

REPORT F196

Enumclaw School District No. 216

RUN DATE: 12/2/2022

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 9:23:10 AM

COUNTY: 17 King

Fiscal Year 2021-2022

ANNUAL FINANCIAL STATEMENTS

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NCES Object Expenditure Summary

District Expenditure Summary by Location

The Annual Financial Statements (Report F-196) for Enumclaw 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 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, 2021-August 31, 2022

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	67,733,233.27	599,259.86	4,623,303.49	3,562,926.08	490,600.48	0.00	77,009,323.18
Total Expenditures	69,281,356.45	518,047.64	4,981,500.00	8,815,261.05	438,640.38	0.00	84,034,805.52
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	-1,548,123.18	81,212.22	-358,196.51	-5,252,334.97	51,960.10	0.00	-7,025,482.34
Beginning Total Fund Balance	6,593,533.62	744,031.48	2,185,906.32	8,587,849.04	648,795.62	0.00	18,760,116.08
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	5,045,410.44	825,243.70	1,827,709.81	3,335,514.07	700,755.72	0.00	11,734,633.74

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	4,962,019.76	963,938.25	1,859,976.54	3,602,638.93	708,520.86	0.00	12,097,094.34
Minus Warrants Outstanding	-1,139,927.75	-25,024.42	0.00	-391,518.75	0.00	0.00	-1,556,470.92
Taxes Receivable	4,479,785.16		2,109,914.87	850,628.63	0.00		7,440,328.66
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	736,890.04	0.00	0.00	129,166.00	0.00	0.00	866,056.04
Accounts Receivable	389,538.28	0.00	0.00	0.00	0.00	0.00	389,538.28
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	3,575.99	0.00		0.00			3,575.99
Prepaid Items	427,125.98	21,540.10			0.00	0.00	448,666.08
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	9,859,007.46	960,453.93	3,969,891.41	4,190,914.81	708,520.86	0.00	19,688,788.47
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	9,859,007.46	960,453.93	3,969,891.41	4,190,914.81	708,520.86	0.00	19,688,788.47
LIABILITIES							
Accounts Payable	81,661.36	1.77	32,266.73	0.00	0.00	0.00	113,929.86
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	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	26,388.24	-41.86		0.00			26,346.38
Due To Other Governmental Units	74,321.87	6,157.35		1,890.44	7,765.14	0.00	90,134.80
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	151,440.39	129,092.97	0.00	2,881.67	0.00		283,415.03
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	333,811.86	135,210.23	32,266.73	4,772.11	7,765.14	0.00	513,826.07
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	4,479,785.16		2,109,914.87	850,628.63	0.00		7,440,328.66
TOTAL DEFERRED INFLOWS OF RESOURCES	4,479,785.16	0.00	2,109,914.87	850,628.63	0.00	0.00	7,440,328.66
FUND BALANCE:							
Nonspendable Fund Balance	430,701.97	21,540.10	0.00	0.00	0.00	0.00	452,242.07
Restricted Fund Balance	547,000.00	803,703.60	1,827,709.81	2,838,779.55	700,755.72	0.00	6,717,948.68
Committed Fund Balance	0.00	0.00	0.00	317,062.10	0.00	0.00	317,062.10
Assigned Fund Balance	3,950,000.00	0.00	0.00	179,672.42	0.00	0.00	4,129,672.42

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	117,708.47	0.00	0.00	0.00	0.00	0.00	117,708.47
TOTAL FUND BALANCE	5,045,410.44	825,243.70	1,827,709.81	3,335,514.07	700,755.72	0.00	11,734,633.74
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	9,859,007.46	960,453.93	3,969,891.41	4,190,914.81	708,520.86	0.00	19,688,788.47

