

ANNUAL FINANCIAL STATEMENTS

- Balance Sheet as of August 31, 2021-All Funds
- Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2021-All Funds
- Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2021-All Funds
- Budgetary Comparison Schedules-All Funds
- Statement of Fiduciary Net Position
- Statement of Changes in Fiduciary Net Position
- Schedule of Long-Term Liabilities
- Report of Revenues and Other Financing Sources-All Funds
- Program/Activity/Object Report
- NCES Object Expenditure Summary
- District Expenditure Summary by Location

SUPPLEMENTAL REPORTS AND SCHEDULES

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

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	83,469,399.73	2,035,179.99	16,513,828.07	63,444,600.39	1,063,629.97	191,761.01	166,718,399.16
Minus Warrants Outstanding	-924,138.89	-4,975.45	0.00	-502,901.53	0.00	0.00	-1,432,015.87
Taxes Receivable	32,476,063.89		14,042,581.60	10,977,921.50	0.00		57,496,566.99
Due From Other Funds	468,265.67	120,258.92	0.00	566,094.14	0.00	0.00	1,154,618.73
Due From Other Governmental Units	2,383,061.76	0.00	0.00	0.00	0.00	0.00	2,383,061.76
Accounts Receivable	298,487.30	0.00	0.00	150.00	0.00	0.00	298,637.30
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	701,048.61	0.00		0.00			701,048.61
Prepaid Items	188,708.29	0.00			0.00	0.00	188,708.29
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	119,060,896.36	2,150,463.46	30,556,409.67	74,485,864.50	1,063,629.97	191,761.01	227,509,024.97

DEFERRED OUTFLOWS OF RESOURCES:

Deferred Outflows of

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Balance Sheet - Governmental Funds

RUN TIME:

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Balance Sheet - Governmental Funds

RUN TIME: 10:34:58 PM

COUNTY: 17 King

August 31, 2021

General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation
-----------------	-------------	-------------------------	-----------------------------	----------------

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	5,868.78	60,606,634.23	60,612,503.01
State	315,194,623.18	356,605.04	315,551,228.22
Federal	26,335,543.13	6,051.71	26,341,594.84
Other	514,214.97	158,710.00	672,924.97
TOTAL REVENUES	342,050,250.06	61,128,000.98	403,178,251.04
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	194,383,284.28	38,606,430.00	232,989,714.28

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	370,149.66	15,243.03	385,392.69
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-6,489,947.24	538,673.10	-5,951,274.14
BEGINNING TOTAL FUND BALANCE	60,581,200.63	3,898,275.27	64,479,475.90
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	54,091,253.39	4,436,948.37	58,528,201.76

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	65,689,700.00	60,612,503.01	-5,077,196.99
State	337,270,510.00	315,551,228.22	-21,719,281.78
Federal	52,259,971.00	26,341,594.84	-25,918,376.16
Other	575,000.00	672,924.97	97,924.97
TOTAL REVENUES	455,795,181.00	403,178,251.04	-52,616,929.96
EXPENDITURES			
CURRENT:			
Regular Instruction	250,284,813.00	232,989,714.28	17,295,098.72
Special Education	68,097,744.00	62,317,617.09	5,780,126.91
Vocational Education	16,132,871.00	13,630,023.64	2,502,847.36
Skill Center	0.00	0.00	0.00
Compensatory Programs	37,303,113.00	34,187,309.69	3,115,803.31
Other Instructional Programs	5,700,129.00	2,369,767.74	3,330,361.26
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	600,411.00	2,826,926.49	-2,226,515.49
Support Services	80,984,994.00	59,959,178.25	21,025,815.75
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,224,501.00	1,113,915.15	110,585.85
DEBT SERVICE:			
Principal	168,000.00	118,973.45	49,026.55
Interest and Other Charges	10,000.00	1,492.09	8,507.91
TOTAL EXPENDITURES	460,506,576.00	409,514,917.87	50,991,658.13

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Budgetary Comparison Schedule - General Fund

