

REPORT F196

Port Angeles School District No. 121

RUN DATE: 12/1/2022

E.S.D. 114

F-196 Annual Financial Statements

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COUNTY: 05 Clallam

Fiscal Year 2021-2022

**ANNUAL FINANCIAL STATEMENTS**

Certification Page

Balance Sheet as of August 31, 2022-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2022-All Funds

Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2022-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

NCES Object Expenditure Summary

District Expenditure Summary by Location

The Annual Financial Statements (Report F-196) for Port Angeles School District of Clallam County for the fiscal year ended August 31, 2022, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2021-August 31, 2022

Approved:

\_\_\_\_\_  
School District Superintendent or Authorized Official

\_\_\_\_\_  
Date

Reviewed:

\_\_\_\_\_  
ESD Superintendent or Authorized Official

\_\_\_\_\_  
Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	60,015,629.22	320,171.72	381.22	11,349,317.57	229,222.33	0.00	71,914,722.06
Total Expenditures	59,449,578.02	225,570.11	0.00	312,305.25	336,610.68	0.00	60,324,064.06
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	566,051.20	94,601.61	381.22	11,037,012.32	-107,388.35	0.00	11,590,658.00
Beginning Total Fund Balance	4,087,791.89	487,827.36	43,027.08	6,174,361.80	378,040.40	0.00	11,171,048.53
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	4,653,843.09	582,428.97	43,408.30	17,211,374.12	270,652.05	0.00	22,761,706.53

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	1,797,569.75	53,190.49	0.00	0.00	0.00	0.00	1,850,760.24
Minus Warrants Outstanding	-1,737,915.33	-5,787.49	0.00	0.00	0.00	0.00	-1,743,702.82
Taxes Receivable	2,400,175.26		0.00	4,412,707.33	0.00		6,812,882.59
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	2,256,077.93	0.00	0.00	0.00	0.00	0.00	2,256,077.93
Accounts Receivable	16,105.35	0.00	0.00	0.00	0.00	0.00	16,105.35
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	94,071.87	0.00		0.00			94,071.87
Prepaid Items	787,849.51	89,413.41			0.00	0.00	877,262.92
Investments	2,038,965.36	481,848.68	43,408.30	17,246,969.12	270,652.05	0.00	20,081,843.51
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>7,652,899.70</b>	<b>618,665.09</b>	<b>43,408.30</b>	<b>21,659,676.45</b>	<b>270,652.05</b>	<b>0.00</b>	<b>30,245,301.59</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>7,652,899.70</b>	<b>618,665.09</b>	<b>43,408.30</b>	<b>21,659,676.45</b>	<b>270,652.05</b>	<b>0.00</b>	<b>30,245,301.59</b>
<b>LIABILITIES</b>							
Accounts Payable	556,355.23	36,236.12	0.00	35,595.00	0.00	0.00	628,186.35
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
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	12,926.73	0.00		0.00			12,926.73
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	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
<b>TOTAL LIABILITIES</b>	<b>569,281.96</b>	<b>36,236.12</b>	<b>0.00</b>	<b>35,595.00</b>	<b>0.00</b>	<b>0.00</b>	<b>641,113.08</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	29,599.39	0.00	0.00	0.00	0.00	0.00	29,599.39
Unavailable Revenue - Taxes Receivable	2,400,175.26		0.00	4,412,707.33	0.00		6,812,882.59
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,429,774.65</b>	<b>0.00</b>	<b>0.00</b>	<b>4,412,707.33</b>	<b>0.00</b>	<b>0.00</b>	<b>6,842,481.98</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	881,921.90	0.00	0.00	0.00	0.00	0.00	881,921.90
Restricted Fund Balance	131,224.20	582,428.97	43,408.30	0.00	0.00	0.00	757,061.47
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	0.00	0.00	0.00	17,211,374.12	270,652.05	0.00	17,482,026.17

