

ANNUAL FINANCIAL STATEMENTS

Balance Sheet as of August 31, 2023-All Funds

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Edit/Error Report

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	4,020,849.57	62,642.64	34,745.88	857,430.37	379,909.91	120,013.98	5,475,592.35
Minus Warrants Outstanding	-3,839,995.08	-560.31	0.00	0.00	0.00	-100.00	-3,840,655.39
Taxes Receivable	2,371,678.67		1,363,895.48	0.00	0.00		3,735,574.15
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	3,003,638.05	858.51	0.00	0.00	0.00	0.00	3,004,496.56
Accounts Receivable	81,577.14	105.74	0.00	165.00	0.00	0.00	81,847.88
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	81,543.30	0.00		0.00			81,543.30
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	400,000.00	257,955.22	2,582,672.03	446,537.27	191,000.00	115,519.20	3,993,683.72
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	6,119,291.65	321,001.80	3,981,313.39	1,304,132.64	570,909.91	235,433.18	12,532,082.57
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	6,119,291.65	321,001.80	3,981,313.39	1,304,132.64	570,909.91	235,433.18	12,532,082.57
LIABILITIES							
Accounts Payable	399,661.59	15,428.08	0.00	825,545.34	0.00	0.00	1,240,635.01
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	1,994.86	0.00		0.00			1,994.86
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	418.35	0.00		0.00			418.35
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
TOTAL LIABILITIES	402,074.80	15,428.08	0.00	825,545.34	0.00	0.00	1,243,048.22
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	121,202.43	24,372.00	0.00	590.00	0.00	0.00	146,164.43
Unavailable Revenue - Taxes Receivable	2,371,678.67		1,363,895.48	0.00	0.00		3,735,574.15
TOTAL DEFERRED INFLOWS OF RESOURCES	2,492,881.10	24,372.00	1,363,895.48	590.00	0.00	0.00	3,881,738.58
FUND BALANCE:							
Nonspendable Fund Balance	81,543.30	0.00	0.00	0.00	0.00	5,000.00	86,543.30
Restricted Fund Balance	1,120,330.63	281,201.72	2,617,417.91	0.00	570,909.91	0.00	4,589,860.17
Committed Fund Balance	14,070.00	0.00	0.00	0.00	0.00	0.00	14,070.00
Assigned Fund Balance	0.00	0.00	0.00	477,997.30	0.00	230,433.18	708,430.48

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

Balance Sheet - Governmental Funds

RUN TIME: 10:30:39 AM

COUNTY: 14 Grays Harbor

August 31, 2023

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	2,008,391.82	0.00	0.00	0.00	0.00	0.00	2,008,391.82
TOTAL FUND BALANCE	3,224,335.75	281,201.72	2,617,417.91	477,997.30	570,909.91	235,433.18	7,407,295.77
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	6,119,291.65	321,001.80	3,981,313.39	1,304,132.64	570,909.91	235,433.18	12,532,082.57

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	5,199,703.13	267,574.58	2,992,986.22	53,072.42	34,310.03		8,547,646.38
State	44,410,234.75		0.00	0.00	372,952.56		44,783,187.31
Federal	13,764,887.43		0.00	1,598,294.80	0.00		15,363,182.23
Other	239,219.49			0.00	0.00	123,552.90	362,772.39
TOTAL REVENUES	63,614,044.80	267,574.58	2,992,986.22	1,651,367.22	407,262.59	123,552.90	69,056,788.31
EXPENDITURES:							
CURRENT:							
Regular Instruction	23,507,430.06						23,507,430.06
Special Education	7,791,519.76						7,791,519.76
Vocational Education	2,990,803.70						2,990,803.70
Skill Center	436,065.30						436,065.30
Compensatory Programs	6,283,488.95						6,283,488.95
Other Instructional Programs	366,067.17						366,067.17
Federal Stimulus COVID-19	6,018,204.94						6,018,204.94
Community Services	2,271,262.86						2,271,262.86
Support Services	12,605,883.03						12,605,883.03
Student Activities/Other		275,590.53				24,139.58	299,730.11
CAPITAL OUTLAY:							
Sites				1,983,438.62			1,983,438.62
Building				792,504.40			792,504.40
Equipment				0.00			0.00
Instructional Technology				18,116.14			18,116.14
Energy				0.00	0.00		0.00
Transportation Equipment					387,408.35		387,408.35
Sales and Lease				0.00			0.00
Other	300,692.72						300,692.72
DEBT SERVICE:							
Principal	0.00		3,040,000.00	0.00	0.00		3,040,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		155,652.00	0.00	0.00		155,652.00
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	62,571,418.49	275,590.53	3,195,652.00	2,794,059.16	387,408.35	24,139.58	69,248,268.11
REVENUES OVER (UNDER) EXPENDITURES	1,042,626.31	-8,015.95	-202,665.78	-1,142,691.94	19,854.24	99,413.32	-191,479.80
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		286,137.00	0.00	0.00		286,137.00
Transfers Out (GL 536)	-286,137.00		0.00	0.00	0.00	0.00	-286,137.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-286,137.00		286,137.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	756,489.31	-8,015.95	83,471.22	-1,142,691.94	19,854.24	99,413.32	-191,479.80
BEGINNING TOTAL FUND BALANCE	2,467,846.44	289,217.67	2,533,946.69	1,620,689.24	551,055.67	136,019.86	7,598,775.57
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	3,224,335.75	281,201.72	2,617,417.91	477,997.30	570,909.91	235,433.18	7,407,295.77

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	16,467.09	5,183,236.04	5,199,703.13
State	39,946,318.45	4,463,916.30	44,410,234.75
Federal	13,718,160.76	46,726.67	13,764,887.43
Other	20,229.52	218,989.97	239,219.49
TOTAL REVENUES	53,701,175.82	9,912,868.98	63,614,044.80
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	18,629,271.84	4,878,158.22	23,507,430.06
Special Education	7,455,305.18	336,214.58	7,791,519.76
Vocational Education	2,990,073.37	730.33	2,990,803.70
Skills Center	436,034.49	30.81	436,065.30
Compensatory Programs	6,250,002.33	33,486.62	6,283,488.95
Other Instructional Programs	301,542.32	64,524.85	366,067.17
Federal Stimulus COVID-19	6,018,204.94	0.00	6,018,204.94
Community Services	-5.05	2,271,267.91	2,271,262.86
Support Services	9,212,500.16	3,393,382.87	12,605,883.03
CAPITAL OUTLAY:			
Other	255,832.21	44,860.51	300,692.72
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	51,548,761.79	11,022,656.70	62,571,418.49
REVENUES OVER (UNDER) EXPENDITURES:	2,152,414.03	-1,109,787.72	1,042,626.31
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	286,137.00	286,137.00
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	-286,137.00	-286,137.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,152,414.03	-1,395,924.72	756,489.31
BEGINNING TOTAL FUND BALANCE	656,524.07	1,811,322.37	2,467,846.44
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,808,938.10	415,397.65	3,224,335.75

