

**ANNUAL FINANCIAL STATEMENTS**

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The Annual Financial Statements (Report F-196) for Auburn School District of King County for the fiscal year ended August 31, 2023, 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 180 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, 2022-August 31, 2023

Approved: Alan Spiciati 11/9/2023  
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 School District Superintendent or Authorized Official Date

Reviewed: Justin W. Kanting 11/9/2023  
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 ESD Superintendent or Authorized Official Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	330,443,783.19	1,950,498.66	89,314,561.79	17,255,147.79	1,074,290.40	0.00	440,038,281.83
Total Expenditures	339,088,976.44	1,694,657.56	35,525,011.57	77,326,890.15	709,042.27	0.00	454,344,577.99
Other Financing Uses	0.00	0.00	52,872,269.61	0.00	0.00	0.00	52,872,269.61
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-8,645,193.25	255,841.10	917,280.61	-60,071,742.36	365,248.13	0.00	-67,178,565.77
Beginning 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	40,039,079.03	2,680,372.32	13,697,296.47	84,611,207.81	2,941,088.65	0.00	143,969,044.28

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	42,136,655.71	2,973,956.08	13,644,530.57	91,556,308.62	2,934,739.42	0.00	153,246,190.40
Minus Warrants Outstanding	-4,828,448.92	-66,624.02	0.00	-509,382.18	0.00	0.00	-5,404,455.12
Taxes Receivable	22,029,203.76		17,835,798.84	2,841,187.92	0.00		42,706,190.52
Due From Other Funds	2,090,680.00	0.00	11,028.16	18,619.42	0.00	0.00	2,120,327.58
Due From Other Governmental Units	5,532,672.84	0.00	0.00	2,427,667.46	0.00	0.00	7,960,340.30
Accounts Receivable	449,512.33	0.00	0.00	0.00	0.00	0.00	449,512.33
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	106,959.22	7,805.35	37,955.69	267,816.64	6,018.12	0.00	426,555.02
Inventory	451,464.31	0.00		0.00			451,464.31
Prepaid Items	294,400.00	0.00			0.00	0.00	294,400.00
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
<b>TOTAL ASSETS</b>	<b>68,263,099.25</b>	<b>2,915,137.41</b>	<b>31,529,313.26</b>	<b>96,602,217.88</b>	<b>2,940,757.54</b>	<b>0.00</b>	<b>202,250,525.34</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>68,263,099.25</b>	<b>2,915,137.41</b>	<b>31,529,313.26</b>	<b>96,602,217.88</b>	<b>2,940,757.54</b>	<b>0.00</b>	<b>202,250,525.34</b>
<b>LIABILITIES</b>							
Accounts Payable	4,132,803.87	62,888.42	-3,782.05	7,069,306.95	0.00	0.00	11,261,217.19
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	1,376,496.16	0.00		0.00			1,376,496.16
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	319,967.14	0.00		0.00			319,967.14
Due To Other Governmental Units	-2,299.48	-550.33		-11,633.42	-331.11	0.00	-14,814.34
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	29,647.58	0.00	0.00	2,090,680.00	0.00	0.00	2,120,327.58
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		1,468.62			1,468.62
Unearned Revenue	56,300.08	169,357.00	0.00	0.00	0.00		225,657.08
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
<b>TOTAL LIABILITIES</b>	<b>5,912,915.35</b>	<b>231,695.09</b>	<b>-3,782.05</b>	<b>9,149,822.15</b>	<b>-331.11</b>	<b>0.00</b>	<b>15,290,319.43</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	281,901.11	3,070.00	0.00	0.00	0.00	0.00	284,971.11
Unavailable Revenue - Taxes Receivable	22,029,203.76		17,835,798.84	2,841,187.92	0.00		42,706,190.52
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>22,311,104.87</b>	<b>3,070.00</b>	<b>17,835,798.84</b>	<b>2,841,187.92</b>	<b>0.00</b>	<b>0.00</b>	<b>42,991,161.63</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	745,864.31	0.00	0.00	0.00	0.00	0.00	745,864.31
Restricted Fund Balance	7,663,998.72	2,680,372.32	13,697,296.47	0.00	2,941,088.65	0.00	26,982,756.16
Committed Fund Balance	0.00	0.00	0.00	7,572,304.35	0.00	0.00	7,572,304.35
Assigned Fund Balance	1,700,000.00	0.00	0.00	77,038,903.46	0.00	0.00	78,738,903.46

