

REPORT F196

Eastmont School District No. 206

RUN DATE: 11/8/2022

E.S.D. 171

F-196 Annual Financial Statements

RUN TIME: 4:06:35 PM

COUNTY: 09 Douglas

Fiscal Year 2021-2022

ANNUAL FINANCIAL STATEMENTS

Balance Sheet as of August 31, 2022-All Funds

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

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

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

NCES Object Expenditure Summary

District Expenditure Summary by Location

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	3,441,216.52	158,641.53	412,600.30	215,772.87	313,159.06	0.00	4,541,390.28
Minus Warrants Outstanding	-4,476,734.41	-43,150.76	0.00	0.00	0.00	0.00	-4,519,885.17
Taxes Receivable	4,924,893.94		917,456.30	2,557,980.65	0.00		8,400,330.89
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	881,030.80	0.00	0.00	0.00	0.00	0.00	881,030.80
Accounts Receivable	51,516.65	0.00	0.00	0.00	0.00	0.00	51,516.65
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	0.00	0.00		0.00			0.00
Prepaid Items	8,532.73	0.00			0.00	0.00	8,532.73
Investments	15,389,618.52	578,510.08	14,436,241.59	4,183,526.25	1,321,663.45	0.00	35,909,559.89
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	20,220,074.75	694,000.85	15,766,298.19	6,957,279.77	1,634,822.51	0.00	45,272,476.07
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	20,220,074.75	694,000.85	15,766,298.19	6,957,279.77	1,634,822.51	0.00	45,272,476.07
LIABILITIES							
Accounts Payable	586,522.72	3,461.29	0.00	1,031,323.68	0.00	0.00	1,621,307.69
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

August 31, 2022

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	53,986.19	0.00		0.00			53,986.19
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	78,898.64	0.00		0.00			78,898.64
Due To Other Governmental Units	11,069.91	0.00		0.00	0.00	0.00	11,069.91
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	26,147.87						26,147.87
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	756,625.33	3,461.29	0.00	1,031,323.68	0.00	0.00	1,791,410.30
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	25,602.00	96,755.90	0.00	0.00	0.00	0.00	122,357.90
Unavailable Revenue - Taxes Receivable	4,924,893.94		917,456.30	2,557,980.65	0.00		8,400,330.89
TOTAL DEFERRED INFLOWS OF RESOURCES	4,950,495.94	96,755.90	917,456.30	2,557,980.65	0.00	0.00	8,522,688.79
FUND BALANCE:							
Nonspendable Fund Balance	8,532.73	0.00	0.00	0.00	0.00	0.00	8,532.73
Restricted Fund Balance	1,001,736.57	593,783.66	14,848,841.89	158,222.96	1,634,822.51	0.00	18,237,407.59
Committed Fund Balance	0.00	0.00	0.00	2,791,778.18	0.00	0.00	2,791,778.18
Assigned Fund Balance	5,524,661.00	0.00	0.00	417,974.30	0.00	0.00	5,942,635.30

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	7,978,023.18	0.00	0.00	0.00	0.00	0.00	7,978,023.18
TOTAL FUND BALANCE	14,512,953.48	593,783.66	14,848,841.89	3,367,975.44	1,634,822.51	0.00	34,958,376.98
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	20,220,074.75	694,000.85	15,766,298.19	6,957,279.77	1,634,822.51	0.00	45,272,476.07