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,051,887.00	5,199,703.13	147,816.13
State	43,812,158.00	44,410,234.75	598,076.75
Federal	23,292,445.00	13,764,887.43	-9,527,557.57
Other	119,000.00	239,219.49	120,219.49
TOTAL REVENUES	72,275,490.00	63,614,044.80	-8,661,445.20
EXPENDITURES			
CURRENT:			
Regular Instruction	26,486,202.00	23,507,430.06	2,978,771.94
Special Education	7,142,758.00	7,791,519.76	-648,761.76
Vocational Education	2,821,313.00	2,990,803.70	-169,490.70
Skill Center	323,861.00	436,065.30	-112,204.30
Compensatory Programs	6,530,969.00	6,283,488.95	247,480.05
Other Instructional Programs	622,241.00	366,067.17	256,173.83
Federal Stimulus COVID-19	4,547,486.00	6,018,204.94	-1,470,718.94
Community Services	2,400,517.00	2,271,262.86	129,254.14
Support Services	11,483,993.00	12,605,883.03	-1,121,890.03
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	221,500.00	300,692.72	-79,192.72
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	62,580,840.00	62,571,418.49	9,421.51

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	9,694,651.00	1,042,626.31	-8,652,024.69
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)	-9,690,000.00	-286,137.00	-9,403,863.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-9,690,000.00	-286,137.00	9,403,863.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	4,651.00	756,489.31	751,838.31
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,183,523.00	2,467,846.44	-715,676.56
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,188,174.00	3,224,335.75	36,161.75

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	424,601.00	267,574.58	-157,026.42
State			
Federal			
Other			
TOTAL REVENUES	424,601.00	267,574.58	-157,026.42
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	457,750.00	275,590.53	182,159.47
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	457,750.00	275,590.53	182,159.47
REVENUES OVER (UNDER) EXPENDITURES	-33,149.00	-8,015.95	25,133.05

	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)	-33,149.00	-8,015.95	25,133.05
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	282,843.00	289,217.67	6,374.67
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	249,694.00	281,201.72	31,507.72

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,899,934.00	2,992,986.22	93,052.22
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	2,899,934.00	2,992,986.22	93,052.22
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	3,040,000.00	3,040,000.00	0.00
Interest and Other Charges	155,782.00	155,652.00	130.00
TOTAL EXPENDITURES	3,195,782.00	3,195,652.00	130.00
REVENUES OVER (UNDER) EXPENDITURES	-295,847.00	-202,665.78	93,181.22

	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	290,000.00	286,137.00	-3,863.00
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)	290,000.00	286,137.00	-3,863.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-5,846.00	83,471.22	89,317.22
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,521,730.00	2,533,946.69	12,216.69
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,515,883.00	2,617,417.91	101,534.91

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	16,000.00	53,072.42	37,072.42
State	0.00	0.00	0.00
Federal	0.00	1,598,294.80	1,598,294.80
Other	0.00	0.00	0.00
TOTAL REVENUES	16,000.00	1,651,367.22	1,635,367.22
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	0.00	1,983,438.62	-1,983,438.62
Building	1,200,000.00	792,504.40	407,495.60
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	18,116.14	-18,116.14
Energy	8,700,000.00	0.00	8,700,000.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	9,900,000.00	2,794,059.16	7,105,940.84
REVENUES OVER (UNDER) EXPENDITURES	-9,884,000.00	-1,142,691.94	8,741,308.06
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	9,400,000.00	0.00	-9,400,000.00
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)	9,400,000.00	0.00	-9,400,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-484,000.00	-1,142,691.94	-658,691.94
BEGINNING TOTAL FUND BALANCE	818,327.00	1,620,689.24	802,362.24
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	334,327.00	477,997.30	143,670.30

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,150.00	34,310.03	29,160.03
State	167,065.00	372,952.56	205,887.56
Federal	0.00	0.00	0.00
Other	30,000.00	0.00	-30,000.00
TOTAL REVENUES	202,215.00	407,262.59	205,047.59
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	515,000.00	387,408.35	127,591.65
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	515,000.00	387,408.35	127,591.65

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-312,785.00	19,854.24	332,639.24
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)	-312,785.00	19,854.24	332,639.24
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	551,056.00	551,055.67	-0.33
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	238,271.00	570,909.91	332,638.91

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	-50.00	0.00
Cash On Deposit with Cty Treas	120,063.98	0.00
Minus Warrants Outstanding	-100.00	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	115,519.20	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	235,433.18	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	5,000.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	230,433.18	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	235,433.18	0.00

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	119,029.92	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	119,029.92	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	4,522.98	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	4,522.98	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	123,552.90	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	24,139.58	
Other	0.00	0.00
TOTAL DEDUCTIONS	24,139.58	0.00
Net Increase (Decrease)	99,413.32	0.00
Net Position - Beginning Balance	136,019.86	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	235,433.18	0.00

Description	Beginning Outstanding Debt September 1, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
Voted Debt					
Voted Bonds	5,730,000.00	0.00	2,800,000.00	2,930,000.00	2,930,000.00
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	1,810,000.00	0.00	240,000.00	1,570,000.00	245,000.00
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	1,482,343.77	547,332.35	416,821.47	1,612,854.65	333,683.84
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	4,770,575.00	0.00	1,127,952.00	3,642,623.00	
Net Pension Liabilities TRS 2/3	0.00	136,152.00	0.00	136,152.00	
Net Pension Liabilities SERS 2/3	0.00	350,547.00	0.00	350,547.00	
Net Pension Liabilities PERS 1	1,626,408.00	0.00	232,741.00	1,393,667.00	
Total Long-Term Liabilities	15,419,326.77	1,034,031.35	4,817,514.47	11,635,843.65	3,508,683.84

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	4,756,063.39	2,886,588.12	0.00	0.00
1300 Sale of Tax Title Property	9,917.46	6,557.92	0.00	0.00
1400 Local in Lieu of Taxes	2,871.42	1,890.51	0.00	0.00
1500 Timber Excise Tax	31,738.06	35,895.14	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	4,800,590.33	2,930,931.69	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	1,834.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	125.74			
2145 Skill Center Tuitions and Fees	124.00			
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	16,373.00			
2200 Sales of Goods, Supplies and Services, Unassigned	7,947.92		0.00	21,443.50
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	91,219.41			
2245 Skill Center, Sales of Goods, Supplies and Services	2,636.52			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	21,729.82			
2298 School Food Services--Sales of Goods, Supplies, and Services	13,595.67			
2300 Investment Earnings	7,408.80	62,054.53	33,291.92	12,866.53
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	190,795.56		0.00	0.00

