

REPORT F196

Olympia School District No. 111

RUN DATE: 12/5/2023

E.S.D. 113

F-196 Annual Financial Statements

RUN TIME: 6:30:01 PM

COUNTY: 34 Thurston

Fiscal Year 2022-2023

ANNUAL FINANCIAL STATEMENTS

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District Expenditure Summary by Location

The Annual Financial Statements (Report F-196) for Olympia School District of Thurston 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: SubpartE.

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:

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	163,550,087.53	1,615,587.90	19,061,924.51	12,629,042.17	758,402.58	0.00	197,615,044.69
Total Expenditures	165,535,573.83	1,384,281.50	18,331,393.02	19,892,074.04	827,002.95	0.00	205,970,325.34
Other Financing Uses	0.00	0.00	0.00	868,855.61	0.00	0.00	868,855.61
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,985,486.30	231,306.40	730,531.49	-8,131,887.48	-68,600.37	0.00	-9,224,136.26
Beginning Total Fund Balance	11,579,295.82	1,060,708.55	12,312,971.80	54,362,507.81	1,793,715.00	0.00	81,109,198.98
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	9,593,809.52	1,292,014.95	13,043,503.29	46,230,620.33	1,725,114.63	0.00	71,885,062.72

Not Locked

August 31, 2023

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	10,382,512.96	1,329,730.95	13,043,503.29	46,891,584.41	1,725,114.63	0.00	73,372,446.24
Minus Warrants Outstanding	-2,301,562.36	-304.00	0.00	-52,541.06	0.00	0.00	-2,354,407.42
Taxes Receivable	13,389,239.75		8,450,161.13	5,380,988.97	0.00		27,220,389.85
Due From Other Funds	53,171.74	0.00	0.00	0.00	0.00	0.00	53,171.74
Due From Other Governmental Units	2,032,799.88	0.00	0.00	0.00	0.00	0.00	2,032,799.88
Accounts Receivable	558,622.72	420.00	0.00	45,325.00	0.00	0.00	604,367.72
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	174,770.61	0.00		0.00			174,770.61
Prepaid Items	0.00	0.00			0.00	0.00	0.00
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
TOTAL ASSETS	24,289,555.30	1,329,846.95	21,493,664.42	52,265,357.32	1,725,114.63	0.00	101,103,538.62
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	24,289,555.30	1,329,846.95	21,493,664.42	52,265,357.32	1,725,114.63	0.00	101,103,538.62
LIABILITIES							
Accounts Payable	739,986.42	5,595.36	0.00	597,462.29	0.00	0.00	1,343,044.07
Contracts Payable Current	1,922.13	0.00		3,033.26	0.00	0.00	4,955.39
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	175,519.49	0.00		0.00			175,519.49
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	262,264.87	0.00		0.00			262,264.87
Due To Other Governmental Units	45,970.89	48.22		80.73	0.00	0.00	46,099.84
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	53,171.74	0.00	0.00	53,171.74
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	80,842.23	32,188.42	0.00	0.00	0.00		113,030.65
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	1,306,506.03	37,832.00	0.00	653,748.02	0.00	0.00	1,998,086.05
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	13,389,239.75		8,450,161.13	5,380,988.97	0.00		27,220,389.85
TOTAL DEFERRED INFLOWS OF RESOURCES	13,389,239.75	0.00	8,450,161.13	5,380,988.97	0.00	0.00	27,220,389.85
FUND BALANCE:							
Nonspendable Fund Balance	174,770.61	0.00	0.00	0.00	0.00	0.00	174,770.61
Restricted Fund Balance	645,659.42	1,292,014.95	13,043,503.29	33,958,809.40	0.00	0.00	48,939,987.06
Committed Fund Balance	49,374.27	0.00	0.00	6,053,628.81	0.00	0.00	6,103,003.08
Assigned Fund Balance	651,937.30	0.00	0.00	6,218,182.12	1,725,114.63	0.00	8,595,234.05

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	8,072,067.92	0.00	0.00	0.00	0.00	0.00	8,072,067.92
TOTAL FUND BALANCE	9,593,809.52	1,292,014.95	13,043,503.29	46,230,620.33	1,725,114.63	0.00	71,885,062.72
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	24,289,555.30	1,329,846.95	21,493,664.42	52,265,357.32	1,725,114.63	0.00	101,103,538.62