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	9,564,685.34	599,259.86	4,602,634.44	3,554,516.77	3,512.38		18,324,608.79
State	51,603,404.32		20,669.05	8,409.31	487,088.10		52,119,570.78
Federal	6,483,942.53		0.00	0.00	0.00		6,483,942.53
Other	78,726.78			0.00	0.00	0.00	78,726.78
TOTAL REVENUES	67,730,758.97	599,259.86	4,623,303.49	3,562,926.08	490,600.48	0.00	77,006,848.88
EXPENDITURES:							
CURRENT:							
Regular Instruction	33,794,992.82						33,794,992.82
Special Education	10,548,859.30						10,548,859.30
Vocational Education	3,960,630.04						3,960,630.04
Skill Center	0.00						0.00
Compensatory Programs	2,644,754.77						2,644,754.77
Other Instructional Programs	174,510.80						174,510.80
Federal Stimulus COVID-19	1,781,897.22						1,781,897.22
Community Services	892,072.13						892,072.13
Support Services	14,425,237.02						14,425,237.02
Student Activities/Other		518,047.64				0.00	518,047.64
CAPITAL OUTLAY:							
Sites				6,529,929.32			6,529,929.32
Building				369,018.19			369,018.19
Equipment				1,272,219.13			1,272,219.13
Instructional Technology				644,094.41			644,094.41
Energy				0.00			0.00
Transportation Equipment					438,640.38		438,640.38
Sales and Lease				0.00			0.00
Other	1,058,402.35						1,058,402.35
DEBT SERVICE:							
Principal	0.00		2,290,000.00	0.00	0.00		2,290,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		2,691,500.00	0.00	0.00		2,691,500.00
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	69,281,356.45	518,047.64	4,981,500.00	8,815,261.05	438,640.38	0.00	84,034,805.52
REVENUES OVER (UNDER) EXPENDITURES	-1,550,597.48	81,212.22	-358,196.51	-5,252,334.97	51,960.10	0.00	-7,027,956.64
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	2,474.30		0.00	0.00	0.00		2,474.30
TOTAL OTHER FINANCING SOURCES (USES)	2,474.30		0.00	0.00	0.00	0.00	2,474.30
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,548,123.18	81,212.22	-358,196.51	-5,252,334.97	51,960.10	0.00	-7,025,482.34
BEGINNING TOTAL FUND BALANCE	6,593,533.62	744,031.48	2,185,906.32	8,587,849.04	648,795.62	0.00	18,760,116.08
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	5,045,410.44	825,243.70	1,827,709.81	3,335,514.07	700,755.72	0.00	11,734,633.74

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	90,399.03	9,474,286.31	9,564,685.34
State	50,755,917.08	847,487.24	51,603,404.32
Federal	6,482,529.42	1,413.11	6,483,942.53
Other	78,726.78	0.00	78,726.78
TOTAL REVENUES	57,407,572.31	10,323,186.66	67,730,758.97
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	31,405,112.16	2,389,880.66	33,794,992.82
Special Education	9,838,591.40	710,267.90	10,548,859.30
Vocational Education	3,960,630.04	0.00	3,960,630.04
Skills Center	0.00	0.00	0.00
Compensatory Programs	2,443,195.74	201,559.03	2,644,754.77
Other Instructional Programs	89,845.85	84,664.95	174,510.80
Federal Stimulus COVID-19	1,781,897.22	0.00	1,781,897.22
Community Services	0.00	892,072.13	892,072.13
Support Services	10,838,638.87	3,586,598.15	14,425,237.02
CAPITAL OUTLAY:			
Other	638,683.53	419,718.82	1,058,402.35
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	60,996,594.81	8,284,761.64	69,281,356.45
REVENUES OVER (UNDER) EXPENDITURES:	-3,589,022.50	2,038,425.02	-1,550,597.48
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		2,474.30	2,474.30

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	2,474.30	2,474.30
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,589,022.50	2,040,899.32	-1,548,123.18
BEGINNING TOTAL FUND BALANCE	5,976,522.27	617,011.35	6,593,533.62
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,387,499.77	2,657,910.67	5,045,410.44

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	10,506,974.00	9,564,685.34	-942,288.66
State	52,791,224.00	51,603,404.32	-1,187,819.68
Federal	4,361,569.00	6,483,942.53	2,122,373.53
Other	67,500.00	78,726.78	11,226.78
TOTAL REVENUES	67,727,267.00	67,730,758.97	3,491.97
EXPENDITURES			
CURRENT:			
Regular Instruction	34,108,455.00	33,794,992.82	313,462.18
Special Education	10,469,963.00	10,548,859.30	-78,896.30
Vocational Education	3,612,700.00	3,960,630.04	-347,930.04
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,619,690.00	2,644,754.77	-25,064.77
Other Instructional Programs	218,623.00	174,510.80	44,112.20
Federal Stimulus COVID-19	1,448,408.00	1,781,897.22	-333,489.22
Community Services	858,630.00	892,072.13	-33,442.13
Support Services	15,081,197.00	14,425,237.02	655,959.98
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	681,200.00	1,058,402.35	-377,202.35
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	69,098,866.00	69,281,356.45	-182,490.45

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,371,599.00	-1,550,597.48	-178,998.48
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	2,500.00	2,474.30	-25.70
TOTAL OTHER FINANCING SOURCES (USES)	2,500.00	2,474.30	-25.70
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,369,098.00	-1,548,123.18	-179,025.18
BEGINNING TOTAL FUND BALANCE	6,404,578.00	6,593,533.62	188,955.62
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,035,479.00	5,045,410.44	9,931.44

