

**ANNUAL FINANCIAL STATEMENTS**

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The Annual Financial Statements (Report F-196) for Mercer Island 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:   | DocuSigned by:<br><br><small>1AA21ADFF0FD4AA...</small> | <u>11/16/2022</u><br>Date |
| School District Superintendent or Authorized Official |  |                           |
| Reviewed:   | DocuSigned by:<br><br><small>8170821CDA0A4E0...</small> | <u>11/16/2022</u><br>Date |
| ESD Superintendent or Authorized Official             |  |                           |

| REPORT F-196 SUMMARY  | General Fund  | ASB Fund     | Debt Service<br>Fund | Capital<br>Projects Fund | Transportation<br>Vehicle<br>Fund | Permanent<br>Fund | Total         |
|---|---------------|--------------|----------------------|--------------------------|-----------------------------------|-------------------|---------------|
| Total Revenues and Other Financing Sources  | 67,688,923.34 | 1,059,893.44 | 8,279,339.71         | 6,821,876.05             | 408,621.45                        | 0.00              | 84,258,653.99 |
| Total Expenditures  | 70,158,266.39 | 1,464,231.81 | 8,139,725.00         | 11,150,424.57            | 252,538.90                        | 0.00              | 91,165,186.67 |
| Other Financing Uses  | 0.00          | 0.00         | 0.00                 | 0.00                     | 0.00                              | 0.00              | 0.00          |
| Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses | -2,469,343.05 | -404,338.37  | 139,614.71           | -4,328,548.52            | 156,082.55                        | 0.00              | -6,906,532.68 |
| Beginning Total Fund Balance  | 4,228,443.13  | 903,153.67   | 5,908,839.34         | 15,382,232.54            | 1,257,818.95                      | 0.00              | 27,680,487.63 |
| Prior Year(s) Corrections or Restatements   | 0.00          | 0.00         | 0.00                 | 0.00                     | 0.00                              | 0.00              | 0.00          |
| Ending Total Fund Balance   | 1,759,100.08  | 498,815.30   | 6,048,454.05         | 11,053,684.02            | 1,413,901.50                      | 0.00              | 20,773,954.95 |

|  | General Fund         | ASB Fund          | Debt Service Fund   | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total                |
|--|----------------------|-------------------|---------------------|-----------------------|-----------------------------|----------------|----------------------|
| <b>Assets</b>  |                      |                   |                     |                       |                             |                |                      |
| Cash and Cash Equivalents                              | 4,790,918.14         | 529,419.35        | 6,048,454.05        | 13,403,989.04         | 1,373,901.50                | 0.00           | 26,146,682.08        |
| Minus Warrants Outstanding                             | -1,964,669.51        | -86,307.13        | 0.00                | -881,501.03           | 0.00                        | 0.00           | -2,932,477.67        |
| Taxes Receivable                                       | 5,246,166.97         |                   | 3,672,480.54        | 3,113,298.56          | 12.91                       |                | 12,031,958.98        |
| Due From Other Funds                                   | 1,055,663.64         | 325,046.59        | 0.00                | 7,500.00              | 40,000.00                   | 0.00           | 1,428,210.23         |
| Due From Other Governmental Units                      | 456,086.28           | 0.00              | 0.00                | 0.00                  | 0.00                        | 0.00           | 456,086.28           |
| Accounts Receivable                                    | 986,648.83           | 286.96            | 0.00                | 10,495.50             | 0.00                        | 0.00           | 997,431.29           |
| Interfund Loans Receivable                             | 0.00                 |                   |                     | 2,000,000.00          |                             |                | 2,000,000.00         |
| Accrued Interest Receivable                            | 0.00                 | 0.00              | 0.00                | 0.00                  | 0.00                        | 0.00           | 0.00                 |
| Inventory  | 0.00                 | 0.00              |                     | 182,377.36            |                             |                | 182,377.36           |
| Prepaid Items  | 86,259.97            | 33,971.31         |                     |                       | 0.00                        | 0.00           | 120,231.28           |
| 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>10,657,074.32</b> | <b>802,417.08</b> | <b>9,720,934.59</b> | <b>17,836,159.43</b>  | <b>1,413,914.41</b>         | <b>0.00</b>    | <b>40,430,499.83</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>10,657,074.32</b> | <b>802,417.08</b> | <b>9,720,934.59</b> | <b>17,836,159.43</b>  | <b>1,413,914.41</b>         | <b>0.00</b>    | <b>40,430,499.83</b> |
| <b>LIABILITIES</b>                                     |                      |                   |                     |                       |                             |                |                      |
| Accounts Payable                                       | 728,870.70           | 14,634.67         | 0.00                | 2,617,595.66          | 0.00                        | 0.00           | 3,361,101.03         |
| 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                           | 134,113.93          | 0.00              |                     | 0.00                  |                             |                | 134,113.93           |
| Anticipation Notes Payable                 | 0.00                |                   | 0.00                | 0.00                  | 0.00                        |                | 0.00                 |
| <b>LIABILITIES:</b>                        |                     |                   |                     |                       |                             |                |                      |
| Payroll Deductions and Taxes Payable       | 45,077.81           | 0.00              |                     | 0.00                  |                             |                | 45,077.81            |
| Due To Other Governmental Units            | 0.00                | 0.00              |                     | 0.00                  | 0.00                        | 0.00           | 0.00                 |
| Deferred Compensation Payable              | 0.00                |                   |                     | 0.00                  |                             |                | 0.00                 |
| Estimated Employee Benefits Payable        | 0.00                |                   |                     |                       |                             |                | 0.00                 |
| Due To Other Funds                         | 332,676.93          | 43,952.11         | 0.00                | 1,051,581.19          | 0.00                        | 0.00           | 1,428,210.23         |
| Interfund Loans Payable                    | 2,000,000.00        |                   | 0.00                | 0.00                  | 0.00                        |                | 2,000,000.00         |
| Deposits                                   | 0.00                | 0.00              |                     | 0.00                  |                             |                | 0.00                 |
| Unearned Revenue                           | 411,067.90          | 245,015.00        | 0.00                | 0.00                  | 0.00                        |                | 656,082.90           |
| 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>3,651,807.27</b> | <b>303,601.78</b> | <b>0.00</b>         | <b>3,669,176.85</b>   | <b>0.00</b>                 | <b>0.00</b>    | <b>7,624,585.90</b>  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                     |                   |                     |                       |                             |                |                      |
| Unavailable Revenue                        | 0.00                | 0.00              | 0.00                | 0.00                  | 0.00                        | 0.00           | 0.00                 |
| Unavailable Revenue - Taxes Receivable     | 5,246,166.97        |                   | 3,672,480.54        | 3,113,298.56          | 12.91                       |                | 12,031,958.98        |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b> | <b>5,246,166.97</b> | <b>0.00</b>       | <b>3,672,480.54</b> | <b>3,113,298.56</b>   | <b>12.91</b>                | <b>0.00</b>    | <b>12,031,958.98</b> |
| <b>FUND BALANCE:</b>                       |                     |                   |                     |                       |                             |                |                      |
| Nonspendable Fund Balance                  | 86,259.97           | 33,971.31         | 0.00                | 182,377.36            | 0.00                        | 0.00           | 302,608.64           |
| Restricted Fund Balance                    | 246,001.00          | 464,843.99        | 6,048,454.05        | 0.00                  | 1,413,901.50                | 0.00           | 8,173,200.54         |
| Committed Fund Balance                     | 0.00                | 0.00              | 0.00                | 10,010,888.23         | 0.00                        | 0.00           | 10,010,888.23        |
| Assigned Fund Balance                      | 0.00                | 0.00              | 0.00                | 860,418.43            | 0.00                        | 0.00           | 860,418.43           |