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	3,640,696.99	0.00	0.00	0.00	0.00	0.00	3,640,696.99
<b>TOTAL FUND BALANCE</b>	<b>4,653,843.09</b>	<b>582,428.97</b>	<b>43,408.30</b>	<b>17,211,374.12</b>	<b>270,652.05</b>	<b>0.00</b>	<b>22,761,706.53</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>7,652,899.70</b>	<b>618,665.09</b>	<b>43,408.30</b>	<b>21,659,676.45</b>	<b>270,652.05</b>	<b>0.00</b>	<b>30,245,301.59</b>

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	6,242,485.91	320,171.72	381.22	10,184,390.86	215.18		16,747,644.89
State	40,154,488.42		0.00	286,697.18	229,007.15		40,670,192.75
Federal	13,600,424.06		0.00	0.00	0.00		13,600,424.06
Other	18,230.83			0.00	0.00	0.00	18,230.83
<b>TOTAL REVENUES</b>	<b>60,015,629.22</b>	<b>320,171.72</b>	<b>381.22</b>	<b>10,471,088.04</b>	<b>229,222.33</b>	<b>0.00</b>	<b>71,036,492.53</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	25,776,804.60						25,776,804.60
Special Education	8,706,925.39						8,706,925.39
Vocational Education	2,531,347.31						2,531,347.31
Skill Center	0.00						0.00
Compensatory Programs	3,636,272.40						3,636,272.40
Other Instructional Programs	1,059,120.69						1,059,120.69
Federal Stimulus COVID-19	6,764,683.76						6,764,683.76
Community Services	0.00						0.00
Support Services	10,784,442.04						10,784,442.04
Student Activities/Other		225,570.11				0.00	225,570.11
<b>CAPITAL OUTLAY:</b>							
Sites				297,675.25			297,675.25
Building				0.00			0.00
Equipment				14,630.00			14,630.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					336,610.68		336,610.68
Sales and Lease				0.00			0.00
Other	189,981.83						189,981.83
<b>DEBT SERVICE:</b>							
Principal	0.00		0.00	0.00	0.00		0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		0.00	0.00	0.00		0.00
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>59,449,578.02</b>	<b>225,570.11</b>	<b>0.00</b>	<b>312,305.25</b>	<b>336,610.68</b>	<b>0.00</b>	<b>60,324,064.06</b>
REVENUES OVER (UNDER) EXPENDITURES	566,051.20	94,601.61	381.22	10,158,782.79	-107,388.35	0.00	10,712,428.47
<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	878,229.53	0.00		878,229.53
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>		<b>0.00</b>	<b>878,229.53</b>	<b>0.00</b>	<b>0.00</b>	<b>878,229.53</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>566,051.20</b>	<b>94,601.61</b>	<b>381.22</b>	<b>11,037,012.32</b>	<b>-107,388.35</b>	<b>0.00</b>	<b>11,590,658.00</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>4,087,791.89</b>	<b>487,827.36</b>	<b>43,027.08</b>	<b>6,174,361.80</b>	<b>378,040.40</b>	<b>0.00</b>	<b>11,171,048.53</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>4,653,843.09</b>	<b>582,428.97</b>	<b>43,408.30</b>	<b>17,211,374.12</b>	<b>270,652.05</b>	<b>0.00</b>	<b>22,761,706.53</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	8,085.41	6,234,400.50	6,242,485.91
State	39,984,530.72	169,957.70	40,154,488.42
Federal	13,350,877.34	249,546.72	13,600,424.06
Other	18,230.83	0.00	18,230.83
<b>TOTAL REVENUES</b>	<b>53,361,724.30</b>	<b>6,653,904.92</b>	<b>60,015,629.22</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	21,888,295.81	3,888,508.79	25,776,804.60
Special Education	7,428,116.32	1,278,809.07	8,706,925.39
Vocational Education	2,492,407.96	38,939.35	2,531,347.31
Skills Center	0.00	0.00	0.00
Compensatory Programs	3,633,374.51	2,897.89	3,636,272.40
Other Instructional Programs	727,130.41	331,990.28	1,059,120.69
Federal Stimulus COVID-19	6,764,683.76	0.00	6,764,683.76
Community Services	0.00	0.00	0.00
Support Services	8,243,382.14	2,541,059.90	10,784,442.04
<b>CAPITAL OUTLAY:</b>			
Other	186,731.83	3,250.00	189,981.83
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>51,364,122.74</b>	<b>8,085,455.28</b>	<b>59,449,578.02</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>1,997,601.56</b>	<b>-1,431,550.36</b>	<b>566,051.20</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	1,997,601.56	-1,431,550.36	566,051.20
BEGINNING TOTAL FUND BALANCE	5,997,412.60	-1,909,620.71	4,087,791.89
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	7,995,014.16	-3,341,171.07	4,653,843.09

