

## KITSAP COUNTY TREASURER'S MONTHLY REPORT

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TO SOUTH KITSAP SCHOOL DISTRICT NO. 402 ESD NO. 114

FOR DECEMBER, 2023

|   | ITEM<br>No. | General<br>Fund #1 | ASB<br>Fund #4 |
|---|-------------|--------------------|----------------|
| <b>I. CASH:</b>   |             |                    |                |
| <u>Beginning Cash Balance</u>   |             | 2,445,131.98       | 8,235.70       |
| <b>ADD:</b>   |             |                    |                |
| School District Deposits receipted in   | 01          | 248,573.39         | 59,089.54      |
| Investment Earnings   | 02          |                    | 2,410.51       |
| Investments Sold (Exclude Interest)   | 03          | 2,104,674.47       | 55,601.02      |
| Inter fund Loan Proceeds from Fund 2  | 52          | 0.00               |                |
| Repayment of Interfund Loan Principal from Funds<br>2, 3, or 9 (Exclude Interest)                                 | 49          | 0.00               |                |
| Proceeds From Revenue Anticipation Notes Issued   | 15          | 0.00               |                |
| Total Schedule A Cash Increases (see page 6)  | 04          | 12,002,181.33      |                |
| Other Cash Increases (see page 7)   | 19          | 0.00               | 0.00           |
| <b>DEDUCT:</b>  |             |                    |                |
| Warrants Redeemed   | 05          | 3,712,313.26       | 28,251.62      |
| Warrant Interest Paid   | 06          | 0.00               |                |
| Investments Purchased   | 07          | 38,461.08          | 37,185.40      |
| Interfund Loans to Funds 2, 3, or 9   | 13          | 0.00               |                |
| Repayment of Interfund Loan principal to Fund 2<br>(Exclude Interest)   | 08          | 0.00               |                |
| Interfund Loan Interest Paid  | 09          | 0.00               |                |
| Revenue Anticipation Notes Redeemed   | 16          | 0.00               |                |
| Revenue Anticipation Note Interest Paid   | 17          | 0.00               |                |
| Transfer to Funds 2, 3, or 9.   | 10          | 201,442.64         |                |
| Other Cash Decreases (see page 7)   | 11          | 10,611,785.26      | 43,740.49      |
| <u>Ending Cash Balance</u>  |             | 2,236,558.93       | 16,159.26      |
| <b>II. INVESTMENTS:</b>   |             |                    |                |
| <u>Beginning Investment Balance</u>   |             | 15,598,776.56      | 901,065.81     |
| <b>ADD:</b>   |             |                    |                |
| Investment Purchased  | 07          | 38,461.08          | 37,185.40      |
| <b>DEDUCT:</b>  |             |                    |                |
| Investment Sold   | 03          | 2,104,674.47       | 55,601.02      |
| <u>Ending Investment Balance</u>  |             | 13,532,563.17      | 882,650.19     |
| <b>III. WARRANTS OUTSTANDING:</b>   |             |                    |                |
| <u>Beginning Warrants Outstanding Balance</u>   |             | 2,402,794.02       | 8,235.70       |
| <b>ADD:</b>   |             |                    |                |
| Warrants Issued   | 12          | 3,226,648.39       | 32,710.63      |
| <b>DEDUCT:</b>  |             |                    |                |
| Warrants Redeemed   | 05          | 3,712,313.26       | 28,251.62      |
| Warrants Canceled   | 14          | 1,452.20           | 0.00           |
| <u>Ending Warrants Outstanding Balance</u>  |             | 1,915,676.95       | 12,694.71      |
| <b>IV. REVENUE ANTICIPATION NOTES OUTSTANDING:</b>  |             |                    |                |
| <u>Beginning Revenue Anticipation Notes Outstanding Balance</u>   |             | 0.00               |                |
| <b>ADD:</b>   |             |                    |                |
| Revenue Anticipation Notes Issued   | 15          | 0.00               |                |
| <b>DEDUCT:</b>  |             |                    |                |
| Revenue Anticipation Notes Redeemed   | 16          | 0.00               |                |
| <u>Ending Revenue Anticipation Notes Outstanding Balance</u>  |             | 0.00               |                |
| <b>ENDING CASH PLUS INVESTMENTS LESS WARRANTS<br/>OUTSTANDING LESS REVENUE ANTICIPATION<br/>NOTES OUTSTANDING</b> |             | 13,853,445.15      | 886,114.74     |