|  | General Fund         | ASB Fund          | Debt Service Fund   | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total                |
|--|----------------------|-------------------|---------------------|-----------------------|-----------------------------|----------------|----------------------|
| Unassigned Fund Balance  | 1,426,839.11         | 0.00              | 0.00                | 0.00                  | 0.00                        | 0.00           | 1,426,839.11         |
| <b>TOTAL FUND BALANCE</b>  | <b>1,759,100.08</b>  | <b>498,815.30</b> | <b>6,048,454.05</b> | <b>11,053,684.02</b>  | <b>1,413,901.50</b>         | <b>0.00</b>    | <b>20,773,954.95</b> |
| <b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b> | <b>10,657,074.32</b> | <b>802,417.08</b> | <b>9,720,934.59</b> | <b>17,836,159.43</b>  | <b>1,413,914.41</b>         | <b>0.00</b>    | <b>40,430,499.83</b> |

|                              | General Fund         | ASB Fund            | Debt Service Fund   | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total                |
|------------------------------|----------------------|---------------------|---------------------|-----------------------|-----------------------------|----------------|----------------------|
| <b>REVENUES:</b>             |                      |                     |                     |                       |                             |                |                      |
| Local                        | 15,290,509.01        | 1,059,893.44        | 8,279,339.71        | 6,821,876.05          | 7,072.93                    |                | 31,458,691.14        |
| State                        | 47,044,489.60        |                     | 0.00                | 0.00                  | 361,548.52                  |                | 47,406,038.12        |
| Federal                      | 5,213,410.15         |                     | 0.00                | 0.00                  | 0.00                        |                | 5,213,410.15         |
| Other                        | 140,514.58           |                     |                     | 0.00                  | 0.00                        | 0.00           | 140,514.58           |
| <b>TOTAL REVENUES</b>        | <b>67,688,923.34</b> | <b>1,059,893.44</b> | <b>8,279,339.71</b> | <b>6,821,876.05</b>   | <b>368,621.45</b>           | <b>0.00</b>    | <b>84,218,653.99</b> |
| <b>EXPENDITURES:</b>         |                      |                     |                     |                       |                             |                |                      |
| <b>CURRENT:</b>              |                      |                     |                     |                       |                             |                |                      |
| Regular Instruction          | 37,324,344.89        |                     |                     |                       |                             |                | 37,324,344.89        |
| Special Education            | 11,454,321.64        |                     |                     |                       |                             |                | 11,454,321.64        |
| Vocational Education         | 2,819,649.87         |                     |                     |                       |                             |                | 2,819,649.87         |
| Skill Center                 | 0.00                 |                     |                     |                       |                             |                | 0.00                 |
| Compensatory Programs        | 1,163,332.66         |                     |                     |                       |                             |                | 1,163,332.66         |
| Other Instructional Programs | 299,220.03           |                     |                     |                       |                             |                | 299,220.03           |
| Federal Stimulus COVID-19    | 2,998,807.44         |                     |                     |                       |                             |                | 2,998,807.44         |
| Community Services           | 534,125.95           |                     |                     |                       |                             |                | 534,125.95           |
| Support Services             | 13,331,626.85        |                     |                     |                       |                             |                | 13,331,626.85        |
| Student Activities/Other     |                      | 1,464,231.81        |                     |                       |                             | 0.00           | 1,464,231.81         |
| <b>CAPITAL OUTLAY:</b>       |                      |                     |                     |                       |                             |                |                      |
| Sites                        |                      |                     |                     | 68,099.77             |                             |                | 68,099.77            |
| Building                     |                      |                     |                     | 6,393,368.12          |                             |                | 6,393,368.12         |
| Equipment                    |                      |                     |                     | 2,777,440.83          |                             |                | 2,777,440.83         |
| Instructional Technology     |                      |                     |                     | 1,911,515.85          |                             |                | 1,911,515.85         |
| Energy                       |                      |                     |                     | 0.00                  |                             |                | 0.00                 |
| Transportation Equipment     |                      |                     |                     |                       | 252,538.90                  |                | 252,538.90           |
| Sales and Lease              |                      |                     |                     | 0.00                  |                             |                | 0.00                 |
| Other                        | 138,642.16           |                     |                     |                       |                             |                | 138,642.16           |
| <b>DEBT SERVICE:</b>         |                      |                     |                     |                       |                             |                |                      |
| Principal                    | 92,749.14            |                     | 5,375,000.00        | 0.00                  | 0.00                        |                | 5,467,749.14         |

|  | General Fund         | ASB Fund            | Debt Service Fund   | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total                |
|--|----------------------|---------------------|---------------------|-----------------------|-----------------------------|----------------|----------------------|
| Interest and Other Charges   | 1,445.76             |                     | 2,764,725.00        | 0.00                  | 0.00                        |                | 2,766,170.76         |
| Bond/Levy Issuance   |                      |                     |                     | 0.00                  | 0.00                        |                | 0.00                 |
| <b>TOTAL EXPENDITURES</b>  | <b>70,158,266.39</b> | <b>1,464,231.81</b> | <b>8,139,725.00</b> | <b>11,150,424.57</b>  | <b>252,538.90</b>           | <b>0.00</b>    | <b>91,165,186.67</b> |
| REVENUES OVER (UNDER) EXPENDITURES   | -2,469,343.05        | -404,338.37         | 139,614.71          | -4,328,548.52         | 116,082.55                  | 0.00           | -6,946,532.68        |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                      |                     |                     |                       |                             |                |                      |
| 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  | 0.00                 |                     | 0.00                | 0.00                  | 40,000.00                   |                | 40,000.00            |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>  | <b>0.00</b>          |                     | <b>0.00</b>         | <b>0.00</b>           | <b>40,000.00</b>            | <b>0.00</b>    | <b>40,000.00</b>     |
| <b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> | <b>-2,469,343.05</b> | <b>-404,338.37</b>  | <b>139,614.71</b>   | <b>-4,328,548.52</b>  | <b>156,082.55</b>           | <b>0.00</b>    | <b>-6,906,532.68</b> |
| <b>BEGINNING TOTAL FUND BALANCE</b>  | <b>4,228,443.13</b>  | <b>903,153.67</b>   | <b>5,908,839.34</b> | <b>15,382,232.54</b>  | <b>1,257,818.95</b>         | <b>0.00</b>    | <b>27,680,487.63</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>1,759,100.08</b>  | <b>498,815.30</b>   | <b>6,048,454.05</b> | <b>11,053,684.02</b>  | <b>1,413,901.50</b>         | <b>0.00</b>    | <b>20,773,954.95</b> |