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	7,060,850.00	6,242,485.91	-818,364.09
State	38,724,522.00	40,154,488.42	1,429,966.42
Federal	13,612,259.00	13,600,424.06	-11,834.94
Other	0.00	18,230.83	18,230.83
<b>TOTAL REVENUES</b>	<b>59,397,631.00</b>	<b>60,015,629.22</b>	<b>617,998.22</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	26,833,082.00	25,776,804.60	1,056,277.40
Special Education	8,401,761.00	8,706,925.39	-305,164.39
Vocational Education	2,541,611.00	2,531,347.31	10,263.69
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,919,499.00	3,636,272.40	283,226.60
Other Instructional Programs	990,345.00	1,059,120.69	-68,775.69
Federal Stimulus COVID-19	6,595,000.00	6,764,683.76	-169,683.76
Community Services	35,000.00	0.00	35,000.00
Support Services	10,087,330.00	10,784,442.04	-697,112.04
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	47,000.00	189,981.83	-142,981.83
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>59,450,628.00</b>	<b>59,449,578.02</b>	<b>1,049.98</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-52,997.00	566,051.20	619,048.20
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-52,996.00</b>	<b>566,051.20</b>	<b>619,047.20</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>4,097,274.00</b>	<b>4,087,791.89</b>	<b>-9,482.11</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>4,044,277.00</b>	<b>4,653,843.09</b>	<b>609,566.09</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	223,000.00	320,171.72	97,171.72
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>223,000.00</b>	<b>320,171.72</b>	<b>97,171.72</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	238,000.00	225,570.11	12,429.89
<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>238,000.00</b>	<b>225,570.11</b>	<b>12,429.89</b>
REVENUES OVER (UNDER) EXPENDITURES	-15,000.00	94,601.61	109,601.61

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-15,000.00</b>	<b>94,601.61</b>	<b>109,601.61</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>478,000.00</b>	<b>487,827.36</b>	<b>9,827.36</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>463,000.00</b>	<b>582,428.97</b>	<b>119,428.97</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	500.00	381.22	-118.78
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>500.00</b>	<b>381.22</b>	<b>-118.78</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	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
REVENUES OVER (UNDER) EXPENDITURES	500.00	381.22	-118.78

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (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>500.00</b>	<b>381.22</b>	<b>-118.78</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>43,000.00</b>	<b>43,027.08</b>	<b>27.08</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>43,500.00</b>	<b>43,408.30</b>	<b>-91.70</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	10,230,533.00	10,184,390.86	-46,142.14
State	0.00	286,697.18	286,697.18
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>10,230,533.00</b>	<b>10,471,088.04</b>	<b>240,555.04</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	2,814,000.00	297,675.25	2,516,324.75
Building	0.00	0.00	0.00
Equipment	0.00	14,630.00	-14,630.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	186,000.00	0.00	186,000.00
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>3,000,000.00</b>	<b>312,305.25</b>	<b>2,687,694.75</b>
REVENUES OVER (UNDER) EXPENDITURES	7,230,534.00	10,158,782.79	2,928,248.79
<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	878,229.53	878,229.53
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>878,229.53</b>	<b>878,229.53</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>7,230,534.00</b>	<b>11,037,012.32</b>	<b>3,806,478.32</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>6,073,032.00</b>	<b>6,174,361.80</b>	<b>101,329.80</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>13,303,566.00</b>	<b>17,211,374.12</b>	<b>3,907,808.12</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	0.00	215.18	215.18
State	180,000.00	229,007.15	49,007.15
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>180,000.00</b>	<b>229,222.33</b>	<b>49,222.33</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	300,000.00	336,610.68	-36,610.68
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>300,000.00</b>	<b>336,610.68</b>	<b>-36,610.68</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-120,000.00	-107,388.35	12,611.65
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-120,000.00</b>	<b>-107,388.35</b>	<b>12,611.65</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>125,920.00</b>	<b>378,040.40</b>	<b>252,120.40</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>5,920.00</b>	<b>270,652.05</b>	<b>264,732.05</b>