## TO SOUTH KITSAP SCHOOL DISTRICT NO. 402 ESD NO. 114

FOR DECEMBER, 2023

|   | ITEM<br>No. | Capital Projects<br>Fund #2 | Transportation Vehicle<br>Fund #9 |
|---|-------------|-----------------------------|-----------------------------------|
| <b>I. CASH:</b>   |             |                             |                                   |
| <u>Beginning Cash Balance</u>   |             | 73,119.26                   | 0.00                              |
| <b>ADD:</b>   |             |                             |                                   |
| School District Deposits Received in  | 01          | 1,865,142.54                | 0.00                              |
| Investments Sold (Exclude Interest)   | 03          | 1,321.47                    | 0.00                              |
| Interfund Loan Proceeds from Fund #1 and #2   | 52          | 0.00                        | 0.00                              |
| Repayment of Interfund Loan Principal from Funds #1, #3 or #9 (Exclude Interest)                                  | 49          | 0.00                        |                                   |
| Proceeds From Revenue Anticipation Notes Issued   | 15          | 0.00                        | 0.00                              |
| Total Schedule A Cash Increases (see page 6)  | 04          | 4,987.20                    | 2,285.60                          |
| Other Cash Increases (see page 7)   | 19          | 0.00                        | 0.00                              |
| <b>DEDUCT:</b>  |             |                             |                                   |
| Warrants Redeemed   | 05          | 87,568.53                   | 0.00                              |
| Warrant Interest Paid   | 06          | 0.00                        | 0.00                              |
| Investments Purchased   | 07          | 1,795,114.24                | 2,285.60                          |
| Interfund Loans to Funds #1, #3, or #9  | 13          | 0.00                        |                                   |
| Repayment of Interfund Loan principal to Funds #1 or #2 (Exclude Interest)  | 08          | 0.00                        | 0.00                              |
| Interfund Loan Interest Paid  | 09          | 0.00                        | 0.00                              |
| Revenue Anticipation Notes Redeemed   | 16          | 0.00                        | 0.00                              |
| Revenue Anticipation Note Interest Paid   | 17          | 0.00                        | 0.00                              |
| Transfers to Fund #1 or #3  | 10          | 53,050.00                   | 0.00                              |
| Bond Issuance expenditures  | 18          | 0.00                        |                                   |
| Other Cash Decreases (see page 7)   | 11          | 675.20                      | 0.00                              |
| <u>Ending Cash Balance</u>  |             | 8,162.50                    | 0.00                              |
| <b>II. INVESTMENTS:</b>   |             |                             |                                   |
| <u>Beginning Investment Balance</u>   |             | 411,947.57                  | 856,781.42                        |
| <b>ADD:</b>   |             |                             |                                   |
| Investment Purchased  | 07          | 1,795,114.24                | 2,285.60                          |
| <b>DEDUCT:</b>  |             |                             |                                   |
| Investment Sold   | 03          | 1,321.47                    | 0.00                              |
| <u>Ending Investment Balance</u>  |             | 2,205,740.34                | 859,067.02                        |
| <b>III. WARRANTS OUTSTANDING:</b>   |             |                             |                                   |
| <u>Beginning Warrants Outstanding Balance</u>   |             | (0.00)                      | 0.00                              |
| <b>ADD:</b>   |             |                             |                                   |
| Warrants Issued   | 12          | 95,731.03                   | 0.00                              |
| <b>DEDUCT:</b>  |             |                             |                                   |
| Warrants Redeemed   | 05          | 87,568.53                   | 0.00                              |
| Warrants Canceled   | 14          | 0.00                        | 0.00                              |
| <u>Ending Warrants Outstanding Balance</u>  |             | 8,162.50                    | 0.00                              |
| <b>IV. REVENUE ANTICIPATION NOTES OUTSTANDING:</b>  |             |                             |                                   |
| <u>Beginning Revenue Anticipation Notes Outstanding Balance</u>   |             | 0.00                        | 0.00                              |
| <b>ADD:</b>   |             |                             |                                   |
| Revenue Anticipation Notes Issued   | 15          | 0.00                        | 0.00                              |
| <b>DEDUCT:</b>  |             |                             |                                   |
| Revenue Anticipation Notes Redeemed   | 16          | 0.00                        | 0.00                              |
| <u>Ending Revenue Anticipation Notes Outstanding</u>  |             | 0.00                        | 0.00                              |
| <b>ENDING CASH PLUS INVESTMENTS LESS WARRANTS<br/>OUTSTANDING LESS REVENUE ANTICIPATION<br/>NOTES OUTSTANDING</b> |             | 2,205,740.34                | 859,067.02                        |

TO SOUTH KITSAP SCHOOL DISTRICT NO. 402 ESD NO. 114

FOR DECEMBER, 2023

|   | ITEM<br>No. | Debt Service<br>Fund #3 |
|---|-------------|-------------------------|
| <b>I. COUNTY TREASURER CASH:</b>                                |             |                         |
| <u>Beginning Cash Balance</u>                                   |             | 0.00                    |
| <b>ADD:</b>   |             |                         |
| School District Deposits Received in                            | 01          | 0.00                    |
| Investments Sold (Exclude Interest)                             | 03          | 0.00                    |
| Interfund Loan Proceeds From Fund #1 or Fund #2                 | 52          | 0.00                    |
| Accrued Interest and Premium on Bond Sales                      | 50          | 0.00                    |
| Monies Remitted to Co. Treas. by Fiscal Agent                   | 77          | 0.00                    |
| Proceeds from Revenue Anticipation Notes Issued                 | 15          | 0.00                    |
| Other Cash Increase (see page 7)                                | 19          | 0.00                    |
| Total Schedule A Cash Increases (see page 6)                    | 04          | 254,498.72              |
| <b>DEDUCT:</b>  |             |                         |
| Warrants Redeemed   | 05          | 0.00                    |
| Warrant Interest Paid   | 06          | 0.00                    |
| Voted Bonds Redeemed by County Treasurer                        | 71          | 0.00                    |
| Nonvoted Bonds Redeemed by County Treasurer                     | 58          | 0.00                    |
| Voted Coupon Interest Paid by County Treasurer                  | 72          | 0.00                    |
| Nonvoted Coupon Interest Paid by County Treasurer               | 65          | 0.00                    |
| Bond Transfer Fees  | 98          | 0.00                    |
| Investments Purchased   | 07          | 6.08                    |
| Monies Remitted to Fiscal Agent by Co. Treas                    | 73          | 254,492.64              |
| Repayment of Interfund Loan to Funds #1 or #2                   | 08          | 0.00                    |
| Interfund Loan Interest Paid                                    | 09          | 0.00                    |
| Revenue Anticipation Notes Redeemed                             | 16          | 0.00                    |
| Revenue Anticipation Note Interest Paid                         | 17          | 0.00                    |
| Transfer to Fund #1 or #2                                       | 10          | 0.00                    |
| Other Cash Decrease (see page 7)                                | 11          | 0.00                    |
| <u>Ending Cash Balance</u>                                      |             | 0.00                    |
| <b>II. COUNTY TREASURER INVESTMENTS:</b>                        |             |                         |
| <u>Beginning County Treasurer's Investment Balance</u>          |             | 2,275.94                |
| <b>ADD:</b>   |             |                         |
| Investment Purchased  | 07          | 6.08                    |
| <b>DEDUCT:</b>  |             |                         |
| Investment Sold   | 03          | 0.00                    |
| <u>Ending County Treasurer's Investment Balance</u>             |             | 2,282.02                |
| <b>III. FISCAL AGENT CASH:</b>                                  |             |                         |
| <u>Beginning Fiscal Agent Cash Balance</u>                      |             | 0.00                    |
| <b>ADD:</b>   |             |                         |
| Monies Remitted to the Fiscal Agent by County Treas.            | 73          | 254,492.64              |
| <b>DEDUCT:</b>  |             |                         |
| Voted Bonds Redeemed by the Fiscal Agent                        | 75          | 0.00                    |
| Nonvoted Bonds Redeemed by the Fiscal Agent                     | 57          | 203,011.43              |
| Voted Coupon Interest Paid by the Fiscal Agent                  | 76          | 0.00                    |
| Nonvoted Coupon Interest Paid by the Fiscal Agent               | 64          | 51,481.21               |
| Monies Remitted to Co. Treas. by Fiscal Agent                   | 77          | 0.00                    |
| <u>Ending Fiscal Agent Cash Balance</u>                         |             | 0.00                    |
| <b>IV. REVENUE ANTICIPATION NOTES OUTSTANDING:</b>              |             |                         |
| <u>Beginning Revenue Anticipation Notes Outstanding Balance</u> |             | 0.00                    |
| <b>ADD:</b>   |             |                         |
| Revenue Anticipation Notes Issued                               | 15          | 0.00                    |
| <b>DEDUCT:</b>  |             |                         |
| Revenue Anticipation Notes Redeemed                             | 16          | 0.00                    |
| <u>Ending Revenue Anticipation Notes Outstanding Balance</u>    |             | 0.00                    |

