00	0.00
27 Teaching	2,253,194.04	16,002.59	0.00	1,025,160.04	94,161.16	395,548.85	218,648.75	501,449.23	2,223.42	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	10,331.14	0.00		2,367.56	0.00	524.52	727.74	4,740.00	1,971.32	0.00
32 Inst Tech	18,546.27	0.00			0.00	0.00	18,546.27	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	15,537.30	0.00		12,615.80		2,921.50	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	57,491.92	0.00			0.00	0.00	0.00	57,491.92	0.00	0.00
63 Oper Bldg	142,794.25	0.00			0.00	0.00	9,368.74	133,425.51	0.00	0.00
64 Maintnce	1,900.93	0.00			0.00	0.00	0.00	1,900.93	0.00	0.00
65 Utilities	124,725.48	0.00					0.00	124,725.48		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
45 Total	3,645,593.36	22,246.52	0.00	1,492,564.43	376,649.99	630,104.14	275,401.69	842,634.35	5,992.24	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	2,680.00	0.00		0.00	0.00	0.00	0.00	2,680.00	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	5,288.85	0.00		0.00	0.00	0.00	0.00	5,288.85	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	19,589.03	0.00		0.00	0.00	0.00	0.00	10,015.50	9,573.53	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	27,557.88	0.00		0.00	0.00	0.00	0.00	17,984.35	9,573.53	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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	179,188.32	440.46		93,924.77	40,276.00	42,876.72	1,614.46	0.00	55.91	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	189,081.62	1,258.67		114,803.00	0.00	37,880.54	3,393.71	31,745.70	0.00	0.00
25 Pupil M/S	4,839.42	0.00		0.00	3,806.61	1,032.81	0.00	0.00	0.00	0.00
26 Health	5,566.52	0.00		0.00	3,888.15	1,678.37	0.00	0.00	0.00	0.00
27 Teaching	3,434,917.43	10,282.74		1,488,834.65	857,511.36	991,345.88	28,569.70	48,553.13	1,140.97	8,679.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	397,882.44	0.00		179,677.04	187.35	58,517.97	949.01	57,742.40	100,808.67	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	164,206.01	0.00		0.00	0.00	0.00	164,206.01	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	4,375,681.76	11,981.87		1,877,239.46	905,669.47	1,133,332.29	198,732.89	138,041.23	102,005.55	8,679.00

