

ANNUAL FINANCIAL STATEMENTS

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REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Balance Sheet - Governmental Funds

RUN TIME: 12:50:48 PM

COUNTY: 17 King

August 31, 2023

General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation
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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	1,617,042.53	0.00		0.00			1,617,042.53
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	5,313,056.39	0.00		0.00			5,313,056.39
Due To Other Governmental Units	193,621.08	0.00		0.00	0.00	0.00	193,621.08
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	3,307,057.53						3,307,057.53
Due To Other Funds	2,604,057.95	20,142.01	0.00	291,325.27	0.00	0.00	2,915,525.23
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	1,200.00	0.00		0.00			1,200.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	21,213,484.41	54,959.52	4,042.24	10,737,567.23	395.01	62.22	32,010,510.63
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	288,603.85	0.00	0.00	0.00	0.00	0.00	288,603.85
Unavailable Revenue - Taxes Receivable	36,946,221.75		22,718,003.43	13,059,827.51	0.00		72,724,052.69
TOTAL DEFERRED INFLOWS OF RESOURCES	37,234,825.60	0.00	22,718,003.43	13,059,827.51	0.00	0.00	73,012,656.54
FUND BALANCE:							
Nonspendable Fund Balance	7,378,682.01	5,000.00	0.00	0.00	0.00	165,000.00	7,548,682.01
Restricted Fund Balance	5,227,324.07	2,325,772.15	25,354,112.99	43,695,074.88	2,875,917.83	0.00	79,478,201.92
Committed Fund Balance	0.00	0.00	0.00	38,389,961.80	0.00	0.00	38,389,961.80
Assigned Fund Balance	12,566,363.28	0.00	0.00	784,293.42	0.00	32,173.77	13,382,830.47

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	37,921,511.12	0.00	0.00	0.00	0.00	0.00	37,921,511.12
TOTAL FUND BALANCE	63,093,880.48	2,330,772.15	25,354,112.99	82,869,330.10	2,875,917.83	197,173.77	176,721,187.32
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	121,542,190.49	2,385,731.67	48,076,158.66	106,666,724.84	2,876,312.84	197,235.99	281,744,354.49

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	79,258,726.61	1,538,088.69	41,920,483.45	29,637,688.60	31,669.67		152,386,657.02
State	352,159,483.50		0.00	35,355.94	1,377,586.26		353,572,425.70
Federal	59,430,821.72		725,214.14	9,216,824.20	0.00		69,372,860.06

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	65,523.41		9,567,495.43	0.00	0.00		9,633,018.84
Bond/Levy Issuance				450.00	0.00		450.00
TOTAL EXPENDITURES	495,240,293.11	1,436,038.50	41,037,495.43	35,643,137.11	477.06	65.31	573,357,506.52
REVENUES OVER (UNDER) EXPENDITURES	-3,398,552.61	102,050.19	1,608,202.16	3,280,931.63	1,408,778.87	4,280.53	3,005,690.77
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund, By Sub-Fund

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,095,878.55	78,162,848.06	79,258,726.61
State	352,159,483.50	0.00	352,159,483.50
Federal 92 481.55 104.0 10.4 re W 548.928 Td (17 King) Tj T* ET Q q 147.074 542			

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	698,712.19	698,712.19
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	5,189,369.62	-7,889,210.04	-2,699,840.42
BEGINNING TOTAL FUND BALANCE	57,553,776.47	8,239,944.43	65,793,720.90
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	62,743,146.09	350,734.39	63,093,880.48

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Budgetary Comparison Schedule - General Fund

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	80,729,643.00	79,258,726.61	-1,470,916.39
State	344,861,827.00	352,159,483.50	7,297,656.50
Federal	69,498,914.00	59,430,821.72	-10,068,092.28
Other	650,000.00	992,708.67	342,708.67
TOTAL REVENUES	495,740,384.00	491,841,740.50	-3,898,643.50
EXPENDITURES			
CURRENT:			
Regular Instruction	244,358,034.00	258,584,265.07	-14,226,231.07
Special Education	69,735,814.00	74,198,084.70	-4,462,270.70
Vocational Education	17,561,075.00	17,140,019.14	421,055.86
Skill Center	0.00	0.00	0.00
Compensatory Programs	42,082,870.00	36,966,421.47	5,116,448.53
Other Instructional Programs	2,684,927.00	2,249,403.82	427.5 80.7

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-13,104,194.00	-3,398,552.61	9,705,641.39
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	2,000,000.00	685,643.00	-1,314,357.00
Transfers Out (GL 536)	-4,000,000.00	0.00	-4,000,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	35,000.00	13,069.19	-21,930.81
TOTAL OTHER FINANCING SOURCES (USES)	-1,965,000.00	698,712.19	2,663,712.19
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-15,069,193.00	-2,699,840.42	12,369,352.58
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	61,966,858.00	65,793,720.90	3,826,862.90
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	46,897,664.00	63,093,880.48	16,196,216.48

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,321,328.00	1,538,088.69	-783,239.31
State			
Federal			
Other			
TOTAL REVENUES	2,321,328.00	1,538,088.69	-783,239.31
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,699,846.00	1,436,038.50	1,263,807.50
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	2,699,846.00	1,436,038.50	1,263,807.50
REVENUES OVER (UNDER) EXPENDITURES	-378,518.00	102,050.19	480,568.19

	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)	-378,518.00	102,050.19	480,568.19
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,200,000.00	2,228,721.96	28,721.96
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,821,482.00	2,330,772.15	509,290.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	39,332,300.00	41,920,483.45	2,588,183.45
State	0.00	0.00	0.00
Federal	725,500.00	725,214.14	-285.86
Other			
TOTAL REVENUES	40,057,800.00	42,645,697.59	2,587,897.59
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	31,500,000.00	31,470,000.00	30,000.00
Interest and Other Charges	10,025,000.00	9,567,495.43	457,504.57
TOTAL EXPENDITURES	41,525,000.00	41,037,495.43	487,504.57
REVENUES OVER (UNDER) EXPENDITURES	-1,467,200.00	1,608,202.16	3,075,402.16

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,467,200.00	1,608,202.16	3,075,402.16
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	17,886,776.00	23,745,910.83	5,859,134.83
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	16,419,576.00	25,354,112.99	8,934,536.99

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Budgetary Comparison Schedule - Capital Projects Fund

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

Variance with
Final Budget
POSITIVE
(NEGATIVE)

FINAL BUDGET

ACTUAL

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Budgetary Comparison Schedule - Capital Projects Fund

RUN TIME: 12:50:48 PM

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Budgetary Comparison Schedule - Transportation Vehicle Fund

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

FINAL BUDGET

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-115,887.00	1,408,778.87	1,524,665.87
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	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	35,000.00	0.00	-35,000.00
TOTAL OTHER FINANCING SOURCES (USES)	35,000.00	0.00	-35,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-80,887.00	1,408,778.87	1,489,665.87
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,243,834.00	1,467,138.96	223,304.96
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,162,947.00	2,875,917.83	1,712,970.83

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	850.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	850.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	3,175.19
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	3,175.19
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	4,025.19
DEDUCTIONS:		
Benefits		25,027.34
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	297.74
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	25,325.08
Net Increase (Decrease)	0.00	-21,299.89
Net Position - Beginning Balance	0.00	150,869.36
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	129,569.47

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Schedule of Long-Term Liabilities

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

Description	Beginning Outstanding Debt September 1, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
Voted Debt					
Voted Bonds	234,626,000.00	0.00	31,470,000.00	203,156,000.00	37,015,000.00
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					

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	74,269,961.61	41,498,659.20	25,834,221.89	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	219.79	167.27	105.44	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	74,270,181.40	41,498,826.47	25,834,327.33	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	173,822.79			
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	119,231.75			
2200 Sales of Goods, Supplies and Services, Unassigned	16,173.58		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	10,969.21			
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	165,103.17			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,095,878.55			
2300 Investment Earnings	1,536,901.01	421,656.98	2,027,671.84	31,669.67
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	234,749.25		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	14,342.43		0.00	0.00
2700 Rentals and Leases	580,896.61	0.00	7,150.00	0.00
2800 Insurance Recoveries	181,902.29		0.00	0.00
2900 Local Support Nontax, Unassigned	628,716.97	0.00	1,768,539.43	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	229,857.60		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	4,988,545.21	421,656.98	3,803,361.27	31,669.67
STATE, GENERAL PURPOSE				
3100 Apportionment	258,907,467.94			
3121 Special Education - General Apportionment	8,142,007.19			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	267,049,475.13	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	355,560.40		35,355.94	0.00
4121 Special Education	40,345,306.92			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	13,781,874.16			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,192,548.25			
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	11,908,310.29			
4174 Highly Capable	869,337.77			
4188 Child Care	0.00			
4198 School Food Service	644,533.30			
4199 Transportation - Operations	14,895,863.93			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	46,568.06		0.00	0.00
4321 Special Education - Other State Agencies	14,825.72			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	55,279.57			
4499 Transportation Reimbursement - Depreciation				1,377,586.26
4000 TOTAL STATE, SPECIAL PURPOSE	85,110,008.37		35,355.94	1,377,586.26
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	7,327.10	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	725,214.14	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	7,327.10	725,214.14	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	353,654.19			0.00
6111 Federal Special Purpose-GEER	0.00		0.00	
6112 Federal Special Purpose-ESSER II	3,953,023.22		0.00	
6113 Federal Special Purpose-ESSER III	25,154,399.88		88,278.79	
6114 Federal Special Purpose-ESSER III (Learning Loss)	1,246,438.11		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Special Purpose - CARES Act - Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	1,214,616.01			
6124 Special Education, Supplemental	5,737,063.76			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	243,841.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	7,568,797.76			
6152 Other Title, ESEA Fed	1,906,931.61			
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	514,751.16			

	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	81,836.12			
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	473,930.22		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 Special Purpose - CARES Act - Other	0.00		9,128,545.41	
6310 Medicaid Administrative Match	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	1,127,245.40			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	59,423,494.62		9,216,824.20	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	347,275.59			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	347,275.59		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	553,909.09		34,200.00	0.00
8101 Governmental Entities (GF local sub-fund)	25,000.00		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	51,600.89			
8500 Nonfederal, ESD	14,923.10		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	645,433.08		34,200.00	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	404,989.49	
9300 Sale of Equipment	13,069.19			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Report of Revenues and Other d (E.W n .ancing SourcesET Q q 655.286 5'

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	254,429,777.78	11 Bd of Dir	727,575.41	0 Debit Transfer	2,074,725.40
02 ALE	2,327,005.89	12 Supt Off	2,253,083.87	1 Credit Transfer	-2,074,725.40
03 Basic Education - Dropout Reengagement	2,441,458.39	13 Busns Off	4,456,369.84	2 Cert. Salaries	221,525,711.24
11 Stim, Title, GEER	74,027.42	14 HR	4,415,303.93	3 Class. Salaries	76,274,342.02
12 Stim, ESSER II	76,309.59	15 Pblc Rltn	1,577,208.85	4 Employee Benefits	110,468,169.42
13 Stim, ESSER III	9,553,979.43	21 Supv Inst	12,698,793.56	5 Supplies / Materials	21,063,221.81
14 Federal Stimulus, ESSER III (Learning Loss)	1,128,406.76	22 Lrn Resrc	5,999,014.24	7 Purchased Services	62,033,447.18
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	33,209,966.62	8 Travel	559,199.33
19 Federal Special Purpose - Other	0.00	24 Guid/Coun	12,026,075.45	9 Capital Outlay	3,316,202.11
21 Sp Ed, Sup, St	67,520,622.99	25 Pupil M/S	7,929,331.63	TOTAL ALL OBJECTS	495,240,293.11
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	24,582,784.03		
23 Sp Ed, Sup, IDEA, Fed	1,164,652.42	27 Teaching	278,870,100.57		
24 Sp Ed, Sup, Fed	5,525,310.79	28 Extracur	4,808,697.05		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	1,364,763.38		
26 Sp Ed, Inst, St	0.00	31 InstProDev	9,945,062.33		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	1,381,182.55		
31 Voc, Basic, St	15,198,144.40	33 Curriculum	5,604,049.88		
34 MidSchCar/Tec	2,030,113.85	34 Pro Learn	3,155,399.18		
38 Voc, Fed	233,811.00	41 Supervisn	1,086,041.81		
39 Voc, Other	0.00	42 Food	5,470,590.38		
45 Skil Cnt, Bas, St	0.00	44 Operation	6,880,063.16		
46 Skill Cntr, Fed	0.00	49 Transfers	-17,012.76		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,513,742.49		
51 ESEA Disadvantaged, Fed	7,257,473.67	52 Operation	13,979,956.21		
52 Other Title, ESEA, Fed	1,828,559.99	53 Maintnce	1,311,859.25		
53 ESEA Migrant, Federal	0.00	56 Insurance	22,663.21		
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	13,116,670.79	59 Transfers	-1,126,725.23		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	1,145,482.07		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	2,145,707.12		
58 Sp/Plt Pgm, St	2,633,211.44	63 Oper Bldg	12,985,526.04		
59 Inst. JAJ	0.00	64 Maintnce	8,841,246.65		
61 Head Start, Fed	0.00	65 Utilities	9,089,780.27		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	0.00		
64 LEP, Fed	493,576.72	68 Insurance	3,492,840.06		
65 Tran Biling, St	11,411,127.84	72 Info Sys	11,910,101.20		
67 Ind Ed, Fd, JOM	0.00	73 Printing	571,196.92		
68 Ind Ed, Fd, ED	78,428.69	74 Warehouse	563,998.72		
69 Comp, Othr	147,372.33	75 Mtr Pool	34.28		
71 Traffic Safety	0.00	83 Interest	65,523.41		
73 Summer School	0.00	84 Principal	726,534.82		
74 Highly Capable	887,746.01	85 Debt Expn	-667,711.05		
76 Target Asst, Fed	0.00	91 Publ Actv	244,091.71		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	495,240,293.11		
79 Inst Pgm, Othr	1,361,657.81				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	0.00				
89 Othr Comm Srv	653,429.47				
97 Distwide Suppt	64,100,167.21				
98 Schl Food Serv	13,419,682.59				
99 Pupil Transp	16,147,567.84				
TOTAL ALL PROGRAMS	495,240,293.11				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	188,600,286.18
2120	Salaries of Temporary EEs & Subs	6,942,102.59
2130	Non contracted Salaries	4,447,057.93
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	15,858,806.61
2160	Other Salaries	4,400,398.33
2170	Other Salaries NBCT	1,277,059.60

Classified Salaries		Amount
3110	Salaries of Regular Employee	68,223,368.44
3120	Salaries of Temporary EEs & Subs	1,968,055.98
3130	Extra Time	4,036,661.35
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,162,547.55
3160	Other Salaries	883,708.70

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213		

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

NCES Object Expenditure Summary

RUN TIME: 12:50:48 PM

COUNTY:

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

NCES Object Expenditure Summary

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	Purchased Services	Amount
7420	Cleaning Services	

Purchased Services		Amount
7831	Redemption of Principal	726,534.82
7832	Interest on Long-Term Debt	65,523.41
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	559,199.33

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	236,721.59
9732	Vehicles	786,270.90
9733	Furniture and Fixtures	82,455.42
9734	Technology-Related Hardware	1,174,134.67
9735	Technology-Related Software	0.00
9739	Other Equipment	1,036,619.53
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	495,240,293.11
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REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

District Expenditure Summary by Location

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

<u>Instructional Location</u>	<u>Amount</u>
Birth to Age 2	0.00
Carriage Crest Elementary School	5,800,368.46
Cedar Heights Middle School	7,349,133.02
Cedar Valley Elementary School	4,770,017.08
Covington Elementary School	7,531,407.46
Crestwood Elementary School	6,267,632.03
East Hill Elementary School	5,816,293.99
Emerald Park Elementary School	5,187,143.59
Fairwood Elementary School	4,964,608.61
George T. Daniel Elementary School	6,777,573.87
Glenridge Elementary	5,827,683.98
Grass Lake Elementary School	4,760,818.40
Horizon Elementary School	4,808,613.11
iGrad	3,757,014.68
Jenkins Creek Elementary School	5,996,148.02
Kent Elementary School	6,983,301.90
Kent Laboratory Academy	5,613,535.65
Kent Virtual Academy	0.00
Kent-Meridian High School	22,122,517.30
Kentlake High School	14,866,172.98
Kentridge High School	19,096,295.72
Kentwood High School	17,176,657.77
Lake Youngs Elementary School	6,493,374.53
Martin Sortun Elementary School	6,711,090.87
Mattson Middle School	7,643,714.05
Meadow Ridge Elementary School	5,861,562.13
Meeker Middle School	7,246,866.96
Meridian Elementary School	6,991,218.97
Meridian Middle School	7,363,397.02
Mill Creek Middle School	9,757,900.83
Millennium Elementary School	6,417,076.62

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

District Expenditure Summary by Location

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

Instructional Location

Amount

Neely O Brien Elementary School

7,047,505.22

Northwood Middle School

6,942,787.63

Panther Lake Elementary School

6,921,975.40

Park Orchard Elementary School

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 12:50:48 PM

COUNTY: 17 King

Fiscal Year 2022-2023

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

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

PROGRAM 01 - Basic Education

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased
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REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

RUN TIME: 12:50:48 PM

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

PROGRAM 11 - Federal Stimulus, GEER

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year E

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
11 Total	74,027.42	0.00	0.00	0.00	56,742.34	17,285.08	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
12 Total	76,309.59	0.00	0.00	34,250.00	0.00	0.00	41,028.34	1,031.25	0.00	0.00

PROGRAM 13 - Federal Stimul

II

TIME:

King

For the Year Ended August

	(0) Total	(0) Debit Transf	(2) Cert. Salaries	(3) Class. Salaries	(5) Supplies / Materials	(7) Purch Serv	(8) Travel
1	0.00			0.00	0.00		0.00
1	0.00		0.00	0.00	0.00		0.00
1	0.00		0.00	0.00	0.00		0.00
1	0.00			0.00	0.00		0.00
15	64,351.27			0.00	0.00		0.00
21				365,225.22			5,476.08
22			7	0.00			0.00
23				12,071.44			2,732.63
24				0.00		0.12	848.46
25		0.00		0.00		940.00	0.00
26		0.00		82,326.76	26,942	325,359.77	0.00
27							

450

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	2,177,753.71	534.73		961,894.66	590,199.65	531,328.84	18,222.18	38,658.36	24,413.79	12,501.50
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	248,803.46	0.00		192,038.00	0.00	56,765.46	0.00	0.00	0.00	0.00
24 Guid/Coun	122,163.32	0.00		88,973.22	0.00	33,190.10	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	18,746,495.08	29.35		12,605,588.79	348,848.30	4,531,158.33	64,233.03	1,189,289.18	7,348.10	0.00
27 Teaching	44,678,487.95	299,586.89		18,473,115.74	9,891,572.27	12,121,607.03	140,390.79	3,740,724.73	11,490.50	0.00
28 Extracur	3,960.69	0.00		3,047.00	0.00	913.69	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	489,121.21	0.00		334,663.23						

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	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	1,164,652.42	0.00		0.00	0.00	0.00	0.00	1,164,652.42	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Total	1,164,652.42	0.00		0.00	0.00	0.00	0.00	1,164,652.42	0.00	0.00

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	163,506.03	0.00		139,611.30	14,534.37	9,360.36	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	295,828.07	0.00		65,104.38	143,903.57	86,820.12	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	1,536,978.21	357.15		941,191.91	0.00	330,251.68	156,870.89	107,476.58	830.00	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	15,900.40	0.00		1,072.81						

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

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	3,114.50	0.00		0.00	0.00	0.00	0.00	0.00	3,114.50	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	267,685.88	2,627.56		14,522.57	9,514.37	5,292.07	28,170.11	207,194.91	364.29	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	220,994.20	0.00		137,627.93	2,604.35	41,881.82	1,391.40	31,795.00	5,693.70	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,782.14	0.00		0.00	0.00	0.00	1,782.14	0.00	0.00	0.00
64 Total	493,576.72	2,627.56		152,150.50	12,118.72	47,173.89	31,343.65	238,989.91	9,172.49	0.00

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services
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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	71,673.77	0.00		0.00	52,123.27	18,010.38	0.00	1,540.12	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	6,754.92	1.29		0.00	0.00	0.00	6,153.63	600.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	78,428.69	1.29		0.00	52,123.27	18,010.38	6,153.63	2,140.12	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	266,912.83	0.00		152,070.00	48,000.15	64,796.54	0.00	0.00	2,046.14	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	472,966.25	1,058.73		265,522.80	0.00	85,829.21	36,357.00	83,890.19	308.32	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	127,671.83	0.00		100,085.21	0.00	21,144.12	900.67	3,249.00	2,292.83	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	16,640.93	0.00		0.00	0.00	0.00	16,640.93	0.00	0.00	0.00
34 Pro Learn	3,554.17	0.00		2,571.36		982.81	0.00	0.00	0.00	0.00
74 Total	887,746.01	1,058.73		520,249.37	48,000.15	172,752.68	53,898.60	87,139.19	4,647.29	0.00

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

PROGRAM 89 - Other Community Services

RUN TIME: 12:50:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	338.62	0.00		0.00	310.00	28.62	0.00	0.00	0.00	0.00
28 Extracur	271,227.50	0.00		68,522.26	43,533.76	24,902.47	111,562.32	8,140.89	0.00	14,565.80
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	146,199.64	0.00			121,845.85	24,353.79	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
11 Bd of Dir	727,575.41	5,978.55			119,616.42	35,211.61	2,425.67	553,966.52	10,376.64	0.00
12 Supt Off	2,253,083.87	3,151.26		357,399.96	1,166,361.11	421,208.16	18,345.73	279,276.89	1,090.01	6,250.75
13 Busns Off	4,456,369.84	888.21		0.00	2,691,362.37	861,317.80	62,057.90	811,198.38	6,981.00	22,564.18
14 HR	4,415,303.93	3,723.99		0.00	2,883,383.64	931,773.07	48,309.58	528,538.01	7,074.14	12,501.50
15 Pblc Rltn	1,512,857.58	50.11		1,464.49	873,849.81	284,042.79	28,125.69	313,603.69	5,470.25	6,250.75
25 Pupil M/S	44,133.87	0.00		0.00	0.00	0.00	0.00	44,133.87	0.00	0.00
61 Supv Bldg	1,145,482.07	18.83		0.00	851,693.46	270,583.38	10,489.17	195.73	0.00	12,501.50
62 Grnd Mnt	2,145,707.12	7,282.53			718,836.70	281,876.09	161,674.69	851,254.75	0.00	124,782.36
63 Oper Bldg	12,839,326.40	3,654.32			8,552,410.40	3,489,885.68	638,504.48	106,214.86	1,792.00	46,864.66
64 Maintnce	8,808,028.49	125,707.59	0.00		2,087,618.37	693,932.42	1,101,766.29	4,732,270.58	519.49	66,213.75
65 Utilities	9,089,780.27	4,518.74	0.00		0.00	0.00	11,636.52	9,016,839.40	0.00	56,785.61
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	3,492,840.06	0.00					0.00	3,492,840.06		0.00
72 Info Sys	11,910,101.20	3,681.46	0.00	152.50	5,028,657.69	1,546,802.83	289,423.15	3,829,213.73	38,035.17	1,174,134.67
73 Printing	571,196.92	319.57	-81,434.38	0.00	330,790.45	119,748.77	128,818.76	60,152.05	0.00	12,801.70
74 Warehouse	563,998.72	17,607.99	0.00	5,869.49	358,309.87	123,629.36	30,717.05	27,864.96	0.00	0.00
75 Mtr Pool	34.28	4,595.88	-	0.00	34,000.00	0.00	136,283.20	6,997.18	0.00	0.00
			181,841.98							
83 Interest	65,523.41							65,523.41		
84 Principal	726,534.82							726,534.82		
85 Debt Expn	-667,711.05		-					0.00		0.00
			667,711.05							
97 Total	64,100,167.21	181,179.03	-	364,886.44	25,696,890.29	9,060,011.96	2,668,577.88	25,446,618.89	71,338.70	1,541,651.43

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	446,071.91	0.00		0.00	295,292.70	150,779.21	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,513,742.49	828.52		0.00	1,065,439.63	353,697.84	12,971.56	77,223.51	3,581.43	0.00
52 Operation	13,979,956.21	324,816.06			5,405,541.81	2,522,596.31	883,810.75	4,843,191.28	0.00	0.00
53 Maintnce	1,311,859.25	0.00			652,588.04	233,765.52	371,838.76	53,666.93	0.00	0.00
56 Insurance	22,663.21							22,663.21		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-1,126,725.23		-							
			1,126,725. 23							
99 Total	16,147,567.84	325,644.58	- 1,126,725. 23	0.00	7,418,862.18	3,260,838.88	1,268,621.07	4,996,744.93	3,581.43	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	405,355.96
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.	1,535,576.05
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	9,410,349.49
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	3,706,321.30
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	13,116,670.79

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

28,016.46

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.1487

a) Total All Programs (SYSTEM CALCULATED) 495,240,293.11

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 64,100,167.21

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.

102,576.20

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.

14,560.00

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

0.00

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

0.00

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

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

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

RUN TIME: 12:50:49 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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, Maintenance499 Tf 0 0 T2e22h is

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

RUN TIME: 12W2.928 Td

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

RUN TIME: 12:50:49 PM

COUNTY: 17 King

Fiscal Year 2022-2023

--- EXCLUDED ---

TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE
----------------------------------	-------------------	-----------------

--- 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	431,140,125.90	1,774,550.68		5,470,590.38			423,894,984.84
PROGRAM 97 ACTIVITIES							
11 Board of Directors	727,575.41	0.00		0.00	610,439.21	117,136.20	
12 Superintendents Office	2,253,083.87	6,250.75		0.00		2,246,833.12	
13 Business Office	4,456,369.84	22,564.18		0.00		4,433,805.66	
14 Human Resources	4,415,303.93	12,501.50		0.00		4,402,802.43	
15 Public Relations	1,512,857.58	6,250.75			1,506,606.83	0.00	
25 Pupil Management and Safety	44,133.87	0.00		0.00		44,133.87	
61 Supervision	1,145,482.07	12,501.50		0.00		1,132,980.57	
62 Grounds Maintenance	2,145,707.12	124,782.36		0.00		2,020,924.76	
63 Operation of Buildings	12,839,326.40	46,864.66		0.00		12,792,461.74	
64 Maintenance	8,808,028.49	66,213.75		0.00		8,741,814.74	
65 Utilities	9,089,780.27	56,785.61		0.00		9,032,994.66	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	3,492,840.06	0.00		0.00		3,492,840.06	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

COUNTY: 17 King

Fiscal Year 2022-2023

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	495,240,293.11	3,316,202.11	792,058.23	5,470,590.38		423,894,984.84	
Unallowable Costs				-2,117,046.04		2,117,046.04	
Totals	495,240,293.11	3,316,202.11	792,058.23	5,470,590.38	60,317,122.56	426,012,030.88	

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	42,464,989.63
2. FY 20-21 DIRECT EXPENDITURES	363,464,994.51

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	254,429,777.78	192,113,513.49	19,528,465.11	42,787,799.18
02 Alternative Learning Experience (ALE)	2,327,005.89	2,018,139.30	0.00	308,866.59
03 Dropout Reengagement	2,441,458.39	2,441,458.39	0.00	0.00
31 Vocational-Basic, State	15,198,144.40	15,198,144.40	0.00	0.00
34 Middle School Career and Tech. Ed., State	2,030,113.85	2,030,113.85	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	64,100,167.21	46,601,092.83	686,024.14	16,813,050.24
TOTAL BASIC EDUCATIONAL PROGRAMS	340,526,667.52	260,402,462.26	20,214,489.25	59,909,716.01
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	74,027.42	0.00	74,027.42	0.00
12 Federal Stimulus-ESSER II	76,309.59	0.00	76,309.59	0.00
13 Federal Stimulus-ESSER III	9,553,979.43	0.00	9,553,979.43	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	1,128,406.76	0.00	1,128,406.76	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	67,520,622.99	48,502,139.83	17,486.21	19,000,996.95
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	1,164,652.42	0.00	1,164,652.42	0.00
24 Special Education-Supplemental, Federal	5,525,310.79	0.00	5,525,310.79	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	233,811.00	0.00	233,811.00	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	7,257,473.67	0.00	7,257,473.67	0.00
52 Other Title Grants Under ESEA, Federal	1,828,559.99	0.00	1,828,559.99	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

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 21 - 22 Actual (A)	FY 22 - 23 Actual (B)
Preliminary FY 2022-2023 to FY 2021-2022 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.	57,943,758.14	67,520,622.99
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	18,853.75	17,486.21
4. Equals aggregate special education expenditures for resident special education students.	57,924,904.39	67,503,136.78
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.)		9,578,232.39
Preliminary FY 2022-2023 to FY 2021-2022 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,982.33	3,243.44
7. Expenditures per pupil (line 4/line 6).	19,422.70	20,812.20
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.)		1,389.50
Preliminary Year-End Special Education Maintenance of Effort Test FY 2022-2023 to FY 2021-2022 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.	17,103,903.69	19,000,996.95
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.)		1,897,093.26
11. Expenditures per pupil (line 9/line 6).	5,735.08	5,858.29
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.)		123.21

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.

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Preliminary Federal Cross-Cutting Maintenance of Effort

RUN TIME: 12:50:49 PM

COUNTY: 17 King

Fiscal Year 2022-2023

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

Food Services Deficit Calculation

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
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

REPORT F196

Kent School District No. 415

RUN DATE: 11/6/2023

E.S.D. 121

Preliminary Federal Cross-Cutting Maintenance of Effort

RUN TIME: 12:50:49 PM

COUNTY: 17 King

Fiscal Year 2022-2023

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00

Description	Operation	FY 2022 - 23	FY 2021 - 22
Program 31, Vocational--Basic State	+ (plus)	15,198,144.40	13,822,146.84
Program 34, Middle School Career and Technical Education-State	+ (plus)	2,030,113.85	1,917,308.73
Program 38, Vocational--Federal	+ (plus)	233,811.00	252,568.90
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)	243,841.00	262,125.95
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	17,218,228.25	15,729,898.52
	FY 22-23 / 21-22		1.09

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.028	**Warning** Your district has not reported expenditures in Program 59, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
Informational	1.029	**Warning** Your district has not reported revenues in 4159, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
Informational	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	6,723,245.77	6,711,800.32
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*	430,133,391.81	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	0.00
Informational	1.602	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 72, Information Systems, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	92,220,458.80	85,230,863.48
Informational	2.510	On the Balance Sheet General Ledger GL 864 is negative.	-189,219.71	0.00

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