

REPORT F196

Auburn School District No. 408

RUN DATE: 12/2/2022

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 8:39:15 AM

COUNTY: 17 King

Fiscal Year 2021-2022

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2022-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2022-All Funds

Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2022-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

COUNTY: 17 King

The Annual Financial Statements (Report F-196) for Auburn School District of King County for the fiscal year ended August 31, 2022, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 177 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2021-August 31, 2022

Approved:	DocuSigned by: <i>Alan Spiciati</i> 570B3C68227044E... School District Superintendent or Authorized Official	<u>11/9/2022</u> Date
Reviewed:	DocuSigned by: <i>Jane A Murray</i> 8170821CDA0A4E0... ESD Superintendent or Authorized Official	<u>11/9/2022</u> Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	300,903,497.22	1,592,306.83	34,514,718.86	47,814,818.48	576,883.08	0.00	385,402,224.47
Total Expenditures	303,101,247.03	1,362,412.45	33,262,031.25	124,911,383.94	554,323.55	0.00	463,191,398.22
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-2,197,749.81	229,894.38	1,252,687.61	-77,096,565.46	22,559.53	0.00	-77,789,173.75
Beginning Total Fund Balance	50,882,022.09	2,194,636.84	11,527,328.25	221,779,515.63	2,553,280.99	0.00	288,936,783.80
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	48,684,272.28	2,424,531.22	12,780,015.86	144,682,950.17	2,575,840.52	0.00	211,147,610.05

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	50,822,535.12	2,707,535.09	12,760,730.89	156,274,967.58	2,573,777.71	0.00	225,139,546.39
Minus Warrants Outstanding	-4,709,542.82	-44,705.86	0.00	-5,852.29	0.00	0.00	-4,760,100.97
Taxes Receivable	20,514,190.70		17,376,780.16	2,922,630.14	0.00		40,813,601.00
Due From Other Funds	422,470.71	290.17	5,980.23	138,645.11	0.00	0.00	567,386.22
Due From Other Governmental Units	8,755,036.79	0.00	0.00	435,913.80	0.00	0.00	9,190,950.59
Accounts Receivable	350,035.16	0.00	0.00	0.00	0.00	0.00	350,035.16
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	42,617.67	2,428.59	12,284.60	156,220.35	1,973.50	0.00	215,524.71
Inventory	423,744.25	0.00		0.00			423,744.25
Prepaid Items	59,934.01	0.00			0.00	0.00	59,934.01
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	76,681,021.59	2,665,547.99	30,155,775.88	159,922,524.69	2,575,751.21	0.00	272,000,621.36
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	76,681,021.59	2,665,547.99	30,155,775.88	159,922,524.69	2,575,751.21	0.00	272,000,621.36
LIABILITIES							
Accounts Payable	6,768,600.41	78,937.09	-1,020.14	11,760,528.87	0.00	0.00	18,607,046.23
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	495,383.59	0.00		0.00			495,383.59
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	-42,125.66	0.00		0.00			-42,125.66
Due To Other Governmental Units	-158.15	-147.49		-3,137.91	-89.31	0.00	-3,532.86
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	10,906.81	290.17	0.00	556,189.24	0.00	0.00	567,386.22
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		3,364.18			3,364.18
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	7,232,607.00	79,079.77	-1,020.14	12,316,944.38	-89.31	0.00	19,627,521.70
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	249,951.61	161,937.00	0.00	0.00	0.00	0.00	411,888.61
Unavailable Revenue - Taxes Receivable	20,514,190.70		17,376,780.16	2,922,630.14	0.00		40,813,601.00
TOTAL DEFERRED INFLOWS OF RESOURCES	20,764,142.31	161,937.00	17,376,780.16	2,922,630.14	0.00	0.00	41,225,489.61
FUND BALANCE:							
Nonspendable Fund Balance	483,678.26	0.00	0.00	0.00	0.00	0.00	483,678.26
Restricted Fund Balance	7,615,336.64	2,424,531.22	12,780,015.86	85,688,607.35	2,575,840.52	0.00	111,084,331.59
Committed Fund Balance	0.00	0.00	0.00	648,987.75	0.00	0.00	648,987.75
Assigned Fund Balance	1,700,000.00	0.00	0.00	58,345,355.07	0.00	0.00	60,045,355.07

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	38,885,257.38	0.00	0.00	0.00	0.00	0.00	38,885,257.38
TOTAL FUND BALANCE	48,684,272.28	2,424,531.22	12,780,015.86	144,682,950.17	2,575,840.52	0.00	211,147,610.05
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	76,681,021.59	2,665,547.99	30,155,775.88	159,922,524.69	2,575,751.21	0.00	272,000,621.36

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	41,115,287.09	1,592,306.83	34,514,718.86	8,285,309.59	15,635.39		85,523,257.76
State	216,574,908.30		0.00	39,529,508.89	561,247.69		256,665,664.88
Federal	42,264,785.43		0.00	0.00	0.00		42,264,785.43
Other	869,946.16			0.00	0.00	0.00	869,946.16
TOTAL REVENUES	300,824,926.98	1,592,306.83	34,514,718.86	47,814,818.48	576,883.08	0.00	385,323,654.23
EXPENDITURES:							
CURRENT:							
Regular Instruction	157,001,578.00						157,001,578.00
Special Education	36,656,089.77						36,656,089.77
Vocational Education	9,345,475.39						9,345,475.39
Skill Center	0.00						0.00
Compensatory Programs	23,075,788.27						23,075,788.27
Other Instructional Programs	1,602,284.32						1,602,284.32
Federal Stimulus COVID-19	14,164,605.65						14,164,605.65
Community Services	2,888,448.72						2,888,448.72
Support Services	54,030,677.78						54,030,677.78
Student Activities/Other		1,362,412.45				0.00	1,362,412.45
CAPITAL OUTLAY:							
Sites				17,078,862.01			17,078,862.01
Building				98,375,795.16			98,375,795.16
Equipment				9,456,726.77			9,456,726.77
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					554,323.55		554,323.55
Sales and Lease				0.00			0.00
Other	4,336,299.13						4,336,299.13
DEBT SERVICE:							
Principal	0.00		23,158,225.00	0.00	0.00		23,158,225.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		10,103,806.25	0.00	0.00		10,103,806.25
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	303,101,247.03	1,362,412.45	33,262,031.25	124,911,383.94	554,323.55	0.00	463,191,398.22
REVENUES OVER (UNDER) EXPENDITURES	-2,276,320.05	229,894.38	1,252,687.61	-77,096,565.46	22,559.53	0.00	-77,867,743.99
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
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	78,570.24		0.00	0.00	0.00		78,570.24
TOTAL OTHER FINANCING SOURCES (USES)	78,570.24		0.00	0.00	0.00	0.00	78,570.24
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,197,749.81	229,894.38	1,252,687.61	-77,096,565.46	22,559.53	0.00	-77,789,173.75
BEGINNING TOTAL FUND BALANCE	50,882,022.09	2,194,636.84	11,527,328.25	221,779,515.63	2,553,280.99	0.00	288,936,783.80
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	48,684,272.28	2,424,531.22	12,780,015.86	144,682,950.17	2,575,840.52	0.00	211,147,610.05

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	23,681.27	41,091,605.82	41,115,287.09
State	211,182,561.67	5,392,346.63	216,574,908.30
Federal	41,926,407.34	338,378.09	42,264,785.43
Other	343,954.16	525,992.00	869,946.16
TOTAL REVENUES	253,476,604.44	47,348,322.54	300,824,926.98
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	133,450,568.61	23,551,009.39	157,001,578.00
Special Education	28,377,539.19	8,278,550.58	36,656,089.77
Vocational Education	9,345,475.39	0.00	9,345,475.39
Skills Center	0.00	0.00	0.00
Compensatory Programs	23,065,561.60	10,226.67	23,075,788.27
Other Instructional Programs	1,332,960.81	269,323.51	1,602,284.32
Federal Stimulus COVID-19	14,101,075.78	63,529.87	14,164,605.65
Community Services	-305,544.62	3,193,993.34	2,888,448.72
Support Services	48,551,924.28	5,478,753.50	54,030,677.78
CAPITAL OUTLAY:			
Other	4,319,649.94	16,649.19	4,336,299.13
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	262,239,210.98	40,862,036.05	303,101,247.03
REVENUES OVER (UNDER) EXPENDITURES:	-8,762,606.54	6,486,286.49	-2,276,320.05
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		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		78,570.24	78,570.24

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	78,570.24	78,570.24
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-8,762,606.54	6,564,856.73	-2,197,749.81
BEGINNING TOTAL FUND BALANCE	18,607,803.02	32,274,219.07	50,882,022.09
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	9,845,196.48	38,839,075.80	48,684,272.28

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	43,427,264.00	41,115,287.09	-2,311,976.91
State	218,782,335.00	216,574,908.30	-2,207,426.70
Federal	29,116,238.00	42,264,785.43	13,148,547.43
Other	1,419,122.00	869,946.16	-549,175.84
TOTAL REVENUES	292,744,959.00	300,824,926.98	8,079,967.98
EXPENDITURES			
CURRENT:			
Regular Instruction	171,630,238.00	157,001,578.00	14,628,660.00
Special Education	37,076,927.00	36,656,089.77	420,837.23
Vocational Education	8,903,976.00	9,345,475.39	-441,499.39
Skill Center	0.00	0.00	0.00
Compensatory Programs	24,518,235.00	23,075,788.27	1,442,446.73
Other Instructional Programs	6,195,475.00	1,602,284.32	4,593,190.68
Federal Stimulus COVID-19	7,731,235.00	14,164,605.65	-6,433,370.65
Community Services	2,986,032.00	2,888,448.72	97,583.28
Support Services	48,465,340.00	54,030,677.78	-5,565,337.78
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	700,208.00	4,336,299.13	-3,636,091.13
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	308,207,666.00	303,101,247.03	5,106,418.97

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-15,462,706.00	-2,276,320.05	13,186,385.95
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	78,570.24	78,570.24
TOTAL OTHER FINANCING SOURCES (USES)	0.00	78,570.24	78,570.24
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-15,462,705.00	-2,197,749.81	13,264,955.19
BEGINNING TOTAL FUND BALANCE	40,500,000.00	50,882,022.09	10,382,022.09
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	25,037,294.00	48,684,272.28	23,646,978.28

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,003,599.00	1,592,306.83	-3,411,292.17
State			
Federal			
Other			
TOTAL REVENUES	5,003,599.00	1,592,306.83	-3,411,292.17
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,788,973.00	1,362,412.45	3,426,560.55
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	4,788,973.00	1,362,412.45	3,426,560.55
REVENUES OVER (UNDER) EXPENDITURES	214,626.00	229,894.38	15,268.38

	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)	214,626.00	229,894.38	15,268.38
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,348,234.00	2,194,636.84	846,402.84
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,562,860.00	2,424,531.22	861,671.22

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	33,890,106.00	34,514,718.86	624,612.86
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	33,890,106.00	34,514,718.86	624,612.86
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	13,365,000.00	23,158,225.00	-9,793,225.00
Interest and Other Charges	20,002,030.00	10,103,806.25	9,898,223.75
TOTAL EXPENDITURES	33,367,030.00	33,262,031.25	104,998.75
REVENUES OVER (UNDER) EXPENDITURES	523,077.00	1,252,687.61	729,610.61

	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)	523,077.00	1,252,687.61	729,610.61
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	10,889,568.00	11,527,328.25	637,760.25
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	11,412,645.00	12,780,015.86	1,367,370.86

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	11,033,332.00	8,285,309.59	-2,748,022.41
State	20,000,000.00	39,529,508.89	19,529,508.89
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	31,033,332.00	47,814,818.48	16,781,486.48
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	17,200,000.00	17,078,862.01	121,137.99
Building	191,000,000.00	98,375,795.16	92,624,204.84
Equipment	8,072,065.00	9,456,726.77	-1,384,661.77
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	216,272,065.00	124,911,383.94	91,360,681.06
REVENUES OVER (UNDER) EXPENDITURES	-185,238,733.00	-77,096,565.46	108,142,167.54
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-185,238,732.00	-77,096,565.46	108,142,166.54
BEGINNING TOTAL FUND BALANCE	225,769,965.00	221,779,515.63	-3,990,449.37
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	40,531,232.00	144,682,950.17	104,151,718.17

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	14,423.00	15,635.39	1,212.39
State	884,340.00	561,247.69	-323,092.31
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	898,763.00	576,883.08	-321,879.92
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	1,300,000.00	554,323.55	745,676.45
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,300,000.00	554,323.55	745,676.45

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-401,237.00	22,559.53	423,796.53
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-401,237.00	22,559.53	423,796.53
BEGINNING TOTAL FUND BALANCE	2,887,056.00	2,553,280.99	-333,775.01
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,485,819.00	2,575,840.52	90,021.52

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	110,983.51
Minus Warrants Outstanding	0.00	-44,600.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	118.80
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	66,502.31
LIABILITIES:		
Accounts Payable	0.00	1,750.00
Due To Other Governmental Units	0.00	-69.11
TOTAL LIABILITIES	0.00	1,680.89
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	64,821.42
TOTAL NET POSITION	0.00	64,821.42

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	83,755.84
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	83,755.84
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	83,755.84
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	68,800.00
TOTAL DEDUCTIONS	0.00	68,800.00
Net Increase (Decrease)	0.00	14,955.84
Net Position - Beginning Balance	0.00	49,865.58
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	64,821.42

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	488,985,000.00	0.00	13,365,000.00	475,620,000.00	15,220,000.00
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	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	6,619,564.51	5,902,047.18	6,619,564.51	5,902,047.18	292,273.16
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	10,902,492.00	18,288,864.00	0.00	29,191,356.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	3,269,750.00	4,266,925.00	0.00	7,536,675.00	
Total Long-Term Liabilities	509,776,806.51	28,457,836.18	19,984,564.51	518,250,078.18	15,512,273.16

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	38,945,671.54	34,428,024.26	5,809,111.96	0.00
1300 Sale of Tax Title Property	226.55	218.84	25.79	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	158.84	192.63	27.19	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	38,946,056.93	34,428,435.73	5,809,164.94	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	41,841.30			
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	560.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	112,376.54		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	255.67			
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	341,403.40			
2298 School Food Services--Sales of Goods, Supplies, and Services	23,681.27			
2300 Investment Earnings	342,855.57	86,283.13	1,273,884.14	15,635.39
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	85,473.01		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	93,670.65		0.00	0.00
2700 Rentals and Leases	227,330.45	0.00	55,145.99	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	332,274.30	0.00	292,666.88	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	567,508.00		854,447.64	
2000 TOTAL LOCAL SUPPORT NONTAX	2,169,230.16	86,283.13	2,476,144.65	15,635.39
STATE, GENERAL PURPOSE				
3100 Apportionment	158,010,509.17			
3121 Special Education - General Apportionment	4,261,397.18			
3300 Local Effort Assistance	3,676,120.03			
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	165,948,026.38	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	143,448.00		0.00	0.00
4121 Special Education	20,766,903.69			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			39,529,508.89	
4139 Career Launch	0.00			
4155 Learning Assistance	10,007,514.33			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,259,862.11			
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	6,999,730.47			
4174 Highly Capable	539,996.68			
4188 Child Care	0.00			
4198 School Food Service	240,429.55			
4199 Transportation - Operations	8,942,118.12			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	10,652.37		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	1,716,226.60			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				561,247.69
4000 TOTAL STATE, SPECIAL PURPOSE	50,626,881.92		39,529,508.89	561,247.69
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	161,267.00	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	5,784.59	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	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	167,051.59	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	3,290.25			0.00
6111 Federal Special Purpose-GEER	2,146,263.55		0.00	
6112 Federal Special Purpose-ESSER II	3,566,207.71		0.00	
6113 Federal Special Purpose-ESSER III	13,383,295.10		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	1,875,683.09		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	3,242,695.36			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	105,623.20			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	4,229,173.18			
6152 Other Title, ESEA Fed	762,349.18			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	171,326.50			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	563,403.59			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	10,162,190.07			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	107,509.49			
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	730,862.77		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	59,678.66			
6321 Special Education - Medicaid Reimbursement	233,890.49			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	754,291.65			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	42,097,733.84		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	22,620.61		0.00	
7121 Special Education	39,840.00			
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	0.00			
7301 Nonhigh Participation	525,992.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	588,452.61		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	281,493.55		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	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	281,493.55		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	78,570.24			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	78,570.24	0.00	0.00	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 300,903,497.22	 34,514,718.86	 47,814,818.48	 576,883.08

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	156,469,557.86	11 Bd of Dir	166,852.14	0 Debit Transfer	482,564.06
02 ALE	145,415.81	12 Supt Off	610,708.01	1 Credit Transfer	-482,564.06
03 Basic Education - Dropout Reengagement	395,313.31	13 Busns Off	2,998,313.70	2 Cert. Salaries	138,965,173.40
11 Stim, Title, GEER	0.00	14 HR	2,524,322.48	3 Class. Salaries	50,580,227.56
12 Stim, ESSER II	3,161,670.30	15 Pblc Rltn	448,368.91	4 Employee Benefits	68,503,077.66
13 Stim, ESSER III	13,144,829.03	21 Supv Inst	6,302,681.61	5 Supplies / Materials	16,275,408.42
14 Federal Stimulus, ESSER III (Learning Loss)	1,614,456.78	22 Lrn Resrc	3,569,684.23	7 Purchased Services	23,731,125.26
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	19,515,491.72	8 Travel	709,935.60
19 Federal Special Purpose - Other	0.00	24 Guid/Coun	7,193,035.16	9 Capital Outlay	4,336,299.13
21 Sp Ed, Sup, St	33,507,582.36	25 Pupil M/S	2,688,162.94	TOTAL ALL OBJECTS	303,101,247.03
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	12,966,505.71		
23 Sp Ed, Sup, IDEA, Fed	0.00	27 Teaching	156,195,279.68		
24 Sp Ed, Sup, Fed	3,148,507.41	28 Extracur	6,706,890.45		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	1,420,043.56		
26 Sp Ed, Inst, St	0.00	31 InstProDev	23,355,258.68		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	658,221.01		
31 Voc, Basic, St	7,399,274.25	33 Curriculum	2,698,402.42		
34 MidSchCar/Tec	1,867,827.00	34 Pro Learn	410,067.67		
38 Voc, Fed	102,318.32	41 Supervisn	905,424.16		
39 Voc, Other	0.00	42 Food	3,871,173.54		
45 Skil Cnt, Bas, St	0.00	44 Operation	4,866,923.59		
46 Skill Cntr, Fed	0.00	49 Transfers	-4,339.32		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,715,614.23		
51 ESEA Disadvantaged, Fed	4,102,199.82	52 Operation	8,412,436.84		
52 Other Title, ESEA, Fed	854,225.87	53 Maintnce	1,211,912.11		
53 ESEA Migrant, Federal	0.00	56 Insurance	233,739.97		
54 Read First, Fed	0.00	58 Rem. Learn OP.	4,252.69		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	9,315,487.14	59 Transfers	-230,480.03		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	1,435,350.40		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,336,191.15		
58 Sp/Plt Pgm, St	1,549,488.17	63 Oper Bldg	8,836,625.92		
59 Inst. JAJ	0.00	64 Maintnce	7,726,825.16		
61 Head Start, Fed	0.00	65 Utilities	4,138,619.19		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	1,185,045.79		
64 LEP, Fed	545,775.06	68 Insurance	2,122,967.08		
65 Tran Biling, St	6,130,770.89	72 Info Sys	4,393,729.84		
67 Ind Ed, Fd, JOM	0.00	73 Printing	-79,122.22		
68 Ind Ed, Fd, ED	107,509.49	74 Warehouse	595,549.12		
69 Comp, Othr	470,331.83	75 Mtr Pool	7,532.82		
71 Traffic Safety	0.00	83 Interest	0.00		
73 Summer School	0.00	84 Principal	0.00		
74 Highly Capable	525,211.63	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	-13,015.08		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	303,101,247.03		
79 Inst Pgm, Othr	1,077,072.69				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	1,636,877.77				
89 Othr Comm Srv	1,251,570.95				
97 Distwide Suppt	33,479,348.47				
98 Schl Food Serv	9,639,181.97				
99 Pupil Transp	11,459,442.85				
TOTAL ALL PROGRAMS	303,101,247.03				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	111,387,376.05
2120	Salaries of Temporary EEs & Subs	4,589,835.98
2130	Non contracted Salaries	4,952,449.75
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	15,989,292.79
2160	Other Salaries	2,046,218.83
2170	Other Salaries NBCT	0.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	44,461,312.44
3120	Salaries of Temporary EEs & Subs	627,547.57
3130	Extra Time	2,841,997.33
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	2,325,489.98
3160	Other Salaries	323,880.24

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	10,294,501.08
4223	Federally Mandated Insurance-Classified	3,727,552.05
4232	Retirement Contribution - Certificated	19,123,396.48
4233	Retirement Contribution - Classified	5,540,830.01
4242	On-Behalf Payments - Certificate	107,124.72
4243	On-Behalf Payments - Classified	28,961.68
4252	Tuition Reimbursement - Certificated	124,850.80
4253	Tuition Reimbursement - Classified	28,180.82
4262	Unemployment Compensation - Certificated	228,566.09
4263	Unemployment Compensation - Classified	107,900.12

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	495,102.73
4273	Worker's Compensation - Classified	1,354,860.99
4282	Health Benefits - Certificated	15,498,716.12
4283	Health Benefits - Classified	11,842,487.50
4292	Other Employee Benefits - Certificated	-73.53
4293	Other Employee Benefits - Classified	120.00

Supplies, Non-Capital		Amount
5610	General Supplies	8,720,701.97
5626	Motor Vehicle Fuel	939,407.48
5630	Food	3,871,173.54
5640	Books and Periodicals	1,742,228.83
5650	Supplies - Technology Related	1,001,896.60

Purchased Services		Amount
7310	Office and Administrative Services	12,750.00
7311	Election Fees	55,095.60
7320	Professional Educational Services	2,404,932.77
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	429,038.68
7340	Other Professional Purchased Services	2,902,515.84
7341	Legal Services for District support	0.00
7342	Audit Services	43,257.76
7343	Other Legal Services	157,318.46
7350	Technical Services	0.00
7351	Data Processing and Coding Services	391,135.93
7352	Other Technical Services	132,907.24
7410	Utility Services	1,110,402.17

	Purchased Services	Amount
7420	Cleaning Services	144,821.15
7431	Non-Technology-Related Repair and Maintenance	2,812,165.71
7432	Technology-Related Repair and Maintenance	893,000.17
7441	Rentals of Land and Buildings	151,098.06
7442	Rentals of Equipment and Vehicles	23,828.25
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	66,063.51
7490	Other Purchased Property Services	4,733.48
7511	Student Trans Purchased from Another School District or ESD	273,470.28
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	25,876.56
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,356,707.05
7530	Communications	2,009,016.16
7540	Advertising	30,092.10
7550	Printing and Binding	20,940.06
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	3,754,804.92
7569	Tuition - Other	50,953.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	785,035.84
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	449,511.48
7622	Electricity	1,898,985.18
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	330,667.85
7820	Settlements and Judgements Against the School District	10,000.00

Purchased Services		Amount
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
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	709,935.60

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	3,962,129.02
9732	Vehicles	125,669.20
9733	Furniture and Fixtures	113,979.63
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	134,521.28
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	303,101,247.03
---	-----------------------

<u>Instructional Location</u>	<u>Amount</u>
Alpac Elementary School	7,112,313.17
Arthur Jacobsen Elementary	6,732,046.80
Auburn Mountainview High School	17,373,749.40
Auburn Online	6,507,614.18
Auburn Opportunity Project	0.00
Auburn Riverside High School	18,984,528.18
Auburn Senior High School	22,223,934.37
Bowman Creek Elementary	6,074,940.31
Cascade Middle School	9,991,759.81
Chinook Elementary School	7,133,170.90
Dick Scobee Elementary School	8,587,392.11
Evergreen Heights Elementary	6,177,015.57
Gildo Rey Elementary School	6,202,778.09
Hazelwood Elementary School	6,836,945.35
Ilalko Elementary School	6,561,609.12
Lake View Elementary School	6,591,752.02
Lakeland Hills Elementary	7,447,267.20
Lea Hill Elementary School	7,112,315.76
Mt Baker Middle School	11,732,948.47
Olympic Middle School	10,773,140.48
Pioneer Elementary School	6,458,268.82
Rainier Middle School	11,116,775.12
Special Ed School	18,741,987.59
Terminal Park Elementary School	6,196,387.40
Washington Elementary School	7,362,026.91
West Auburn Senior High School	4,311,064.89
TOTAL INSTRUCTIONAL LOCATIONS	234,343,732.02
TOTAL NON-INSTRUCTIONAL LOCATIONS	68,757,515.01
TOTAL DISTRICT EXPENDITURES	303,101,247.03