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

Report of Revenues and Other Financing Sources

RUN TIME: 10:30:39 AM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	5,405.39		0.00	0.00
2700 Rentals and Leases	0.00	0.00	19,780.50	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	39,916.97	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	
2000 TOTAL LOCAL SUPPORT NONTAX	399,112.80	62,054.53	53,072.42	34,310.03
STATE, GENERAL PURPOSE				
3100 Apportionment	28,769,817.32			
3121 Special Education - General Apportionment	1,089,521.20			
3300 Local Effort Assistance	2,377,021.30			
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	32,236,359.82	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	35,266.00		0.00	0.00
4121 Special Education	4,638,280.27			
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	2,389,675.21			
4156 State Institutions, Centers and Homes, Delinquent	179,673.55			
4158 Special and Pilot Programs	588,792.57			
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	702,206.74			
4174 Highly Capable	94,138.72			
4188 Child Care	0.00			
4198 School Food Service	96,131.47			
4199 Transportation - Operations	1,268,856.96			
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	208.44			
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	93,750.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	2,086,895.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				372,952.56
4000 TOTAL STATE, SPECIAL PURPOSE	12,173,874.93		0.00	372,952.56
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	46,726.67	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	46,726.67	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	368,651.82		0.00	
6112 Federal Special Purpose-ESSER II	3,214,491.11		662,361.46	
6113 Federal Special Purpose-ESSER III	2,590,627.71		935,933.34	
6114 Federal Special Purpose-ESSER III (Learning Loss)	963,540.41		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Special Purpose - CARES Act - Other	0.00		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	0.00			
6124 Special Education, Supplemental	865,457.31			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	47,981.47			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,629,547.47			
6152 Other Title, ESEA Fed	956,590.60			
6153 ESEA Migrant, Federal	85,216.91			
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	15,563.69			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	2,560,642.72			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Special Purpose - CARES Act - Other	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	78,921.87			
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	142,465.30		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	668.62			
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	

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

Report of Revenues and Other Financing Sources

RUN TIME: 10:30:39 AM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	197,793.75			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	13,718,160.76		1,598,294.80	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	9,882.00		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			

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

Report of Revenues and Other Financing Sources

RUN TIME: 10:30:39 AM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2023

	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	750.00			
7198 School Food Services	874.25			
7199 Transportation	0.00			
7301 Nonhigh Participation	191,591.13			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	203,097.38		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	8,723.27		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	27,398.84			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	36,122.11		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	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

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

Report of Revenues and Other Financing Sources

RUN TIME: 10:30:39 AM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2023

	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	286,137.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	286,137.00	0.00	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 63,614,044.80	 3,279,123.22	 1,651,367.22	 407,262.59

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	22,782,539.83	11 Bd of Dir	106,281.11	0 Debit Transfer	295,758.54
02 ALE	542,529.21	12 Supt Off	477,291.80	1 Credit Transfer	-295,758.54
03 Basic Education - Dropout Reengagement	245,957.21	13 Busns Off	739,038.59	2 Cert. Salaries	24,238,151.90
11 Stim, Title, GEER	368,627.25	14 HR	470,420.82	3 Class. Salaries	11,892,054.85
12 Stim, ESSER II	2,699,168.56	15 Pblc Rltn	41,021.72	4 Employee Benefits	14,537,293.26
13 Stim, ESSER III	2,114,735.99	21 Supv Inst	1,224,790.74	5 Supplies / Materials	3,743,892.31
14 Federal Stimulus, ESSER III (Learning Loss)	835,673.14	22 Lrn Resrc	346,472.09	7 Purchased Services	7,730,217.29
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	3,338,679.50	8 Travel	129,116.16
19 Federal Special Purpose - Other	0.00	24 Guid/Coun	2,233,555.69	9 Capital Outlay	300,692.72
21 Sp Ed, Sup, St	6,956,892.19	25 Pupil M/S	25,858.34	TOTAL ALL OBJECTS	62,571,418.49
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	2,664,825.59		
23 Sp Ed, Sup, IDEA, Fed	0.00	27 Teaching	36,091,549.95		
24 Sp Ed, Sup, Fed	834,627.57	28 Extracur	1,321,120.53		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	749,082.08		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	390,190.25		
31 Voc, Basic, St	2,275,877.55	33 Curriculum	1,009,828.22		
34 MidSchCar/Tec	698,466.88	34 Pro Learn	410,240.02		
38 Voc, Fed	47,981.47	41 Supervisin	210,498.48		
39 Voc, Other	0.00	42 Food	1,168,281.04		
45 Skil Cnt, Bas, St	436,065.30	44 Operation	1,491,597.12		
46 Skill Cntr, Fed	0.00	49 Transfers	-16,762.01		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisin	0.00		
51 ESEA Disadvantaged, Fed	1,580,242.67	52 Operation	1,804,014.68		
52 Other Title, ESEA, Fed	934,893.80	53 Maintnce	0.00		
53 ESEA Migrant, Federal	82,637.91	56 Insurance	74,513.46		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

Program/Activity/Object Report

RUN TIME: 10:30:39 AM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2023

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	2,270,544.43	59 Transfers	-225,508.18		
56 St In, Ctr/Hm, D	226,468.72	61 Supv Bldg	170,428.42		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	109,089.44		
58 Sp/Plt Pgm, St	660,223.60	63 Oper Bldg	1,988,720.17		
59 Inst. JAJ	0.00	64 Maintnce	1,623,974.76		
61 Head Start, Fed	0.00	65 Utilities	1,035,968.27		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	103,581.41		
64 LEP, Fed	15,092.69	68 Insurance	501,784.77		
65 Tran Biling, St	601,510.07	72 Info Sys	788,434.52		
67 Ind Ed, Fd, JOM	0.00	73 Printing	25,928.97		
68 Ind Ed, Fd, ED	77,147.48	74 Warehouse	49,455.46		
69 Comp, Othr	0.00	75 Mtr Pool	27,170.67		
71 Traffic Safety	0.00	83 Interest	0.00		
73 Summer School	0.00	84 Principal	0.00		
74 Highly Capable	89,518.20	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	62,571,418.49		
79 Inst Pgm, Othr	276,548.97				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	2,271,262.86				
89 Othr Comm Srv	0.00				
97 Distwide Suppt	8,159,326.32				
98 Schl Food Serv	2,853,614.63				
99 Pupil Transp	1,633,243.99				
TOTAL ALL PROGRAMS	62,571,418.49				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	21,865,117.77
2120	Salaries of Temporary EEs & Subs	680,162.24
2130	Non contracted Salaries	649,323.91
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	653,952.55
2160	Other Salaries	172,844.23
2170	Other Salaries NBCT	216,751.20

	Classified Salaries	Amount
3110	Salaries of Regular Employee	10,181,326.80
3120	Salaries of Temporary EEs & Subs	463,145.13
3130	Extra Time	679,517.50
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	437,007.14
3160	Other Salaries	131,058.28

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	-349.71
4213	Group Insurance-Classified	-319.62
4222	Federally Mandated Insurance-Certificate	1,809,865.42
4223	Federally Mandated Insurance-Classified	876,975.04
4232	Retirement Contribution - Certificated	3,430,361.05
4233	Retirement Contribution - Classified	1,317,554.20
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	212,143.68
4263	Unemployment Compensation - Classified	125,129.99