|  | Sub-Fund 10          | Sub-Fund 11          | General Fund         |
|--|----------------------|----------------------|----------------------|
| <b>REVENUES:</b>                           |                      |                      |                      |
| Local                                      | 916,037.91           | 14,374,471.10        | 15,290,509.01        |
| State                                      | 47,044,489.60        | 0.00                 | 47,044,489.60        |
| Federal                                    | 5,212,019.70         | 1,390.45             | 5,213,410.15         |
| Other                                      | 2,910.60             | 137,603.98           | 140,514.58           |
| <b>TOTAL REVENUES</b>                      | <b>53,175,457.81</b> | <b>14,513,465.53</b> | <b>67,688,923.34</b> |
| <b>EXPENDITURES:</b>                       |                      |                      |                      |
| <b>CURRENT: (excluding Object 9)</b>       |                      |                      |                      |
| Regular Instruction                        | 26,078,398.68        | 11,245,946.21        | 37,324,344.89        |
| Special Education                          | 10,155,516.37        | 1,298,805.27         | 11,454,321.64        |
| Vocational Education                       | 2,721,391.43         | 98,258.44            | 2,819,649.87         |
| Skills Center                              | 0.00                 | 0.00                 | 0.00                 |
| Compensatory Programs                      | 1,061,078.46         | 102,254.20           | 1,163,332.66         |
| Other Instructional Programs               | 122,827.56           | 176,392.47           | 299,220.03           |
| Federal Stimulus COVID-19                  | 2,877,564.27         | 121,243.17           | 2,998,807.44         |
| Community Services                         | 33,856.31            | 500,269.64           | 534,125.95           |
| Support Services                           | 9,764,800.55         | 3,566,826.30         | 13,331,626.85        |
| <b>CAPITAL OUTLAY:</b>                     |                      |                      |                      |
| Other                                      | 118,449.56           | 20,192.60            | 138,642.16           |
| <b>DEBT SERVICE:</b>                       |                      |                      |                      |
| Principal                                  | 92,749.14            | 0.00                 | 92,749.14            |
| Interest and Other Charges                 | 1,445.76             | 0.00                 | 1,445.76             |
| <b>TOTAL EXPENDITURES</b>                  | <b>53,028,078.09</b> | <b>17,130,188.30</b> | <b>70,158,266.39</b> |
| <b>REVENUES OVER (UNDER) EXPENDITURES:</b> | <b>147,379.72</b>    | <b>-2,616,722.77</b> | <b>-2,469,343.05</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                                      |                      | 0.00                 | 0.00                 |



|   | Sub-Fund 10 | Sub-Fund 11   | General Fund  |
|---|-------------|---------------|---------------|
| TOTAL OTHER FINANCING SOURCES (USES):   | 0.00        | 0.00          | 0.00          |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 147,379.72  | -2,616,722.77 | -2,469,343.05 |
| BEGINNING TOTAL FUND BALANCE  | 732,057.36  | 3,496,385.77  | 4,228,443.13  |
| Prior Year(s) Corrections or Restatements   | 0.00        | 0.00          | 0.00          |
| ENDING TOTAL FUND BALANCE   | 879,437.08  | 879,663.00    | 1,759,100.08  |

|                              | FINAL BUDGET         | ACTUAL               | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|------------------------------|----------------------|----------------------|---|
| <b>REVENUES:</b>             |                      |                      |   |
| Local                        | 16,183,695.00        | 15,290,509.01        | -893,185.99   |
| State                        | 48,310,662.00        | 47,044,489.60        | -1,266,172.40   |
| Federal                      | 2,968,418.00         | 5,213,410.15         | 2,244,992.15  |
| Other                        | 153,400.00           | 140,514.58           | -12,885.42  |
| <b>TOTAL REVENUES</b>        | <b>67,616,175.00</b> | <b>67,688,923.34</b> | <b>72,748.34</b>  |
| <b>EXPENDITURES</b>          |                      |                      |   |
| <b>CURRENT:</b>              |                      |                      |   |
| Regular Instruction          | 42,278,518.00        | 37,324,344.89        | 4,954,173.11  |
| Special Education            | 11,077,346.00        | 11,454,321.64        | -376,975.64   |
| Vocational Education         | 2,669,153.00         | 2,819,649.87         | -150,496.87   |
| Skill Center                 | 0.00                 | 0.00                 | 0.00  |
| Compensatory Programs        | 1,245,284.00         | 1,163,332.66         | 81,951.34   |
| Other Instructional Programs | 738,033.00           | 299,220.03           | 438,812.97  |
| Federal Stimulus COVID-19    | 717,452.00           | 2,998,807.44         | -2,281,355.44   |
| Community Services           | 309,057.00           | 534,125.95           | -225,068.95   |
| Support Services             | 13,484,247.00        | 13,331,626.85        | 152,620.15  |
| Student Activities/Other     |                      |                      |   |
| <b>CAPITAL OUTLAY:</b>       |                      |                      |   |
| Sites                        |                      |                      |   |
| Building                     |                      |                      |   |
| Equipment                    |                      |                      |   |
| Energy                       |                      |                      |   |
| Transportation Equipment     |                      |                      |   |
| Other                        | 230,257.00           | 138,642.16           | 91,614.84   |
| <b>DEBT SERVICE:</b>         |                      |                      |   |
| Principal                    | 0.00                 | 92,749.14            | -92,749.14  |
| Interest and Other Charges   | 0.00                 | 1,445.76             | -1,445.76   |
| <b>TOTAL EXPENDITURES</b>    | <b>72,749,347.00</b> | <b>70,158,266.39</b> | <b>2,591,080.61</b>                                     |

|  | FINAL BUDGET         | ACTUAL               | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|--|----------------------|----------------------|---|
| REVENUES OVER (UNDER) EXPENDITURES   | -5,133,172.00        | -2,469,343.05        | 2,663,828.95  |
| <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)<br/>EXPENDITURES AND OTHER FINANCING USES</b> | <b>-5,133,171.00</b> | <b>-2,469,343.05</b> | <b>2,663,827.95</b>                                     |
| <b>BEGINNING TOTAL FUND BALANCE</b>  | <b>5,604,233.00</b>  | <b>4,228,443.13</b>  | <b>-1,375,789.87</b>                                    |
| Prior Year(s) Corrections or Restatements  |                      | 0.00                 | 0.00  |
| <b>ENDING TOTAL FUND BALANCE</b>   | <b>471,061.00</b>    | <b>1,759,100.08</b>  | <b>1,288,039.08</b>                                     |

