

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Ferndale School District of Whatcom County for the fiscal year ended August 31, 2023, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: SubpartE.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2022-August 31, 2023

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	84,255,815.19	666,924.62	7,908,167.06	4,164,928.98	1,024,862.82	0.00	98,020,698.67
Total Expenditures	87,584,125.58	669,878.42	7,842,153.43	34,574,685.12	503,897.33	0.00	131,174,739.88
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	-3,328,310.39	-2,953.80	66,013.63	-30,409,756.14	520,965.49	0.00	-33,154,041.21
Beginning Total Fund Balance	14,584,878.15	475,378.58	3,598,282.52	37,810,296.09	2,191,669.59	0.00	58,660,504.93
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	11,256,567.76	472,424.78	3,664,296.15	7,400,539.95	2,712,635.08	0.00	25,506,463.72

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	3,970,228.81	54,555.55	419,264.56	96,560.35	8,891.93	0.00	4,549,501.20
Minus Warrants Outstanding	-2,522,664.04	-13,397.28	0.00	-92,023.26	0.00	0.00	-2,628,084.58
Taxes Receivable	4,737,414.93		3,292,520.11	10.36	0.00		8,029,945.40
Due From Other Funds	11,884.18	0.00	0.00	0.00	0.00	0.00	11,884.18
Due From Other Governmental Units	904,649.10	0.00	0.00	0.00	0.00	0.00	904,649.10
Accounts Receivable	1,060,614.48	0.00	0.00	0.00	0.00	0.00	1,060,614.48
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	14,635.93	498.75		0.00			15,134.68
Prepaid Items	549,042.70	1,210.67			0.00	0.00	550,253.37
Investments	10,146,323.67	458,242.67	3,245,031.59	10,107,072.82	2,703,743.15	0.00	26,660,413.90
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	18,872,129.76	501,110.36	6,956,816.26	10,111,620.27	2,712,635.08	0.00	39,154,311.73
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	18,872,129.76	501,110.36	6,956,816.26	10,111,620.27	2,712,635.08	0.00	39,154,311.73
LIABILITIES							
Accounts Payable	95,951.35	4,960.06	0.00	280,414.58	0.00	0.00	381,325.99
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	880,136.00	15,141.34		2,427,355.38			3,322,632.72
Due To Other Governmental Units	8,999.99	0.00		0.00	0.00	0.00	8,999.99
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	856,087.81						856,087.81
Due To Other Funds	0.00	8,584.18	0.00	3,300.00	0.00	0.00	11,884.18
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	1,841,175.15	28,685.58	0.00	2,711,069.96	0.00	0.00	4,580,930.69
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	1,036,971.92	0.00	0.00	0.00	0.00	0.00	1,036,971.92
Unavailable Revenue - Taxes Receivable	4,737,414.93		3,292,520.11	10.36	0.00		8,029,945.40
TOTAL DEFERRED INFLOWS OF RESOURCES	5,774,386.85	0.00	3,292,520.11	10.36	0.00	0.00	9,066,917.32
FUND BALANCE:							
Nonspendable Fund Balance	563,678.63	1,709.42	0.00	0.00	0.00	0.00	565,388.05
Restricted Fund Balance	645,263.68	470,715.36	3,664,296.15	2,207,727.62	2,712,635.08	0.00	9,700,637.89
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	6,384,123.05	0.00	0.00	5,192,812.33	0.00	0.00	11,576,935.38

August 31, 2023

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	3,663,502.40	0.00	0.00	0.00	0.00	0.00	3,663,502.40
TOTAL FUND BALANCE	11,256,567.76	472,424.78	3,664,296.15	7,400,539.95	2,712,635.08	0.00	25,506,463.72
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	18,872,129.76	501,110.36	6,956,816.26	10,111,620.27	2,712,635.08	0.00	39,154,311.73