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	31,547,261.86	1,615,587.90	18,608,625.87	11,954,793.46	24,261.68		63,750,530.77
State	116,378,657.26		455,043.62	315,622.47	734,140.90		117,883,464.25
Federal	13,996,754.82		0.00	0.00	0.00		13,996,754.82
Other	511,105.01			0.00	0.00	0.00	511,105.01
TOTAL REVENUES	162,433,778.95	1,615,587.90	19,063,669.49	12,270,415.93	758,402.58	0.00	196,141,854.85
EXPENDITURES:							
CURRENT:							
Regular Instruction	83,004,155.84						83,004,155.84
Special Education	29,495,549.20						29,495,549.20
Vocational Education	7,172,614.84						7,172,614.84
Skill Center	0.00						0.00
Compensatory Programs	6,523,748.49						6,523,748.49
Other Instructional Programs	731,608.77						731,608.77
Federal Stimulus COVID-19	6,276,791.82						6,276,791.82
Community Services	257,771.42						257,771.42
Support Services	31,550,044.90						31,550,044.90
Student Activities/Other		1,384,281.50				0.00	1,384,281.50
CAPITAL OUTLAY:							
Sites				759,797.80			759,797.80
Building				10,977,393.28			10,977,393.28
Equipment				3,097,718.07			3,097,718.07
Instructional Technology				4,851,000.91			4,851,000.91
Energy				0.00	0.00		0.00
Transportation Equipment					827,002.95		827,002.95
Sales and Lease				0.00			0.00
Other	398,414.75						398,414.75
DEBT SERVICE:							
Principal	122,951.67		11,840,000.00	203,130.72	0.00		12,166,082.39

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	1,922.13		6,491,393.02	3,033.26	0.00		6,496,348.41
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	165,535,573.83	1,384,281.50	18,331,393.02	19,892,074.04	827,002.95	0.00	205,970,325.34
REVENUES OVER (UNDER) EXPENDITURES	-3,101,794.88	231,306.40	732,276.47	-7,621,658.11	-68,600.37	0.00	-9,828,470.49
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		-1,744.98	0.00	0.00		-1,744.98
Long-Term Financing	244,682.97			358,626.24	0.00		603,309.21
Transfers In	868,855.61		0.00	0.00	0.00		868,855.61
Transfers Out (GL 536)	0.00		0.00	-868,855.61	0.00	0.00	-868,855.61
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	2,770.00		0.00	0.00	0.00		2,770.00
TOTAL OTHER FINANCING SOURCES (USES)	1,116,308.58		-1,744.98	-510,229.37	0.00	0.00	604,334.23
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,985,486.30	231,306.40	730,531.49	-8,131,887.48	-68,600.37	0.00	-9,224,136.26
BEGINNING TOTAL FUND BALANCE	11,579,295.82	1,060,708.55	12,312,971.80	54,362,507.81	1,793,715.00	0.00	81,109,198.98
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	9,593,809.52	1,292,014.95	13,043,503.29	46,230,620.33	1,725,114.63	0.00	71,885,062.72

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,195,624.13	30,351,637.73	31,547,261.86
State	115,457,669.32	920,987.94	116,378,657.26
Federal	13,996,635.97	118.85	13,996,754.82
Other	19,325.00	491,780.01	511,105.01
TOTAL REVENUES	130,669,254.42	31,764,524.53	162,433,778.95
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	62,334,694.77	20,669,461.07	83,004,155.84
Special Education	21,887,778.16	7,607,771.04	29,495,549.20
Vocational Education	7,172,550.56	64.28	7,172,614.84
Skills Center	0.00	0.00	0.00
Compensatory Programs	5,849,570.07	674,178.42	6,523,748.49
Other Instructional Programs	384,015.00	347,593.77	731,608.77
Federal Stimulus COVID-19	6,276,791.82	0.00	6,276,791.82
Community Services	0.00	257,771.42	257,771.42
Support Services	27,497,539.72	4,052,505.18	31,550,044.90
CAPITAL OUTLAY:			
Other	398,414.75	0.00	398,414.75
DEBT SERVICE:			
Principal	122,951.67	0.00	122,951.67
Interest and Other Charges	1,922.13	0.00	1,922.13
TOTAL EXPENDITURES	131,926,228.65	33,609,345.18	165,535,573.83
REVENUES OVER (UNDER) EXPENDITURES:	-1,256,974.23	-1,844,820.65	-3,101,794.88
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		244,682.97	244,682.97
Transfers In	868,855.61	0.00	868,855.61
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		2,770.00	2,770.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	868,855.61	247,452.97	1,116,308.58
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-388,118.62	-1,597,367.68	-1,985,486.30
BEGINNING TOTAL FUND BALANCE	1,776,443.55	9,802,852.27	11,579,295.82
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,388,324.93	8,205,484.59	9,593,809.52