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	103,487.64
4273	Worker's Compensation - Classified	237,635.19
4282	Health Benefits - Certificated	3,051,639.35
4283	Health Benefits - Classified	3,357,791.21
4292	Other Employee Benefits - Certificated	6,595.33
4293	Other Employee Benefits - Classified	8,784.49

	Supplies, Non-Capital	Amount
5610	General Supplies	1,884,378.95
5626	Motor Vehicle Fuel	183,703.73
5630	Food	1,168,281.04
5640	Books and Periodicals	273,327.50
5650	Supplies - Technology Related	234,201.09

	Purchased Services	Amount
7310	Office and Administrative Services	175,084.60
7311	Election Fees	0.00
7320	Professional Educational Services	987,033.05
7321	Contracted Teachers	28,943.75
7322	Contracted Educational Staff Associates	994,238.86
7330	Employee Training and Development Services	166,767.39
7340	Other Professional Purchased Services	610,620.76
7341	Legal Services for District support	32,486.00
7342	Audit Services	50,549.92
7343	Other Legal Services	5,104.00
7350	Technical Services	145,576.28
7351	Data Processing and Coding Services	25,703.30
7352	Other Technical Services	65,294.95
7410	Utility Services	109,430.52

	Purchased Services	Amount
7420	Cleaning Services	107,810.53
7431	Non-Technology-Related Repair and Maintenance	766,601.47
7432	Technology-Related Repair and Maintenance	235,171.10
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	0.00
7443	Rentals of Computers and Related Equipment	11,081.20
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	624,122.86
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.)	576,298.23
7530	Communications	88,775.86
7540	Advertising	5,808.27
7550	Printing and Binding	73,138.80
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	601,608.60
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	44,275.04
7591	Services Purchased from another School District or ESD Within the State	301,500.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	229,842.41
7622	Electricity	484,903.37
7623	Bottled Gas	19,873.11
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	162,573.06
7820	Settlements and Judgements Against the School District	0.00

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

	Travel	Amount
8580	Travel, Meals and Lodging	129,116.16

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	38,212.34
9733	Furniture and Fixtures	173,239.30
9734	Technology-Related Hardware	8,470.37
9735	Technology-Related Software	18,735.68
9739	Other Equipment	62,035.03
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	62,571,418.49
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REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

District Expenditure Summary by Location

RUN TIME: 10:30:39 AM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2023

<u>Instructional Location</u>	<u>Amount</u>
A J West Elementary	5,217,910.64
Central Park Elementary	2,091,628.73
Grays Harbor Academy	704,864.78
Grays Harbor Juvenile Detention	257,333.02
Harbor Junior/Senior High School	2,134,140.43
Harbor Open Doors	245,044.99
Hopkins Elementary	1,779,095.77
J M Weatherwax High School	14,146,183.98
McDermoth Elementary	4,231,004.40
Miller Junior High	8,871,570.18
Robert Gray Elementary	4,515,865.55
Stevens Elementary School	5,248,571.56
Twin Harbors - A Branch of New Market Skills Center	436,065.30
TOTAL INSTRUCTIONAL LOCATIONS	49,879,279.33
TOTAL NON-INSTRUCTIONAL LOCATIONS	12,692,139.16
TOTAL DISTRICT EXPENDITURES	62,571,418.49

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

F-196 Annual Financial Statements

RUN TIME: 10:30:39 AM

COUNTY: 14 Grays Harbor

Fiscal Year 2022-2023

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	80.27	0.00		0.00	0.00	0.00	44.81	35.46	0.00	0.00
22 Lrn Resrc	9,405.56	0.00		0.00	2,152.56	191.62	6,799.58	261.80	0.00	0.00
23 Princ Off	3,080,776.30	4,903.54		1,568,504.84	652,149.30	787,187.89	16,283.96	51,746.77	0.00	0.00
24 Guid/Coun	1,036,986.50	114.35		718,806.62	36,096.61	281,272.95	207.66	488.31	0.00	0.00
25 Pupil M/S	9,461.27	0.00		0.00	7,247.56	2,213.71	0.00	0.00	0.00	0.00
26 Health	359,871.03	215.30		400.00	245,748.19	106,899.27	3,086.82	2,935.14	586.31	0.00
27 Teaching	16,343,129.36	18,223.04		11,288,397.85	64,974.21	4,222,126.68	122,173.32	625,746.38	1,487.88	0.00
28 Extracur	1,292,811.44	149,808.14		60,551.87	676,133.99	203,079.88	53,846.50	107,019.90	5,981.02	36,390.14
29 Pmt to SD	0.00							0.00		
31 InstProDev	116,974.48	0.00		41,659.97	22,754.43	48,560.08	0.00	4,000.00	0.00	0.00
32 Inst Tech	79,728.67	0.00			0.00	0.00	63,339.05	7,919.25	0.00	8,470.37
33 Curriculum	113,680.80	0.00		3,735.56	58,783.29	24,989.37	25,532.58	640.00	0.00	0.00
34 Pro Learn	339,634.15	0.00		287,831.71		51,802.44	0.00	0.00	0.00	0.00
01 Total	22,782,539.83	173,264.37		13,969,888.42	1,766,040.14	5,728,323.89	291,314.28	800,793.01	8,055.21	44,860.51

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	44,362.87	0.00		33,700.90	0.00	10,109.69	550.06	2.22	0.00	0.00
24 Guid/Coun	35,595.28	0.00		16,242.12	7,938.72	11,414.44	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	428,388.30	0.00		182,272.93	28,138.57	81,352.00	115,624.80	21,000.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	20,197.78	0.00			0.00	0.00	480.38	981.72	0.00	18,735.68
33 Curriculum	11,780.64	0.00		0.00	0.00	0.00	11,780.64	0.00	0.00	0.00
34 Pro Learn	2,204.34	0.00		1,785.28		419.06	0.00	0.00	0.00	0.00
02 Total	542,529.21	0.00		234,001.23	36,077.29	103,295.19	128,435.88	21,983.94	0.00	18,735.68