TO SOUTH KITSAP SCHOOL DISTRICT NO. 402 ESD NO. 114

FOR DECEMBER, 2023

|   | ITEM<br>No. | Debt Service<br>Fund #3<br>(continued) |
|---|-------------|--|
| <b>V. WARRANTS OUTSTANDING:</b>                               |             |  |
| <u>Beginning Warrants Outstanding Balance</u>                 |             | 0.00                                   |
| ADD: Warrants Issued  | 12          | 0.00                                   |
| DEDUCT: Warrants Redeemed                                     | 05          | 0.00                                   |
| Warrants Canceled   | 14          | 0.00                                   |
| <u>Ending Warrants Outstanding Balance</u>                    |             | 0.00                                   |
| <b>VI. MATURED VOTED BONDS OUTSTANDING</b>                    |             |  |
| <u>Beginning Matured Voted Bonds Outstanding Balance</u>      |             | 0.00                                   |
| ADD: Bonds Maturing this Month                                | 90          | 0.00                                   |
| DEDUCT: Bonds Redeemed by Fiscal Agent                        | 75          | 0.00                                   |
| Bonds Redeemed by County Treasurer                            | 71          | 0.00                                   |
| <u>Ending Matured Voted Bonds Outstanding Balance</u>         |             | 0.00                                   |
| <b>VII. MATURED NONVOTED BONDS OUTSTANDING</b>                |             |  |
| <u>Beginning Matured Nonvoted Bonds Outstanding Balance</u>   |             | 0.00                                   |
| ADD: Bonds Maturing this Month                                | 56          | 203,011.43                             |
| DEDUCT: Bonds Redeemed by Fiscal Agent                        | 57          | 203,011.43                             |
| Bonds Redeemed by County Treasurer                            | 58          | 0.00                                   |
| <u>Ending Matured Nonvoted Bonds Outstanding Balance</u>      |             | 0.00                                   |
| <b>VIII. UNMATURED VOTED BONDS OUTSTANDING</b>                |             |  |
| <u>Beginning Unmatured Voted Bonds Outstanding Balance</u>    |             | 0.00                                   |
| ADD: Bonds Issued   | 78          | 0.00                                   |
| Refunding Bonds Transferred from Fund #6                      | 87          | 0.00                                   |
| DEDUCT: Bonds Maturing this Month                             | 90          | 0.00                                   |
| Bonds Refunded Transferred to Fund #5 or #6                   | 97          | 0.00                                   |
| <u>Ending Unmatured Voted Bonds Outstanding Balance</u>       |             | 0.00                                   |
| <b>IX. UNMATURED NONVOTED BONDS OUTSTANDING</b>               |             |  |
| <u>Beginning Unmatured Nonvoted Bonds Outstanding Balance</u> |             | 2,137,248.43                           |
| ADD: Bonds Issued   | 59          | 0.00                                   |
| Refunding Bonds Transferred from Fund #6                      | 60          | 0.00                                   |
| DEDUCT: Bonds Maturing this Month                             | 56          | 203,011.43                             |
| Bonds Refunded Transferred to Fund #5 or #6                   | 62          | 0.00                                   |
| <u>Ending Unmatured Nonvoted Bonds Outstanding Balance</u>    |             | 1,934,237.00                           |
| <b>X. VOTED MATURED COUPONS OUTSTANDING</b>                   |             |  |
| <u>Beginning Voted Matured Coupons Outstanding Balance</u>    |             | 0.00                                   |
| ADD: Coupons Maturing this Month                              | 79          | 0.00                                   |
| DEDUCT: Coupon Interest Paid by the Fiscal Agent              | 76          | 0.00                                   |
| Coupon Interest Paid by the County Treasurer                  | 72          | 0.00                                   |
| <u>Ending Voted Matured Coupons Outstanding Balance</u>       |             | 0.00                                   |
| <b>XI. NONVOTED MATURED COUPONS OUTSTANDING</b>               |             |  |
| <u>Beginning Nonvoted Matured Coupons Outstanding Balance</u> |             | 0.00                                   |
| ADD: Coupons Maturing this Month                              | 63          | 51,481.21                              |
| DEDUCT: Coupon Interest Paid by the Fiscal Agent              | 64          | 51,481.21                              |
| Coupon Interest Paid by the County Treasurer                  | 65          | 0.00                                   |
| <u>Ending Nonvoted Matured Coupons Outstanding Balance</u>    |             | 0.00                                   |

## KITSAP COUNTY TREASURER'S MONTHLY REPORT

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TO SOUTH KITSAP SCHOOL DISTRICT NO. 402 ESD NO. 114