|                                    | FINAL BUDGET        | ACTUAL              | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|------------------------------------|---------------------|---------------------|---|
| <b>REVENUES:</b>                   |                     |                     |   |
| Local                              | 1,922,760.00        | 1,059,893.44        | -862,866.56   |
| State                              |                     |                     |   |
| Federal                            |                     |                     |   |
| Other                              |                     |                     |   |
| <b>TOTAL REVENUES</b>              | <b>1,922,760.00</b> | <b>1,059,893.44</b> | <b>-862,866.56</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           | 1,909,818.00        | 1,464,231.81        | 445,586.19  |
| <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>1,909,818.00</b> | <b>1,464,231.81</b> | <b>445,586.19</b>                                       |
| REVENUES OVER (UNDER) EXPENDITURES | 12,942.00           | -404,338.37         | -417,280.37   |

|  | FINAL BUDGET | ACTUAL      | Variance with<br>Final Budget<br>POSITIVE<br>(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> | 12,942.00    | -404,338.37 | -417,280.37   |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                   |              |             |   |
| <b>BEGINNING TOTAL FUND BALANCE</b>                            | 992,925.00   | 903,153.67  | -89,771.33  |
| Prior Year(s) Corrections or Restatements                      |              | 0.00        | 0.00  |
| <b>ENDING TOTAL FUND BALANCE</b>                               | 1,005,867.00 | 498,815.30  | -507,051.70   |

|                                    | FINAL BUDGET        | ACTUAL              | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|------------------------------------|---------------------|---------------------|---|
| <b>REVENUES:</b>                   |                     |                     |   |
| Local                              | 8,299,999.00        | 8,279,339.71        | -20,659.29  |
| State                              | 0.00                | 0.00                | 0.00  |
| Federal                            | 0.00                | 0.00                | 0.00  |
| Other                              |                     |                     |   |
| <b>TOTAL REVENUES</b>              | <b>8,299,999.00</b> | <b>8,279,339.71</b> | <b>-20,659.29</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                          | 5,375,000.00        | 5,375,000.00        | 0.00  |
| Interest and Other Charges         | 2,774,125.00        | 2,764,725.00        | 9,400.00  |
| <b>TOTAL EXPENDITURES</b>          | <b>8,149,125.00</b> | <b>8,139,725.00</b> | <b>9,400.00</b>   |
| REVENUES OVER (UNDER) EXPENDITURES | 150,874.00          | 139,614.71          | -11,259.29  |

|  | FINAL BUDGET        | ACTUAL              | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|--|---------------------|---------------------|---|
| <b>OTHER FINANCING SOURCES(USES):</b>                          |                     |                     |   |
| 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  |
| <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)</b> | <b>150,874.00</b>   | <b>139,614.71</b>   | <b>-11,259.29</b>                                       |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                   |                     |                     |   |
| <b>BEGINNING TOTAL FUND BALANCE</b>                            | <b>5,496,011.00</b> | <b>5,908,839.34</b> | <b>412,828.34</b>                                       |
| Prior Year(s) Corrections or Restatements                      |                     | 0.00                | 0.00  |
| <b>ENDING TOTAL FUND BALANCE</b>                               | <b>5,646,885.00</b> | <b>6,048,454.05</b> | <b>401,569.05</b>                                       |

|                                    | FINAL BUDGET        | ACTUAL              | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|------------------------------------|---------------------|---------------------|---|
| <b>REVENUES:</b>                   |                     |                     |   |
| Local                              | 6,790,958.00        | 6,821,876.05        | 30,918.05   |
| State                              | 0.00                | 0.00                | 0.00  |
| Federal                            | 0.00                | 0.00                | 0.00  |
| Other                              | 0.00                | 0.00                | 0.00  |
| <b>TOTAL REVENUES</b>              | <b>6,790,958.00</b> | <b>6,821,876.05</b> | <b>30,918.05</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                              | 50,000.00           | 68,099.77           | -18,099.77  |
| Building                           | 11,460,000.00       | 6,393,368.12        | 5,066,631.88  |
| Equipment                          | 775,000.00          | 2,777,440.83        | -2,002,440.83   |
| Instructional Technology           | 3,388,655.00        | 1,911,515.85        | 1,477,139.15  |
| Energy                             | 0.00                | 0.00                | 0.00  |
| 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<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|--|----------------------|----------------------|---|
| Interest and Other Charges   | 0.00                 | 0.00                 | 0.00  |
| <b>TOTAL EXPENDITURES</b>  | <b>15,673,655.00</b> | <b>11,150,424.57</b> | <b>4,523,230.43</b>                                     |
| REVENUES OVER (UNDER) EXPENDITURES   | -8,882,697.00        | -4,328,548.52        | 4,554,148.48  |
| <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)<br/>EXPENDITURES AND OTHER FINANCING USES</b> | <b>-8,882,696.00</b> | <b>-4,328,548.52</b> | <b>4,554,147.48</b>                                     |
| <b>BEGINNING TOTAL FUND BALANCE</b>  | <b>16,301,445.00</b> | <b>15,382,232.54</b> | <b>-919,212.46</b>                                      |
| Prior Year(s) Corrections or Restatements  |                      | 0.00                 | 0.00  |
| <b>ENDING TOTAL FUND BALANCE</b>   | <b>7,418,748.00</b>  | <b>11,053,684.02</b> | <b>3,634,936.02</b>                                     |

|                                    | FINAL BUDGET        | ACTUAL            | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|------------------------------------|---------------------|-------------------|---|
| <b>REVENUES:</b>                   |                     |                   |   |
| Local                              | 3,000.00            | 7,072.93          | 4,072.93  |
| State                              | 300,000.00          | 361,548.52        | 61,548.52   |
| Federal                            | 0.00                | 0.00              | 0.00  |
| Other                              | 0.00                | 0.00              | 0.00  |
| <b>TOTAL REVENUES</b>              | <b>303,000.00</b>   | <b>368,621.45</b> | <b>65,621.45</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           | 1,050,000.00        | 252,538.90        | 797,461.10  |
| 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>1,050,000.00</b> | <b>252,538.90</b> | <b>797,461.10</b>                                       |