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	11,756,315.65	428,573.79	2,264,362.52	5,908,520.36	7,187.53		20,364,959.85
State	65,991,360.56		0.00	10,950.00	311,444.77		66,313,755.33
Federal	13,158,372.05		778,261.30	0.00	0.00		13,936,633.35
Other	4,363.65			0.00	0.00	0.00	4,363.65
TOTAL REVENUES	90,910,411.91	428,573.79	3,042,623.82	5,919,470.36	318,632.30	0.00	100,619,712.18
EXPENDITURES:							
CURRENT:							
Regular Instruction	48,002,461.83						48,002,461.83
Special Education	10,341,859.56						10,341,859.56
Vocational Education	3,979,680.51						3,979,680.51
Skill Center	0.00						0.00
Compensatory Programs	8,145,669.40						8,145,669.40
Other Instructional Programs	386,118.44						386,118.44
Federal Stimulus COVID-19	5,993,932.17						5,993,932.17
Community Services	290,204.16						290,204.16
Support Services	15,408,101.14						15,408,101.14
Student Activities/Other		420,184.37				0.00	420,184.37
CAPITAL OUTLAY:							
Sites				1,771,234.19			1,771,234.19
Building				3,517,936.15			3,517,936.15
Equipment				413,068.56			413,068.56
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	404,572.51						404,572.51
DEBT SERVICE:							
Principal	97,328.00		4,360,000.00	0.00	0.00		4,457,328.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	7,129.43		1,257,750.00	0.00	0.00		1,264,879.43
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	93,057,057.15	420,184.37	5,617,750.00	5,702,238.90	0.00	0.00	104,797,230.42
REVENUES OVER (UNDER) EXPENDITURES	-2,146,645.24	8,389.42	-2,575,126.18	217,231.46	318,632.30	0.00	-4,177,518.24
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	4,664.43			0.00	0.00		4,664.43
Transfers In	0.00		4,628,650.00	1,693,650.00	250,000.00		6,572,300.00
Transfers Out (GL 536)	-1,943,650.00		0.00	-4,628,650.00	0.00	0.00	-6,572,300.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	27,583.68		0.00	0.00	14,000.00		41,583.68
TOTAL OTHER FINANCING SOURCES (USES)	-1,911,401.89		4,628,650.00	-2,935,000.00	264,000.00	0.00	46,248.11
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,058,047.13	8,389.42	2,053,523.82	-2,717,768.54	582,632.30	0.00	-4,131,270.13
BEGINNING TOTAL FUND BALANCE	18,571,000.61	585,394.24	12,795,318.07	6,085,743.98	1,052,190.21	0.00	39,089,647.11
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	14,512,953.48	593,783.66	14,848,841.89	3,367,975.44	1,634,822.51	0.00	34,958,376.98

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	-23,829.08	11,780,144.73	11,756,315.65
State	64,394,678.81	1,596,681.75	65,991,360.56
Federal	13,158,371.49	0.56	13,158,372.05
Other	4,363.65	0.00	4,363.65
TOTAL REVENUES	77,533,584.87	13,376,827.04	90,910,411.91
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	36,767,725.21	11,234,736.62	48,002,461.83
Special Education	10,178,343.78	163,515.78	10,341,859.56
Vocational Education	3,926,809.68	52,870.83	3,979,680.51
Skills Center	0.00	0.00	0.00
Compensatory Programs	8,145,669.40	0.00	8,145,669.40
Other Instructional Programs	386,118.44	0.00	386,118.44
Federal Stimulus COVID-19	5,993,932.17	0.00	5,993,932.17
Community Services	0.00	290,204.16	290,204.16
Support Services	13,618,269.47	1,894,289.10	15,512,558.57
CAPITAL OUTLAY:			
Other	376,058.38	28,514.13	404,572.51
DEBT SERVICE:			
Principal	97,328.00	0.00	97,328.00
Interest and Other Charges	7,129.43	0.00	7,129.43
TOTAL EXPENDITURES	79,392,926.53	13,664,130.62	93,057,057.15
REVENUES OVER (UNDER) EXPENDITURES:	-1,859,341.66	-287,303.58	-2,146,645.24
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		4,664.43	4,664.43
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	1,943,650.00	0.00	1,943,650.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		27,583.68	27,583.68

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	-1,943,650.00	32,248.11	-1,911,401.89
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,802,991.66	-255,055.47	-4,058,047.13
BEGINNING TOTAL FUND BALANCE	17,309,324.96	1,261,675.65	18,571,000.61
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	13,506,333.30	1,006,620.18	14,512,953.48