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	12,301,513.48	666,924.62	7,908,167.06	601,581.68	35,118.31		21,513,305.15
State	60,464,409.57		0.00	3,563,347.30	968,864.51		64,996,621.38
Federal	10,876,956.41		0.00	0.00	0.00		10,876,956.41
Other	136,049.29			0.00	0.00	0.00	136,049.29
TOTAL REVENUES	83,778,928.75	666,924.62	7,908,167.06	4,164,928.98	1,003,982.82	0.00	97,522,932.23
EXPENDITURES:							
CURRENT:							
Regular Instruction	43,077,304.67						43,077,304.67
Special Education	13,141,195.63						13,141,195.63
Vocational Education	2,625,114.48						2,625,114.48
Skill Center	0.00						0.00
Compensatory Programs	5,393,975.52						5,393,975.52
Other Instructional Programs	140,644.79						140,644.79
Federal Stimulus COVID-19	4,582,580.28						4,582,580.28
Community Services	5,726.62						5,726.62
Support Services	17,473,082.80						17,473,082.80
Student Activities/Other		669,878.42				0.00	669,878.42
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				31,595,218.28			31,595,218.28
Equipment				2,299,422.08			2,299,422.08
Instructional Technology				2,341.22			2,341.22
Energy				677,703.54	0.00		677,703.54
Transportation Equipment					503,897.33		503,897.33
Sales and Lease				0.00			0.00
Other	851,870.64						851,870.64
DEBT SERVICE:							
Principal	274,400.15		3,880,000.00	0.00	0.00		4,154,400.15

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	18,230.00		3,962,153.43	0.00	0.00		3,980,383.43
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	87,584,125.58	669,878.42	7,842,153.43	34,574,685.12	503,897.33	0.00	131,174,739.88
REVENUES OVER (UNDER) EXPENDITURES	-3,805,196.83	-2,953.80	66,013.63	-30,409,756.14	500,085.49	0.00	-33,651,807.65
OTHER FINANCING SOURCES (USES) :							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	476,842.92			0.00	0.00		476,842.92
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	43.52		0.00	0.00	20,880.00		20,923.52
TOTAL OTHER FINANCING SOURCES (USES)	476,886.44		0.00	0.00	20,880.00	0.00	497,766.44
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,328,310.39	-2,953.80	66,013.63	-30,409,756.14	520,965.49	0.00	-33,154,041.21
BEGINNING TOTAL FUND BALANCE	14,584,878.15	475,378.58	3,598,282.52	37,810,296.09	2,191,669.59	0.00	58,660,504.93
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	11,256,567.76	472,424.78	3,664,296.15	7,400,539.95	2,712,635.08	0.00	25,506,463.72

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	146,547.30	12,154,966.18	12,301,513.48
State	60,464,409.57	0.00	60,464,409.57
Federal	10,246,644.39	630,312.02	10,876,956.41
Other	111,419.29	24,630.00	136,049.29
TOTAL REVENUES	70,969,020.55	12,809,908.20	83,778,928.75
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	35,159,835.46	7,917,469.21	43,077,304.67
Special Education	10,129,165.62	3,012,030.01	13,141,195.63
Vocational Education	2,625,114.48	0.00	2,625,114.48
Skills Center	0.00	0.00	0.00
Compensatory Programs	5,374,096.95	19,878.57	5,393,975.52
Other Instructional Programs	140,644.79	0.00	140,644.79
Federal Stimulus COVID-19	4,582,580.28	0.00	4,582,580.28
Community Services	120.00	5,606.62	5,726.62
Support Services	15,395,258.46	2,077,824.34	17,473,082.80
CAPITAL OUTLAY:			
Other	328,341.20	523,529.44	851,870.64
DEBT SERVICE:			
Principal	0.00	274,400.15	274,400.15
Interest and Other Charges	0.00	18,230.00	18,230.00
TOTAL EXPENDITURES	73,735,157.24	13,848,968.34	87,584,125.58
REVENUES OVER (UNDER) EXPENDITURES:	-2,766,136.69	-1,039,060.14	-3,805,196.83
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		476,842.92	476,842.92
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		43.52	43.52