|  | FINAL BUDGET        | ACTUAL              | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|--|---------------------|---------------------|---|
| REVENUES OVER (UNDER) EXPENDITURES   | -747,000.00         | 116,082.55          | 863,082.55  |
| <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                | 40,000.00           | 40,000.00   |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>  | <b>0.00</b>         | <b>40,000.00</b>    | <b>40,000.00</b>  |
| <b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER FINANCING USES</b> | <b>-747,000.00</b>  | <b>156,082.55</b>   | <b>903,082.55</b>                                       |
| <b>BEGINNING TOTAL FUND BALANCE</b>  | <b>1,238,414.00</b> | <b>1,257,818.95</b> | <b>19,404.95</b>  |
| Prior Year(s) Corrections or Restatements  |                     | 0.00                | 0.00  |
| <b>ENDING TOTAL FUND BALANCE</b>   | <b>491,414.00</b>   | <b>1,413,901.50</b> | <b>922,487.50</b>                                       |

|  | Custodial<br>Funds | Private<br>Purpose<br>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               | 56,952.63                   |
| Minus Warrants Outstanding   | 0.00               | 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                        |
| <b>TOTAL ASSETS</b>  | <b>0.00</b>        | <b>56,952.63</b>            |
| <b>LIABILITIES:</b>  |                    |                             |
| Accounts Payable   | 0.00               | 0.00                        |
| Due To Other Governmental Units  | 0.00               | 0.00                        |
| <b>TOTAL LIABILITIES</b>   | <b>0.00</b>        | <b>0.00</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               | 56,952.63                   |
| <b>TOTAL NET POSITION</b>  | <b>0.00</b>        | <b>56,952.63</b>            |

|   | Custodial<br>Funds | Private<br>Purpose<br>Trust |
|---|--------------------|-----------------------------|
| <b>ADDITIONS:</b>                             |                    |                             |
| <b>Contributions:</b>                         |                    |                             |
| Private Donations                             | 0.00               | 195.00                      |
| Employer                                      |                    | 0.00                        |
| Members                                       |                    | 0.00                        |
| Other   | 0.00               | 0.00                        |
| <b>TOTAL CONTRIBUTIONS</b>                    | <b>0.00</b>        | <b>195.00</b>               |
| <b>Investment Income:</b>                     |                    |                             |
| Net Appreciation (Depreciation) in Fair Value | 0.00               | 0.00                        |
| Interest and Dividends                        | 0.00               | 361.70                      |
| Less Investment Expenses                      | 0.00               | 0.00                        |
| Net Investment Income                         | 0.00               | 361.70                      |
| <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>556.70</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               | 1,477.45                    |
| <b>TOTAL DEDUCTIONS</b>                       | <b>0.00</b>        | <b>1,477.45</b>             |
| Net Increase (Decrease)                       | 0.00               | -920.75                     |
| Net Position - Beginning Balance              | 0.00               | 57,873.38                   |
| Prior Year(s) Corrections or Restatements     | 0.00               | 0.00                        |
| <b>NET POSITION--ENDING</b>                   | <b>0.00</b>        | <b>56,952.63</b>            |

| Description                                    | Beginning<br>Outstanding Debt<br>September 1,<br>2021 | Amount Issued /<br>Increased | Amount<br>Redeemed /<br>Decreased | Ending<br>Outstanding Debt<br>August 31, 2022 | Amount Due<br>Within One Year |
|--|---|------------------------------|-----------------------------------|---|-------------------------------|
| <b>Voted Debt</b>                              |   |                              |                                   |   |                               |
| Voted Bonds                                    | 71,710,000.00   | 0.00                         | 5,375,000.00                      | 66,335,000.00                                 | 6,060,000.00                  |
| 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   | 187,060.87  | 226,503.78                   | 92,749.14                         | 320,815.51                                    | 57,114.13                     |
| 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                           | 1,958,537.08  | 1,994,979.53                 | 530,711.97                        | 3,422,804.64                                  | 684,560.93                    |
| 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                          |
| <b>Other Liabilities</b>                       |   |                              |                                   |   |                               |
| 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                  | 2,925,170.00  | 5,606,551.00                 | 0.00                              | 8,531,721.00                                  |                               |
| 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                 | 850,114.00  | 1,365,489.00                 | 0.00                              | 2,215,603.00                                  |                               |
| <b>Total Long-Term Liabilities</b>             | <b>77,630,881.95</b>                                  | <b>9,193,523.31</b>          | <b>5,998,461.11</b>               | <b>80,825,944.15</b>                          | <b>6,801,675.06</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   | 11,427,040.40        | 8,279,315.02        | 6,555,555.07          | 1.09                        |
| 1300 Sale of Tax Title Property                                       | 37.81                | 24.69               | 21.75                 | 0.00                        |
| 1400 Local in Lieu of Taxes   | 0.00                 | 0.00                | 0.00                  | 0.00                        |
| 1500 Timber Excise Tax  | 0.00                 | 0.00                | 0.00                  | 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>11,427,078.21</b> | <b>8,279,339.71</b> | <b>6,555,576.82</b>   | <b>1.09</b>                 |
| <b>LOCAL SUPPORT NONTAX</b>   |                      |                     |                       |                             |
| 2100 Tuition and Fees, Unassigned                                     | 135,934.24           |                     |                       |                             |
| 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                                  | 161,925.00           |                     |                       |                             |
| 2186 Community School Tuitions and Fees                               | 0.00                 |                     |                       |                             |
| 2188 Child Care Tuitions and Fees                                     | 0.00                 |                     |                       |                             |
| 2200 Sales of Goods, Supplies and Services, Unassigned                | 597,952.23           |                     | 0.00                  | 0.00                        |
| 2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services        | 339,335.68           |                     |                       |                             |
| 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 | 151,547.50           |                     |                       |                             |
| 2298 School Food Services--Sales of Goods, Supplies, and Services     | 916,037.91           |                     |                       |                             |
| 2300 Investment Earnings  | 60,443.80            | 0.00                | 96,299.23             | 7,071.84                    |
| 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  | 1,248,011.69         |                     | 170,000.00            | 0.00                        |