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	501,897.43	0.00		369,411.46	0.00	129,645.93	0.00	2,840.04	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	501,897.43	0.00	0.00	369,411.46	0.00	129,645.93	0.00	2,840.04	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	163,345.04	0.00		74,636.74	47,439.20	40,071.16	698.13	0.00	499.81	0.00
22 Lrn Resrc	10,449.28	0.00		0.00	0.00	0.00	10,449.28	0.00	0.00	0.00
24 Guid/Coun	452,027.00	0.00		108,794.60	225,748.04	117,484.36	0.00	0.00	0.00	0.00
25 Pupil M/S	608.39	0.00		0.00	551.04	57.35	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	6,910,143.39	5,448.04		2,665,506.89	2,019,196.48	2,125,064.09	22,335.38	72,403.21	189.30	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	872,320.55	104.38		381,942.11	1,455.31	126,467.02	3,035.50	268,721.13	90,595.10	0.00
32 Inst Tech	3,912.67	0.00			0.00	0.00	3,912.67	0.00	0.00	0.00
33 Curriculum	56,011.49	0.00		0.00	0.00	0.00	56,011.49	0.00	0.00	0.00
34 Pro Learn	35,501.23	0.00		28,862.29		6,638.94	0.00	0.00	0.00	0.00
55 Total	8,504,319.04	5,552.42		3,259,742.63	2,294,390.07	2,415,782.92	96,442.45	341,124.34	91,284.21	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	10,000.00	0.00		0.00	0.00	0.00	0.00	10,000.00	0.00	0.00
27 Teaching	1,108,344.22	3,120.95		773,302.66	942.11	175,853.93	107,668.65	33,436.92	0.00	14,019.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	377,781.74	732.50		262,597.82	0.00	77,484.36	6,223.80	30,743.26	0.00	0.00
32 Inst Tech	8,984.79	0.00			0.00	0.00	8,984.79	0.00	0.00	0.00
33 Curriculum	28,962.59	0.00		10,000.00	0.00	2,310.32	5,138.02	11,514.25	0.00	0.00
58 Total	1,534,073.34	3,853.45		1,045,900.48	942.11	255,648.61	128,015.26	85,694.43	0.00	14,019.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	153.29	0.00		140.00	0.00	13.29	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
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Total	153.29	0.00		140.00	0.00	13.29	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	33,614.13	0.00		0.00	0.00	0.00	13,934.24	19,679.89	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	104,041.97	0.00		72,872.00	0.00	21,511.69	0.00	4,875.00	4,783.28	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	5,611.67	0.00		0.00	0.00	0.00	0.00	5,611.67	0.00	0.00
64 Total	143,267.77	0.00		72,872.00	0.00	21,511.69	13,934.24	30,166.56	4,783.28	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	170,961.99	210.75		129,953.30	0.00	40,274.31	483.32	0.00	40.31	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	2,100,595.99	2,045.99		1,165,798.77	323,577.99	595,655.71	5,462.42	3,300.00	4,755.11	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	42,436.56	0.00		26,636.78	2,536.39	13,023.60	239.79	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	618.20	0.00		0.00	0.00	0.00	0.00	618.20	0.00	0.00
34 Pro Learn	8,707.27	0.00		7,081.20		1,626.07	0.00	0.00	0.00	0.00
65 Total	2,323,320.01	2,256.74		1,329,470.05	326,114.38	650,579.69	6,185.53	3,918.20	4,795.42	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	95,899.97	0.00		70,208.07	0.00	25,026.45	665.45	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	589.78	0.00		480.43	0.00	109.35	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	96,489.75	0.00		70,688.50	0.00	25,135.80	665.45	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	1,349.23	0.00		0.00	1,116.27	232.96	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	98.94	0.00		0.00	0.00	0.00	98.94	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	7,000.00	0.00		0.00	0.00	0.00	0.00	7,000.00	0.00	0.00
28 Extracur	114,875.55	29.84		34,685.00	15,207.71	10,783.12	32,742.88	21,427.00	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	123,323.72	29.84		34,685.00	16,323.98	11,016.08	32,841.82	28,427.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	925,809.99	0.00		678,715.00	0.00	236,821.80	6,426.89	3,846.30	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,348.23	0.00		4,526.95	0.00	1,041.28	0.00	1,780.00	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	5,955.90	0.00		4,842.94		1,112.96	0.00	0.00	0.00	0.00
74 Total	939,114.12	0.00		688,084.89	0.00	238,976.04	6,426.89	5,626.30	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	8,344.81	0.00		0.00	0.00	0.00	8,344.81	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	17,756.21	0.00		0.00	12,232.58	5,523.63	0.00	0.00	0.00	0.00
27 Teaching	154,970.37	1,511.41		84,090.62	18,951.16	41,114.63	8,361.05	941.50	0.00	0.00
28 Extracur	53,849.05	0.00		0.00	0.00	0.00	53,849.05	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,536.47	0.00		512.84	0.00	119.33	0.00	400.00	504.30	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	9,218.04	0.00			0.00	0.00	0.00	9,218.04	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	245,674.95	1,511.41		84,603.46	31,183.74	46,757.59	70,554.91	10,559.54	504.30	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	114,105.90	0.00		0.00	85,365.80	28,740.10	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	402,964.05	1,499.96		0.00	294,590.75	96,572.14	6,757.09	739.05	2,805.06	0.00
86 Total	517,069.95	1,499.96		0.00	379,956.55	125,312.24	6,757.09	739.05	2,805.06	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	43,909.10	0.00		0.00	30,469.64	12,422.63	965.33	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	349,915.21	18.83		0.00	242,039.88	107,728.94	34.81	92.75	0.00	0.00
27 Teaching	1,504,610.30	1,951.79		650,781.29	359,551.68	464,758.33	24,241.17	3,326.04	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,818.55	0.00		5,117.79	78.75	1,197.61	0.00	150.00	1,274.40	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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	1,906,253.16	1,970.62		655,899.08	632,139.95	586,107.51	25,241.31	3,620.29	1,274.40	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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	374.50	0.00		0.00	0.00	0.00	364.50	10.00	0.00	0.00
28 Extracur	116,939.77	116,939.77		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	270,435.69	2,753.13	0.00	0.00	152,186.77	63,174.73	15,669.12	36,651.94	0.00	0.00
89 Total	387,749.96	119,692.90	0.00	0.00	152,186.77	63,174.73	16,033.62	36,661.94	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	1,012,718.48	13,331.36			16,524.66	1,817.13	7,636.68	959,825.78	13,582.87	0.00
12 Supt Off	511,188.20	466.88		293,636.42	106,244.89	89,399.60	2,983.62	10,738.90	7,717.89	0.00
13 Busns Off	2,987,286.68	8,324.61		0.00	2,038,345.72	758,659.22	33,303.52	146,311.18	2,342.43	0.00
14 HR	2,647,116.53	5,583.13		231,766.64	1,598,429.32	538,495.11	35,429.84	196,099.93	41,312.56	0.00
15 Pblc Rltn	780,975.34	29.46		0.00	434,835.17	130,413.76	41,542.12	169,397.05	4,757.78	0.00
25 Pupil M/S	20,551.31	0.00		0.00	0.00	0.00	0.00	20,551.31	0.00	0.00
61 Supv Bldg	706,359.88	2,591.24		0.00	489,002.46	137,717.83	31,592.19	34,664.59	10,791.57	0.00
62 Grnd Mnt	1,538,915.67	57,370.14			734,809.25	313,291.49	123,536.90	216,555.51	0.00	93,352.38
63 Oper Bldg	7,501,414.15	5,072.04			4,559,836.14	2,107,545.19	643,486.10	143,992.77	1,272.07	40,209.84
64 Maintnce	5,985,601.80	70,152.47	0.00		2,344,708.20	891,319.07	675,633.44	2,001,107.18	2,681.44	0.00
65 Utilities	3,508,732.90	0.00	0.00		0.00	0.00	950.68	3,507,782.22	0.00	0.00
67 Bldg Secu	592,734.41	3,822.74			106,647.68	42,459.55	144,558.94	294,636.92	608.58	0.00
68 Insurance	3,846,650.25	0.00					0.00	3,846,650.25		0.00
72 Info Sys	5,555,207.22	7,013.74	0.00	38,749.68	2,026,122.36	692,508.53	345,926.23	2,430,735.52	14,151.16	0.00
73 Printing	148,010.68	0.00	-	0.00	520,570.13	219,939.61	237,452.24	156,280.96	0.00	0.00
			986,232.26							
74 Warehouse	598,785.20	17,009.18	-70,619.40	0.00	341,101.43	127,160.55	79,367.61	104,673.51	92.32	0.00
75 Mtr Pool	64,913.05	10,596.14	-	0.00	20,124.05	8,191.07	194,899.80	21,418.06	0.00	0.00
			190,316.07							
83 Interest	411,805.87							411,805.87		
84 Principal	396,800.30							396,800.30		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	38,815,767.92	201,363.13	-	564,152.74	15,337,301.46	6,058,917.71	2,598,299.91	15,070,027.81	99,310.67	133,562.22
			1,247,167.							