FOR DECEMBER, 2023

|                                      | ITEM<br>No. | Trust and<br>Agency<br>Fund #7 | Permanent<br>Fund #8 |
|--------------------------------------|-------------|--------------------------------|----------------------|
| <b>I. CASH:</b>                      |             |                                |                      |
| <u>Beginning Cash Balance</u>        |             | 0.00                           | 0.00                 |
| <b>ADD:</b>                          |             |                                |                      |
| School District Deposits Received In | 01          | 0.00                           | 0.00                 |
| Investment Earnings                  | 02          | 1.71                           | 0.00                 |
| Investments Sold (Exclude Interest)  | 03          | 0.00                           | 0.00                 |
| Other Cash Increases (see page 7)    | 19          | 0.00                           | 0.00                 |
| <b>DEDUCT:</b>                       |             |                                |                      |
| Warrants Redeemed                    | 05          | 0.00                           | 0.00                 |
| Investments Purchased                | 07          | 1.71                           | 0.00                 |
| Other Cash Decreases (see page 7)    | 11          | 0.00                           | 0.00                 |
| <u>Ending Cash Balance</u>           |             | 0.00                           | 0.00                 |

|                                      |    |        |      |
|--------------------------------------|----|--------|------|
| <b>II. INVESTMENTS:</b>              |    |        |      |
| <u>Beginning Investments Balance</u> |    | 642.14 | 0.00 |
| <b>ADD:</b>                          |    |        |      |
| Investments Purchased                | 07 | 1.71   | 0.00 |
| <b>DEDUCT:</b>                       |    |        |      |
| Investments Sold                     | 03 | 0.00   | 0.00 |
| <u>Ending Investments Balance</u>    |    | 643.85 | 0.00 |

|   |    |      |      |
|---|----|------|------|
| <b>III. WARRANTS OUTSTANDING:</b>             |    |      |      |
| <u>Beginning Warrants Outstanding Balance</u> |    | 0.00 | 0.00 |
| <b>ADD:</b>                                   |    |      |      |
| Warrants Issued                               | 12 | 0.00 | 0.00 |
| <b>DEDUCT:</b>                                |    |      |      |
| Warrants Redeemed                             | 05 | 0.00 | 0.00 |
| Warrants Canceled                             | 14 | 0.00 | 0.00 |
| <u>Ending Warrants Outstanding Balance</u>    |    | 0.00 | 0.00 |

ENDING CASH PLUS INVESTMENTS  
LESS WARRANTS OUTSTANDING

|        |      |
|--------|------|
| 643.85 | 0.00 |
|--------|------|

## TO SOUTH KITSAP SCHOOL DISTRICT NO. 402 ESD NO. 114

FOR DECEMBER, 2023

## SCHEDULE A

Detail of all Cash Increases (Other Than School District Deposits with the County Treasurer, Investment Transactions, Interfund Loans, and Accrued Interest and Premium on Bonds Sold)

| School Revenue No.  | Source Description                              | ITEM No. | General Fund #1 | Capital Projects Fund #2 | Debt Service Fund #3 | Transportation Vehicle Fund #9 |
|---|---|----------|-----------------|--------------------------|----------------------|--------------------------------|
| 1100  | Local Property Tax                              | 20       | 73,280.54       | (112.56)                 | 0.00                 | 0.00                           |
| 1300  | Sale of Tax Title Property                      | 28       | 217.87          | 0.00                     | 0.00                 | 0.00                           |
| 1400  | In-Lieu-of Taxes                                | 29       | 0.00            | 0.00                     | 0.00                 | 0.00                           |
| 1500  | Timber Excise Tax                               | 35       | 0.00            | 0.00                     | 0.00                 | 0.00                           |
| 1600  | County Administered Forests-DNR                 | 30       | 0.00            | 0.00                     | 0.00                 | 0.00                           |
| 1900  | Other Local Taxes                               | 31       | 0.00            | 0.00                     | 0.00                 | 0.00                           |
| XXXX  | State Apportionment (Total Only) Report 1197    | 32       | 11,890,221.84   | 0.00                     |                      | 0.00                           |
| 2900  | Other Nontax (i.e., Impact Fees)                | 38       | 0.00            | 1,369.17                 | 0.00                 | 0.00                           |
| 5500  | Federal Forests                                 | 27       | 0.00            | 0.00                     | 0.00                 | 0.00                           |
| 3600  | State Forests-DNR                               | 34       | 0.00            | 0.00                     | 0.00                 | 0.00                           |
| 3900  | Other State - General                           | 36       | 0.00            | 0.00                     | 0.00                 |                                |
| 5400  | Federal In-Lieu-of Taxes                        | 55       | 0.00            | 0.00                     | 0.00                 | 0.00                           |
| XXXX  | Other Federal (Includes Accounts 5200 and 6100) | 40       | 0.00            | 0.00                     | 0.00                 |                                |
| 2300  | Investment Earnings                             | 02       | 38,461.08       | 3,730.59                 | 6.08                 | 2,285.60                       |
| 2400  | Interfund Loan Interest Earnings                | 41       | 0.00            | 0.00                     |                      |                                |
| 9100  | Sale of Bonds                                   | 42       | 0.00            | 0.00                     | 0.00                 | 0.00                           |
| 9600  | Sale of Refunding Bonds                         | 43       |                 |                          | 0.00                 |                                |
| 7100  | Participation Payments from Other Districts     | 46       | 0.00            | 0.00                     |                      |                                |
| 7301  | Nonhigh Participation                           | 47       | 0.00            |                          |                      |                                |
| * 9900  | Operating Transfers In                          | 48       | 0.00            | 0.00                     | 254,492.64           | 0.00                           |
| <b>Total SCHEDULE A Cash Increases</b><br>(These totals must equal the amounts shown in item #04 on pages 1, 2 and 3 in funds #1, #2, #3, and #9) |   |          | 12,002,181.33   | 4,987.20                 | 254,498.72           | 2,285.60                       |

\*Please refer to the Accounting Manual for Public School Districts in the State of Washington for definition of Revenue 9900 Operating Transfers.