|  | General Fund         | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|--|----------------------|-------------------|-----------------------|-----------------------------|
| <b>LOCAL SUPPORT NONTAX</b>                            |                      |                   |                       |                             |
| 2600 Fines and Damages                                 | 34,971.89            |                   | 0.00                  | 0.00                        |
| 2700 Rentals and Leases                                | 67,286.84            | 0.00              | 0.00                  | 0.00                        |
| 2800 Insurance Recoveries                              | 0.00                 |                   | 0.00                  | 0.00                        |
| 2900 Local Support Nontax, Unassigned                  | 149,984.02           | 0.00              | 0.00                  | 0.00                        |
| 2998 Local School Food Service (only for non NSLP LEA) | 0.00                 |                   |                       |                             |
| 2910 E-Rate  | 0.00                 |                   | 0.00                  |                             |
| <b>2000 TOTAL LOCAL SUPPORT NONTAX</b>                 | <b>3,863,430.80</b>  | <b>0.00</b>       | <b>266,299.23</b>     | <b>7,071.84</b>             |
| <b>STATE, GENERAL PURPOSE</b>                          |                      |                   |                       |                             |
| 3100 Apportionment                                     | 38,053,073.09        |                   |                       |                             |
| 3121 Special Education - General Apportionment         | 757,539.90           |                   |                       |                             |
| 3300 Local Effort Assistance                           | 0.00                 |                   |                       |                             |
| 3600 State Forests                                     | 0.00                 | 0.00              | 0.00                  | 0.00                        |
| 3900 Other State General Purpose, Unassigned           | 0.00                 | 0.00              | 0.00                  |                             |
| <b>3000 TOTAL STATE, GENERAL PURPOSE</b>               | <b>38,810,612.99</b> | <b>0.00</b>       | <b>0.00</b>           | <b>0.00</b>                 |
| <b>STATE, SPECIAL PURPOSE</b>                          |                      |                   |                       |                             |
| 4100 Special Purpose, Unassigned                       | 0.00                 |                   | 0.00                  | 0.00                        |
| 4121 Special Education                                 | 5,350,148.32         |                   |                       |                             |
| 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                               | 96,542.11            |                   |                       |                             |
| 4156 State Institutions, Centers and Homes, Delinquent | 0.00                 |                   |                       |                             |
| 4158 Special and Pilot Programs                        | 345,529.03           |                   |                       |                             |
| 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   | 281,160.77          |                   |                       |                             |
| 4174 Highly Capable   | 130,422.51          |                   |                       |                             |
| 4188 Child Care   | 0.00                |                   |                       |                             |
| 4198 School Food Service  | 17,778.84           |                   |                       |                             |
| 4199 Transportation - Operations  | 2,011,995.03        |                   |                       |                             |
| 4230 State Funding Assistance-Paid Direct to Contractor                       |                     |                   | 0.00                  |                             |
| 4300 Other State Agencies, Unassigned   | 300.00              |                   | 0.00                  | 0.00                        |
| 4321 Special Education - Other State Agencies                                 | 0.00                |                   |                       |                             |
| 4322 Special Education - Infants and Toddlers - State                         | 0.00                |                   |                       |                             |
| 4326 State Institutions - Special Education - Other State Agencies            | 0.00                |                   |                       |                             |
| 4330 State Funding Assistance-Other   |                     |                   | 0.00                  |                             |
| 4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies | 0.00                |                   |                       |                             |
| 4358 Special and Pilot Programs - Other State Agencies                        | 0.00                |                   |                       |                             |
| 4365 Transitional Bilingual - Other State Agencies                            | 0.00                |                   |                       |                             |
| 4388 Child Care - Other State Agencies  | 0.00                |                   |                       |                             |
| 4398 School Food Service - Other State Agencies                               | 0.00                |                   |                       |                             |
| 4399 Transportation Operations - Other State Agencies                         | 0.00                |                   |                       |                             |
| 4499 Transportation Reimbursement - Depreciation                              |                     |                   |                       | 361,548.52                  |
| <b>4000 TOTAL STATE, SPECIAL PURPOSE</b>                                      | <b>8,233,876.61</b> |                   | 0.00                  | 361,548.52                  |
| <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                                    | 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  | 1,390.45            | 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>1,390.45</b> | <b>0.00</b>       | <b>0.00</b>           | <b>0.00</b>                 |
| <b>FEDERAL, SPECIAL PURPOSE</b>   |                 |                   |                       |                             |
| 6100 Special Purpose, OSPI, Unassigned                                  | 0.00            |                   |                       | 0.00                        |
| 6111 Federal Special Purpose-GEER                                       | 2,041,706.34    |                   | 0.00                  |                             |
| 6112 Federal Special Purpose-ESSER II                                   | 58,208.33       |                   | 0.00                  |                             |
| 6113 Federal Special Purpose-ESSER III                                  | 566,492.00      |                   | 0.00                  |                             |
| 6114 Federal Special Purpose-ESSER III (Learning Loss)                  | 141,623.00      |                   | 0.00                  |                             |
| 6118 Federal Special Purpose-Reserved Reserved                          | 0.00            |                   | 0.00                  |                             |
| 6119 Federal Special Purpose-Reserved Reserved                          | 110,584.00      |                   | 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                             | 131,906.80      |                   |                       |                             |
| 6124 Special Education, Supplemental                                    | 915,715.14      |                   |                       |                             |
| 6125 Special Education - Infants and Toddlers - Federal                 | 0.00            |                   |                       |                             |
| 6138 Secondary Vocational Education                                     | 11,971.34       |                   |                       |                             |
| 6140 Impact Aid-Construction  |                 |                   | 0.00                  |                             |
| 6146 Skill Center   | 0.00            |                   |                       |                             |
| 6151 ESEA Disadvantaged, Fed  | 103,523.14      |                   |                       |                             |
| 6152 Other Title, ESEA Fed  | 84,497.61       |                   |                       |                             |
| 6153 ESEA Migrant, Federal  | 0.00            |                   |                       |                             |
| 6154 Reading First, Federal   | 0.00            |                   |                       |                             |
| 6157 Institutions, Neglected and Delinquent                             | 0.00            |                   |                       |                             |
| 6161 Head Start   | 0.00            |                   |                       |                             |
| 6162 Math and Science - Professional Development                        | 0.00            |                   |                       |                             |
| 6164 Limited English Proficiency  | 5,044.22        |                   |                       |                             |