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	11,385,830.00	11,756,315.65	370,485.65
State	67,412,935.00	65,991,360.56	-1,421,574.44
Federal	14,717,760.00	13,158,372.05	-1,559,387.95
Other	150,000.00	4,363.65	-145,636.35
TOTAL REVENUES	93,666,525.00	90,910,411.91	-2,756,113.09
EXPENDITURES			
CURRENT:			
Regular Instruction	51,871,851.00	48,002,461.83	3,869,389.17
Special Education	10,271,231.00	10,341,859.56	-70,628.56
Vocational Education	3,982,280.00	3,979,680.51	2,599.49
Skill Center	0.00	0.00	0.00
Compensatory Programs	8,373,577.00	8,145,669.40	227,907.60
Other Instructional Programs	397,819.00	386,118.44	11,700.56
Federal Stimulus COVID-19	3,622,478.00	5,993,932.17	-2,371,454.17
Community Services	299,393.00	290,204.16	9,188.84
Support Services	16,012,959.00	15,408,101.14	604,857.86
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	903,092.00	404,572.51	498,519.49
DEBT SERVICE:			
Principal	100,000.00	97,328.00	2,672.00
Interest and Other Charges	0.00	7,129.43	-7,129.43
TOTAL EXPENDITURES	95,834,680.00	93,057,057.15	2,777,622.85

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-2,168,155.00	-2,146,645.24	21,509.76
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	4,664.43	4,664.43
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-1,518,650.00	-1,943,650.00	425,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	27,583.68	27,583.68
TOTAL OTHER FINANCING SOURCES (USES)	-1,518,650.00	-1,911,401.89	-392,751.89
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,686,804.00	-4,058,047.13	-371,243.13
BEGINNING TOTAL FUND BALANCE	15,030,795.00	18,571,000.61	3,540,205.61
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	11,343,990.00	14,512,953.48	3,168,963.48

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	660,330.00	428,573.79	-231,756.21
State			
Federal			
Other			
TOTAL REVENUES	660,330.00	428,573.79	-231,756.21
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	645,806.00	420,184.37	225,621.63
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	645,806.00	420,184.37	225,621.63
REVENUES OVER (UNDER) EXPENDITURES	14,524.00	8,389.42	-6,134.58

	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)	14,524.00	8,389.42	-6,134.58
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	480,858.00	585,394.24	104,536.24
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	495,382.00	593,783.66	98,401.66

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,191,789.00	2,264,362.52	72,573.52
State	0.00	0.00	0.00
Federal	822,000.00	778,261.30	-43,738.70
Other			
TOTAL REVENUES	3,013,789.00	3,042,623.82	28,834.82
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	5,870,000.00	4,360,000.00	1,510,000.00
Interest and Other Charges	1,357,750.00	1,257,750.00	100,000.00
TOTAL EXPENDITURES	7,227,750.00	5,617,750.00	1,610,000.00
REVENUES OVER (UNDER) EXPENDITURES	-4,213,961.00	-2,575,126.18	1,638,834.82

	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	4,628,650.00	4,628,650.00	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)	4,628,650.00	4,628,650.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	414,689.00	2,053,523.82	1,638,834.82
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	11,115,000.00	12,795,318.07	1,680,318.07
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	11,529,689.00	14,848,841.89	3,319,152.89

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,851,674.00	5,908,520.36	56,846.36
State	1,000,000.00	10,950.00	-989,050.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	6,851,674.00	5,919,470.36	-932,203.64
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	1,771,234.19	-1,771,234.19
Building	3,875,000.00	3,517,936.15	357,063.85
Equipment	325,000.00	413,068.56	-88,068.56
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
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	4,200,000.00	5,702,238.90	-1,502,238.90
REVENUES OVER (UNDER) EXPENDITURES	2,651,674.00	217,231.46	-2,434,442.54
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	1,268,650.00	1,693,650.00	425,000.00
Transfers Out (GL 536)	-4,628,650.00	-4,628,650.00	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)	-3,360,000.00	-2,935,000.00	425,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-708,325.00	-2,717,768.54	-2,009,443.54
BEGINNING TOTAL FUND BALANCE	3,068,350.00	6,085,743.98	3,017,393.98
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,360,024.00	3,367,975.44	1,007,951.44