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	746,731.00	599,259.86	-147,471.14
State			
Federal			
Other			
TOTAL REVENUES	746,731.00	599,259.86	-147,471.14
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	733,008.00	518,047.64	214,960.36
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	733,008.00	518,047.64	214,960.36
REVENUES OVER (UNDER) EXPENDITURES	13,723.00	81,212.22	67,489.22

	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)	13,723.00	81,212.22	67,489.22
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	687,687.00	744,031.48	56,344.48
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	701,410.00	825,243.70	123,833.70

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,621,584.00	4,602,634.44	-18,949.56
State	0.00	20,669.05	20,669.05
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	4,621,584.00	4,623,303.49	1,719.49
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	2,290,000.00	2,290,000.00	0.00
Interest and Other Charges	2,696,200.00	2,691,500.00	4,700.00
TOTAL EXPENDITURES	4,986,200.00	4,981,500.00	4,700.00
REVENUES OVER (UNDER) EXPENDITURES	-364,616.00	-358,196.51	6,419.49

	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)	-364,615.00	-358,196.51	6,418.49
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,137,984.00	2,185,906.32	47,922.32
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,773,368.00	1,827,709.81	54,341.81

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,802,047.00	3,554,516.77	-247,530.23
State	0.00	8,409.31	8,409.31
Federal	2,500,000.00	0.00	-2,500,000.00
Other	0.00	0.00	0.00
TOTAL REVENUES	6,302,047.00	3,562,926.08	-2,739,120.92
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	6,000,000.00	6,529,929.32	-529,929.32
Building	2,747,000.00	369,018.19	2,377,981.81
Equipment	1,698,900.00	1,272,219.13	426,680.87
Instructional Technology	0.00	644,094.41	-644,094.41
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	10,445,900.00	8,815,261.05	1,630,638.95
REVENUES OVER (UNDER) EXPENDITURES	-4,143,852.00	-5,252,334.97	-1,108,482.97
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	-4,143,851.00	-5,252,334.97	-1,108,483.97
BEGINNING TOTAL FUND BALANCE	9,588,534.00	8,587,849.04	-1,000,684.96
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,444,682.00	3,335,514.07	-2,109,167.93

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,000.00	3,512.38	512.38
State	411,626.00	487,088.10	75,462.10
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	414,626.00	490,600.48	75,974.48
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			
Building			
Equipment			
Energy			
Transportation Equipment	500,000.00	438,640.38	61,359.62
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	500,000.00	438,640.38	61,359.62

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-85,374.00	51,960.10	137,334.10
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	2,500.00	0.00	-2,500.00
TOTAL OTHER FINANCING SOURCES (USES)	2,500.00	0.00	-2,500.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-82,874.00	51,960.10	134,834.10
BEGINNING TOTAL FUND BALANCE	639,693.00	648,795.62	9,102.62
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	556,819.00	700,755.72	143,936.72

	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	982,236.26
Minus Warrants Outstanding	0.00	-15,400.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	-2,311.74
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	964,524.52
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	173,521.97
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	791,002.55
TOTAL NET POSITION	0.00	964,524.52

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	5,500.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	5,500.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	6,246.34
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	6,246.34
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	11,746.34
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	31,800.00
TOTAL DEDUCTIONS	0.00	31,800.00
Net Increase (Decrease)	0.00	-20,053.66
Net Position - Beginning Balance	984,578.18	0.00
Prior Year(s) Corrections or Restatements	-984,578.18	984,578.18
NET POSITION--ENDING	0.00	964,524.52

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	56,365,000.00	0.00	2,290,000.00	54,075,000.00	2,505,000.00
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	453,030.17	322,396.25	697,120.89	78,305.53	549,146.93
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	2,359,330.00	4,368,018.00	0.00	6,727,348.00	
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	815,544.00	1,274,083.00	0.00	2,089,627.00	
Total Long-Term Liabilities	59,992,904.17	5,964,497.25	2,987,120.89	62,970,280.53	3,054,146.93