|   | 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   | 949,732.15   |                   |                       |                             |
| 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 |
|---|--------------|-------------------|-----------------------|-----------------------------|
| <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  | 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                  | 33,631.47    |                   | 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                         | 0.00         |                   |                       |                             |
| 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                            | 57,384.16           |                   |                       |                             |
| <b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>       | <b>5,212,019.70</b> |                   | 0.00                  | 0.00                        |
| <b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>      |                     |                   |                       |                             |
| 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 |
|---|-------------------|-------------------|-----------------------|-----------------------------|
| <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   | 0.00              |                   |                       |                             |
| 7301 Nonhigh Participation  | 0.00              |                   |                       |                             |
| <b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>                        | <b>0.00</b>       |                   | 0.00                  |                             |
| <b>REVENUES FROM OTHER ENTITIES</b>   |                   |                   |                       |                             |
| 8100 Governmental Entities  | 2,910.60          |                   | 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   | 137,603.98        |                   |                       |                             |
| 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>140,514.58</b> |                   | 0.00                  | 0.00                        |
| <b>OTHER FINANCING SOURCES</b>  |                   |                   |                       |                             |
| 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  | 0.00              |                   |                       | 40,000.00                   |
| 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>0.00</b>          | <b>0.00</b>         | <b>0.00</b>           | <b>40,000.00</b>            |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | <b>67,688,923.34</b> | <b>8,279,339.71</b> | <b>6,821,876.05</b>   | <b>408,621.45</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                             | 37,171,912.42 | 11 Bd of Dir                 | 292,114.48    | 0 Debit Transfer           | 169,367.97           |
| 02 ALE   | 169,296.09    | 12 Supt Off                  | 804,220.71    | 1 Credit Transfer          | -169,367.97          |
| 03 Basic Education - Dropout Reengagement      | 0.00          | 13 Busns Off                 | 1,094,897.04  | 2 Cert. Salaries           | 31,738,585.91        |
| 11 Stim, Title, GEER                           | 2,041,706.34  | 14 HR                        | 736,134.02    | 3 Class. Salaries          | 11,824,388.82        |
| 12 Stim, ESSER II                              | 138,402.10    | 15 Pblc Rltn                 | 157,809.75    | 4 Employee Benefits        | 15,386,063.15        |
| 13 Stim, ESSER III                             | 566,492.00    | 21 Supv Inst                 | 2,056,191.52  | 5 Supplies / Materials     | 1,762,700.64         |
| 14 Federal Stimulus, ESSER III (Learning Loss) | 141,623.00    | 22 Lrn Resrc                 | 889,634.59    | 7 Purchased Services       | 9,191,976.30         |
| 18 Stim, RSVD N/A 20-21                        | 0.00          | 23 Princ Off                 | 4,318,332.97  | 8 Travel                   | 115,909.41           |
| 19 Federal Special Purpose - Other             | 110,584.00    | 24 Guid/Coun                 | 1,850,628.67  | 9 Capital Outlay           | 138,642.16           |
| 21 Sp Ed, Sup, St                              | 10,418,458.05 | 25 Pupil M/S                 | 1,374,103.46  | <b>TOTAL ALL OBJECTS</b>   | <b>70,158,266.39</b> |
| 22 Sp Ed, Infants and Toddlers, State          | 0.00          | 26 Health                    | 3,563,678.70  |                            |                      |
| 23 Sp Ed, Sup, IDEA, Fed                       | 131,906.80    | 27 Teaching                  | 37,929,005.05 |                            |                      |
| 24 Sp Ed, Sup, Fed                             | 915,715.14    | 28 Extracur                  | 1,439,122.89  |                            |                      |
| 25 Sp Ed, Infants and Toddlers, Federal        | 0.00          | 29 Pmt to SD                 | 12,600.00     |                            |                      |
| 26 Sp Ed, Inst, St                             | 0.00          | 31 InstProDev                | 2,203,014.06  |                            |                      |
| 29 Sp Ed, Oth, Fed                             | 0.00          | 32 Inst Tech                 | 172,613.58    |                            |                      |
| 31 Voc, Basic, St                              | 2,730,196.61  | 33 Curriculum                | 163,164.07    |                            |                      |
| 34 MidSchCar/Tec                               | 161,034.93    | 34 Pro Learn                 | 470,185.65    |                            |                      |
| 38 Voc, Fed                                    | 11,521.98     | 41 Supervisn                 | 0.00          |                            |                      |
| 39 Voc, Other                                  | 0.00          | 42 Food                      | 57,384.16     |                            |                      |
| 45 Skil Cnt, Bas, St                           | 0.00          | 44 Operation                 | 1,814,878.10  |                            |                      |
| 46 Skill Cntr, Fed                             | 0.00          | 49 Transfers                 | -6,323.71     |                            |                      |
| 47 Skil Cnt, Fac Upgrade                       | 0.00          | 51 Supervisn                 | 395,064.46    |                            |                      |
| 51 ESEA Disadvantaged, Fed                     | 103,523.14    | 52 Operation                 | 1,701,996.97  |                            |                      |
| 52 Other Title, ESEA, Fed                      | 84,497.61     | 53 Maintnce                  | 189,763.77    |                            |                      |
| 53 ESEA Migrant, Federal                       | 0.00          | 56 Insurance                 | 93,568.99     |                            |                      |
| 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                      | 189,396.16           | 59 Transfers                 | -163,044.26          |                            |        |
| 56 St In, Ctr/Hm, D         | 0.00                 | 61 Supv Bldg                 | 131,611.82           |                            |        |
| 57 St In, N/D, Fed          | 0.00                 | 62 Grnd Mnt                  | 187,551.95           |                            |        |
| 58 Sp/Plt Pgm, St           | 326,691.83           | 63 Oper Bldg                 | 2,491,904.06         |                            |        |
| 59 Inst. JAJ                | 0.00                 | 64 Maintnce                  | 671,211.28           |                            |        |
| 61 Head Start, Fed          | 0.00                 | 65 Utilities                 | 1,464,000.92         |                            |        |
| 62 MS, Pro Dv, Fed          | 0.00                 | 67 Bldg Secu                 | 109,593.86           |                            |        |
| 64 LEP, Fed                 | 5,044.22             | 68 Insurance                 | 648,671.94           |                            |        |
| 65 Tran Biling, St          | 454,179.70           | 72 Info Sys                  | 367,536.64           |                            |        |
| 67 Ind Ed, Fd, JOM          | 0.00                 | 73 Printing                  | 5,929.83             |                            |        |
| 68 Ind Ed, Fd, ED           | 0.00                 | 74 Warehouse                 | 0.00                 |                            |        |
| 69 Comp, Othr               | 0.00                 | 75 Mtr Pool                  | 95,255.53            |                            |        |
| 71 Traffic Safety           | 0.00                 | 83 Interest                  | 1,445.76             |                            |        |
| 73 Summer School            | 133,949.07           | 84 Principal                 | 92,749.14            |                            |        |
| 74 Highly Capable           | 116,571.22           | 85 Debt Expn                 | 0.00                 |                            |        |
| 76 Target Asst, Fed         | 0.00                 | 91 Publ Actv                 | 280,063.97           |                            |        |
| 78 Yth Trg Pm, Fed          | 0.00                 | <b>TOTAL ALL ACTIVITIES</b>  | <b>70,158,266.39</b> |                            |        |
| 79 Inst Pgm, Othr           | 48,699.74            |                              |                      |                            |        |
| 81 Public Radio/TV          | 0.00                 |                              |                      |                            |        |
| 86 Comm Schools             | 0.00                 |                              |                      |                            |        |
| 88 Child Care               | 0.00                 |                              |                      |                            |        |
| 89 Othr Comm Srv            | 534,125.95           |                              |                      |                            |        |
| 97 Distwide Suppt           | 9,271,868.54         |                              |                      |                            |        |
| 98 Schl Food Serv           | 1,865,938.55         |                              |                      |                            |        |
| 99 Pupil Transp             | 2,314,931.20         |                              |                      |                            |        |
| <b>TOTAL ALL PROGRAMS</b>   | <b>70,158,266.39</b> |                              |                      |                            |        |

| <b>Certificated Salaries</b> |                                  | <b>Amount</b> |
|------------------------------|----------------------------------|---------------|
| 2110                         | Salaries of Regular Employee     | 27,391,139.14 |
| 2120                         | Salaries of Temporary EEs & Subs | 567,205.43    |
| 2130                         | Non contracted Salaries          | 573,501.55    |
| 2140                         | Sabbatical Leave                 | 0.00          |
| 2150                         | Supplemental Contracts           | 2,566,682.14  |
| 2160                         | Other Salaries                   | 402,729.65    |
| 2170                         | Other Salaries NBCT              | 237,328.00    |

| <b>Classified Salaries</b> |                                  | <b>Amount</b> |
|----------------------------|----------------------------------|---------------|
| 3110                       | Salaries of Regular Employee     | 9,947,029.81  |
| 3120                       | Salaries of Temporary EEs & Subs | 414,775.92    |
| 3130                       | Extra Time                       | 576,208.12    |
| 3140                       | Sabbatical Leave                 | 0.00          |
| 3150                       | Supplemental Contracts           | 716,301.71    |
| 3160                       | Other Salaries                   | 170,073.26    |

| <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 | 2,351,052.78  |
| 4223                                 | Federally Mandated Insurance-Classified  | 872,338.15    |
| 4232                                 | Retirement Contribution - Certificated   | 4,439,367.89  |
| 4233                                 | Retirement Contribution - Classified     | 1,236,633.78  |
| 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 | 119,498.25    |
| 4263                                 | Unemployment Compensation - Classified   | 46,885.62     |

| <b>Employee Bene &amp; P/R Taxes</b> |  | <b>Amount</b> |
|--------------------------------------|--|---------------|
| 4272                                 | Worker's Compensation - Certificated   | 119,975.97    |
| 4273                                 | Worker's Compensation - Classified     | 166,591.20    |
| 4282                                 | Health Benefits - Certificated         | 3,613,295.65  |
| 4283                                 | Health Benefits - Classified           | 2,418,757.20  |
| 4292                                 | Other Employee Benefits - Certificated | 1,666.66      |
| 4293                                 | Other Employee Benefits - Classified   | 0.00          |

| <b>Supplies, Non-Capital</b> |                               | <b>Amount</b> |
|------------------------------|-------------------------------|---------------|
| 5610                         | General Supplies              | 1,207,526.29  |
| 5626                         | Motor Vehicle Fuel            | 309,983.45    |
| 5630                         | Food                          | 57,384.16     |
| 5640                         | Books and Periodicals         | 113,962.27    |
| 5650                         | Supplies - Technology Related | 73,844.47     |

| <b>Purchased Services</b> |  | <b>Amount</b> |
|---------------------------|--|---------------|
| 7310                      | Office and Administrative Services         | 298,869.22    |
| 7311                      | Election Fees                              | 49,504.66     |
| 7320                      | Professional Educational Services          | 596,448.39    |
| 7321                      | Contracted Teachers                        | 0.00          |
| 7322                      | Contracted Educational Staff Associates    | 25,170.00     |
| 7330                      | Employee Training and Development Services | 206,315.04    |
| 7340                      | Other Professional Purchased Services      | 2,128,700.27  |
| 7341                      | Legal Services for District support        | 110,629.33    |
| 7342                      | Audit Services                             | 29,998.11     |
| 7343                      | Other Legal Services                       | 168,740.34    |
| 7350                      | Technical Services                         | 0.00          |
| 7351                      | Data Processing and Coding Services        | 132,600.43    |
| 7352                      | Other Technical Services                   | 0.00          |
| 7410                      | Utility Services                           | 292,700.22    |

|      | Purchased Services  | Amount       |
|------|---|--------------|
| 7420 | Cleaning Services   | 129,075.13   |
| 7431 | Non-Technology-Related Repair and Maintenance                                 | 298,847.14   |
| 7432 | Technology-Related Repair and Maintenance                                     | 16,149.01    |
| 7441 | Rentals of Land and Buildings   | 0.00         |
| 7442 | Rentals of Equipment and Vehicles   | 130,271.00   |
| 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                     | 88,353.14    |
| 7520 | Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.) | 742,240.93   |
| 7530 | Communications  | 283,801.28   |
| 7540 | Advertising   | 19,547.21    |
| 7550 | Printing and Binding  | 8,447.22     |
| 7565 | Tuition Paid to Postsecondary Schools (Dual Credit)                           | 3,800.00     |
| 7569 | Tuition - Other   | 83,260.42    |
| 7570 | Food Service Management (FSMC)  | 1,763,239.89 |
| 7580 | Travel - Registration and Entrance  | 14,296.68    |
| 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      | 451,735.27   |
| 7621 | Natural Gas   | 301,981.50   |
| 7622 | Electricity   | 636,601.55   |
| 7623 | Bottled Gas   | 0.00         |
| 7624 | Oil   | 0.00         |
| 7625 | Coal  | 0.00         |
| 7629 | Other Energy  | 16,273.00    |
| 7810 | Dues and Fees   | 70,185.02    |
| 7820 | Settlements and Judgements Against the School District                        | 0.00         |

| <b>Purchased Services</b> |  | <b>Amount</b> |
|---------------------------|--|---------------|
| 7831                      | Redemption of Principal                    | 92,749.14     |
| 7832                      | Interest on Long-Term Debt                 | 1,445.76      |
| 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 | 115,909.41    |

| <b>Capital Outlay</b> |                                      | <b>Amount</b> |
|-----------------------|--------------------------------------|---------------|
| 9710                  | Land and Improvements                | 0.00          |
| 9720                  | Buildings                            | 0.00          |
| 9731                  | Machinery                            | 4,090.22      |
| 9732                  | Vehicles                             | 0.00          |
| 9733                  | Furniture and Fixtures               | 0.00          |
| 9734                  | Technology-Related Hardware          | 65,907.23     |
| 9735                  | Technology-Related Software          | 0.00          |
| 9739                  | Other Equipment                      | 68,644.71     |
| 9950                  | Special Items - Capital Outlay       | 0.00          |
| 9960                  | Extraordinary Items - Capital Outlay | 0.00          |

|   |                      |
|---|----------------------|
| <b>TOTAL ALL NCES OBJECT OF EXPENDITURE</b> | <b>70,158,266.39</b> |
|---|----------------------|

| <u>Instructional Location</u>            | <u>Amount</u>        |
|--|----------------------|
| Island Park Elementary                   | 5,542,026.16         |
| Islander Middle School                   | 11,497,006.39        |
| Lakeridge Elementary School              | 5,108,220.44         |
| Mercer Island High School                | 21,143,747.67        |
| Northwood Elementary School              | 6,369,973.82         |
| West Mercer Elementary                   | 5,795,339.26         |
| <b>TOTAL INSTRUCTIONAL LOCATIONS</b>     | <b>55,456,313.74</b> |
| <b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b> | <b>14,701,952.65</b> |
| <b>TOTAL DISTRICT EXPENDITURES</b>       | <b>70,158,266.39</b> |