This report is due on or before the 7th day of the following month according to RCW 28A.510.270(2)).

I hereby certify that the County Treasurer's Monthly Report to the above-named school district is true and correct.

County Treasurer

Becky Stack  
FINANCIAL ANALYST

01/04/24

Date

KITSAP COUNTY TREASURER'S MONTHLY REPORT  
SOUTH KITSAP SCHOOL DISTRICT NO. 402 ESD NO. 114  
FOR DECEMBER, 2023

| FOOTNOTES                            |          |                 |                          |                      |             |                        |                   |                                |      |
|--------------------------------------|----------|-----------------|--------------------------|----------------------|-------------|------------------------|-------------------|--------------------------------|------|
| Description                          | ITEM No. | General Fund #1 | Capital Projects Fund #2 | Debt Service Fund #3 | ASB Fund #4 | Trust & Agency Fund #7 | Permanent Fund #8 | Transportation Vehicle Fund #9 |      |
| <b>Other Cash Increases:</b>         |          |                 |                          |                      |             |                        |                   |                                |      |
| Interest from Fiscal Agent (US Bank) | 19       |                 |                          | 0.00                 |             |                        |                   |                                |      |
| <b>Total Other Cash Increases</b>    |          | 0.00            | 0.00                     | 0.00                 | 0.00        | 0.00                   | 0.00              | 0.00                           | 0.00 |
| <b>Other Cash Decreases:</b>         |          |                 |                          |                      |             |                        |                   |                                |      |
| Salaries                             | 11       | 10,231,308.85   | 0.00                     |                      | 0.00        |                        |                   |                                |      |
| Merchant Card Fees                   | 11       | 0.00            | 0.00                     |                      |             |                        |                   |                                |      |
| Elections                            | 11       | 108,168.59      |                          |                      |             |                        |                   |                                |      |
| Agency Withdrawals (was Employee R   | 11       | 272,307.82      | 675.20                   |                      | 43,740.49   |                        |                   |                                |      |
| <b>Total Other Cash Decreases</b>    |          | 10,611,785.26   | 675.20                   | 0.00                 | 43,740.49   | 0.00                   | 0.00              | 0.00                           | 0.00 |

**TREAS RPT - Summary Cash Report - Cash**

Beginning Balance Date 1/1/2023

**Treasurer's Summary Report**

For 2023 - Dec

**Fund: FD00667 SD 402 General**

| Ledger Account                         | Revenue or Spend Category                                 | Beginning Balance | Debit         | Credit        | Month-to-Date  | Year-to-Date    |
|--|---|-------------------|---------------|---------------|----------------|-----------------|
| Cash                                   |   |                   |               |               |                |                 |
| Beginning Cash Balance                 |   |                   |               |               |                | 11,460,932.53   |
| 1182:Investments Purchased             |   | -44,712,376.13    | 0.00          | 38,461.08     | -38,461.08     | -44,750,837.21  |
| 1183:Investments Sold                  |   | 32,483,615.53     | 2,104,674.47  | 0.00          | 2,104,674.47   | 34,588,290.00   |
| 3100:Taxes                             | 3110.10 - Real and Personal Property Taxes                | 29,393,029.57     | 77,977.01     | 4,696.47      | 73,280.54      | 29,466,310.11   |
| 3100:Taxes                             | 3110.30 - Sale of Tax Title Property                      | 6,431.95          | 0.00          | 6,431.95      | -6,431.95      | 0.00            |
| 3100:Taxes                             | 3170.40 - Timber Excise Tax                               | 22,925.06         | 0.00          | 0.00          | 0.00           | 22,925.06       |
| 3300:Intergovernmental Revenue         | 3350.0235 - OSPI Schools and Grants - State Apportionment | 126,933,887.74    | 11,890,221.84 | 0.00          | 11,890,221.84  | 138,824,109.58  |
| 3600:Miscellaneous Revenues            | 3610.11 - Investment Interest                             | 361,579.89        | 38,461.08     | 0.00          | 38,461.08      | 400,040.97      |
| 3600:Miscellaneous Revenues            | 3690.90 - Other Miscellaneous Revenues                    | 0.00              | 6,649.82      | 0.00          | 6,649.82       | 6,649.82        |
| 3800:Other Increases in Fund Resources | 3860 - Agency Deposits                                    | 4,233,250.87      | 248,573.39    | 0.00          | 248,573.39     | 4,481,824.26    |
| 5100:Salaries                          | 5101 - Regular Salaries                                   | -111,220,833.52   | 0.00          | 10,231,308.85 | -10,231,308.85 | -121,452,142.37 |
| 5500:Intergovernmental Payments        | 5519 - Miscellaneous Intergovernmental Services           | -263,794.14       | 0.00          | 108,168.59    | -108,168.59    | -371,962.73     |
| 5890:Custodial Activities              | 5890.10 - Agency Withdrawals                              | -3,056,186.71     | 0.00          | 272,307.82    | -272,307.82    | -3,328,494.53   |
| 5890:Custodial Activities              | 5890.40 - Warrants Issued                                 | -45,540,606.88    | 1,452.20      | 3,226,648.39  | -3,225,196.19  | -48,765,803.07  |
| 6900:Transfers Out                     | 6971.86690 - Transfers Out                                | -59,517.80        | 0.00          | 0.00          | 0.00           | -59,517.80      |
| 6900:Transfers Out                     | 6971.86720 - Transfers Out                                | 0.00              | 0.00          | 201,442.64    | -201,442.64    | -201,442.64     |
| Total Cash                             |   | -11,418,594.57    | 14,368,009.81 | 14,089,465.79 | 278,544.02     | 320,881.98      |