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	36,754,592.00	31,547,261.86	-5,207,330.14
State	113,604,261.00	116,378,657.26	2,774,396.26
Federal	14,722,994.00	13,996,754.82	-726,239.18
Other	3,265,610.00	511,105.01	-2,754,504.99
TOTAL REVENUES	168,347,457.00	162,433,778.95	-5,913,678.05
EXPENDITURES			
CURRENT:			
Regular Instruction	89,839,668.00	83,004,155.84	6,835,512.16
Special Education	30,558,467.00	29,495,549.20	1,062,917.80
Vocational Education	8,279,002.00	7,172,614.84	1,106,387.16
Skill Center	0.00	0.00	0.00
Compensatory Programs	7,266,632.00	6,523,748.49	742,883.51
Other Instructional Programs	592,293.00	731,608.77	-139,315.77
Federal Stimulus COVID-19	6,242,366.00	6,276,791.82	-34,425.82
Community Services	261,191.00	257,771.42	3,419.58
Support Services	32,550,061.00	31,550,044.90	1,000,016.10
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	57,000.00	398,414.75	-341,414.75
DEBT SERVICE:			
Principal	0.00	122,951.67	-122,951.67
Interest and Other Charges	0.00	1,922.13	-1,922.13
TOTAL EXPENDITURES	175,646,680.00	165,535,573.83	10,111,106.17

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-7,299,223.00	-3,101,794.88	4,197,428.12
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	244,682.97	244,682.97
Transfers In	0.00	868,855.61	868,855.61
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	2,770.00	2,770.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	1,116,308.58	1,116,308.58
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-7,299,222.00	-1,985,486.30	5,313,735.70
BEGINNING TOTAL FUND BALANCE	12,620,856.00	11,579,295.82	-1,041,560.18
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,321,633.00	9,593,809.52	4,272,176.52

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,208,620.00	1,615,587.90	406,967.90
State			
Federal			
Other			
TOTAL REVENUES	1,208,620.00	1,615,587.90	406,967.90
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,447,396.00	1,384,281.50	63,114.50
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,447,396.00	1,384,281.50	63,114.50
REVENUES OVER (UNDER) EXPENDITURES	-238,776.00	231,306.40	470,082.40

	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)	-238,776.00	231,306.40	470,082.40
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	914,777.00	1,060,708.55	145,931.55
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	676,001.00	1,292,014.95	616,013.95

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	18,858,900.00	18,608,625.87	-250,274.13
State	10,000.00	455,043.62	445,043.62
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	18,868,900.00	19,063,669.49	194,769.49
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	11,840,000.00	11,840,000.00	0.00
Interest and Other Charges	6,539,986.00	6,491,393.02	48,592.98
TOTAL EXPENDITURES	18,379,986.00	18,331,393.02	48,592.98
REVENUES OVER (UNDER) EXPENDITURES	488,914.00	732,276.47	243,362.47

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	-1,744.98	-1,744.98
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	-1,744.98	-1,744.98
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	488,914.00	730,531.49	241,617.49
BEGINNING TOTAL FUND BALANCE	11,794,380.00	12,312,971.80	518,591.80
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	12,283,294.00	13,043,503.29	760,209.29

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	12,530,728.00	11,954,793.46	-575,934.54
State	12,002,000.00	315,622.47	-11,686,377.53
Federal	0.00	0.00	0.00
Other	250,000.00	0.00	-250,000.00
TOTAL REVENUES	24,782,728.00	12,270,415.93	-12,512,312.07
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	12,644,687.00	759,797.80	11,884,889.20
Building	26,434,322.00	10,977,393.28	15,456,928.72
Equipment	0.00	3,097,718.07	-3,097,718.07
Instructional Technology	8,980,458.00	4,851,000.91	4,129,457.09
Energy	2,000,100.00	0.00	2,000,100.00
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	203,130.72	-203,130.72

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	3,033.26	-3,033.26
TOTAL EXPENDITURES	50,059,567.00	19,892,074.04	30,167,492.96
REVENUES OVER (UNDER) EXPENDITURES	-25,276,838.00	-7,621,658.11	17,655,179.89
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	358,626.24	358,626.24
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	-868,855.61	-868,855.61
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	-510,229.37	-510,229.37
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-25,276,837.00	-8,131,887.48	17,144,949.52
BEGINNING TOTAL FUND BALANCE	50,770,499.00	54,362,507.81	3,592,008.81
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	25,493,661.00	46,230,620.33	20,736,959.33