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,000.00	7,187.53	6,187.53
State	250,000.00	311,444.77	61,444.77
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	251,000.00	318,632.30	67,632.30
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	835,000.00	0.00	835,000.00
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	835,000.00	0.00	835,000.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-584,000.00	318,632.30	902,632.30
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	250,000.00	250,000.00	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	14,000.00	14,000.00
TOTAL OTHER FINANCING SOURCES (USES)	250,000.00	264,000.00	14,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-334,000.00	582,632.30	916,632.30
BEGINNING TOTAL FUND BALANCE	1,042,000.00	1,052,190.21	10,190.21
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	708,000.00	1,634,822.51	926,822.51

August 31, 2022

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	0.00

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

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	21,665,000.00	0.00	1,510,000.00	20,155,000.00	1,540,000.00
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	13,345,000.00	0.00	4,360,000.00	8,985,000.00	4,450,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	281,435.00	3,580.00	97,328.00	187,687.00	102,291.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	2,531,950.00	57,894.00	0.00	2,589,844.00	1,312,405.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	3,399,492.00	6,493,805.00	0.00	9,893,297.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	965,235.00	1,495,236.00	0.00	2,460,471.00	
Total Long-Term Liabilities	42,188,112.00	8,050,515.00	5,967,328.00	44,271,299.00	7,404,696.00

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	10,962,377.08	2,208,228.14	5,845,380.16	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	10,962,377.08	2,208,228.14	5,845,380.16	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	118,815.01			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	128,255.00			
2200 Sales of Goods, Supplies and Services, Unassigned	81,731.24		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	98,658.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	25,975.68			
2289 Other Community Services? Sales of Goods, Supplies, and Services	55,875.13			
2298 School Food Services--Sales of Goods, Supplies, and Services	-23,829.08			
2300 Investment Earnings	80,593.20	56,134.38	23,659.81	7,187.53
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	89,557.10		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	18,004.73		0.00	0.00
2700 Rentals and Leases	18,415.48	0.00	39,480.39	0.00
2800 Insurance Recoveries	5,863.54		0.00	0.00
2900 Local Support Nontax, Unassigned	82,326.29	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	13,697.25			
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	793,938.57	56,134.38	63,140.20	7,187.53
STATE, GENERAL PURPOSE				
3100 Apportionment	48,857,763.11			
3121 Special Education - General Apportionment	1,093,451.60			
3300 Local Effort Assistance	1,596,681.75			
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	51,547,896.46	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	5,032.37		10,950.00	0.00
4121 Special Education	6,243,055.35			
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	3,699,133.16			
4156 State Institutions, Centers and Homes, Delinquent	134,543.71			
4158 Special and Pilot Programs	562,461.52			
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	1,637,404.75			
4174 Highly Capable	163,090.59			
4188 Child Care	0.00			
4198 School Food Service	48,547.42			
4199 Transportation - Operations	1,899,375.65			
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	50,819.58			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				311,444.77
4000 TOTAL STATE, SPECIAL PURPOSE	14,443,464.10		10,950.00	311,444.77
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	1,915.13	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	0.56	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	778,261.30	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,915.69	778,261.30	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	2,141,202.87		0.00	
6112 Federal Special Purpose-ESSER II	3,305,784.31		0.00	
6113 Federal Special Purpose-ESSER III	8,954.54		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	436,785.45		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	251,638.00		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	157,935.10			
6124 Special Education, Supplemental	1,034,142.78			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	47,854.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,313,133.52			
6152 Other Title, ESEA Fed	339,691.70			
6153 ESEA Migrant, Federal	779,998.75			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	39,599.11			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	174,400.29			