**TREAS RPT - Summary Cash Report - Cash**

Beginning Balance Date 1/1/2023

## Treasurer's Summary Report

For 2023 - Dec

**Fund: FD00668 SD 402 ASB**

| Ledger Account            | Revenue or Spend Category     | Beginning Balance | Debit      | Credit     | Month-to-Date | Year-to-Date |
|---------------------------|-------------------------------|-------------------|------------|------------|---------------|--------------|
| Cash                      |                               |                   |            |            |               |              |
| Beginning Cash Balance    |                               | -437,551.11       | 0.00       | 37,185.40  | -37,185.40    | 15,545.00    |
| 1182:Investments          |                               |                   |            |            |               | -474,736.51  |
| Purchased                 |                               |                   |            |            |               |              |
| 1183:Investments Sold     |                               | 476,464.29        | 55,601.02  | 0.00       | 55,601.02     | 532,065.31   |
| 3600:Miscellaneous        | 3610.11 - Investment Interest | 21,474.02         | 2,410.51   | 0.00       | 2,410.51      | 23,884.53    |
| Revenues                  |                               |                   |            |            |               |              |
| 3800:Other Increases in   | 3860 - Agency Deposits        | 850,973.67        | 59,089.54  | 0.00       | 59,089.54     | 910,063.21   |
| Fund Resources            |                               |                   |            |            |               |              |
| 5100:Salaries             | 5101 - Regular Salaries       | -1,311.35         | 0.00       | 0.00       | 0.00          | -1,311.35    |
| 5890:Custodial Activities | 5890.10 - Agency Withdrawals  | -319,725.58       | 0.00       | 43,740.49  | -43,740.49    | -363,466.07  |
| 5890:Custodial Activities | 5890.40 - Warrants Issued     | -605,868.94       | 0.00       | 32,710.63  | -32,710.63    | -638,579.57  |
| Total Cash                |                               | -15,545.00        | 117,101.07 | 113,636.52 | 3,464.55      | 3,464.55     |

**TREAS RPT - Summary Cash Report - Cash**

Beginning Balance Date 1/1/2023

## Treasurer's Summary Report

For 2023 - Dec

**Fund: FD00669 SD 402 Building**

| Ledger Account            | Revenue or Spend Category                            | Beginning Balance | Debit        | Credit       | Month-to-Date | Year-to-Date   |
|---------------------------|--|-------------------|--------------|--------------|---------------|----------------|
| Cash                      |  |                   |              |              |               |                |
| Beginning Cash Balance    |  | -2,998,796.36     | 0.00         | 1,795,114.24 | -1,795,114.24 | 8,512.95       |
| 1182:Investments          |  |                   |              |              |               | -4,793,910.60  |
| Purchased                 |  |                   |              |              |               |                |
| 1183:Investments Sold     |  | 8,564,566.33      | 1,321.47     | 0.00         | 1,321.47      | 8,565,887.80   |
| 3100:Taxes                | 3110.10 - Real and Personal<br>Property Taxes        | 57,666.04         | 1,308.73     | 1,421.29     | -112.56       | 57,553.48      |
| 3400:Charges for Services | 3450.85 - Growth Management<br>Act (GMA) Impact Fees | 271,598.38        | 1,369.17     | 0.00         | 1,369.17      | 272,967.55     |
| 3600:Miscellaneous        | 3610.11 - Investment Interest                        | 92,010.34         | 3,730.59     | 0.00         | 3,730.59      | 95,740.93      |
| Revenues                  |  |                   |              |              |               |                |
| 3800:Other Increases in   | 3860 - Agency Deposits                               | 4,106,506.43      | 1,865,142.54 | 0.00         | 1,865,142.54  | 5,971,648.97   |
| Fund Resources            |  |                   |              |              |               |                |
| 4900:Transfers In         | 4970.86670 - Transfers In                            | 59,517.80         | 0.00         | 0.00         | 0.00          | 59,517.80      |
| 4900:Transfers In         | 4970.86720 - Transfers In                            | 1,290.28          | 0.00         | 0.00         | 0.00          | 1,290.28       |
| 5890:Custodial Activities | 5890.10 - Agency Withdrawals                         | -23,521.24        | 0.00         | 675.20       | -675.20       | -24,196.44     |
| 5890:Custodial Activities | 5890.40 - Warrants Issued                            | -9,951,663.61     | 0.00         | 95,731.03    | -95,731.03    | -10,047,394.64 |
| 6900:Transfers Out        | 6971.86720 - Transfers Out                           | -114,568.08       | 0.00         | 53,050.00    | -53,050.00    | -167,618.08    |
| Total Cash                |  | 64,606.31         | 1,872,872.50 | 1,945,991.76 | -73,119.26    | 0.00           |

**TREAS RPT - Summary Cash Report - Cash**

Beginning Balance Date 1/1/2023

## Treasurer's Summary Report

For 2023 - Dec

**Fund: FD00670 SD 402 Trans Veh**

| Ledger Account                         | Revenue or Spend Category                                 | Beginning Balance | Debit    | Credit   | Month-to-Date | Year-to-Date  |
|--|---|-------------------|----------|----------|---------------|---------------|
| Cash                                   |   |                   |          |          |               |               |
| Beginning Cash Balance                 |   | -1,228,177.82     | 0.00     | 2,285.60 | -2,285.60     | 203,914.27    |
| 1182:Investments Purchased             |   |                   |          |          |               | -1,230,463.42 |
| 1183:Investments Sold                  |   | 740,542.32        | 0.00     | 0.00     | 0.00          | 740,542.32    |
| 3300:Intergovernmental Revenue         | 3350.0235 - OSPI Schools and Grants - State Apportionment | 998,577.22        | 0.00     | 0.00     | 0.00          | 998,577.22    |
| 3600:Miscellaneous Revenues            | 3610.11 - Investment Interest                             | 14,243.78         | 2,285.60 | 0.00     | 2,285.60      | 16,529.38     |
| 3800:Other Increases in Fund Resources | 3860 - Agency Deposits                                    | 11,441.65         | 0.00     | 0.00     | 0.00          | 11,441.65     |
| 5890:Custodial Activities              | 5890.40 - Warrants Issued                                 | -740,541.42       | 0.00     | 0.00     | 0.00          | -740,541.42   |
| Total Cash                             |   | -203,914.27       | 2,285.60 | 2,285.60 | 0.00          | 0.00          |