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	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	476,886.44	476,886.44
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,766,136.69	-562,173.70	-3,328,310.39
BEGINNING TOTAL FUND BALANCE	14,022,704.45	562,173.70	14,584,878.15
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	11,256,567.76	0.00	11,256,567.76

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	10,583,231.00	12,301,513.48	1,718,282.48
State	57,519,343.00	60,464,409.57	2,945,066.57
Federal	9,922,821.00	10,876,956.41	954,135.41
Other	2,970,000.00	136,049.29	-2,833,950.71
TOTAL REVENUES	80,995,395.00	83,778,928.75	2,783,533.75
EXPENDITURES			
CURRENT:			
Regular Instruction	45,198,052.00	43,077,304.67	2,120,747.33
Special Education	12,267,026.00	13,141,195.63	-874,169.63
Vocational Education	2,747,803.00	2,625,114.48	122,688.52
Skill Center	0.00	0.00	0.00
Compensatory Programs	5,248,186.00	5,393,975.52	-145,789.52
Other Instructional Programs	263,819.00	140,644.79	123,174.21
Federal Stimulus COVID-19	4,654,003.00	4,582,580.28	71,422.72
Community Services	56,000.00	5,726.62	50,273.38
Support Services	17,796,385.00	17,473,082.80	323,302.20
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	135,000.00	851,870.64	-716,870.64
DEBT SERVICE:			
Principal	0.00	274,400.15	-274,400.15
Interest and Other Charges	0.00	18,230.00	-18,230.00
TOTAL EXPENDITURES	88,366,274.00	87,584,125.58	782,148.42

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-7,370,878.00	-3,805,196.83	3,565,681.17
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	476,842.92	476,842.92
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	20,000.00	43.52	-19,956.48
TOTAL OTHER FINANCING SOURCES (USES)	20,000.00	476,886.44	456,886.44
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-7,350,877.00	-3,328,310.39	4,022,566.61
BEGINNING TOTAL FUND BALANCE	13,377,940.00	14,584,878.15	1,206,938.15
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	6,027,062.00	11,256,567.76	5,229,505.76

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	760,900.00	666,924.62	-93,975.38
State			
Federal			
Other			
TOTAL REVENUES	760,900.00	666,924.62	-93,975.38
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	743,500.00	669,878.42	73,621.58
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	743,500.00	669,878.42	73,621.58
REVENUES OVER (UNDER) EXPENDITURES	17,400.00	-2,953.80	-20,353.80

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	17,400.00	-2,953.80	-20,353.80
BEGINNING TOTAL FUND BALANCE	378,000.00	475,378.58	97,378.58
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	395,400.00	472,424.78	77,024.78

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	7,615,629.00	7,908,167.06	292,538.06
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	7,615,629.00	7,908,167.06	292,538.06
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	3,880,000.00	3,880,000.00	0.00
Interest and Other Charges	3,965,900.00	3,962,153.43	3,746.57
TOTAL EXPENDITURES	7,845,900.00	7,842,153.43	3,746.57
REVENUES OVER (UNDER) EXPENDITURES	-230,271.00	66,013.63	296,284.63

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-230,270.00	66,013.63	296,283.63
BEGINNING TOTAL FUND BALANCE	2,850,000.00	3,598,282.52	748,282.52
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,619,729.00	3,664,296.15	1,044,567.15

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	675,000.00	601,581.68	-73,418.32
State	0.00	3,563,347.30	3,563,347.30
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	675,000.00	4,164,928.98	3,489,928.98
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	3,000,000.00	0.00	3,000,000.00
Building	55,650,000.00	31,595,218.28	24,054,781.72
Equipment	1,000,000.00	2,299,422.08	-1,299,422.08
Instructional Technology	150,000.00	2,341.22	147,658.78
Energy	200,000.00	677,703.54	-477,703.54
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	60,000,000.00	34,574,685.12	25,425,314.88
REVENUES OVER (UNDER) EXPENDITURES	-59,325,000.00	-30,409,756.14	28,915,243.86
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-59,325,000.00	-30,409,756.14	28,915,243.86
BEGINNING TOTAL FUND BALANCE	60,650,000.00	37,810,296.09	-22,839,703.91
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,325,000.00	7,400,539.95	6,075,539.95