	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	2,609,371.23			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	248,597.50		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	96,034.85			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	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	171,332.36			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	13,156,456.36		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	4,363.65		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	4,363.65		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	27,583.68			14,000.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	4,664.43		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	4,628,650.00	1,693,650.00	250,000.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	32,248.11	4,628,650.00	1,693,650.00	264,000.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	90,942,660.02	7,671,273.82	7,613,120.36	582,632.30

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	46,693,683.48	11 Bd of Dir	261,164.34	0 Debit Transfer	380,573.94
02 ALE	1,328,305.53	12 Supt Off	612,820.51	1 Credit Transfer	-380,573.94
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	963,085.42	2 Cert. Salaries	42,668,084.20
11 Stim, Title, GEER	2,141,202.87	14 HR	779,915.61	3 Class. Salaries	15,607,482.38
12 Stim, ESSER II	3,175,551.25	15 Pblc Rltn	60,495.45	4 Employee Benefits	22,330,076.56
13 Stim, ESSER III	8,527.22	21 Supv Inst	1,788,137.49	5 Supplies / Materials	5,981,977.33
14 Federal Stimulus, ESSER III (Learning Loss)	415,946.53	22 Lrn Resrc	1,179,021.48	7 Purchased Services	5,829,474.80
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	5,400,866.19	8 Travel	235,389.37
19 Federal Special Purpose - Other	252,704.30	24 Guid/Coun	2,618,025.66	9 Capital Outlay	404,572.51
21 Sp Ed, Sup, St	9,205,465.31	25 Pupil M/S	2,560,678.72	TOTAL ALL OBJECTS	93,057,057.15
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	3,726,532.00		
23 Sp Ed, Sup, IDEA, Fed	150,570.94	27 Teaching	54,070,738.98		
24 Sp Ed, Sup, Fed	985,823.31	28 Extracur	2,094,526.86		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	1,782,238.48		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	402,887.39		
31 Voc, Basic, St	2,946,927.56	33 Curriculum	691,197.81		
34 MidSchCar/Tec	1,127,393.49	34 Pro Learn	555,141.58		
38 Voc, Fed	45,576.00	41 Supervisn	259,418.19		
39 Voc, Other	0.00	42 Food	1,044,382.53		
45 Skil Cnt, Bas, St	0.00	44 Operation	982,488.57		
46 Skill Cntr, Fed	0.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	367,703.20		
51 ESEA Disadvantaged, Fed	1,250,484.26	52 Operation	1,621,743.51		
52 Other Title, ESEA, Fed	323,485.09	53 Maintnce	434,053.41		
53 ESEA Migrant, Federal	742,785.42	56 Insurance	90,099.00		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	3,492,522.49	59 Transfers	-276,116.51		
56 St In, Ctr/Hm, D	114,890.61	61 Supv Bldg	230,874.59		
57 St In, N/D, Fed	37,709.85	62 Grnd Mnt	365,440.16		
58 Sp/Plt Pgm, St	562,545.83	63 Oper Bldg	2,633,550.44		
59 Inst. JAJ	0.00	64 Maintnce	1,309,273.57		
61 Head Start, Fed	0.00	65 Utilities	895,062.25		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	99,976.90		
64 LEP, Fed	166,079.70	68 Insurance	742,658.00		
65 Tran Biling, St	1,455,166.15	72 Info Sys	2,517,782.53		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	0.00	74 Warehouse	17,522.15		
69 Comp, Othr	0.00	75 Mtr Pool	173,516.07		
71 Traffic Safety	0.00	83 Interest	7,129.43		
73 Summer School	0.00	84 Principal	97,328.00		
74 Highly Capable	149,213.04	85 Debt Expn	-104,457.43		
76 Target Asst, Fed	0.00	91 Publ Actv	154.62		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	93,057,057.15		
79 Inst Pgm, Othr	236,905.40				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	243,171.60				
89 Othr Comm Srv	47,032.56				
97 Distwide Suppt	11,575,924.82				
98 Schl Food Serv	2,241,401.32				
99 Pupil Transp	1,940,061.22				
TOTAL ALL PROGRAMS	93,057,057.15				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	34,270,158.62
2120	Salaries of Temporary EEs & Subs	2,212,233.66
2130	Non contracted Salaries	2,982,397.01
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	1,627,582.96
2160	Other Salaries	1,206,023.95
2170	Other Salaries NBCT	369,688.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	13,330,427.52
3120	Salaries of Temporary EEs & Subs	431,057.03
3130	Extra Time	533,105.57
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,103,186.55
3160	Other Salaries	209,705.71