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,000.00	24,261.68	21,261.68
State	467,463.00	734,140.90	266,677.90
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	470,463.00	758,402.58	287,939.58
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	0.00	0.00	0.00
Transportation Equipment	1,789,432.00	827,002.95	962,429.05
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	1,789,432.00	827,002.95	962,429.05

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,318,969.00	-68,600.37	1,250,368.63
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	-1,318,969.00	-68,600.37	1,250,368.63
BEGINNING TOTAL FUND BALANCE	1,789,432.00	1,793,715.00	4,283.00
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	470,463.00	1,725,114.63	1,254,651.63

August 31, 2023

	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	95,519.95	0.00
Minus Warrants Outstanding	-1,000.00	0.00
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	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	94,519.95	0.00
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	8,000.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	86,519.95	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	94,519.95	0.00

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	24,724.76	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	24,724.76	0.00
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	24,724.76	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	12,390.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	12,390.00	0.00
Net Increase (Decrease)	12,334.76	0.00
Net Position - Beginning Balance	82,185.19	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	94,519.95	0.00

Description	Beginning Outstanding Debt September 1, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
Voted Debt					
Voted Bonds	243,350,000.00	0.00	11,840,000.00	231,510,000.00	12,210,000.00
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	87,746.00	515,564.00	324,183.00	279,127.00	245,131.00
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	4,815,230.00	1,367,195.00	1,372,191.00	4,810,234.00	1,251,427.00
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	14,651,754.00	0.00	3,950,007.00	10,701,747.00	
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	4,263,328.00	0.00	650,318.00	3,613,010.00	
Total Long-Term Liabilities	267,168,058.00	1,882,759.00	18,136,699.00	250,914,118.00	13,706,558.00

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	28,016,606.60	18,390,065.44	10,794,910.62	0.00
1300 Sale of Tax Title Property	98.39	62.01	39.62	0.00
1400 Local in Lieu of Taxes	24,964.91	17,227.02	9,055.40	0.00
1500 Timber Excise Tax	28,505.02	35,934.64	22,957.92	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	28,070,174.92	18,443,289.11	10,826,963.56	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	379,114.10			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	20.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	23,650.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	60,825.00			
2200 Sales of Goods, Supplies and Services, Unassigned	195,801.86		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	71.00			
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	56,926.91			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,170,659.22			
2300 Investment Earnings	122,115.99	165,336.76	817,888.90	24,261.68
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	151,929.06		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	18,681.17		0.00	0.00
2700 Rentals and Leases	262,115.51	0.00	1,575.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	1,035,177.12	0.00	308,366.00	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	3,477,086.94	165,336.76	1,127,829.90	24,261.68
STATE, GENERAL PURPOSE				
3100 Apportionment	86,872,723.83			
3121 Special Education - General Apportionment	3,352,095.12			
3300 Local Effort Assistance	377,217.78			
3600 State Forests	543,770.16	455,043.62	275,010.54	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	91,145,806.89	455,043.62	275,010.54	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		40,611.93	0.00
4121 Special Education	15,205,609.42			
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	2,114,582.68			
4156 State Institutions, Centers and Homes, Delinquent	176,057.00			
4158 Special and Pilot Programs	900,366.08			
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	522,121.39			
4174 Highly Capable	291,973.02			
4188 Child Care	0.00			
4198 School Food Service	144,794.71			
4199 Transportation - Operations	5,086,726.77			
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	0.00			
4322 Special Education - Infants and Toddlers - State	790,555.30			
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	64.00			
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				734,140.90
4000 TOTAL STATE, SPECIAL PURPOSE	25,232,850.37		40,611.93	734,140.90
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	14,025.75	0.00	0.00	0.00
5500 Federal Forests	118.85	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	14,144.60	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	49,143.97		0.00	
6112 Federal Special Purpose-ESSER II	378,455.62		0.00	
6113 Federal Special Purpose-ESSER III	5,741,912.69		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	687,643.78		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Special Purpose - CARES Act - Other	150,161.18		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	205,722.44			
6124 Special Education, Supplemental	1,891,998.11			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	67,392.51			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,482,398.17			
6152 Other Title, ESEA Fed	279,526.55			
6153 ESEA Migrant, Federal	33,926.29			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	39,344.48			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	42,078.99			