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	618,795.78	3,840.58		0.00	468,721.28	143,922.35	2,275.57	36.00	0.00	0.00
42 Food	3,518,690.29	0.00					3,518,690.29	0.00		
44 Operation	5,521,051.03	18,024.36			2,911,026.67	1,781,365.42	513,084.75	143,458.08	1,753.73	152,338.02
49 Transfers	0.00		0.00							
98 Total	9,658,537.10	21,864.94	0.00	0.00	3,379,747.95	1,925,287.77	4,034,050.61	143,494.08	1,753.73	152,338.02

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	119,656.05	0.00		0.00	77,048.97	42,607.08	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,905,112.85	12,608.50		0.00	1,328,359.62	471,838.86	66,537.80	21,982.34	3,785.73	0.00
52 Operation	12,502,035.45	52,437.76			6,519,612.12	3,281,816.71	1,071,352.74	1,575,200.92	1,615.20	0.00
53 Maintnce	1,540,263.72	0.00			801,968.43	308,351.64	368,790.58	56,239.53	4,913.54	0.00
56 Insurance	342,150.34							342,150.34		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-354,980.87		-							
			354,980.87							
99 Total	16,054,237.54	65,046.26	-	0.00	8,726,989.14	4,104,614.29	1,506,681.12	1,995,573.13	10,314.47	0.00
			354,980.87							

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.	85,893.06
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.	1,852,240.00
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.	1,950.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	5,884,990.18
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	2,619,328.86
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	8,504,319.04

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.