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	3,134,497.85
4223	Federally Mandated Insurance-Classified	1,150,240.53
4232	Retirement Contribution - Certificated	5,960,215.73
4233	Retirement Contribution - Classified	1,739,549.90
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	223,908.42
4263	Unemployment Compensation - Classified	43,155.51

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	185,494.48
4273	Worker's Compensation - Classified	295,652.08
4282	Health Benefits - Certificated	5,380,575.31
4283	Health Benefits - Classified	4,216,786.75
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

Supplies, Non-Capital		Amount
5610	General Supplies	2,722,686.96
5626	Motor Vehicle Fuel	300,037.14
5630	Food	1,044,382.53
5640	Books and Periodicals	391,345.19
5650	Supplies - Technology Related	1,523,525.51

Purchased Services		Amount
7310	Office and Administrative Services	0.00
7311	Election Fees	127,192.00
7320	Professional Educational Services	103,551.47
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	79,797.72
7340	Other Professional Purchased Services	1,257,033.34
7341	Legal Services for District support	22,039.10
7342	Audit Services	25,282.59
7343	Other Legal Services	255.00
7350	Technical Services	222,147.44
7351	Data Processing and Coding Services	20,600.00
7352	Other Technical Services	4,389.09
7410	Utility Services	143,803.09

	Purchased Services	Amount
7420	Cleaning Services	185,404.14
7431	Non-Technology-Related Repair and Maintenance	60,934.58
7432	Technology-Related Repair and Maintenance	2,890.42
7441	Rentals of Land and Buildings	8,662.58
7442	Rentals of Equipment and Vehicles	19,591.61
7443	Rentals of Computers and Related Equipment	191,961.11
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	832,757.00
7530	Communications	62,502.10
7540	Advertising	2,349.73
7550	Printing and Binding	28,805.05
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	195,149.73
7591	Services Purchased from another School District or ESD Within the State	1,475,697.74
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	1,215.76
7622	Electricity	574,900.37
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	76,104.61
7820	Settlements and Judgements Against the School District	0.00

Purchased Services		Amount
7831	Redemption of Principal	97,328.00
7832	Interest on Long-Term Debt	7,129.43
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	235,389.37

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	54,687.32
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	213,371.37
9735	Technology-Related Software	19,304.23
9739	Other Equipment	117,209.59
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	93,057,057.15
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<u>Instructional Location</u>	<u>Amount</u>
Canyon View Group Home	12,158.77
Cascade Elementary	5,795,243.32
Clovis Point Elementary School	6,482,812.67
Eastmont Academy	54,120.07
Eastmont Junior High	9,746,654.63
Eastmont Preschools	1,123,887.17
Eastmont Senior High	16,070,290.13
Grant Elementary School	5,058,604.01
Kenroy Elementary	5,792,202.93
Lee Elementary	4,964,317.81
Rock Island Elementary	2,829,242.21
Sterling Junior High School	8,884,428.84
TOTAL INSTRUCTIONAL LOCATIONS	66,813,962.56
TOTAL NON-INSTRUCTIONAL LOCATIONS	26,243,094.59
TOTAL DISTRICT EXPENDITURES	93,057,057.15