	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	2,187,421.83			
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 Special Purpose - CARES Act - Other	26,900.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	6,300.50			
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	0.00			
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	165,122.02		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Special Purpose - CARES Act - Other	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	35,467.73			
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	186,476.37			
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	325,216.99			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	13,982,610.22		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	20,134.16			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	-675.00			
7301 Nonhigh Participation	308,775.05			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	328,234.21		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	20,000.00		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	-2,286.29			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	165,157.09			
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	182,870.80		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	2,770.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	244,682.97		358,626.24	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		-1,744.98		
9900 Transfers - Redirection of Apportionment	868,855.61	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	1,116,308.58	-1,744.98	358,626.24	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 163,550,087.53	 19,061,924.51	 12,629,042.17	 758,402.58

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	76,795,455.38	11	Bd of Dir	930,866.94	0	Debit Transfer	271,375.61
02	ALE	5,767,204.56	12	Supt Off	790,928.07	1	Credit Transfer	-271,375.61
03	Basic Education - Dropout Reengagement	441,495.90	13	Busns Off	1,587,989.66	2	Cert. Salaries	72,108,188.92
11	Stim, Title, GEER	49,342.24	14	HR	1,360,794.15	3	Class. Salaries	28,265,452.92
12	Stim, ESSER II	381,112.15	15	Pblc Rltn	442,717.25	4	Employee Benefits	39,489,332.23
13	Stim, ESSER III	5,114,021.50	21	Supv Inst	4,476,005.51	5	Supplies / Materials	6,088,537.83
14	Federal Stimulus, ESSER III (Learning Loss)	562,310.97	22	Lrn Resrc	1,905,029.50	7	Purchased Services	19,072,398.35
18	Stim, RSVD N/A 20-21	0.00	23	Princ Off	10,620,504.61	8	Travel	113,248.83
19	Federal Special Purpose - Other	170,004.96	24	Guid/Coun	3,358,012.29	9	Capital Outlay	398,414.75
21	Sp Ed, Sup, St	26,392,627.97	25	Pupil M/S	556,135.57	TOTAL ALL OBJECTS		165,535,573.83
22	Sp Ed, Infants and Toddlers, State	853,419.24	26	Health	9,361,673.07			
23	Sp Ed, Sup, IDEA, Fed	272,960.37	27	Teaching	97,978,816.20			
24	Sp Ed, Sup, Fed	1,976,541.62	28	Extracur	2,229,218.84			
25	Sp Ed, Infants and Toddlers, Federal	0.00	29	Pmt to SD	0.00			
26	Sp Ed, Inst, St	0.00	31	InstProDev	1,596,598.92			
29	Sp Ed, Oth, Fed	0.00	32	Inst Tech	1,339.46			
31	Voc, Basic, St	5,969,094.72	33	Curriculum	346,276.28			
34	MidSchCar/Tec	1,132,885.06	34	Pro Learn	985,901.33			
38	Voc, Fed	70,635.06	41	Supervisin	279,179.02			
39	Voc, Other	0.00	42	Food	1,431,699.83			
45	Skil Cnt, Bas, St	0.00	44	Operation	2,527,032.21			
46	Skill Cntr, Fed	0.00	49	Transfers	-31,620.20			
47	Skil Cnt, Fac Upgrade	0.00	51	Supervisin	728,396.39			
51	ESEA Disadvantaged, Fed	1,623,183.49	52	Operation	4,343,653.71			
52	Other Title, ESEA, Fed	372,221.47	53	Maintnce	634,986.41			
53	ESEA Migrant, Federal	33,909.00	56	Insurance	202,032.86			
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	2,232,341.40	59 Transfers	-239,755.41		
56 St In, Ctr/Hm, D	157,742.85	61 Supv Bldg	564,994.29		
57 St In, N/D, Fed	38,243.09	62 Grnd Mnt	1,037,540.19		
58 Sp/Plt Pgm, St	925,563.58	63 Oper Bldg	4,991,310.59		
59 Inst. JAJ	0.00	64 Maintnce	2,617,583.82		
61 Head Start, Fed	0.00	65 Utilities	3,175,007.97		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	246,613.56		
64 LEP, Fed	44,526.98	68 Insurance	1,859,189.67		
65 Tran Biling, St	1,081,085.58	72 Info Sys	2,071,518.69		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	14,931.05	74 Warehouse	0.00		
69 Comp, Othr	0.00	75 Mtr Pool	2,776.16		
71 Traffic Safety	0.00	83 Interest	1,922.13		
73 Summer School	135,832.95	84 Principal	122,951.67		
74 Highly Capable	265,302.05	85 Debt Expn	244,682.97		
76 Target Asst, Fed	0.00	91 Publ Actv	195,069.65		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	165,535,573.83		
79 Inst Pgm, Othr	330,473.77				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	62,701.77				
89 Othr Comm Srv	195,069.65				
97 Distwide Suppt	22,111,108.41				
98 Schl Food Serv	4,206,370.93				
99 Pupil Transp	5,755,854.11				
TOTAL ALL PROGRAMS	165,535,573.83				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	62,910,205.72
2120	Salaries of Temporary EEs & Subs	2,247,007.01
2130	Non contracted Salaries	1,936,415.56
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	3,804,596.92
2160	Other Salaries	725,274.71
2170	Other Salaries NBCT	484,689.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	23,742,308.88
3120	Salaries of Temporary EEs & Subs	1,095,952.48
3130	Extra Time	1,298,816.38
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,526,337.64
3160	Other Salaries	602,037.54