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	29,929,216.00	0.00	0.00	0.00	0.00	0.00	29,929,216.00
<b>TOTAL FUND BALANCE</b>	<b>40,039,079.03</b>	<b>2,680,372.32</b>	<b>13,697,296.47</b>	<b>84,611,207.81</b>	<b>2,941,088.65</b>	<b>0.00</b>	<b>143,969,044.28</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>68,263,099.25</b>	<b>2,915,137.41</b>	<b>31,529,313.26</b>	<b>96,602,217.88</b>	<b>2,940,757.54</b>	<b>0.00</b>	<b>202,250,525.34</b>

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	46,764,599.08	1,950,498.66	36,140,730.89	9,325,417.25	253,119.33		94,434,365.21
State	242,950,864.28		0.00	7,131,670.69	801,171.07		250,883,706.04
Federal	39,592,338.07		0.00	798,059.85	0.00		40,390,397.92
Other	1,097,138.42			0.00	0.00	0.00	1,097,138.42
<b>TOTAL REVENUES</b>	<b>330,404,939.85</b>	<b>1,950,498.66</b>	<b>36,140,730.89</b>	<b>17,255,147.79</b>	<b>1,054,290.40</b>	<b>0.00</b>	<b>386,805,607.59</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	172,970,881.09						172,970,881.09
Special Education	43,205,104.66						43,205,104.66
Vocational Education	10,166,352.47						10,166,352.47
Skill Center	0.00						0.00
Compensatory Programs	27,919,425.86						27,919,425.86
Other Instructional Programs	2,107,173.05						2,107,173.05
Federal Stimulus COVID-19	13,063,024.82						13,063,024.82
Community Services	5,018,976.37						5,018,976.37
Support Services	62,353,323.64						62,353,323.64
Student Activities/Other		1,694,657.56				0.00	1,694,657.56
<b>CAPITAL OUTLAY:</b>							
Sites				1,539,793.55			1,539,793.55
Building				68,905,282.68			68,905,282.68
Equipment				6,881,813.92			6,881,813.92
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					709,042.27		709,042.27
Sales and Lease				0.00			0.00
Other	2,284,714.48						2,284,714.48
<b>DEBT SERVICE:</b>							
Principal	0.00		15,220,000.00	0.00	0.00		15,220,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		20,305,011.57	0.00	0.00		20,305,011.57
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>339,088,976.44</b>	<b>1,694,657.56</b>	<b>35,525,011.57</b>	<b>77,326,890.15</b>	<b>709,042.27</b>	<b>0.00</b>	<b>454,344,577.99</b>
REVENUES OVER (UNDER) EXPENDITURES	-8,684,036.59	255,841.10	615,719.32	-60,071,742.36	345,248.13	0.00	-67,538,970.40
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	0.00		53,173,830.90	0.00	0.00		53,173,830.90
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		-52,872,269.61	0.00	0.00		-52,872,269.61
Other	38,843.34		0.00	0.00	20,000.00		58,843.34
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>38,843.34</b>		<b>301,561.29</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>360,404.63</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-8,645,193.25</b>	<b>255,841.10</b>	<b>917,280.61</b>	<b>-60,071,742.36</b>	<b>365,248.13</b>	<b>0.00</b>	<b>-67,178,565.77</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>48,684,272.28</b>	<b>2,424,531.22</b>	<b>12,780,015.86</b>	<b>144,682,950.17</b>	<b>2,575,840.52</b>	<b>0.00</b>	<b>211,147,610.05</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>40,039,079.03</b>	<b>2,680,372.32</b>	<b>13,697,296.47</b>	<b>84,611,207.81</b>	<b>2,941,088.65</b>	<b>0.00</b>	<b>143,969,044.28</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	80,063.94	46,684,535.14	46,764,599.08
State	238,049,937.67	4,900,926.61	242,950,864.28
Federal	39,227,461.93	364,876.14	39,592,338.07
Other	556,576.54	540,561.88	1,097,138.42
<b>TOTAL REVENUES</b>	<b>277,914,040.08</b>	<b>52,490,899.77</b>	<b>330,404,939.85</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	132,837,675.51	40,133,205.58	172,970,881.09
Special Education	33,018,700.07	10,186,404.59	43,205,104.66
Vocational Education	10,166,140.85	211.62	10,166,352.47
Skills Center	0.00	0.00	0.00
Compensatory Programs	27,909,195.16	10,230.70	27,919,425.86
Other Instructional Programs	1,753,296.24	353,876.81	2,107,173.05
Federal Stimulus COVID-19	13,063,024.82	0.00	13,063,024.82
Community Services	772,484.17	4,246,492.20	5,018,976.37
Support Services	57,041,473.56	5,311,850.08	62,353,323.64
<b>CAPITAL OUTLAY:</b>			
Other	2,246,613.76	38,100.72	2,284,714.48
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>278,808,604.14</b>	<b>60,280,372.30</b>	<b>339,088,976.44</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>-894,564.06</b>	<b>-7,789,472.53</b>	<b>-8,684,036.59</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
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		38,843.34	38,843.34