22,748.49

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.1382

a) Total All Programs (SYSTEM CALCULATED) 319,649,824.83

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 38,815,767.92

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 280,834,056.91

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.
427,169.00

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.
196,810.08

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.
0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

48,714.60

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

30,000.00

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

0.00

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

780,975.34

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

0.00

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

5,062,226.22

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 27 Pierce

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	280,834,056.91	825,389.40		3,518,690.29			276,489,977.22
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,012,718.48	0.00		427,169.00	506,834.88	78,714.60	
12 Superintendent's Office	511,188.20	0.00		0.00	511,188.20	0.00	
13 Business Office	2,987,286.68	0.00		0.00		2,987,286.68	
14 Human Resources	2,647,116.53	0.00		0.00		2,647,116.53	
15 Public Relations	780,975.34	0.00			0.00	780,975.34	
25 Pupil Management and Safety	20,551.31	0.00		0.00	20,551.31	0.00	
61 Supervision	706,359.88	0.00		0.00	706,359.88	0.00	
62 Grounds Maintenance	1,538,915.67	93,352.38		0.00	1,445,563.29	0.00	
63 Operation of Buildings	7,501,414.15	40,209.84		0.00	7,461,204.31	0.00	
64 Maintenance	5,985,601.80	0.00		196,810.08	5,788,791.72	0.00	
65 Utilities	3,508,732.90	0.00		0.00	3,508,732.90	0.00	
67 Building and Property Security	592,734.41	0.00		0.00	592,734.41	0.00	
68 Insurance	3,846,650.25	0.00		0.00	3,846,650.25	0.00	
72 Information Systems	5,555,207.22	0.00		0.00	492,981.00	5,062,226.22	
73 Printing	148,010.68	0.00		0.00		148,010.68	
74 Warehousing	598,785.20	0.00		0.00		598,785.20	
75 Motor Pool	64,913.05	0.00		0.00		64,913.05	
83 Interest	411,805.87		411,805.87				
84 Principal	396,800.30		396,800.30				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	38,815,767.92	133,562.22	808,606.17	623,979.08	24,881,592.15	12,368,028.30	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 27 Pierce

Fiscal Year 2021-2022

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	319,649,824.83	958,951.62	808,606.17	4,142,669.37	12,368,028.30	276,489,977.22	
Unallowable Costs				-24,881,592.15		24,881,592.15	
TOTALS	319,649,824.83	958,951.62	808,606.17	4,142,669.37	12,368,028.30	301,371,569.37	

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	12,229,491.68
2. FY 19-20 DIRECT EXPENDITURES	278,027,002.79
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	671,323.26
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	12,900,814.94
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0464

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	12,368,028.30
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	671,323.26
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	13,039,351.56
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	301,371,569.37
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.0464
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	13,983,640.81
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-944,289.25
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	11,423,739.04
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0379

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 27 Pierce

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	280,834,056.91	825,389.40		3,518,690.29			276,489,977.22
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,012,718.48	0.00		427,169.00	506,834.88	78,714.60	
12 Superintendents Office	511,188.20	0.00		0.00		511,188.20	
13 Business Office	2,987,286.68	0.00		0.00		2,987,286.68	
14 Human Resources	2,647,116.53	0.00		0.00		2,647,116.53	
15 Public Relations	780,975.34	0.00			0.00	780,975.34	
25 Pupil Management and Safety	20,551.31	0.00		0.00		20,551.31	
61 Supervision	706,359.88	0.00		0.00		706,359.88	
62 Grounds Maintenance	1,538,915.67	93,352.38		0.00		1,445,563.29	
63 Operation of Buildings	7,501,414.15	40,209.84		0.00		7,461,204.31	
64 Maintenance	5,985,601.80	0.00		196,810.08		5,788,791.72	
65 Utilities	3,508,732.90	0.00		0.00		3,508,732.90	
67 Building and Property Security	592,734.41	0.00		0.00		592,734.41	
68 Insurance	3,846,650.25	0.00		0.00		3,846,650.25	
72 Information Systems	5,555,207.22	0.00		0.00		5,555,207.22	
73 Printing	148,010.68	0.00		0.00		148,010.68	
74 Warehousing	598,785.20	0.00		0.00		598,785.20	
75 Motor Pool	64,913.05	0.00		0.00		64,913.05	
83 Interest	411,805.87		411,805.87				
84 Principal	396,800.30		396,800.30				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	38,815,767.92	133,562.22	808,606.17	623,979.08	506,834.88	36,742,785.57	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 27 Pierce

Fiscal Year 2021-2022

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	319,649,824.83	958,951.62	808,606.17	4,142,669.37		36,742,785.57	276,489,977.22
Unallowable Costs					-506,834.88		506,834.88
Totals	319,649,824.83	958,951.62	808,606.17	4,142,669.37		36,742,785.57	276,996,812.10

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	36,016,165.69
2. FY 19-20 DIRECT EXPENDITURES	254,260,425.84
3. FY 19-20 OVER (UNDER) RECOVERY	-888,726.63
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	35,127,439.05
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.1382

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	36,742,785.57
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)	-888,726.63
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	35,854,058.93
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	276,996,812.10
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1382
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	38,280,959.43
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-2,426,900.49
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	34,315,885.07
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.1239

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	159,802,805.08	119,251,746.86	676,852.95	39,874,205.27
02 Alternative Learning Experience (ALE)	7,018,568.25	7,018,568.25	0.00	0.00
03 Dropout Reengagement	2,492,238.90	2,492,238.90	0.00	0.00
31 Vocational-Basic, State	9,099,833.33	9,099,833.33	0.00	0.00
34 Middle School Career and Tech. Ed., State	2,166,887.50	2,166,887.50	0.00	0.00
45 Skill Center-Basic, State	3,645,593.36	3,645,593.36	0.00	0.00
97 Districtwide Support	38,815,767.92	34,982,631.97	2,490,499.57	1,342,636.38
TOTAL BASIC EDUCATIONAL PROGRAMS	223,041,694.34	178,657,500.17	3,167,352.52	41,216,841.65
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	5,450,350.40	0.00	5,450,350.40	0.00
13 Federal Stimulus-ESSER III	550,817.19	0.00	550,817.19	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	1,632,826.95	0.00	1,632,826.95	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	103,351.65	0.00	103,351.65	0.00
21 Special Education-Supplemental, State	36,160,201.28	32,131,420.69	139,995.05	3,888,785.54
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	986,486.00	0.00	986,486.00	0.00
24 Special Education-Supplemental, Federal	3,856,174.04	0.00	3,856,174.04	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	60,631.24	0.00	60,631.24	0.00
38 Vocational, Federal	108,971.00	0.00	108,971.00	0.00
39 Vocational, Other Categorical	359,599.97	0.00	234,166.81	125,433.16
46 Skill Center, Federal	27,557.88	0.00	27,557.88	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	4,375,681.76	0.00	4,375,681.76	0.00
52 Other Title Grants Under ESEA, Federal	501,897.43	0.00	501,897.43	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	8,504,319.04	8,504,319.04	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	1,534,073.34	1,534,073.34	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	153.29	0.00	0.00	153.29
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	143,267.77	0.00	143,267.77	0.00
65 Transitional Bilingual, State	2,323,320.01	1,989,430.43	0.00	333,889.58
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	96,489.75	0.00	96,489.75	0.00
69 Compensatory, Other	123,323.72	0.00	120,000.00	3,323.72
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	939,114.12	568,026.29	0.00	371,087.83
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	245,674.95	238,240.00	0.00	7,434.95
TOTAL OTHER INSTRUCTIONAL PROGRAMS	68,084,282.78	44,965,509.79	18,388,664.92	4,730,108.07
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	517,069.95	0.00	0.00	517,069.95
88 Child Care	1,906,253.16	0.00	1,898,369.75	7,883.41
89 Other Community Services	387,749.96	0.00	0.00	387,749.96
98 School Food Services	9,658,537.10	0.00	9,658,537.10	0.00
99 Pupil Transportation	16,054,237.54	14,866,607.26	217,287.32	970,342.96
TOTAL OTHER PROGRAMS	28,523,847.71	14,866,607.26	11,774,194.17	1,883,046.28
TOTALS	319,649,824.83	238,489,617.22	33,330,211.61	47,829,996.00

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

	FY 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
Preliminary FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	36,105,066.74	36,160,201.28
2. Minus Revenue 7121 Payments From Other Districts.	24,948.84	20,250.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	88,423.38	139,995.05
4. Equals aggregate special education expenditures for resident special education students.	35,991,694.52	35,999,956.23
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	8,261.71
Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,779.22	2,784.44
7. Expenditures per pupil (line 4/line 6).	12,950.28	12,928.98
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	-21.30
Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	4,111,161.80	3,888,785.54
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	-222,376.26
11. Expenditures per pupil (line 9/line 6).	1,479.25	1,396.61
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	-82.64

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 2021 - 22	FY 2020 - 21	<u>Food Services Deficit Calculation</u>		
				FY 2021 - 22	FY 2020 - 21	
Total Expenditures	+ (plus)	319,649,824.83	299,412,115.55	Total Program 98	+ 9,658,537.10	8,570,677.82
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 10,986.27	11,004.31
Community Schools	- (minus)	517,069.95	496,494.12	Revenue 2998 (Local)	- 0.00	0.00
Child Care	- (minus)	1,906,253.16	1,634,629.45	Revenue 4198 (State)	- 217,287.32	159,362.37
Other Community Services	- (minus)	387,749.96	274,967.31	Revenue 4398 (State)	- 0.00	0.00
School Food Services	- (minus)	9,658,537.10	8,570,677.82	Revenue 6198 (Fed)	- 11,002,611.05	8,467,571.47
Debt Service, Interest	- (minus)	411,805.87	16,982.12	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	396,800.30	442,490.83	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 631,939.41	720,529.27
Capital Outlay, All Object 9	- (minus)	958,951.62	536,028.53	Revenue 7198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	188,470.79	490,923.53	Revenue 8198 (Other)	- 0.00	0.00
Federal, Special Purpose Revenue	- (minus)	33,141,740.82	24,881,438.83	TOTAL FOOD SERVICES DEFICIT	-2,204,286.95	-787,789.60
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is		
Food Services Revenue, Federal	+ (plus)	11,002,611.05	8,467,571.47	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)	631,939.41	720,529.27	a negative amount, zero dollars		
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00			
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00			

Description	Operation	FY 2021 - 22	FY 2020 - 21	
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00 are displayed.
Capital Outlay, Sp Ed, Inst, St	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Other	+	(plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+	(plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	8,679.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	0.00
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00

Description	Operation	FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	152,338.02	23,715.47
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	283,878,012.74	271,279,299.22

FY 2021 - 22/FY 2020 - 21 1.05

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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	9,099,833.33	8,966,518.51
Program 34, Middle School Career and Technical Education-State	+ (plus)	2,166,887.50	2,254,637.07
Program 38, Vocational--Federal	+ (plus)	108,971.00	113,188.98
Program 39, Vocational--Other Categorical	+ (plus)	359,599.97	359,973.49
Program 45, Skill Center--State	+ (plus)	3,645,593.36	3,482,897.79
Program 46, Skill Center--Federal	+ (plus)	27,557.88	31,941.01
Secondary Vocational Education Revenue	- (minus)	114,026.40	117,161.83
Skill Center Revenue	- (minus)	27,897.00	33,062.14
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	15,266,519.64	15,058,932.88
	FY 21-22 / 20-21		1.01

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	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	14,353,827.85	14,352,957.30
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.	4,474,793.19	4,474,977.19
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.	1,396.61	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	8,261.71	
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*	281,673,725.79	0.00
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	270,061,310.90	269,578,690.42
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Leases at September 1 is not equal to the Ending Outstanding Leases at August 31 of the previous year.	6,227,781.95	5,745,162.47
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	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	187,423.89	188,294.44

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	18,470,615.83	15,650,000.00
Informational	3.511	Your district has a negative DSF revenue account 5600.	-232,145.72	

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	150,717,001.98	150,000,000.00

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