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	42,027.58	0.00		32,334.17	0.00	9,693.41	0.00	0.00	0.00	0.00
24 Guid/Coun	13,729.69	0.00		0.00	7,938.79	5,790.90	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	189,160.41	0.00		69,734.52	48,523.45	53,783.80	8,219.36	8,899.28	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	1,039.53	0.00			0.00	0.00	1,039.53	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
03 Total	245,957.21	0.00		102,068.69	56,462.24	69,268.11	9,258.89	8,899.28	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	81,519.31	0.00		0.00	13,661.83	2,858.15	0.00	64,999.33	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	275,727.25	0.00		133,874.31	70,408.41	71,444.53	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	10,140.47	0.00		0.00	9,328.00	812.47	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,240.22	0.00		0.00	0.00	0.00	1,240.22	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	368,627.25	0.00	0.00	133,874.31	93,398.24	75,115.15	1,240.22	64,999.33	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	331,801.51	0.00		0.00	204,790.17	127,011.34	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	420,535.56	0.00		165,951.46	117,543.74	137,040.36	0.00	0.00	0.00	0.00
25 Pupil M/S	12,326.04	0.00		0.00	0.00	0.00	12,326.04	0.00	0.00	0.00
26 Health	575,586.39	0.00		107,205.51	239,484.58	211,965.76	12,644.34	4,259.59	26.61	0.00
27 Teaching	783,915.41	10,299.54		119,529.88	357,620.97	290,762.72	5,702.30	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	258,054.56	0.00		193,043.94	15,440.10	49,570.52	0.00	0.00	0.00	0.00
32 Inst Tech	72,797.19	0.00			0.00	0.00	17,478.60	55,318.59	0.00	0.00
33 Curriculum	227,982.54	0.00		0.00	0.00	0.00	227,982.54	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	16,169.36	0.00	0.00		0.00	0.00	16,169.36	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	2,699,168.56	10,299.54	0.00	585,730.79	934,879.56	816,350.70	292,303.18	59,578.18	26.61	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	1,446.42	0.00		0.00	1,247.49	198.93	0.00	0.00	0.00	0.00
23 Princ Off	161,372.28	0.00		111,133.94	9,498.99	40,739.35	0.00	0.00	0.00	0.00
24 Guid/Coun	389,147.24	0.00		0.00	30,334.54	12,683.41	6,221.46	339,907.83	0.00	0.00
25 Pupil M/S	1,216.80	0.00		0.00	1,005.92	210.88	0.00	0.00	0.00	0.00
26 Health	256.34	0.00		0.00	0.00	0.00	256.34	0.00	0.00	0.00
27 Teaching	1,429,219.78	35.16		714,026.85	117,792.86	275,517.88	101,070.49	219,425.12	1,351.42	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	12,260.93	0.00			0.00	0.00	12,260.93	0.00	0.00	0.00
33 Curriculum	98,732.36	0.00		0.00	0.00	0.00	89,869.61	8,862.75	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	19,775.97	15,250.15			3,652.32	873.50	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	1,307.87	0.00	0.00	0.00	0.00	0.00	1,307.87	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	2,114,735.99	15,285.31	0.00	825,160.79	163,532.12	330,223.95	210,986.70	568,195.70	1,351.42	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	522,724.12	0.00		217,778.67	70,821.86	135,132.66	0.00	98,990.93	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	312,949.02	0.00		0.00	0.00	0.00	312,949.02	0.00	0.00	0.00
14 Total	835,673.14	0.00		217,778.67	70,821.86	135,132.66	312,949.02	98,990.93	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	149,350.36	0.00		32,034.71	49,663.61	28,706.32	6,947.32	31,923.59	74.81	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	2,854.23	0.00		0.00	1,831.29	1,022.94	0.00	0.00	0.00	0.00
26 Health	1,185,908.38	0.00		109,736.36	64,752.02	67,220.38	5,808.56	938,231.16	159.90	0.00
27 Teaching	5,568,531.46	80.00		2,125,958.04	1,367,300.02	1,620,219.43	8,232.37	442,864.32	3,877.28	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	14,726.36	0.00		5,920.00	5,200.53	2,555.83	1,050.00	0.00	0.00	0.00
32 Inst Tech	1,434.31	0.00			0.00	0.00	1,434.31	0.00	0.00	0.00
33 Curriculum	3,849.12	0.00		0.00	0.00	0.00	3,849.12	0.00	0.00	0.00
34 Pro Learn	30,237.97	0.00		24,500.24		5,737.73	0.00	0.00	0.00	0.00
21 Total	6,956,892.19	80.00		2,298,149.35	1,488,747.47	1,725,462.63	27,321.68	1,413,019.07	4,111.99	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	134.87	0.00		91.04	0.00	43.83	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	538,960.92	0.00		298,304.48	0.00	103,586.16	0.00	137,070.28	0.00	0.00
27 Teaching	295,531.78	0.00		218,613.85	0.00	76,248.34	669.59	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	834,627.57	0.00		517,009.37	0.00	179,878.33	669.59	137,070.28	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	162,327.04	921.60		88,104.83	33,465.94	37,894.40	290.57	1,223.13	426.57	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,067,742.95	15,185.64		1,288,981.09	5,923.66	475,142.02	238,113.64	37,201.60	7,195.30	0.00
28 Extracur	17,128.77	0.00		13,636.00	0.00	3,492.77	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,501.82	0.00		3,136.58	0.00	750.24	0.00	615.00	0.00	0.00
32 Inst Tech	2,722.63	0.00			0.00	0.00	2,722.63	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	21,454.34	0.00		17,371.34		4,083.00	0.00	0.00	0.00	0.00
31 Total	2,275,877.55	16,107.24		1,411,229.84	39,389.60	521,362.43	241,126.84	39,039.73	7,621.87	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	141,314.78	0.00		73,513.10	33,055.30	34,170.12	0.00	0.00	576.26	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	550,513.93	2,554.74		335,699.44	0.00	140,347.28	43,018.78	17,181.55	0.00	11,712.14
28 Extracur	2,228.50	0.00		1,792.00	0.00	436.50	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,200.00	0.00		0.00	0.00	0.00	0.00	1,200.00	0.00	0.00
32 Inst Tech	2,722.64	0.00			0.00	0.00	2,722.64	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	487.03	0.00		393.03		94.00	0.00	0.00	0.00	0.00
34 Total	698,466.88	2,554.74		411,397.57	33,055.30	175,047.90	45,741.42	18,381.55	576.26	11,712.14

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

PROGRAM 38 - Vocational, Federal

RUN TIME: 10:30:40 AM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2023

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	44,702.87	0.00		0.00	0.00	0.00	19,830.94	5,061.87	0.00	19,810.06
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,278.60	0.00		0.00	0.00	0.00	0.00	0.00	3,278.60	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	47,981.47	0.00		0.00	0.00	0.00	19,830.94	5,061.87	3,278.60	19,810.06