**TREAS RPT - Summary Cash Report - Cash**

Beginning Balance Date 1/1/2023

**Treasurer's Summary Report**

For 2023 - Dec

**Fund: FD00671 SD 402 Bond Red**

| Ledger Account         | Revenue or Spend Category     | Beginning Balance | Debit | Credit | Month-to-Date | Year-to-Date |
|------------------------|-------------------------------|-------------------|-------|--------|---------------|--------------|
| Cash                   |                               |                   |       |        |               |              |
| Beginning Cash Balance |                               |                   |       |        |               | 0.00         |
| 1182:Investments       |                               | -53.73            | 0.00  | 5.87   | -5.87         | -59.60       |
| Purchased              |                               |                   |       |        |               |              |
| 3600:Miscellaneous     | 3610.11 - Investment Interest | 53.73             | 5.87  | 0.00   | 5.87          | 59.60        |
| Revenues               |                               |                   |       |        |               |              |
| Total Cash             |                               | 0.00              | 5.87  | 5.87   | 0.00          | 0.00 ✓       |

# TREAS RPT - Summary Cash Report - Cash

Beginning Balance Date 1/1/2023

## Treasurer's Summary Report

For 2023 - Dec

Fund: FD00672 SD 402 Bond Redp Non Voted

| Ledger Account              | Revenue or Spend Category                                      | Beginning Balance | Debit      | Credit     | Month-to-Date | Year-to-Date |
|-----------------------------|--|-------------------|------------|------------|---------------|--------------|
| Cash                        |  |                   |            |            |               |              |
| Beginning Cash Balance      |  |                   |            |            |               | 0.00         |
| 1182:Investments            |  | -1.85             | 0.00       | 0.21       | -0.21         | -2.06        |
| Purchased                   |  |                   |            |            |               |              |
| 3600:Miscellaneous          | 3610.11 - Investment Interest                                  | 1.85              | 0.21       | 0.00       | 0.21          | 2.06         |
| Revenues                    |  |                   |            |            |               |              |
| 4900:Transfers In           | 4970.86670 - Transfers In                                      | 0.00              | 201,442.64 | 0.00       | 201,442.64    | 201,442.64   |
| 4900:Transfers In           | 4970.86690 - Transfers In                                      | 114,568.08        | 53,050.00  | 0.00       | 53,050.00     | 167,618.08   |
| 5700:Debt Service Principal | 5710.01 - General Obligation Bonds - FA LTGO                   | -50,000.00        | 0.00       | 50,000.00  | -50,000.00    | -100,000.00  |
| 5700:Debt Service Principal | 5750 - Capital Leases and Installment Purchases                | 0.00              | 0.00       | 153,011.43 | -153,011.43   | -153,011.43  |
| 5800:Debt Service Interest  | 5830.01 - Interest on Long-Term External Debt - FA LTGO        | -3,760.00         | 0.00       | 3,050.00   | -3,050.00     | -6,810.00    |
| 5800:Debt Service Interest  | 5830.06 - Interest on Capital Leases and Installment Purchases | -59,517.80        | 0.00       | 48,431.21  | -48,431.21    | -107,949.01  |
| 6900:Transfers Out          | 6971.86690 - Transfers Out                                     | -1,290.28         | 0.00       | 0.00       | 0.00          | -1,290.28    |
| Total Cash                  |  | 0.00              | 254,492.85 | 254,492.85 | 0.00          | 0.00         |

**TREAS RPT - Summary Cash Report - Cash**

Beginning Balance Date 1/1/2023

Treasurer's Summary Report

For 2023 - Dec

**Fund: FD00675 SD 402 Trust**

| Ledger Account         | Revenue or Spend Category     | Beginning Balance | Debit | Credit | Month-to-Date | Year-to-Date |
|------------------------|-------------------------------|-------------------|-------|--------|---------------|--------------|
| Cash                   |                               |                   |       |        |               |              |
| Beginning Cash Balance |                               |                   |       |        |               | 0.00         |
| 1182:Investments       |                               | -15.66            | 0.00  | 1.71   | -1.71         | -17.37       |
| Purchased              |                               |                   |       |        |               |              |
| 3600:Miscellaneous     | 3610.11 - Investment Interest | 15.66             | 1.71  | 0.00   | 1.71          | 17.37        |
| Revenues               |                               |                   |       |        |               |              |
| Total Cash             |                               | 0.00              | 1.71  | 1.71   | 0.00          | 0.00 ✓       |

**TREAS RPT - Summary Cash Report - Investments & Debt Service**

Beginning Balance Date 1/1/2023

**Treasurer's Summary Report**

For 2023 - Dec

**Fund: FD00667 SD 402 General**

| Ledger Account               | Beginning Balance | Debit     | Credit       | Month-to-Date | Year-to-Date    |
|------------------------------|-------------------|-----------|--------------|---------------|-----------------|
| Investments                  |                   |           |              |               |                 |
| Beginning Investment Balance | 44,712,376.13     | 38,461.08 | 0.00         | 38,461.08     | 3,370,015.96    |
| 1182:Investments Purchased   | -32,483,615.53    | 0.00      | 2,104,674.47 | -2,104,674.47 | 44,750,837.21   |
| 1183:Investments Sold        | 12,228,760.60     | 38,461.08 | 2,104,674.47 | -2,066,213.39 | -34,588,290.00  |
| Total Investments            |                   |           |              |               | 13,532,563.17 ✓ |
| Debt Service                 |                   |           |              |               |                 |