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	5,546,560.53
4223	Federally Mandated Insurance-Classified	2,254,859.16
4232	Retirement Contribution - Certificated	10,521,369.95
4233	Retirement Contribution - Classified	3,306,831.66
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	137,761.76
4263	Unemployment Compensation - Classified	71,843.25

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	393,495.11
4273	Worker's Compensation - Classified	742,437.98
4282	Health Benefits - Certificated	9,013,836.81
4283	Health Benefits - Classified	8,020,737.19
4292	Other Employee Benefits - Certificated	-502,548.31
4293	Other Employee Benefits - Classified	-17,852.86

Supplies, Non-Capital		Amount
5610	General Supplies	4,103,240.08
5626	Motor Vehicle Fuel	465,974.04
5630	Food	1,431,699.83
5640	Books and Periodicals	50,198.27
5650	Supplies - Technology Related	37,425.61

Purchased Services		Amount
7310	Office and Administrative Services	4,399.68
7311	Election Fees	0.00
7320	Professional Educational Services	14,271.84
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	3,795.47
7340	Other Professional Purchased Services	12,674,993.53
7341	Legal Services for District support	671,746.56
7342	Audit Services	84,575.01
7343	Other Legal Services	0.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	896,746.81

	Purchased Services	Amount
7420	Cleaning Services	129,712.33
7431	Non-Technology-Related Repair and Maintenance	0.00
7432	Technology-Related Repair and Maintenance	0.00
7441	Rentals of Land and Buildings	4,500.00
7442	Rentals of Equipment and Vehicles	2,870.10
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
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	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,060,728.58
7530	Communications	131,245.90
7540	Advertising	0.00
7550	Printing and Binding	4,699.73
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	69,062.12
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	290,000.27
7622	Electricity	1,599,114.18
7623	Bottled Gas	23,564.92
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	281,497.52
7820	Settlements and Judgements Against the School District	0.00

Purchased Services		Amount
7831	Redemption of Principal	122,951.67
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	1,922.13
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	113,248.83

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	153,731.78
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	244,682.97
9739	Other Equipment	0.00
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE		165,535,573.83
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<u>Instructional Location</u>	<u>Amount</u>
Avanti High School	2,262,020.79
Boston Harbor Elementary	2,394,749.19
Capital High School	16,194,662.33
Centennial Elementary Olympia	6,355,329.72
Garfield Elementary School	5,337,044.72
Jefferson Middle School	5,675,528.29
Julia Butler Hansen Elementary	6,536,726.43
Leland P Brown Elementary	4,863,620.73
Lincoln Elementary School	3,934,250.62
Madison Elementary School	3,006,525.74
McKenny Elementary	5,165,610.76
McLane Elementary School	5,061,004.24
Olympia High School	20,958,299.20
Olympia Regional Learning Academy	5,905,841.27
Pioneer Elementary School	5,468,858.56
Reeves Middle School	5,299,666.80
Roosevelt Elementary School	5,314,630.18
Thurgood Marshall Middle School	6,081,463.21
Touchstone	135,576.81
Washington Middle School	7,816,325.01
TOTAL INSTRUCTIONAL LOCATIONS	123,767,734.60
TOTAL NON-INSTRUCTIONAL LOCATIONS	41,767,839.23
TOTAL DISTRICT EXPENDITURES	165,535,573.83