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	8,854,233.95	4,520,803.80	1,746,832.68	0.00
1300 Sale of Tax Title Property	3,387.43	2,380.21	389.61	0.00
1400 Local in Lieu of Taxes	5,009.45	2,843.67	1,031.42	0.00
1500 Timber Excise Tax	73,696.24	64,640.13	16,860.50	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	8,936,327.07	4,590,667.81	1,765,114.21	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	55.45			
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	159,260.63		0.05	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	293.40			
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	-142.18			
2298 School Food Services--Sales of Goods, Supplies, and Services	85,389.58			
2300 Investment Earnings	33,008.56	11,966.63	34,107.55	3,512.38
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	36,585.58		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	15,151.93		0.00	0.00
2700 Rentals and Leases	81,186.33	0.00	35,779.96	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	217,568.99	0.00	1,719,515.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	628,358.27	11,966.63	1,789,402.56	3,512.38
STATE, GENERAL PURPOSE				
3100 Apportionment	38,398,504.56			
3121 Special Education - General Apportionment	1,321,969.66			
3300 Local Effort Assistance	104,439.92			
3600 State Forests	43,726.63	20,669.05	8,409.31	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	39,868,640.77	20,669.05	8,409.31	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	6,823,614.22			
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	851,984.01			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	325,394.46			
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	500,325.97			
4174 Highly Capable	131,324.14			
4188 Child Care	699,320.69			
4198 School Food Service	15,125.16			
4199 Transportation - Operations	2,370,413.78			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	17,261.12			
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	0.00			
4499 Transportation Reimbursement - Depreciation				487,088.10
4000 TOTAL STATE, SPECIAL PURPOSE	11,734,763.55		0.00	487,088.10
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	1,413.11	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	1,413.11	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	123,973.45		0.00	
6112 Federal Special Purpose-ESSER II	539,049.54		0.00	
6113 Federal Special Purpose-ESSER III	1,599,538.13		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	116,516.66		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	9,515.66			
6124 Special Education, Supplemental	999,669.27			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	467,197.63			
6152 Other Title, ESEA Fed	105,925.33			
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	32,693.36			

	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	2,199,303.64			
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	24,453.95			
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	85,031.18		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	59,332.94			
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	120,328.68			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6,482,529.42		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	38,152.79		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	40,573.99			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	78,726.78		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	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	0.00		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	2,474.30			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	2,474.30	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	67,733,233.27	4,623,303.49	3,562,926.08	490,600.48

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	33,705,314.01	11 Bd of Dir	201,863.93	0 Debit Transfer	104,461.35
02 ALE	0.00	12 Supt Off	532,882.88	1 Credit Transfer	-104,461.35
03 Basic Education - Dropout Reengagement	89,678.81	13 Busns Off	1,173,435.92	2 Cert. Salaries	29,545,593.82
11 Stim, Title, GEER	0.00	14 HR	571,718.75	3 Class. Salaries	12,827,491.19
12 Stim, ESSER II	448,871.52	15 Pblc Rltn	199,771.02	4 Employee Benefits	16,104,590.44
13 Stim, ESSER III	1,620,537.40	21 Supv Inst	1,950,765.04	5 Supplies / Materials	3,411,942.12
14 Federal Stimulus, ESSER III (Learning Loss)	109,194.18	22 Lrn Resrc	673,010.18	7 Purchased Services	6,193,350.47
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	4,070,179.63	8 Travel	139,986.06
19 Federal Special Purpose - Other	116,487.45	24 Guid/Coun	1,603,292.71	9 Capital Outlay	1,058,402.35
21 Sp Ed, Sup, St	9,563,965.42	25 Pupil M/S	381,217.61	TOTAL ALL OBJECTS	69,281,356.45
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	2,594,576.49		
23 Sp Ed, Sup, IDEA, Fed	12,302.11	27 Teaching	38,308,290.71		
24 Sp Ed, Sup, Fed	972,591.77	28 Extracur	1,089,605.57		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	1,478,416.73		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	601,129.59		
31 Voc, Basic, St	3,800,250.74	33 Curriculum	571,959.61		
34 MidSchCar/Tec	285,869.50	34 Pro Learn	394,147.49		
38 Voc, Fed	0.00	41 Supervisn	121,769.47		
39 Voc, Other	0.00	42 Food	925,785.16		
45 Skil Cnt, Bas, St	0.00	44 Operation	1,659,267.90		
46 Skill Cntr, Fed	0.00	49 Transfers	-3,837.25		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	349,894.55		
51 ESEA Disadvantaged, Fed	445,331.83	52 Operation	2,204,639.89		
52 Other Title, ESEA, Fed	100,967.81	53 Maintnce	418,250.50		
53 ESEA Migrant, Federal	0.00	56 Insurance	61,680.51		
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	881,256.59	59 Transfers	-100,624.10		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	223,539.89		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	420,517.57		
58 Sp/Plt Pgm, St	323,444.07	63 Oper Bldg	2,725,969.36		
59 Inst. JAJ	0.00	64 Maintnce	1,313,822.75		
61 Head Start, Fed	0.00	65 Utilities	1,018,871.61		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	2,036.76		
64 LEP, Fed	31,193.36	68 Insurance	280,988.99		
65 Tran Biling, St	559,399.37	72 Info Sys	1,185,333.12		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	24,459.86	74 Warehouse	0.00		
69 Comp, Othr	278,701.88	75 Mtr Pool	77,185.91		
71 Traffic Safety	0.00	83 Interest	0.00		
73 Summer School	0.00	84 Principal	0.00		
74 Highly Capable	89,845.85	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	0.00		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	69,281,356.45		
79 Inst Pgm, Othr	84,664.95				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	890,082.50				
89 Othr Comm Srv	1,989.63				
97 Distwide Suppt	9,201,943.47				
98 Schl Food Serv	2,694,440.98				
99 Pupil Transp	2,948,571.39				
TOTAL ALL PROGRAMS	69,281,356.45				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	26,046,869.72
2120	Salaries of Temporary EEs & Subs	659,683.71
2130	Non contracted Salaries	279,901.35
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	1,819,249.15
2160	Other Salaries	563,034.89
2170	Other Salaries NBCT	176,855.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	10,934,152.02
3120	Salaries of Temporary EEs & Subs	584,593.32
3130	Extra Time	393,823.02
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	566,971.38
3160	Other Salaries	347,951.45