TREAS RPT - Summary Cash Report - Investments & Debt Service

Beginning Balance Date 1/1/2023

Treasurer's Summary Report

For 2023 - Dec

Fund: FD00668 SD 402 ASB

| Ledger Account               | Beginning Balance | Debit     | Credit    | Month-to-Date | Year-to-Date |
|------------------------------|-------------------|-----------|-----------|---------------|--------------|
| Investments                  |                   |           |           |               |              |
| Beginning Investment Balance | 437,551.11        | 37,185.40 |           | 37,185.40     | 939,978.99   |
| 1182:Investments Purchased   | -476,464.29       | 0.00      | 0.00      | -55,601.02    | 474,736.51   |
| 1183:Investments Sold        | -38,913.18        | 37,185.40 | 55,601.02 | -18,415.62    | -532,065.31  |
| Total Investments            |                   |           | 55,601.02 |               | 882,650.19 ✓ |
| Debt Service                 |                   |           |           |               |              |



TREAS RPT - Summary Cash Report - Investments & Debt Service

Beginning Balance Date 1/1/2023

Treasurer's Summary Report

For 2023 - Dec

Fund: FD00669 SD 402 Building

| Ledger Account               | Beginning Balance | Debit        | Credit   | Month-to-Date | Year-to-Date   |
|------------------------------|-------------------|--------------|----------|---------------|----------------|
| Investments                  |                   |              |          |               |                |
| Beginning Investment Balance |                   |              |          |               | 5,977,717.54   |
| 1182:Investments Purchased   | 2,998,796.36      | 1,795,114.24 | 0.00     | 1,795,114.24  | 4,793,910.60   |
| 1183:Investments Sold        | -8,564,566.33     | 0.00         | 1,321.47 | -1,321.47     | -8,565,887.80  |
| Total Investments            | -5,565,769.97     | 1,795,114.24 | 1,321.47 | 1,793,792.77  | 2,205,740.34 ✓ |
| Debt Service                 |                   |              |          |               |                |

**TREAS RPT - Summary Cash Report - Investments & Debt Service**

Beginning Balance Date 1/1/2023

Treasurer's Summary Report  
For 2023 - Dec  
Fund: FD00670 SD 402 Trans Veh

| Ledger Account               | Beginning Balance | Debit    | Credit | Month-to-Date | Year-to-Date |
|------------------------------|-------------------|----------|--------|---------------|--------------|
| Investments                  |                   |          |        |               |              |
| Beginning Investment Balance | 1,228,177.82      | 2,285.60 | 0.00   | 2,285.60      | 369,145.92   |
| 1182:Investments Purchased   | -740,542.32       | 0.00     | 0.00   | 0.00          | 1,230,463.42 |
| 1183:Investments Sold        | 487,635.50        | 2,285.60 | 0.00   | 2,285.60      | -740,542.32  |
| Total Investments            |                   |          |        |               | 859,067.02 ✓ |
| Debt Service                 |                   |          |        |               |              |

**TREAS RPT - Summary Cash Report - Investments & Debt Service**

Beginning Balance Date 1/1/2023

Treasurer's Summary Report

For 2023 - Dec

**Fund: FD00671 SD 402 Bond Red**

| Ledger Account               | Beginning Balance | Debit | Credit | Month-to-Date | Year-to-Date |
|------------------------------|-------------------|-------|--------|---------------|--------------|
| Investments                  |                   |       |        |               |              |
| Beginning Investment Balance |                   |       |        |               | 2,145.81     |
| 1182:Investments Purchased   | 53.73             | 5.87  | 0.00   | 5.87          | 59.60        |
| Total Investments            | 53.73             | 5.87  | 0.00   | 5.87          | 2,205.41 ✓   |

Debt Service

**TREAS RPT - Summary Cash Report - Investments & Debt Service**

Beginning Balance Date 1/1/2023

**Treasurer's Summary Report**

For 2023 - Dec

**Fund: FD00672 SD 402 Bond Redp Non Voted**

| Ledger Account                        | Beginning Balance | Debit      | Credit | Month-to-Date | Year-to-Date    |
|---------------------------------------|-------------------|------------|--------|---------------|-----------------|
| <b>Investments</b>                    |                   |            |        |               |                 |
| Beginning Investment Balance          |                   |            |        |               | 74.55           |
| 1182:Investments Purchased            | 1.85              | 0.21       | 0.00   | 0.21          | 2.06            |
| Total Investments                     | 1.85              | 0.21       | 0.00   | 0.21          | 76.61 ✓         |
| <b>Debt Service</b>                   |                   |            |        |               |                 |
| Beginning Balance Limited Term        |                   |            |        |               | -250,000.00     |
| General Obligation Bonds at Par       |                   |            |        |               |                 |
| 2514:Limited Term General Obligation  | 50,000.00         | 50,000.00  | 0.00   | 50,000.00     | 100,000.00      |
| Bonds at Par                          |                   |            |        |               |                 |
| Total Limited Term General Obligation | 50,000.00         | 50,000.00  | 0.00   | 50,000.00     | -150,000.00 ✓   |
| Bonds at Par                          |                   |            |        |               |                 |
| Beginning Balance Leases and          |                   |            |        |               | -1,937,248.43   |
| Installment Purchases Payable,        |                   |            |        |               |                 |
| Noncurrent                            |                   |            |        |               |                 |
| 2635:Leases and Installment           | 160,699.03        | 153,011.43 | 0.00   | 153,011.43    | 313,710.46      |
| Purchases Payable, Noncurrent         |                   |            |        |               |                 |
| Total Leases and Installment          | 160,699.03        | 153,011.43 | 0.00   | 153,011.43    | -1,623,537.97 ✓ |
| Purchases Payable, Noncurrent         |                   |            |        |               |                 |

TREAS RPT - Summary Cash Report - Investments & Debt Service

Beginning Balance Date 1/1/2023

Treasurer's Summary Report  
For 2023 - Dec

Fund: FD00675 SD 402 Trust

| Ledger Account               | Beginning Balance | Debit | Credit | Month-to-Date | Year-to-Date |
|------------------------------|-------------------|-------|--------|---------------|--------------|
| Investments                  |                   |       |        |               |              |
| Beginning Investment Balance |                   |       |        |               | 626.48       |
| 1182:Investments Purchased   | 15.66             | 1.71  | 0.00   | 1.71          | 17.37        |
| Total Investments            | 15.66             | 1.71  | 0.00   | 1.71          | 643.85 ✓     |

Debt Service