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	13,417.52	0.00		7,328.57	0.00	2,055.76	1,841.00	1,097.00	1,095.19	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	410,154.96	4,540.09	0.00	231,421.36	1,930.40	84,855.46	15,476.79	71,641.14	289.72	0.00
28 Extracur	8,951.82	0.00		6,892.00	0.00	2,059.82	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	3,541.00	0.00		0.00	0.00	0.00	3,541.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
45 Total	436,065.30	4,540.09	0.00	245,641.93	1,930.40	88,971.04	20,858.79	72,738.14	1,384.91	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	54,591.69	0.00		8,866.65	27,999.96	17,725.08	0.00	0.00	0.00	0.00
22 Lrn Resrc	2,539.97	0.00		0.00	0.00	0.00	2,539.97	0.00	0.00	0.00
24 Guid/Coun	62,341.86	0.00		21,278.89	22,785.21	18,277.76	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,390,825.38	380.00		517,496.64	424,363.05	428,215.37	11,728.55	8,641.77	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	57,946.40	0.00		46,947.37	0.00	10,999.03	0.00	0.00	0.00	0.00
32 Inst Tech	11,997.37	0.00			0.00	0.00	11,997.37	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	1,580,242.67	380.00		594,589.55	475,148.22	475,217.24	26,265.89	8,641.77	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	615,398.65	29,603.55		72,350.03	115,572.99	63,573.06	69,704.32	263,071.88	1,522.82	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	200,661.37	140.86		74,699.39	647.71	17,660.61	1,625.91	56,682.92	49,203.97	0.00
32 Inst Tech	3,624.18	0.00			0.00	0.00	0.00	3,624.18	0.00	0.00
33 Curriculum	115,209.60	0.00		0.00	0.00	0.00	13,196.74	102,012.86	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	934,893.80	29,744.41	0.00	147,049.42	116,220.70	81,233.67	84,526.97	425,391.84	50,726.79	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	18,977.70	0.00		2,462.38	10,356.13	6,159.19	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	61,709.62	0.00		0.00	40,163.45	19,817.76	1,326.60	109.80	292.01	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,588.00	1,238.28		0.00	176.48	38.00	97.74	0.00	37.50	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	362.59	0.00		0.00	0.00	0.00	0.00	0.00	362.59	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
53 Total	82,637.91	1,238.28		2,462.38	50,696.06	26,014.95	1,424.34	109.80	692.10	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	114,250.85	0.00		88,651.77	0.00	25,599.08	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	146,731.04	0.00		109,185.45	0.00	37,545.59	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,912,328.68	0.00		619,569.99	678,335.97	614,150.14	0.00	0.00	272.58	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	87,454.72	0.00		0.00	0.00	0.00	2,454.72	85,000.00	0.00	0.00
34 Pro Learn	9,779.14	0.00		7,931.98		1,847.16	0.00	0.00	0.00	0.00
55 Total	2,270,544.43	0.00		825,339.19	678,335.97	679,141.97	2,454.72	85,000.00	272.58	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	8,725.53	0.00		6,718.12	0.00	2,007.41	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	214,389.43	0.00		160,733.40	4,413.85	48,764.16	226.34	220.50	31.18	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	1,039.54	0.00			0.00	0.00	1,039.54	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	2,314.22	0.00		1,864.86		449.36	0.00	0.00	0.00	0.00
56 Total	226,468.72	0.00		169,316.38	4,413.85	51,220.93	1,265.88	220.50	31.18	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	4,242.53	0.00		0.00	3,324.90	694.35	0.00	0.00	223.28	0.00
27 Teaching	406,141.56	14,957.91		233,005.59	23,348.13	66,535.50	9,842.59	14,782.58	1,444.29	42,224.97
29 Pmt to SD	0.00							0.00		
31 InstProDev	37,963.66	0.00		8,729.02	16,373.38	5,473.08	0.00	1,931.78	5,456.40	0.00
32 Inst Tech	180,625.48	0.00			0.00	0.00	66,047.85	0.00	0.00	114,577.63
33 Curriculum	31,250.37	0.00		0.00	0.00	0.00	22,780.55	0.00	0.00	8,469.82
58 Total	660,223.60	14,957.91		241,734.61	43,046.41	72,702.93	98,670.99	16,714.36	7,123.97	165,272.42

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	15,092.69	0.00		600.00	0.00	59.01	0.00	9,280.75	5,152.93	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	15,092.69	0.00		600.00	0.00	59.01	0.00	9,280.75	5,152.93	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	30,062.80	0.00		22,547.61	0.00	6,891.33	323.97	299.89	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	66,778.90	0.00		0.00	38,556.11	28,222.79	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	498,381.71	0.00		281,155.39	69,922.56	142,834.14	59.17	4,410.45	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	2,157.83	0.00		0.00	0.00	0.00	2,157.83	0.00	0.00	0.00
34 Pro Learn	4,128.83	0.00		3,312.69		816.14	0.00	0.00	0.00	0.00
65 Total	601,510.07	0.00		307,015.69	108,478.67	178,764.40	2,540.97	4,710.34	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	94.43	0.00		0.00	0.00	0.00	0.00	94.43	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	77,053.05	745.05		0.00	31,228.93	19,006.43	25,079.11	681.93	311.60	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	77,147.48	745.05		0.00	31,228.93	19,006.43	25,079.11	776.36	311.60	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	22,232.59	0.00		16,905.80	0.00	5,326.79	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	59,557.71	0.00		27,070.19	0.00	9,378.07	23,061.81	47.64	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,727.90	0.00		0.00	0.00	0.00	0.00	5,760.18	1,967.72	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
74 Total	89,518.20	0.00		43,975.99	0.00	14,704.86	23,061.81	5,807.82	1,967.72	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	988.44	0.00		0.00	0.00	0.00	564.36	0.00	424.08	0.00
22 Lrn Resrc	1,278.63	0.00		0.00	0.00	0.00	1,278.63	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	249,822.21	20,328.57		64,812.03	44,502.39	44,813.15	54,805.40	7,488.85	13,071.82	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	24,191.65	0.00		10,958.62	0.00	2,502.26	0.00	0.00	10,730.77	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	268.04	0.00			0.00	0.00	268.04	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	276,548.97	20,328.57		75,770.65	44,502.39	47,315.41	56,916.43	7,488.85	24,226.67	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	232,514.62	0.00		105,202.68	59,493.37	67,818.57	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,032,348.24	0.00		565,011.98	598,196.02	527,907.34	30,338.61	306,191.17	4,703.12	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,400.00	0.00		0.00	0.00	0.00	0.00	6,400.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	2,271,262.86	0.00		670,214.66	657,689.39	595,725.91	30,338.61	312,591.17	4,703.12	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	106,281.11	0.00			0.00	0.00	13.06	106,268.05	0.00	0.00
12 Supt Off	477,291.80	0.00		200,399.77	112,683.46	95,409.57	879.42	66,970.67	948.91	0.00
13 Busns Off	657,519.28	100.00		0.00	443,804.23	148,943.69	11,783.45	52,151.80	736.11	0.00
14 HR	470,420.82	3,717.01		800.00	294,465.39	104,887.89	1,558.29	63,297.02	1,695.22	0.00
15 Pblc Rltn	41,021.72	0.00		0.00	0.00	0.00	0.00	41,021.72	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	170,428.42	0.00		0.00	123,017.46	39,450.77	345.75	7,614.44	0.00	0.00
62 Grnd Mnt	108,821.40	0.00			64,095.46	27,667.20	17,058.74	0.00	0.00	0.00
63 Oper Bldg	1,988,720.17	50.52			1,283,057.02	574,717.90	129,829.73	21.86	1,043.14	0.00
64 Maintnce	1,607,805.40	0.00	0.00		595,827.59	243,152.52	114,176.51	652,260.65	298.56	2,089.57
65 Utilities	1,035,968.27	0.00	0.00		0.00	0.00	0.00	1,035,968.27	0.00	0.00
67 Bldg Secu	103,581.41	840.00			0.00	0.00	46,004.00	56,737.41	0.00	0.00
68 Insurance	501,784.77	0.00					0.00	501,784.77		0.00
72 Info Sys	787,126.65	0.00	0.00	6,952.65	370,329.36	139,950.74	19,137.07	248,874.30	1,882.53	0.00
73 Printing	25,928.97	0.00	-31,140.59	0.00	23,060.79	17,210.06	16,110.18	688.53	0.00	0.00
74 Warehouse	49,455.46	0.00	0.00	0.00	33,863.92	13,256.04	2,003.50	0.00	332.00	0.00
75 Mtr Pool	27,170.67	0.00	-22,347.76	0.00	0.00	0.00	11,306.09	0.00	0.00	38,212.34
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	8,159,326.32	4,707.53	-53,488.35	208,152.42	3,344,204.68	1,404,646.38	370,205.79	2,833,659.49	6,936.47	40,301.91