August 31, 2022

	Custodial Funds	Private Purpose Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	53,565.05	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
<b>TOTAL ASSETS</b>	<b>53,565.05</b>	<b>0.00</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	53,565.05	0.00
<b>TOTAL NET POSITION</b>	<b>53,565.05</b>	<b>0.00</b>

	Custodial Funds	Private Purpose Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	23,246.89	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>23,246.89</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>23,246.89</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	-1,000.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>-1,000.00</b>	<b>0.00</b>
Net Increase (Decrease)	24,246.89	0.00
Net Position - Beginning Balance	29,318.16	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>53,565.05</b>	<b>0.00</b>

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	2,074,418.98	542,324.03	577,125.75	2,039,617.26	113,671.51
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	2,019,929.00	3,855,678.00	0.00	5,875,607.00	
Net Pension Liabilities TRS 2/3	0.00	7,702,280.00	0.00	7,702,280.00	
Net Pension Liabilities SERS 2/3	0.00	2,326,745.00	0.00	2,326,745.00	
Net Pension Liabilities PERS 1	615,634.00	960,854.00	0.00	1,576,488.00	
<b>Total Long-Term Liabilities</b>	<b>4,709,981.98</b>	<b>15,387,881.03</b>	<b>577,125.75</b>	<b>19,520,737.26</b>	<b>113,671.51</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	5,580,004.67	223.24	10,095,462.92	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	324.21	0.00	600.14	0.00
1500 Timber Excise Tax	8,094.55	0.00	29,355.02	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>5,588,423.43</b>	<b>223.24</b>	<b>10,125,418.08</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	50,725.50			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	19,745.63		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	7,761.20			
2300 Investment Earnings	11,764.81	157.98	58,972.78	215.18
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	185,364.52		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2600 Fines and Damages	755.00		0.00	0.00
2700 Rentals and Leases	31,062.90	0.00	0.00	0.00
2800 Insurance Recoveries	4,628.62		0.00	0.00
2900 Local Support Nontax, Unassigned	342,254.30	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>654,062.48</b>	<b>157.98</b>	<b>58,972.78</b>	<b>215.18</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	30,428,217.28			
3121 Special Education - General Apportionment	1,051,917.46			
3300 Local Effort Assistance	11,653.13			
3600 State Forests	158,304.57	0.00	286,697.18	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>31,650,092.44</b>	<b>0.00</b>	<b>286,697.18</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	4,761,422.86			
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	1,582,584.09			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	202,497.37			
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	94,109.66			
4174 Highly Capable	101,679.33			
4188 Child Care	0.00			
4198 School Food Service	41,678.95			
4199 Transportation - Operations	1,720,423.72			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	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				229,007.15
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>8,504,395.98</b>		0.00	229,007.15
<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	50,697.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	18,693.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	180,156.72	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>249,546.72</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	1,133,393.68		0.00	
6112 Federal Special Purpose-ESSER II	4,140,306.86		0.00	
6113 Federal Special Purpose-ESSER III	2,823,341.83		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	22,894.28		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	224,000.00		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	116,423.38			
6124 Special Education, Supplemental	928,638.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	45,278.38			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,350,400.84			
6152 Other Title, ESEA Fed	144,814.31			
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	0.00			