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	15,000.00	35,118.31	20,118.31
State	483,506.00	968,864.51	485,358.51
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	498,506.00	1,003,982.82	505,476.82
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	2,000,000.00	503,897.33	1,496,102.67
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,000,000.00	503,897.33	1,496,102.67

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,501,494.00	500,085.49	2,001,579.49
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	20,000.00	20,880.00	880.00
TOTAL OTHER FINANCING SOURCES (USES)	20,000.00	20,880.00	880.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,481,494.00	520,965.49	2,002,459.49
BEGINNING TOTAL FUND BALANCE	1,705,000.00	2,191,669.59	486,669.59
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	223,506.00	2,712,635.08	2,489,129.08

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	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
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
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	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	0.00
TOTAL NET POSITION	0.00	0.00

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

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Description	Beginning Outstanding Debt September 1, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
Voted Debt					
Voted Bonds	96,565,000.00	0.00	3,880,000.00	92,685,000.00	3,555,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	278,266.00	547,706.39	274,400.15	551,572.24	233,753.49
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	1,189,089.00	124,131.00	0.00	1,313,220.00	148,394.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	7,771,606.00	0.00	2,764,694.00	5,006,912.00	
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	2,177,500.00	0.00	567,870.00	1,609,630.00	
Total Long-Term Liabilities	107,981,461.00	671,837.39	7,486,964.15	101,166,334.24	3,937,147.49

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	11,155,654.36	7,852,786.32	13.02	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	914.45	1,409.85	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
1000 TOTAL LOCAL TAXES	11,156,568.81	7,854,196.17	13.02	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	378.00			
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	5,437.50			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	29,421.35		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	9,266.35			
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	51,735.17			
2298 School Food Services--Sales of Goods, Supplies, and Services	146,547.30			
2300 Investment Earnings	219,747.31	53,970.89	503,081.61	35,118.31
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	5,405.33	0.00	0.00	0.00
2500 Gifts and Donations	134,675.98		73,150.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	1,773.12		0.00	0.00
2700 Rentals and Leases	196,595.36	0.00	0.00	0.00
2800 Insurance Recoveries	268,768.71		25,337.05	0.00
2900 Local Support Nontax, Unassigned	73,797.87	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	1,395.32		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	1,144,944.67	53,970.89	601,568.66	35,118.31
STATE, GENERAL PURPOSE				
3100 Apportionment	44,482,294.96			
3121 Special Education - General Apportionment	1,526,848.14			
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	
3000 TOTAL STATE, GENERAL PURPOSE	46,009,143.10	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	68,139.12		0.00	0.00
4121 Special Education	7,219,447.58			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	2,034,109.56			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	746,401.41			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	747,327.92			
4174 Highly Capable	146,909.38			
4188 Child Care	0.00			
4198 School Food Service	255,729.79			
4199 Transportation - Operations	3,237,201.71			
4230 State Funding Assistance-Paid Direct to Contractor			3,563,347.30	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	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				968,864.51
4000 TOTAL STATE, SPECIAL PURPOSE	14,455,266.47		3,563,347.30	968,864.51
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	438,766.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	121,421.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	64,525.02	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	624,712.02	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	38,847.01		0.00	
6112 Federal Special Purpose-ESSER II	204,141.09		0.00	
6113 Federal Special Purpose-ESSER III	3,790,326.96		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	687,959.61		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Special Purpose - CARES Act - Other	430,528.01		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	194,804.19			
6124 Special Education, Supplemental	1,004,938.34			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	46,584.77			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,287,950.00			
6152 Other Title, ESEA Fed	241,742.69			
6153 ESEA Migrant, Federal	86,978.81			
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	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	1,843,379.35			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	25,000.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Special Purpose - CARES Act - Other	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	155,249.04			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	5,600.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Special Purpose - CARES Act - Other	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	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
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	7,900.00			
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	200,314.52			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	10,252,244.39		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	111,419.29		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	24,630.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	136,049.29		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	43.52			20,880.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	476,842.92		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	476,886.44	0.00	0.00	20,880.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	84,255,815.19	7,908,167.06	4,164,928.98	1,024,862.82