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

PROGRAM 98 - School Food Services

RUN TIME: 10:30:40 AM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2023

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	210,498.48	0.00		0.00	151,449.27	58,255.18	520.32	111.21	162.50	0.00
42 Food	1,168,281.04	0.00					1,168,281.04	0.00		
44 Operation	1,491,597.12	60.50			850,809.84	531,547.66	100,437.98	8,609.34	131.80	0.00
49 Transfers	-16,762.01		-16,762.01							
98 Total	2,853,614.63	60.50	-16,762.01	0.00	1,002,259.11	589,802.84	1,269,239.34	8,720.55	294.30	0.00

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

PROGRAM 99 - Pupil Transportation

RUN TIME: 10:30:40 AM

COUNTY: 14 Grays Harbor

For the Year Ended August 31, 2023

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	1,784,238.71	1,465.00			651,496.25	353,304.35	149,864.03	627,839.22	269.86	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	74,513.46							74,513.46		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-225,508.18		- 225,508.18							
99 Total	1,633,243.99	1,465.00	- 225,508.18	0.00	651,496.25	353,304.35	149,864.03	702,352.68	269.86	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	0.00
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,437,926.22
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	832,618.21
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	2,270,544.43

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	157.89	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1500	
a) Total All Programs (SYSTEM CALCULATED)		62,571,418.49
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		8,159,326.32
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		54,412,092.17

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

6,018,204.94

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

0.00

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

DISTORTING ITEMS

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

INDIRECT EXPENDITURES

17. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

50,549.92

18. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

19. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

20. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

41,021.72

21. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, and added to the federal unrestricted indirect expenditure pool.

0.00

22. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

107,478.95

23. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

24. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

INDIRECT EXPENDITURES

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

**Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025**

COUNTY: 14 Grays Harbor

Fiscal Year 2022-2023

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	54,412,092.17	260,390.81		7,186,485.98			46,965,215.38
PROGRAM 97 ACTIVITIES							
11 Board of Directors	106,281.11	0.00		0.00	55,731.19	50,549.92	
12 Superintendent's Office	477,291.80	0.00		0.00	477,291.80	0.00	
13 Business Office	657,519.28	0.00		0.00		657,519.28	
14 Human Resources	470,420.82	0.00		0.00		470,420.82	
15 Public Relations	41,021.72	0.00			0.00	41,021.72	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	170,428.42	0.00		0.00	170,428.42	0.00	
62 Grounds Maintenance	108,821.40	0.00		0.00	108,821.40	0.00	
63 Operation of Buildings	1,988,720.17	0.00		0.00	1,988,720.17	0.00	
64 Maintenance	1,607,805.40	2,089.57		0.00	1,605,715.83	0.00	
65 Utilities	1,035,968.27	0.00		0.00	1,035,968.27	0.00	
67 Building and Property Security	103,581.41	0.00		0.00	103,581.41	0.00	
68 Insurance	501,784.77	0.00		0.00	501,784.77	0.00	
72 Information Systems	787,126.65	0.00		0.00	679,647.70	107,478.95	
73 Printing	25,928.97	0.00		0.00		25,928.97	
74 Warehousing	49,455.46	0.00		0.00		49,455.46	
75 Motor Pool	27,170.67	38,212.34		0.00		-11,041.67	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	8,159,326.32	40,301.91	0.00	0.00	6,727,690.96	1,391,333.45	

**Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025**

COUNTY: 14 Grays Harbor

Fiscal Year 2022-2023

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	62,571,418.49	300,692.72	0.00	7,186,485.98		1,391,333.45	46,965,215.38
Unallowable Costs					-6,727,690.96		6,727,690.96
TOTALS	62,571,418.49	300,692.72	0.00	7,186,485.98		1,391,333.45	53,692,906.34

*** FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION ***

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	1,233,030.34
2. FY 20-21 DIRECT EXPENDITURES	45,218,422.94
3. FY 20-21 OVER/UNDER RECOVERY (CALCULATED)	178,318.82
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	1,411,349.16
5. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.0312

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	1,391,333.45
7. FY 20-21 OVER/UNDER RECOVERY (LINE 3)	178,318.82
8. FY 22-23 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,569,652.27
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	53,692,906.34
10. FY 22-23 RESTRICTED INDIRECT RATE (LINE 5)	0.0312
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,675,218.67
12. FY 22-23 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-105,566.40
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	1,285,767.04
14. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.0239

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

COUNTY: 14 Grays Harbor

Fiscal Year 2022-2023

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	54,412,092.17	260,390.81		7,186,485.98			46,965,215.38
PROGRAM 97 ACTIVITIES							
11 Board of Directors	106,281.11	0.00		0.00	55,731.19	50,549.92	
12 Superintendents Office	477,291.80	0.00		0.00		477,291.80	
13 Business Office	657,519.28	0.00		0.00		657,519.28	
14 Human Resources	470,420.82	0.00		0.00		470,420.82	
15 Public Relations	41,021.72	0.00			0.00	41,021.72	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	170,428.42	0.00		0.00		170,428.42	
62 Grounds Maintenance	108,821.40	0.00		0.00		108,821.40	
63 Operation of Buildings	1,988,720.17	0.00		0.00		1,988,720.17	
64 Maintenance	1,607,805.40	2,089.57		0.00		1,605,715.83	
65 Utilities	1,035,968.27	0.00		0.00		1,035,968.27	
67 Building and Property Security	103,581.41	0.00		0.00		103,581.41	
68 Insurance	501,784.77	0.00		0.00		501,784.77	
72 Information Systems	787,126.65	0.00		0.00		787,126.65	
73 Printing	25,928.97	0.00		0.00		25,928.97	
74 Warehousing	49,455.46	0.00		0.00		49,455.46	
75 Motor Pool	27,170.67	38,212.34		0.00		-11,041.67	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	8,159,326.32	40,301.91	0.00	0.00	55,731.19	8,063,293.22	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	62,571,418.49	300,692.72	0.00	7,186,485.98		8,063,293.22	46,965,215.38
Unallowable Costs					-55,731.19		55,731.19
Totals	62,571,418.49	300,692.72	0.00	7,186,485.98		8,063,293.22	47,020,946.57