RUN TIME: 10:34:58 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

FINAL BUDGET

ACTUAL

	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)	-255,527.00	89,243.59	344,770.59
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,093,000.00	2,007,519.54	-85,480.46
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,837,473.00	2,096,763.13	259,290.13

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Budgetary Comparison Schedule - Debt Service Fund

RUN TIME: 10:34:58 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Budgetary Comparison Schedule - Debt Service Fund

RUN TIME: 10:34:58 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	564,078.00	564,077.50	-0.50
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	564,077.50	564,077.50
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-7,213,530.00	-6,071,479.25	1,142,050.75
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	22,579,525.00	22,579,524.69	-0.31
Prior Year(s) Corrections or Restatements			

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	25,364,300.00	26,624,012.02	1,259,712.02
State	4,100,000.00	0.00	-4,100,000.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	29,464,300.00	26,624,012.02	-2,840,287.98
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	36,576,544.00	4,926,739.19	31,649,804.81
Building	120,059,400.00	85,747,364.52	34,312,035.48
Equipment	20,590,000.00	818,319.78	19,771,680.22
Instructional Technology	3,250,000.00	6,346,189.84	-3,096,189.84
Energy	0.00	0.00	0.00
Sales and Lease	4,000.00	2,066.57	1,933.43
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	700,000.00	0.00	-700,000.00
Principal	0.00	0.00	0.00

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Budgetary Comparison Schedule - Transportation Vehicle Fund

RUN TIME: 10:34:58 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

Variance with
Final Budget
POSITIVE

FINAL BUDGET

ACTUAL

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	418,673.00	616,923.85	198,250.85
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)	-564,078.00	-564,077.50	0.50
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	35,000.00	0.00	-35,000.00
TOTAL OTHER FINANCING SOURCES (USES)	-529,078.00	-564,077.50	-34,999.50
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-110,405.00	52,846.35	163,251.35
BEGINNING TOTAL FUND BALANCE	1,010,219.00	1,010,218.53	-0.47
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	899,814.00	1,063,064.88	1 T* h6Re

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Statement of Fiduciary Net Position

RUN TIME:

Schedule of Long-Term Liabilities

For the Year Ended August 31, 2021

Description	Beginning Outstanding Debt September 1, 2020	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2021	Amount Due Within One Year
Voted Debt					
Voted Bonds	244,006,000.00	0.00	30,850,000.00	213,156,000.00	18,260,000.00
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	3,150,000.00	0.00	490,000.00	2,660,000.00	505,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	134,880.00	0.00	127,672.00	7,208.00	7,208.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	2,160,564.00	0.00	308,652.00	1,851,912.00	308,662.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	9,310,435.00	3,641,812.00	3,301,007.00	9,651,240.00	3,590,759.42
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	55,218,787.00	0.00	36,601,077.00	18,617,710.00	
Net Pension Liabilities TRS 2/3	35,376,558.00	0.00	35,376,558.00	0.00	
Net Pension Liabilities SERS 2/3	11,249,180.00	0.00	11,249,180.00	0.00	
Net Pension Liabilities PERS 1	13,236,327.00	0.00	8,677,678.00	4,558,649.00	
Total Long-Term Liabilities	373,842,731.00	3,641,812.00	126,981,824.00	250,502,719.00	22,671,629.42

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	59,403,654.69	34,859,846.73	22,233,140.58	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	681.51	211.40	109.21	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	59,404,336.20	34,860,058.13	22,233,249.79	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	81,693.50			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	1,968.00			
2200 Sales of Goods, Supplies and Services, Unassigned	37,159.03		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	4,117.08			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services				

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 10:34:58 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5000 Qualified Bond Interest Credit	0.00	727,126.50	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	6,051.71	727,126.50	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	2,490,265.75			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	6,341,575.72			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	92,871.20		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6219 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 10:34:58 PM

COUNTY: 17 King

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	481,221.35		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	158,710.00			
8500 Nonfederal, ESD	32,993.62		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	672,924.97		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	4,419,165.09	
9300 Sale of Equipment	15,243.03			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	370,149.66	564,077.50	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	385,392.69	564,077.50	4,419,165.09	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	403,563,643.73	36,289,231.70	31,043,177.11	1,795,282.03

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Program/Activity/Object Report

RUN TIME: 10:34:58 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE

AMOUNT

NO. ACTIVITY TITLE

AMOUNT

NO. OBJECT TITLE

AMOUNT

57 St In, N/D, Fed

Certificated Salaries		Amount
2110	Salaries of Regular Employee	164,665,751.39
2120	Salaries of Temporary EEs & Subs	2,413,716.90
2130	Non contracted Salaries	3,162,682.45
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	13,497,491.14
2160	Other Salaries	4,335,488.60
2170	Other Salaries NBCT	1,185,806.60

Classified Salaries		Amount
3110	Salaries of Regular Employee	57,068,356.61
3120	Salaries of Temporary EEs & Subs	815,864.93
3130	Extra Time	1,492,514.50
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	765,126.67
3160	Other Salaries	558,512.49

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	-773.18
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	14,134,635.04
4223	Federally Mandated Insurance-Classified	4,521,230.91
4232	Retirement Contribution - Certificated	29,491,892.22
4233	Retirement Contribution - Classified	7,812,504.47
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	185,476.52
4263	Unemployment Compensation - Classified	59,024.92

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	1,463,020.64
4273	Worker's Compensation - Classified	867,755.55
4282	Health Benefits - Certificated	23,892,595.85
4283	Health Benefits - Classified	17,761,432.66
4292	Other Employee Benefits - Certificated	2,531,722.31
4293	Other Employee Benefits - Classified	793,360.86

Supplies, Non-Capital		Amount
5610	General Supplies	7,472,913.49
5626	Motor Vehicle Fuel	0.00
5630	Food	2,350,553.04
5640	Books and Periodicals	2,036,079.45
5650	Supplies - Technology Related	2,180,262.19

Purchased Services		Amount
7420	Cleaning Services	284,078.36
7431	Non-Technology-Related Repair and Maintenance	12,773.90
7432	Technology-Related Repair and Maintenance	0.00
7441	Rentals of Land and Buildings	214,538.59
7442	Rentals of Equipment and Vehicles	0.00
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	107,917.85
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Trans Purchased from Another School District or ESD	0.00

Purchased Services		Amount
7831	Redemption of Principal	118,973.45
7832	Interest on Long-Term Debt	1,492.09
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	23,039.34

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	421,167.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	65,260.25
9734	Technology-Related Hardware	286,593.71
9735	Technology-Related Software	0.00
9739	Other Equipment	340,894.19
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

<u>Instructional Location</u>	<u>Amount</u>
Birth to Age 2	0.00
Carriage Crest Elementary School	5,412,811.64
Cedar Heights Middle School	6,638,973.46
Cedar Valley Elementary School	4,400,195.32
Covington Elementary School	6,873,325.80
Crestwood Elementary School	4,914,247.45
East Hill Elementary School	4,989,684.03
Emerald Park Elementary School	5,063,853.86
Fairwood Elementary School	4,121,350.75
George T. Daniel Elementary School	5,418,442.74
Glenridge Elementary	4,902,024.48
Grass Lake Elementary School	4,518,155.63
Horizon Elementary School	4,232,000.45
iGrad	2,782,874.15
Jenkins Creek Elementary School	5,402,370.47
Kent Elementary School	7,921,950.50
Kent Mountain View Academy	3,238,979.98
Kent Phoenix Academy	2,682,283.85
Kent-Meridian High School	19,191,008.71
Kentlake High School	13,764,125.39
Kentridge High School	16,960,551.34
Kentwood High School	15,903,570.97
Lake Youngs Elementary School	5,683,813.14
Martin Sortun Elementary School	6,264,378.20
Mattson Middle School	6,892,151.24
Meadow Ridge Elementary School	6,241,643.51
Meeker Middle School	6,719,759.79
Meridian Elementary School	6,333,650.42
Meridian Middle School	6,526,091.07
Mill Creek Middle School	8,855,248.39
Millennium Elementary School	5,958,645.89

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

District Expenditure Summary by Location

RUN TIME: 10:34:58 PM

COUNTY: 17 King

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	2,168,293.12	241.27		857,741.21	525,216.05	543,977.97	19,407.15	208,114.36	13,595.11	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	25,005.11	0.00		18,148.00	0.00	6,857.11	0.00	0.00	0.00	0.00
24 Guid/Coun	110,950.16	0.00		79,273.57	0.00	31,676.59	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	16,310,660.16	0.00		10,870,896.33	239,956.89	4,286,474.54	72,873.14	840,339.92	119.34	0.00
27 Teaching	37,189,482.36	100,300.65		15,373,730.00	9,159,090.54	11,917,015.04	25,425.13	612,817.43	1,103.57	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	0.00							0.00		
31 InstProDev	363,974.39	0.00		244,959.06	48,085.93	69,579.40	0.00	1,350.00	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	93,641.90	0.00		0.00	0.00	0.00	93,641.90	0.00	0.00	0.00
34 Pro Learn	480,854.84	0.00		355,588.33		125,266.51	0.00	0.00	0.00	0.00
21 Total	56,742,862.04	100,541.92		27,800,336.50	9,972,349.41	16,980,847.16	211,347.32	1,662,621.71	14,818.02	0.00

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

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	634,633.44	0.00		310,934.15	152,644.36	168,229.78	2,825.15	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	827,474.85	0.00		392,273.13	190,107.37	242,214.27	2,880.08	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	10,332,875.18	2,718.68		5,702,410.02	163,799.20	2,285,179.35	889,438.61	1,006,625.28	79.81	282,624.23
28 Extracur	5,873.71	0.00		0.00	5,321.00	525.20	27.51	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	74,434.49	0.00		57,423.47	2,540.55	14,407.52	0.00	62.95	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	120,335.51	0.00		88,950.80		31,384.71	0.00	0.00	0.00	0.00
31 Total	11,995,627.18	2,718.68		6,551,991.57	514,412.48	2,741,940.83	895,171.35	1,006,688.23	79.81	282,624.23

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

RUN TIME: 10:34:59 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials
----------	-------	--------------------------	---------------------------	--------------------------	---------------------------	-----------------------------	--------------------------------

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

RUN TIME: 10:34:59 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services
----------	-------	--------------------------	---------------------------	--------------------------	---------------------------	-----------------------------	--------------------------------	------------------------------

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	35,717.12	0.00		15,599.46	1,522.58	4,069.07	3,486.01	11,040.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	703,232.00	0.00		437,308.65	12,441.54	151,376.27	4,119.24	97,986.30	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	2,451.16	0.00		0.00	0.00	0.00	2,451.16	0.00	0.00	0.00
64 Total	741,400.28	0.00		452,908.11	13,964.12	155,445.34	10,056.41	109,026.30	0.00	0.00

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

RUN TIME: 10:34:59 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

Activity	Total	(0) Debit Transfer	(1) Credit Transfer
----------	-------	--------------------------	---------------------------

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

PROGRAM 69 - Compensatory, Other

RUN TIME: 10:34:59 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

Activity

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

PROGRAM 73 - Summer School

RUN TIME: 10:34:59 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

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
25 Pupil M/S	0.00	0.00		0.00						

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

PROGRAM 74 - Highly Capable

RUN TIME: 10:34:59 PM

COUNTY:

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

PROGRAM 89 - Other Community Services

RUN TIME: 10:34:59 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	46,908.37	12.50		2,452.00	3,456.52	1,272.93	39,714.42	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

PROGRAM 97 - District-wide Support

RUN TIME: 10:35:00 PM

COUNTY: 17 King

For the Year Ended August 31, 2021

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services
----------	-------	--------------------------	---------------------------	--------------------------	---------------------------	-----------------------------	--------------------------------	------------------------------

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.	3,444.80
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.	3,486,786.83
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	7,951,424.55
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	3,580,712.45
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	11,532,137.00

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

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

RUN TIME: 10:35:00 PM

INDIRECT EXPENDITURES

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

0.00

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

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 17 King

Fiscal Year 2020-2021

--- EXCLUDED ---

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	365,035,782.58	380,347.86		2,350,553.04			362,304,881.68
PROGRAM 97 ACTIVITIES							
11 Board of Directors	352,753.14	0.00		0.00	211,517.15	141,235.99	
12 Superintendent's Office	708,429.91	0.00		0.00	708,429.91	0.00	
13 Business Office	3,229,063.86	0.00		0.00		3,229,063.86	
14 Human Resources	3,246,458.46	0.00		0.00		3,246,458.46	
15 Public Relations	948,595.68	0.00			948,595.68	0.00	
25 Pupil Management and Safety	69,451.90	0.00		0.00	69,451.90	0.00	
61 Supervision	773,689.55	0.00		0.00	773,689.55	0.00	
62 Grounds Maintenance	1,238,772.44	19,779.22		0.00	1,218,993.22	0.00	
63 Operation of Buildings	10,371,672.17	0.00		0.00	10,371,672.17	0.00	
64 Maintenance	4,491,917.24	194,129.47		0.00	4,297,787.77	0.00	
65 Utilities	6,026,608.09	0.00		0.00	6,026,608.09	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	2,746,215.62	0.00		0.00	2,746,215.62	0.00	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 17 King

Fiscal Year 2020-2021

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	409,514,917.87	1,113,915.15	120,465.54	2,350,553.04		16,192,480.13	362,304,881.68
Unallowable Costs					-27,432,622.33		27,432,622.33
TOTALS	409,514,917.87	1,113,915.15	120,465.54	2,350,553.04		16,192,480.13	389,737,504.01

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	14,253,412.28
2. FY 18-19 DIRECT EXPENDITURES	347,444,716.11
3. FY 19 OVER/UNDER RECOVERY (CALCULATED)	1,743,711.19
4. FY 19 TOTAL POOL (LINE 1 + 2 + 3)	107,743,711.19
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.03279

4.0 **FY 18-19** **TOTAL**

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 17 King

Fiscal Year 2020-2021

--- EXCLUDED ---

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Total Programs 01-89, 98, 99	365,035,782.58	380,347.86		2,350,553.04			362,304,881.68
PROGRAM 97 ACTIVITIES							
11 Board of Directors	352,753.14	0.00		0.00	211,517.15	141,235.99	
12 Superintendents Office	708,429.91	0.00		0.00		708,429.91	
13 Business Office	3,229,063.86	0.00		0.00		3,229,063.86	
14 Human Resources	3,246,458.46	0.00		0.00		3,246,458.46	
15 Public Relations	948,595.68	0.00			948,595.68	0.00	
25 Pupil Management and Safety	69,451.90	0.00		0.00		69,451.90	
61 Supervision	773,689.55	0.00		0.00		773,689.55	
62 Grounds Maintenance	1,238,772.44	19,779.22		0.00		1,218,993.22	
63 Operation of Buildings							

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	230,640,227.88	179,080,595.50	2,935,080.04	48,624,552.34
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
03 Dropout Reengagement	2,434,227.75	2,434,227.75	0.00	0.00
31 Vocational-Basic, State	11,995,627.18	11,902,755.98	92,871.20	0.00
34 Middle School Career and Tech. Ed., State	1,718,505.98	1,718,505.98	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	44,479,135.29	44,049,037.29	430,098.00	0.00
TOTAL BASIC EDUCATIONAL PROGRAMS	291,267,724.08	239,185,122.50	3,458,049.24	48,624,552.34
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13 Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	0.00
18 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	56,742,862.04	40,823,977.78	6,249.16	15,912,635.10
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	5,574,755.05	0.00	5,574,755.05	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	211,496.99	0.00	211,496.99	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	7,719,802.82	0.00	7,719,802.82	0.00
52 Other Title Grants Under ESEA, Federal	1,682,529.74	0.00	1,682,529.74	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	11,532,137.00	11,532,137.00	0.00	0.00

REPORT F196

Kent School District No. 415

RUN DATE: 10/25/2021

E.S.D. 121

Resource to Program Expenditure Report - General Fund

RUN TIME: 10:35:00 PM

COUNTY: 17 King

Fiscal Year 2020-2021

	Program Expenditures	State Resources	Federal Resources	Other Resources
56 State Inst, Centers and Homes	0.00	0.00	0.00	

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 19 - 20 Actual (A)	FY 20 - 21 Actual (B)
Preliminary FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	49,337,937.94	56,742,862.04
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	5,844.25	6,249.16
4. Equals aggregate special education expenditures for resident special education students.	49,332,093.69	56,736,612.88
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	7,404,519.19
Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	3,074.78	2,942.44
7. Expenditures per pupil (line 4/line 6).	16,044.10	19,282.16
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	3,238.06
Preliminary Year-End Special Education Maintenance of Effort Test FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	13,824,192.48	15,912,635.10
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	2,088,442.62
11. Expenditures per pupil (line 9/line 6).	4,495.99	5,407.97
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	911.98

Notes:

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

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

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

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

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

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

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

Description	Operation	FY 2020 - 21		FY 2019 - 20		<u>Food Services Deficit Calculation</u>	
		FY 2020 - 21	FY 2019 - 20	FY 2020 - 21	FY 2019 - 20		
Total Expenditures	+ (plus)	409,514,917.87	380,109,753.35	Total Program 98	+ 5,180,442.13	7,188,338.83	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 5,868.78	1,891,540.72	
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 19,609.81	0.00	
Child Care	- (minus)	0.00	0.00	Revenue 4198 (State)	- 113,620.18	144,754.02	
Other Community Services	- (minus)	2,826,926.49	3,022,178.23	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	5,180,442.13	7,188,338.83	Revenue 6198 (Fed)	- 6,341,575.72	4,564,791.09	
Debt Service, Interest	- (minus)	1,492.09	6,060.00	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	118,973.45	154,560.72	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 501,483.61	642,267.24	
Capital Outlay, All Object 9	- (minus)	1,113,915.15	328,181.38	Revenue 7198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	6,051.71	6,999.97	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	26,335,543.13	29,147,038.55	TOTAL FOOD SERVICES DEFICIT	-1,782,106.16	-55,014.24	
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	6,341,575.72	4,564,791.09	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)	501,483.61	642,267.24	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00				

Description	Operation	FY 2020 - 21	FY 2019 - 20	
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00 are displayed.
Capital Outlay, Sp Ed, Inst, St	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Other	+	(plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+	(plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	0.00
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00

Description	Operation	FY 2020 - 21	FY 2019 - 20
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	380,774,633.05	345,463,454.00

FY 2020 - 21/FY 2019 - 20 1.1

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

Description	Operation	FY 2020 - 21	FY 2019 - 20
Program 31, Vocational--Basic State	+ (plus)	11,995,627.18	10,574,817.54
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,718,505.98	1,508,714.99
Program 38, Vocational--Federal	+ (plus)	211,496.99	202,319.62
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	217,968.80	210,513.56
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	13.86 10.4 re	

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.029	**Warning** Your district has not reported revenues in 4159, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
Informational	1.514	Transfers In (revenue account 9900 + 9901) for all funds should equal Transfers Out (G.L. 536) for all funds.	934,227.16	898,572.89
Informational	1.516	GF revenue account 2400 is not equal to County Treasurer Cash File F-197 item 41.	3,176.15	0.00
Informational	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	924,138.89	823,730.94
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-21-8.	-1,654.11	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-27-8.	-1,622.12	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-31-8.	-4,144.39	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	3,597.43	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	5,407.97	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	7,404,519.19	
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" 991.	2,088,442.62	
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*	378,992,526.89	0.00

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Type	Number	Message	Amount 1	Amount 2
Error	7.014	On the Statement of Changes in Fiduciary Net Position, the Custodial Net Assets-Beginning at September 1 is not equal to Custodial Net Position-Ending at August 31 of the previous year.	103,276.82	236,283.09
Error	7.015	On the Statement of Changes in Fiduciary Net Position, the Private Purpose Trust Net Assets-Beginning at September 1 is not equal to Private Purpose Trust Net Position-Ending at August 31 of the previous year.	236,283.09	103,276.82