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PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	42,403,325.06	11 Bd of Dir	133,293.47	0 Debit Transfer	260,141.35
02 ALE	309,667.83	12 Supt Off	598,102.90	1 Credit Transfer	-260,141.35
03 Basic Education - Dropout Reengagement	364,311.78	13 Busns Off	1,651,035.50	2 Cert. Salaries	37,656,802.30
11 Stim, Title, GEER	38,847.01	14 HR	665,272.66	3 Class. Salaries	15,359,939.04
12 Stim, ESSER II	217,393.45	15 Pblc Rltn	518,752.05	4 Employee Benefits	20,318,244.78
13 Stim, ESSER III	3,305,064.01	21 Supv Inst	1,604,317.07	5 Supplies / Materials	5,362,017.20
14 Federal Stimulus, ESSER III (Learning Loss)	605,864.91	22 Lrn Resrc	386,318.46	7 Purchased Services	7,911,649.38
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	5,229,844.89	8 Travel	123,602.24
19 Federal Special Purpose - Other	415,410.90	24 Guid/Coun	2,790,908.71	9 Capital Outlay	851,870.64
21 Sp Ed, Sup, St	11,783,958.57	25 Pupil M/S	975,853.01	TOTAL ALL OBJECTS	87,584,125.58
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	3,374,197.76		
23 Sp Ed, Sup, IDEA, Fed	193,941.17	27 Teaching	49,061,977.04		
24 Sp Ed, Sup, Fed	1,066,879.35	28 Extracur	857,860.45		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	1,888,712.46		
29 Sp Ed, Oth, Fed	96,416.54	32 Inst Tech	365,945.59		
31 Voc, Basic, St	2,473,248.92	33 Curriculum	1,991,850.02		
34 MidSchCar/Tec	107,306.23	34 Pro Learn	455,631.69		
38 Voc, Fed	44,559.33	41 Supervisn	253,184.26		
39 Voc, Other	0.00	42 Food	836,629.47		
45 Skil Cnt, Bas, St	0.00	44 Operation	1,381,087.73		
46 Skill Cntr, Fed	0.00	49 Transfers	-658.47		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	394,178.90		
51 ESEA Disadvantaged, Fed	1,233,118.81	52 Operation	2,988,878.75		
52 Other Title, ESEA, Fed	239,306.31	53 Maintnce	369,894.22		
53 ESEA Migrant, Federal	82,742.39	56 Insurance	85,526.40		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	2,056,863.94	59 Transfers	-259,482.88		
56 St In, Ctr/Hm, D	18,086.47	61 Supv Bldg	386,402.73		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	340,661.70		
58 Sp/Plt Pgm, St	800,196.47	63 Oper Bldg	2,472,849.49		
59 Inst. JAJ	0.00	64 Maintnce	1,335,181.02		
61 Head Start, Fed	0.00	65 Utilities	1,538,567.49		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	255,267.96		
64 LEP, Fed	0.00	68 Insurance	665,490.46		
65 Tran Biling, St	697,566.06	72 Info Sys	1,476,937.22		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	146,140.00	74 Warehouse	23,965.86		
69 Comp, Othr	119,955.07	75 Mtr Pool	197,059.39		
71 Traffic Safety	11,081.08	83 Interest	18,230.00		
73 Summer School	0.00	84 Principal	274,400.15		
74 Highly Capable	129,563.71	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	0.00		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	87,584,125.58		
79 Inst Pgm, Othr	0.00				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	0.00				
89 Othr Comm Srv	5,726.62				
97 Distwide Suppt	12,568,345.21				
98 Schl Food Serv	2,470,242.99				
99 Pupil Transp	3,578,995.39				
TOTAL ALL PROGRAMS	87,584,125.58				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	33,686,706.57
2120	Salaries of Temporary EEs & Subs	776,878.95
2130	Non contracted Salaries	337,525.97
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	470,375.43
2160	Other Salaries	2,385,315.38
2170	Other Salaries NBCT	0.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	13,542,449.60
3120	Salaries of Temporary EEs & Subs	553,090.84
3130	Extra Time	636,614.61
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	501,257.48
3160	Other Salaries	126,526.51

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	2,780,295.12
4223	Federally Mandated Insurance-Classified	514,713.10
4232	Retirement Contribution - Certificated	5,454,717.83
4233	Retirement Contribution - Classified	2,303,703.10
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	121,634.86
4263	Unemployment Compensation - Classified	89,397.73

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	146,592.80
4273	Worker's Compensation - Classified	189,775.94
4282	Health Benefits - Certificated	4,511,889.10
4283	Health Benefits - Classified	3,920,194.30
4292	Other Employee Benefits - Certificated	253,501.89
4293	Other Employee Benefits - Classified	31,829.01

Supplies, Non-Capital		Amount
5610	General Supplies	3,680,033.79
5626	Motor Vehicle Fuel	354,369.53
5630	Food	836,629.47
5640	Books and Periodicals	113,192.18
5650	Supplies - Technology Related	377,792.23

Purchased Services		Amount
7310	Office and Administrative Services	277,602.56
7311	Election Fees	0.00
7320	Professional Educational Services	0.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	0.00
7340	Other Professional Purchased Services	2,793,449.00
7341	Legal Services for District support	47,182.89
7342	Audit Services	0.00
7343	Other Legal Services	10,477.50
7350	Technical Services	0.00
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	219,858.97
7410	Utility Services	289,337.98

Purchased Services		Amount
7420	Cleaning Services	0.00
7431	Non-Technology-Related Repair and Maintenance	200,765.99
7432	Technology-Related Repair and Maintenance	0.00
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	41,647.36
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	751,016.86
7530	Communications	213,961.52
7540	Advertising	0.00
7550	Printing and Binding	514,619.49
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	1,148,468.56
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	85,776.21
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	355,879.00
7622	Electricity	611,784.21
7623	Bottled Gas	8,247.90
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	263.50
7810	Dues and Fees	42,176.31
7820	Settlements and Judgements Against the School District	6,503.42

Purchased Services		Amount
7831	Redemption of Principal	274,400.15
7832	Interest on Long-Term Debt	18,230.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	123,602.24

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	123,282.92
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	46,686.52
9735	Technology-Related Software	353,560.00
9739	Other Equipment	328,341.20
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	87,584,125.58
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<u>Instructional Location</u>	<u>Amount</u>
Beach Elem	599,827.14
Cascadia Elementary	6,835,164.13
Central Elementary	5,008,482.97
Custer Elem	5,098,678.29
Eagleridge Elementary	6,066,589.04
Ferndale High School	18,793,618.13
FERNDALE RE-ENGAGEMENT	0.00
Ferndale Special Services	0.00
Ferndale Virtual Academy	0.00
Horizon Middle School	6,472,338.88
North Bell Learning Center	1,516,582.10
Skyline Elementary School	5,628,661.92
Vista Middle School	7,069,140.60
TOTAL INSTRUCTIONAL LOCATIONS	63,089,083.20
TOTAL NON-INSTRUCTIONAL LOCATIONS	24,495,042.38
TOTAL DISTRICT EXPENDITURES	87,584,125.58