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	2,177,639.52
4223	Federally Mandated Insurance-Classified	960,925.94
4232	Retirement Contribution - Certificated	4,076,556.88
4233	Retirement Contribution - Classified	1,392,581.89
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	46,676.77
4263	Unemployment Compensation - Classified	21,359.87

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	117,848.47
4273	Worker's Compensation - Classified	307,913.69
4282	Health Benefits - Certificated	3,440,711.87
4283	Health Benefits - Classified	3,496,911.59
4292	Other Employee Benefits - Certificated	45,508.28
4293	Other Employee Benefits - Classified	19,955.67

Supplies, Non-Capital		Amount
5610	General Supplies	1,643,625.83
5626	Motor Vehicle Fuel	249,038.82
5630	Food	925,785.16
5640	Books and Periodicals	182,682.49
5650	Supplies - Technology Related	410,809.82

Purchased Services		Amount
7310	Office and Administrative Services	-1,248.43
7311	Election Fees	23,878.74
7320	Professional Educational Services	2,375.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	329,548.33
7340	Other Professional Purchased Services	863,231.76
7341	Legal Services for District support	69,764.69
7342	Audit Services	45,018.90
7343	Other Legal Services	48,633.31
7350	Technical Services	22,855.04
7351	Data Processing and Coding Services	104,778.22
7352	Other Technical Services	20,087.20
7410	Utility Services	170,938.58

	Purchased Services	Amount
7420	Cleaning Services	219,183.23
7431	Non-Technology-Related Repair and Maintenance	291,433.18
7432	Technology-Related Repair and Maintenance	158,582.90
7441	Rentals of Land and Buildings	20,771.99
7442	Rentals of Equipment and Vehicles	19,343.29
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	-26,312.51
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	299,673.69
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	342,669.50
7530	Communications	561,974.40
7540	Advertising	906.46
7550	Printing and Binding	14,394.96
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	720,886.10
7569	Tuition - Other	1,105,351.39
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	5,075.00
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	175,632.43
7622	Electricity	528,461.09
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	55,462.03
7820	Settlements and Judgements Against the School District	0.00

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	139,986.06

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	490,603.33
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	200,539.13
9734	Technology-Related Hardware	36,106.26
9735	Technology-Related Software	175,796.28
9739	Other Equipment	155,357.35
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	69,281,356.45
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<u>Instructional Location</u>	<u>Amount</u>
Black Diamond Elementary	4,995,720.51
Byron Kibler Elementary School	5,458,278.70
Enumclaw Middle School	5,788,862.77
Enumclaw Sr High School	16,003,068.86
JJ Smith Elementary	2,584,958.16
Southwood Elementary School	4,331,874.16
Special Ed School	0.00
Sunrise Elementary	5,429,804.10
Thunder Mountain Middle School	5,414,111.78
Westwood Elementary School	3,664,332.99
TOTAL INSTRUCTIONAL LOCATIONS	53,671,012.03
TOTAL NON-INSTRUCTIONAL LOCATIONS	15,610,344.42
TOTAL DISTRICT EXPENDITURES	69,281,356.45