	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	38,843.34	38,843.34
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-894,564.06	-7,750,629.19	-8,645,193.25
BEGINNING TOTAL FUND BALANCE	9,845,196.48	38,839,075.80	48,684,272.28
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	8,950,632.42	31,088,446.61	40,039,079.03

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	45,793,879.00	46,764,599.08	970,720.08
State	237,635,020.00	242,950,864.28	5,315,844.28
Federal	40,865,605.00	39,592,338.07	-1,273,266.93
Other	1,653,632.00	1,097,138.42	-556,493.58
<b>TOTAL REVENUES</b>	<b>325,948,136.00</b>	<b>330,404,939.85</b>	<b>4,456,803.85</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	177,028,325.00	172,970,881.09	4,057,443.91
Special Education	44,731,265.00	43,205,104.66	1,526,160.34
Vocational Education	10,432,744.00	10,166,352.47	266,391.53
Skill Center	0.00	0.00	0.00
Compensatory Programs	27,881,952.00	27,919,425.86	-37,473.86
Other Instructional Programs	8,249,109.00	2,107,173.05	6,141,935.95
Federal Stimulus COVID-19	17,501,125.00	13,063,024.82	4,438,100.18
Community Services	3,841,731.00	5,018,976.37	-1,177,245.37
Support Services	60,273,086.00	62,353,323.64	-2,080,237.64
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	957,973.00	2,284,714.48	-1,326,741.48
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>350,897,310.00</b>	<b>339,088,976.44</b>	<b>11,808,333.56</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-24,949,173.00	-8,684,036.59	16,265,136.41
<b>OTHER FINANCING SOURCES (USES):</b>			
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	38,843.34	38,843.34
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>38,843.34</b>	<b>38,843.34</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-24,949,172.00</b>	<b>-8,645,193.25</b>	<b>16,303,978.75</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>45,500,000.00</b>	<b>48,684,272.28</b>	<b>3,184,272.28</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>20,550,827.00</b>	<b>40,039,079.03</b>	<b>19,488,252.03</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	5,336,901.00	1,950,498.66	-3,386,402.34
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>5,336,901.00</b>	<b>1,950,498.66</b>	<b>-3,386,402.34</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	5,349,961.00	1,694,657.56	3,655,303.44
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>5,349,961.00</b>	<b>1,694,657.56</b>	<b>3,655,303.44</b>
REVENUES OVER (UNDER) EXPENDITURES	-13,060.00	255,841.10	268,901.10

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	-13,060.00	255,841.10	268,901.10
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	1,861,755.00	2,424,531.22	562,776.22
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	1,848,695.00	2,680,372.32	831,677.32

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	35,404,352.00	36,140,730.89	736,378.89
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>35,404,352.00</b>	<b>36,140,730.89</b>	<b>736,378.89</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	15,220,000.00	15,220,000.00	0.00
Interest and Other Charges	20,310,012.00	20,305,011.57	5,000.43
<b>TOTAL EXPENDITURES</b>	<b>35,530,012.00</b>	<b>35,525,011.57</b>	<b>5,000.43</b>
REVENUES OVER (UNDER) EXPENDITURES	-125,659.00	615,719.32	741,378.32

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales	0.00	53,173,830.90	53,173,830.90
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	-52,872,269.61	-52,872,269.61
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>301,561.29</b>	<b>301,561.29</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-125,658.00</b>	<b>917,280.61</b>	<b>1,042,938.61</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>12,780,015.00</b>	<b>12,780,015.86</b>	<b>0.86</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>12,654,356.00</b>	<b>13,697,296.47</b>	<b>1,042,940.47</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	7,428,647.00	9,325,417.25	1,896,770.25
State	20,000,000.00	7,131,670.69	-12,868,329.31
Federal	0.00	798,059.85	798,059.85
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>27,428,647.00</b>	<b>17,255,147.79</b>	<b>-10,173,499.21</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	250,000.00	1,539,793.55	-1,289,793.55
Building	126,000,000.00	68,905,282.68	57,094,717.32
Equipment	5,598,906.00	6,881,813.92	-1,282,907.92
Instructional Technology	0.00	0.00	0.00
Energy	100,000.00	0.00	100,000.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>131,948,906.00</b>	<b>77,326,890.15</b>	<b>54,622,015.85</b>
REVENUES OVER (UNDER) EXPENDITURES	-104,520,259.00	-60,071,742.36	44,448,516.64
<b>OTHER FINANCING SOURCES(USES):</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-104,520,258.00</b>	<b>-60,071,742.36</b>	<b>44,448,515.64</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>146,817,082.00</b>	<b>144,682,950.17</b>	<b>-2,134,131.83</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>42,296,823.00</b>	<b>84,611,207.81</b>	<b>42,314,384.81</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	14,567.00	253,119.33	238,552.33
State	902,027.00	801,171.07	-100,855.93
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>916,594.00</b>	<b>1,054,290.40</b>	<b>137,696.40</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	990,345.00	709,042.27	281,302.73
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>990,345.00</b>	<b>709,042.27</b>	<b>281,302.73</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-73,751.00	345,248.13	418,999.13
<b>OTHER FINANCING SOURCES (USES)</b>			
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	20,000.00	20,000.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-73,751.00</b>	<b>365,248.13</b>	<b>438,999.13</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,492,267.00</b>	<b>2,575,840.52</b>	<b>83,573.52</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,418,516.00</b>	<b>2,941,088.65</b>	<b>522,572.65</b>

	Custodial Funds	Private Purpose Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	127,359.55
Minus Warrants Outstanding	0.00	-42,350.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	1,500.00
Accrued Interest Receivable	0.00	351.35
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
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>86,860.90</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	1,600.00
Due To Other Governmental Units	0.00	-256.20
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>1,343.80</b>
<b>NET POSITION:</b>		
<b>Restricted for:</b>		
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	85,517.10
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>85,517.10</b>

	Custodial Funds	Private Purpose Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	0.00	89,248.42
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>89,248.42</b>
<b>Investment Income:</b>		
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
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>0.00</b>	<b>89,248.42</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	68,552.74
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>68,552.74</b>
Net Increase (Decrease)	0.00	20,695.68
Net Position - Beginning Balance	0.00	64,821.42
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>0.00</b>	<b>85,517.10</b>

Description	Beginning Outstanding Debt September 1, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	475,620,000.00	0.00	20,020,000.00	455,600,000.00	16,360,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
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	5,902,047.18	4,745,957.20	5,902,047.18	4,745,957.20	1,307,558.40
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
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	29,191,356.00	0.00	7,362,792.00	21,828,564.00	
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	7,536,675.00	0.00	435,431.00	7,101,244.00	
<b>Total Long-Term Liabilities</b>	<b>518,250,078.18</b>	<b>4,745,957.20</b>	<b>33,720,270.18</b>	<b>489,275,765.20</b>	<b>17,667,558.40</b>

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
<b>LOCAL TAXES</b>				
1100 Local Property Tax	43,209,478.58	35,838,812.09	5,870,809.34	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	164.16	184.63	30.27	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
<b>1000 TOTAL LOCAL TAXES</b>	<b>43,209,642.74</b>	<b>35,838,996.72</b>	<b>5,870,839.61</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	42,829.48			
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	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	110,168.48		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	458.75			
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	515,151.78			
2298 School Food Services--Sales of Goods, Supplies, and Services	80,063.94			
2300 Investment Earnings	1,057,091.13	301,734.17	2,795,254.74	52,923.23
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	253,115.00		32,512.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2600 Fines and Damages	79,080.64		0.00	0.00
2700 Rentals and Leases	469,949.78	0.00	38,118.15	0.00
2800 Insurance Recoveries	0.00		0.00	200,196.10
2900 Local Support Nontax, Unassigned	368,677.78	0.00	140,093.91	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	578,369.58		448,598.84	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>3,554,956.34</b>	<b>301,734.17</b>	<b>3,454,577.64</b>	<b>253,119.33</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	173,686,830.93			
3121 Special Education - General Apportionment	4,758,507.06			
3300 Local Effort Assistance	2,338,409.17			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	22.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>180,783,769.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	158,271.00		0.00	0.00
4121 Special Education	24,365,018.65			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			7,131,670.69	
4139 Career Launch	0.00			
4155 Learning Assistance	10,931,433.63			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,422,806.42			
4159 Juveniles in Adult Jails	0.00	0.00		



	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4165 Transitional Bilingual	8,607,390.66			
4174 Highly Capable	583,657.66			
4188 Child Care	0.00			
4198 School Food Service	1,292,404.87			
4199 Transportation - Operations	12,138,328.15			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	58,301.79		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	46,964.85			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	2,562,517.44			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				801,171.07
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>62,167,095.12</b>		<b>7,131,670.69</b>	<b>801,171.07</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	161,123.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	56,161.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	5,092.14	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, GENERAL PURPOSE</b>				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>222,376.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	88,111.00			0.00
6111 Federal Special Purpose-GEER	478,791.42		0.00	
6112 Federal Special Purpose-ESSER II	53,636.00		0.00	
6113 Federal Special Purpose-ESSER III	13,314,506.51		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	1,903,822.28		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	562,684.47			
6124 Special Education, Supplemental	3,210,847.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	127,530.78			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	4,175,030.48			
6152 Other Title, ESEA Fed	882,198.04			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	142,500.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	780,218.14			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	10,868,500.01			
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		798,059.85	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Special Purpose - CARES Act - Other	38,455.02		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
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	117,871.50			
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	924,388.93		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	407,021.78		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		0.00	
6310 Medicaid Administrative Match	129,339.15			
6321 Special Education - Medicaid Reimbursement	413,651.77			
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
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	750,857.65			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>39,369,961.93</b>		<b>798,059.85</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	24,605.72		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
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	94,779.60			
7301 Nonhigh Participation	540,561.88			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>659,947.20</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	437,191.22		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			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>437,191.22</b>		0.00	0.00
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	53,173,830.90	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	38,843.34			20,000.00
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
<b>OTHER FINANCING SOURCES</b>				
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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>38,843.34</b>	<b>53,173,830.90</b>	<b>0.00</b>	<b>20,000.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>330,443,783.19</b>	<b>89,314,561.79</b>	<b>17,255,147.79</b>	<b>1,074,290.40</b>

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	172,578,305.01	11 Bd of Dir	148,824.03	0 Debit Transfer	1,790,412.14
02 ALE	137,504.54	12 Supt Off	652,563.51	1 Credit Transfer	-1,790,412.14
03 Basic Education - Dropout Reengagement	371,342.30	13 Busns Off	3,309,484.66	2 Cert. Salaries	152,689,709.83
11 Stim, Title, GEER	0.00	14 HR	2,933,676.35	3 Class. Salaries	60,206,291.74
12 Stim, ESSER II	48,196.83	15 Pblc Rltn	497,416.77	4 Employee Benefits	77,337,523.05
13 Stim, ESSER III	12,383,586.44	21 Supv Inst	7,787,557.50	5 Supplies / Materials	17,184,218.23
14 Federal Stimulus, ESSER III (Learning Loss)	1,673,405.82	22 Lrn Resrc	4,085,182.82	7 Purchased Services	28,547,095.32
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	21,435,119.13	8 Travel	839,423.79
19 Federal Special Purpose - Other	21,600.00	24 Guid/Coun	7,902,202.72	9 Capital Outlay	2,284,714.48
21 Sp Ed, Sup, St	39,555,612.80	25 Pupil M/S	3,117,271.98	<b>TOTAL ALL OBJECTS</b>	<b>339,088,976.44</b>
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	15,891,337.25		
23 Sp Ed, Sup, IDEA, Fed	542,817.37	27 Teaching	173,480,894.80		
24 Sp Ed, Sup, Fed	3,106,674.49	28 Extracur	7,210,836.74		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	1,534,634.44		
26 Sp Ed, Inst, St	0.00	31 InstProDev	26,322,255.69		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	351,265.25		
31 Voc, Basic, St	8,323,727.86	33 Curriculum	2,160,372.83		
34 MidSchCar/Tec	1,856,801.25	34 Pro Learn	1,534,940.28		
38 Voc, Fed	123,027.96	41 Supervisn	1,015,767.42		
39 Voc, Other	0.00	42 Food	5,181,657.52		
45 Skil Cnt, Bas, St	0.00	44 Operation	5,532,553.86		
46 Skill Cntr, Fed	0.00	49 Transfers	-16,832.92		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,814,282.04		
51 ESEA Disadvantaged, Fed	4,042,300.62	52 Operation	8,800,462.40		
52 Other Title, ESEA, Fed	851,050.00	53 Maintnce	1,147,959.19		
53 ESEA Migrant, Federal	0.00	56 Insurance	273,914.00		
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	11,311,866.30	59 Transfers	-1,565,414.17		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	1,624,398.74		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,351,298.57		
58 Sp/Plt Pgm, St	1,735,033.50	63 Oper Bldg	9,898,969.67		
59 Inst. JAJ	0.00	64 Maintnce	6,566,361.77		
61 Head Start, Fed	0.00	65 Utilities	5,329,404.91		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	1,659,190.93		
64 LEP, Fed	752,670.41	68 Insurance	2,365,228.29		
65 Tran Biling, St	8,586,467.79	72 Info Sys	5,834,969.41		
67 Ind Ed, Fd, JOM	0.00	73 Printing	52,335.12		
68 Ind Ed, Fd, ED	117,871.50	74 Warehouse	603,372.44		
69 Comp, Othr	522,165.74	75 Mtr Pool	34,730.47		
71 Traffic Safety	0.00	83 Interest	0.00		
73 Summer School	0.00	84 Principal	0.00		
74 Highly Capable	583,052.80	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	1,228,530.03		
78 Yth Trg Pm, Fed	0.00	<b>TOTAL ALL ACTIVITIES</b>	<b>339,088,976.44</b>		
79 Inst Pgm, Othr	1,524,120.25				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	2,389,426.68				
89 Othr Comm Srv	2,629,549.69				
97 Distwide Suppt	40,666,454.60				
98 Schl Food Serv	11,713,145.88				
99 Pupil Transp	10,941,198.01				
<b>TOTAL ALL PROGRAMS</b>	<b>339,088,976.44</b>				

<b>Certificated Salaries</b>		<b>Amount</b>
2110	Salaries of Regular Employee	122,161,217.68
2120	Salaries of Temporary EEs & Subs	4,994,843.09
2130	Non contracted Salaries	6,002,183.06
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	17,487,231.45
2160	Other Salaries	2,044,234.55
2170	Other Salaries NBCT	0.00

<b>Classified Salaries</b>		<b>Amount</b>
3110	Salaries of Regular Employee	51,909,623.87
3120	Salaries of Temporary EEs & Subs	1,255,710.27
3130	Extra Time	3,144,338.16
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	3,304,219.33
3160	Other Salaries	592,400.11

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	11,319,995.60
4223	Federally Mandated Insurance-Classified	4,458,184.80
4232	Retirement Contribution - Certificated	21,491,700.79
4233	Retirement Contribution - Classified	6,754,954.13
4242	On-Behalf Payments - Certificate	109,570.99
4243	On-Behalf Payments - Classified	36,166.35
4252	Tuition Reimbursement - Certificated	98,737.07
4253	Tuition Reimbursement - Classified	33,750.86
4262	Unemployment Compensation - Certificated	340,432.72
4263	Unemployment Compensation - Classified	141,053.46

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4272	Worker's Compensation - Certificated	606,917.60
4273	Worker's Compensation - Classified	865,992.51
4282	Health Benefits - Certificated	17,255,488.75
4283	Health Benefits - Classified	13,823,277.42
4292	Other Employee Benefits - Certificated	1,300.00
4293	Other Employee Benefits - Classified	0.00

<b>Supplies, Non-Capital</b>		<b>Amount</b>
5610	General Supplies	8,479,211.12
5626	Motor Vehicle Fuel	996,950.84
5630	Food	5,181,657.52
5640	Books and Periodicals	1,289,901.70
5650	Supplies - Technology Related	1,236,497.05

<b>Purchased Services</b>		<b>Amount</b>
7310	Office and Administrative Services	87,061.31
7311	Election Fees	0.00
7320	Professional Educational Services	3,301,384.49
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	889,933.28
7340	Other Professional Purchased Services	2,787,763.17
7341	Legal Services for District support	0.00
7342	Audit Services	66,413.22
7343	Other Legal Services	68,047.28
7350	Technical Services	0.00
7351	Data Processing and Coding Services	409,826.96
7352	Other Technical Services	93,743.40
7410	Utility Services	1,621,497.10

	Purchased Services	Amount
7420	Cleaning Services	110,601.44
7431	Non-Technology-Related Repair and Maintenance	2,704,226.40
7432	Technology-Related Repair and Maintenance	1,068,824.87
7441	Rentals of Land and Buildings	330,891.96
7442	Rentals of Equipment and Vehicles	61,676.58
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	231,750.71
7490	Other Purchased Property Services	2,448.80
7511	Student Trans Purchased from Another School District or ESD	281,052.86
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	57,012.67
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,639,142.29
7530	Communications	2,933,118.52
7540	Advertising	29,537.91
7550	Printing and Binding	73,750.52
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	4,357,929.38
7569	Tuition - Other	56,027.75
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	833,027.75
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	579,871.31
7622	Electricity	2,409,791.80
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	440,741.59
7820	Settlements and Judgements Against the School District	20,000.00

<b>Purchased Services</b>		<b>Amount</b>
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

<b>Travel</b>		<b>Amount</b>
8580	Travel, Meals and Lodging	839,423.79

<b>Capital Outlay</b>		<b>Amount</b>
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	1,712,669.04
9732	Vehicles	141,497.10
9733	Furniture and Fixtures	143,210.05
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	287,338.29
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

<b>TOTAL ALL NCES OBJECT OF EXPENDITURE</b>	<b>339,088,976.44</b>
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<u>Instructional Location</u>	<u>Amount</u>
Alpac Elementary School	8,118,544.64
Arthur Jacobsen Elementary	5,705,156.83
Auburn Mountainview High School	18,668,428.73
Auburn Online	5,054,865.61
Auburn Opportunity Project	0.00
Auburn Riverside High School	20,677,015.57
Auburn Senior High School	24,460,586.47
Bowman Creek Elementary	6,956,381.84
Cascade Middle School	11,237,507.12
Chinook Elementary School	8,884,613.55
Dick Scobee Elementary School	11,237,610.65
Evergreen Heights Elementary	6,286,211.79
Gildo Rey Elementary School	7,064,243.08
Hazelwood Elementary School	7,386,473.30
Ilalko Elementary School	7,188,723.48
Lake View Elementary School	6,414,331.88
Lakeland Hills Elementary	8,029,939.62
Lea Hill Elementary School	8,575,061.79
Mt Baker Middle School	12,445,287.03
Olympic Middle School	11,340,720.71
Pioneer Elementary School	8,850,502.44
Rainier Middle School	11,893,276.38
Special Ed School	22,165,267.10
Terminal Park Elementary School	6,605,321.57
Washington Elementary School	7,759,469.64
West Auburn Senior High School	4,630,464.75
Willow Crest Elementary	7,298,890.94
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>264,934,896.51</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>74,154,079.93</b>

REPORT F196

Auburn School District No. 408

RUN DATE: 11/9/2023

E.S.D. 121

District Expenditure Summary by Location

RUN TIME: 2:31:30 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

Instructional Location

Amount

TOTAL DISTRICT EXPENDITURES

339,088,976.44