	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	1,812,259.88			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	81,505.47		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	108,766.00			
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	139,873.12		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	51,106.00			
6321 Special Education - Medicaid Reimbursement	121,032.31			
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	106,843.00			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>13,350,877.34</b>		0.00	0.00
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	9,280.00		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	8,950.83			
7301 Nonhigh Participation	0.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>18,230.83</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0.00</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	878,229.53	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<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>878,229.53</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>60,015,629.22</b>	<b>381.22</b>	<b>11,349,317.57</b>	<b>229,222.33</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	24,008,192.50	11 Bd of Dir	120,907.43	0 Debit Transfer	148,803.16
02 ALE	1,782,829.14	12 Supt Off	422,915.22	1 Credit Transfer	-148,803.16
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	965,002.03	2 Cert. Salaries	25,658,465.71
11 Stim, Title, GEER	1,422,131.16	14 HR	527,937.32	3 Class. Salaries	9,703,718.15
12 Stim, ESSER II	2,652,317.58	15 Pblc Rltn	159,367.17	4 Employee Benefits	13,780,513.46
13 Stim, ESSER III	2,487,479.85	21 Supv Inst	1,491,710.09	5 Supplies / Materials	3,412,631.56
14 Federal Stimulus, ESSER III (Learning Loss)	20,132.15	22 Lrn Resrc	189,653.99	7 Purchased Services	6,586,484.37
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	3,277,825.38	8 Travel	117,782.94
19 Federal Special Purpose - Other	223,793.05	24 Guid/Coun	1,772,762.96	9 Capital Outlay	189,981.83
21 Sp Ed, Sup, St	7,557,182.03	25 Pupil M/S	396,532.74	<b>TOTAL ALL OBJECTS</b>	<b>59,449,578.02</b>
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	2,894,458.48		
23 Sp Ed, Sup, IDEA, Fed	111,549.00	27 Teaching	35,269,932.08		
24 Sp Ed, Sup, Fed	1,023,148.64	28 Extracur	1,141,743.18		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	647,190.87		
29 Sp Ed, Oth, Fed	15,045.72	32 Inst Tech	478,873.09		
31 Voc, Basic, St	1,880,853.31	33 Curriculum	649,846.70		
34 MidSchCar/Tec	623,692.90	34 Pro Learn	331,370.30		
38 Voc, Fed	50,715.09	41 Supervisn	77,493.13		
39 Voc, Other	0.00	42 Food	676,277.36		
45 Skil Cnt, Bas, St	0.00	44 Operation	738,618.83		
46 Skill Cntr, Fed	0.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	319,625.01		
51 ESEA Disadvantaged, Fed	1,303,598.97	52 Operation	1,311,674.51		
52 Other Title, ESEA, Fed	169,091.41	53 Maintnce	347,667.65		
53 ESEA Migrant, Federal	0.00	56 Insurance	1,851.04		
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	1,726,726.07	59 Transfers	-148,803.16		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	227,055.52		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	263,991.04		
58 Sp/Plt Pgm, St	181,508.56	63 Oper Bldg	1,790,726.91		
59 Inst. JAJ	0.00	64 Maintnce	896,153.31		
61 Head Start, Fed	0.00	65 Utilities	1,134,347.09		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	852.68		
64 LEP, Fed	25.57	68 Insurance	626,382.00		
65 Tran Biling, St	142,388.92	72 Info Sys	378,789.20		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	112,932.90	74 Warehouse	17,451.02		
69 Comp, Othr	0.00	75 Mtr Pool	51,395.85		
71 Traffic Safety	0.00	83 Interest	0.00		
73 Summer School	0.00	84 Principal	0.00		
74 Highly Capable	543,014.28	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	0.00		
78 Yth Trg Pm, Fed	0.00	<b>TOTAL ALL ACTIVITIES</b>	<b>59,449,578.02</b>		
79 Inst Pgm, Othr	516,106.41				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	0.00				
89 Othr Comm Srv	0.00				
97 Distwide Suppt	7,569,702.04				
98 Schl Food Serv	1,492,389.32				
99 Pupil Transp	1,833,031.45				
<b>TOTAL ALL PROGRAMS</b>	<b>59,449,578.02</b>				

<b>Certificated Salaries</b>		<b>Amount</b>
2110	Salaries of Regular Employee	22,695,830.03
2120	Salaries of Temporary EEs & Subs	827,631.22
2130	Non contracted Salaries	799,511.79
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	930,706.40
2160	Other Salaries	290,686.27
2170	Other Salaries NBCT	114,100.00

<b>Classified Salaries</b>		<b>Amount</b>
3110	Salaries of Regular Employee	8,324,526.65
3120	Salaries of Temporary EEs & Subs	274,842.20
3130	Extra Time	466,766.57
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	351,143.25
3160	Other Salaries	286,439.48

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	3,867.40
4222	Federally Mandated Insurance-Certificate	1,923,719.08
4223	Federally Mandated Insurance-Classified	720,278.53
4232	Retirement Contribution - Certificated	206,889.49
4233	Retirement Contribution - Classified	1,266.20
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	29,763.79
4263	Unemployment Compensation - Classified	1,107,178.60

<b>Employee Bene &amp; P/R Taxes</b>		<b>Amount</b>
4272	Worker's Compensation - Certificated	114,254.04
4273	Worker's Compensation - Classified	3,542,566.07
4282	Health Benefits - Certificated	3,316,615.83
4283	Health Benefits - Classified	2,759,060.13
4292	Other Employee Benefits - Certificated	40,058.87
4293	Other Employee Benefits - Classified	14,995.43

<b>Supplies, Non-Capital</b>		<b>Amount</b>
5610	General Supplies	1,778,013.11
5626	Motor Vehicle Fuel	218,153.17
5630	Food	0.00
5640	Books and Periodicals	783,283.20
5650	Supplies - Technology Related	633,182.08

<b>Purchased Services</b>		<b>Amount</b>
7310	Office and Administrative Services	0.00
7311	Election Fees	37,708.50
7320	Professional Educational Services	31,666.71
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	97,511.49
7340	Other Professional Purchased Services	1,471,383.76
7341	Legal Services for District support	5,536.00
7342	Audit Services	22,749.81
7343	Other Legal Services	6,480.20
7350	Technical Services	15,812.58
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	7,476.40
7410	Utility Services	147,934.54

	Purchased Services	Amount
7420	Cleaning Services	101,654.10
7431	Non-Technology-Related Repair and Maintenance	73,495.75
7432	Technology-Related Repair and Maintenance	60,145.75
7441	Rentals of Land and Buildings	460.00
7442	Rentals of Equipment and Vehicles	1,726.78
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	301.13
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	599.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	628,233.04
7530	Communications	480,309.24
7540	Advertising	29,097.76
7550	Printing and Binding	17,641.76
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	71,822.41
7569	Tuition - Other	844,240.66
7570	Food Service Management (FSMC)	720,749.73
7580	Travel - Registration and Entrance	47,447.26
7591	Services Purchased from another School District or ESD Within the State	621,002.11
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	0.00
7622	Electricity	710,407.22
7623	Bottled Gas	65,878.32
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	267,012.36
7820	Settlements and Judgements Against the School District	0.00

<b>Purchased Services</b>		<b>Amount</b>
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

<b>Travel</b>		<b>Amount</b>
8580	Travel, Meals and Lodging	117,782.94

<b>Capital Outlay</b>		<b>Amount</b>
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	41,170.03
9733	Furniture and Fixtures	17,473.28
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	10,967.04
9739	Other Equipment	120,371.48
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

<b>TOTAL ALL NCES OBJECT OF EXPENDITURE</b>	<b>59,449,578.02</b>
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REPORT F196

Port Angeles School District No. 121

RUN DATE: 12/1/2022

E.S.D. 114

District Expenditure Summary by Location

RUN TIME: 12:07:13 PM

COUNTY: 05 Clallam

For the Year Ended August 31, 2022

<u>Instructional Location</u>	<u>Amount</u>
Dry Creek Elementary	4,243,122.82
Franklin Elementary	4,153,928.64
Hamilton Elementary	3,752,202.70
Jefferson Elementary	3,676,255.17
Lincoln High School	751,540.04
Port Angeles High School	11,821,071.38
Roosevelt Elementary School	5,661,297.26
SEAVIEW ACADEMY	0.00
Special Education	0.00
Stevens Middle School	5,806,480.65
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>39,865,898.66</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>19,583,679.36</b>
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>59,449,578.02</b>