*** FIXED WITH CARRY-FORWARD UNRESTRICTED INDIRECT RATE CALCULATION ***

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	7,136,704.90
2. FY 20-21 DIRECT EXPENDITURES	39,314,748.38
3. FY 20-21 OVER (UNDER) RECOVERY	632,583.60
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	7,769,288.50
5. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.1976

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	8,063,293.22
7. FY 20-21 OVER (UNDER) RECOVERY (LINE 3)	632,583.60
8. FY 22-23 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	8,695,876.82
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	47,020,946.57
10. FY 22-23 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1976
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	9,291,339.04
12. FY 22-23 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-595,462.21
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	7,467,831.00
14. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.1588

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	22,782,539.83	20,587,340.28	46,726.67	2,148,472.88
02 Alternative Learning Experience (ALE)	542,529.21	542,529.21	0.00	0.00
03 Dropout Reengagement	245,957.21	241,519.71	0.00	4,437.50
31 Vocational-Basic, State	2,275,877.55	2,275,877.55	0.00	0.00
34 Middle School Career and Tech. Ed., State	698,466.88	698,466.88	0.00	0.00
45 Skill Center-Basic, State	436,065.30	432,258.31	0.00	3,806.99
97 Districtwide Support	8,159,326.32	5,376,464.10	1,225,761.84	1,557,100.38
TOTAL BASIC EDUCATIONAL PROGRAMS	35,140,762.30	30,154,456.04	1,272,488.51	3,713,817.75
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	368,627.25	0.00	368,627.25	0.00
12 Federal Stimulus-ESSER II	2,699,168.56	0.00	2,699,168.56	0.00
13 Federal Stimulus-ESSER III	2,114,735.99	0.00	2,114,735.99	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	835,673.14	0.00	835,673.14	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	6,956,892.19	6,956,223.57	668.62	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	834,627.57	0.00	834,627.57	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	47,981.47	0.00	47,981.47	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	1,580,242.67	0.00	1,580,242.67	0.00
52 Other Title Grants Under ESEA, Federal	934,893.80	0.00	934,893.80	0.00
53 ESEA Migrant, Federal	82,637.91	0.00	82,637.91	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	2,270,544.43	2,270,544.43	0.00	0.00
56 State Inst, Centers and Homes	226,468.72	226,468.72	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	660,223.60	660,223.60	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	15,092.69	0.00	15,092.69	0.00
65 Transitional Bilingual, State	601,510.07	601,510.07	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	77,147.48	0.00	77,147.48	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	89,518.20	89,518.20	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	276,548.97	360.00	142,465.30	133,723.67
TOTAL OTHER INSTRUCTIONAL PROGRAMS	20,672,534.71	10,804,848.59	9,733,962.45	133,723.67
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	2,271,262.86	2,086,895.00	0.00	184,367.86
89 Other Community Services	0.00	0.00	0.00	0.00
98 School Food Services	2,853,614.63	95,178.16	2,758,436.47	0.00
99 Pupil Transportation	1,633,243.99	1,268,856.96	0.00	364,387.03
TOTAL OTHER PROGRAMS	6,758,121.48	3,450,930.12	2,758,436.47	548,754.89
TOTALS	62,571,418.49	44,410,234.75	13,764,887.43	4,396,296.31

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 21 - 22 Actual (A)	FY 22 - 23 Actual (B)
Preliminary FY 2022-2023 to FY 2021-2022 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	5,477,481.74	6,956,892.19
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	47,332.51	668.62
4. Equals aggregate special education expenditures for resident special education students.	5,430,149.23	6,956,223.57
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,526,074.34
Preliminary FY 2022-2023 to FY 2021-2022 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	544.00	614.78
7. Expenditures per pupil (line 4/line 6).	9,981.89	11,314.98
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,333.09
Preliminary Year-End Special Education Maintenance of Effort Test FY 2022-2023 to FY 2021-2022 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	78,927.69	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-78,927.69
11. Expenditures per pupil (line 9/line 6).	145.09	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-145.09

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Redident special education student data as shown on line 6 are obtained from 1220 Reports and include students in age 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

		<u>Food Services Deficit Calculation</u>					
Description	Operation	FY 2022 - 23	FY 2021 - 22		FY 2022 - 23	FY 2021 - 22	
Total Expenditures	+ (plus)	62,571,418.49	58,341,284.01	Total Program 98	+ 2,853,614.63	2,563,823.64	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 13,595.67	6,476.54	
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 0.00	0.00	
Child Care	- (minus)	2,271,262.86	2,147,866.43	Revenue 4198 (State)	- 96,131.47	42,951.40	
Other Community Services	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	2,853,614.63	2,563,823.64	Revenue 6198 (Fed)	- 2,560,642.72	2,167,820.60	
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 197,793.75	154,801.31	
Capital Outlay, All Object 9	- (minus)	300,692.72	658,845.83	Revenue 7198 (Other)	- 874.25	864.00	
Federal, General Purpose Revenue	- (minus)	46,726.67	46,036.97	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	13,718,160.76	12,839,387.95	TOTAL FOOD SERVICES DEFICIT	-15,423.23	190,909.79	
Food Service Deficit	+ (plus)	0.00	190,909.79	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	2,560,642.72	2,167,820.60	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	197,793.75	154,801.31	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+ (plus)	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 22-23	+ (plus)	0.00	0.00				

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Fed	+ (plus)	19,810.06	0.00
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	51,231.26
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	46,159,207.38	42,650,086.15

FY 2022 - 23/FY 2021 - 221.08

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

Description	Operation	FY 2022 - 23	FY 2021 - 22
Program 31, Vocational--Basic State	+ (plus)	2,275,877.55	2,223,117.21
Program 34, Middle School Career and Technical Education-State	+ (plus)	698,466.88	481,515.85
Program 38, Vocational--Federal	+ (plus)	47,981.47	39,672.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	436,065.30	371,484.32
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	47,981.47	40,672.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,410,409.73	3,075,117.38
	FY 22-23 / 21-22		1.10

COUNTY: 14 Grays Harbor

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	3,895,338.59	4,720,883.93
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	46,143,784.15	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6146 is zero.	0.00	0.00
Informational	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	0.00
Informational	1.605	**Warning** There are no expenditures in Program 46, but district has Skill Center.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	857,430.37	31,885.03

REPORT F196

Aberdeen School District No. 005

RUN DATE: 11/2/2023

E.S.D. 113

Financial Edit Report Fiscal Year 2022-2023

RUN TIME: 10:30:40 AM

COUNTY: 14 Grays Harbor

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits