ANNUAL FINANCIAL STATEMENTS

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COUNTY: 31 Snohomish

The Annual Financial Statements (Report F-196) for Lake Stevens School District of Snohomish County for the fiscal year ended August 31, 2024, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: SubpartE.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2023-August 31, 2024

Approved:

School District Superintendent or Authorized Official — Date

Reviewed:

ESD Superintendent or Authorized Official — Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	168,715,898.83	846,314.11	13,620,700.80	7,731,879.13	1,219,054.19	0.00	192,133,847.06
Total Expenditures	167,022,571.96	876,936.01	13,140,900.00	4,016,069.67	890,520.43	0.00	185,946,998.07
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,693,326.87	-30,621.90	479,800.80	3,715,809.46	328,533.76	0.00	6,186,848.99
Beginning Total Fund Balance	20,240,536.73	817,701.95	6,814,278.42	6,327,309.27	1,839,405.96	0.00	36,039,232.33
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	21,933,863.60	787,080.05	7,294,079.22	10,043,118.73	2,167,939.72	0.00	42,226,081.32

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	2,331,427.73	142,848.64	27,261.16	50,035.26	50.94	0.00	2,551,623.73
Minus Warrants Outstanding	-1,994,231.63	-5,936.00	0.00	-25,916.75	0.00	0.00	-2,026,084.38
Taxes Receivable	9,472,978.43		6,461,755.72	1,198,508.37	28.79		17,133,271.31
Due From Other Funds	459,143.85	3,349.21	0.00	0.00	0.00	0.00	462,493.06
Due From Other Governmental Units	2,456,639.82	0.00	0.00	0.00	0.00	0.00	2,456,639.82
Accounts Receivable	86,949.02	0.00	0.00	0.00	0.00	0.00	86,949.02
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	54,111.06	0.00		0.00			54,111.06
Prepaid Items	853,782.46	2,136.38			0.00	0.00	855,918.84
Investments	20,236,117.40	905,465.07	7,266,818.06	11,059,638.96	2,167,888.78	0.00	41,635,928.27
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	**33,956,918.14**	**1,047,863.30**	**13,755,834.94**	**12,282,265.84**	**2,167,968.51**	**0.00**	**63,210,850.73**
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**33,956,918.14**	**1,047,863.30**	**13,755,834.94**	**12,282,265.84**	**2,167,968.51**	**0.00**	**63,210,850.73**
LIABILITIES							
Accounts Payable	1,688,573.45	74,418.70	0.00	598,899.83	0.00	0.00	2,361,891.98
Contracts Payable Current	31,874.83	0.00		29,054.61	0.00	0.00	60,929.44
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	419,053.75	0.00		0.00			419,053.75
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	228,625.22	0.00		0.00			228,625.22
Due To Other Governmental Units	8,326.27	0.00		0.00	0.00	0.00	8,326.27
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	3,349.21	46,459.55	0.00	412,684.30	0.00	0.00	462,493.06
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	74,944.43	139,905.00	0.00	0.00	0.00		214,849.43
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	**2,454,747.16**	**260,783.25**	**0.00**	**1,040,638.74**	**0.00**	**0.00**	**3,756,169.15**
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	95,328.95	0.00	0.00	0.00	0.00	0.00	95,328.95
Unavailable Revenue - Taxes Receivable	9,472,978.43		6,461,755.72	1,198,508.37	28.79		17,133,271.31
TOTAL DEFERRED INFLOWS OF RESOURCES	**9,568,307.38**	**0.00**	**6,461,755.72**	**1,198,508.37**	**28.79**	**0.00**	**17,228,600.26**
FUND BALANCE:							
Nonspendable Fund Balance	907,893.52	2,136.38	0.00	0.00	0.00	0.00	910,029.90
Restricted Fund Balance	616,287.04	784,943.67	7,294,079.22	8,580,014.27	2,167,939.72	0.00	19,443,263.92
Committed Fund Balance	0.00	0.00	0.00	1,463,104.46	0.00	0.00	1,463,104.46
Assigned Fund Balance	5,906,985.94	0.00	0.00	0.00	0.00	0.00	5,906,985.94

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	14,502,697.10	0.00	0.00	0.00	0.00	0.00	14,502,697.10
TOTAL FUND BALANCE	**21,933,863.60**	**787,080.05**	**7,294,079.22**	**10,043,118.73**	**2,167,939.72**	**0.00**	**42,226,081.32**
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	**33,956,918.14**	**1,047,863.30**	**13,755,834.94**	**12,282,265.84**	**2,167,968.51**	**0.00**	**63,210,850.73**

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	22,621,766.02	846,314.11	13,620,700.80	7,731,879.13	80,309.52		44,900,969.58
State	135,801,215.64		0.00	0.00	979,601.26		136,780,816.90
Federal	6,607,976.10		0.00	0.00	0.00		6,607,976.10
Other	3,128,725.87			0.00	0.00	0.00	3,128,725.87
TOTAL REVENUES	**168,159,683.63**	**846,314.11**	**13,620,700.80**	**7,731,879.13**	**1,059,910.78**	**0.00**	**191,418,488.45**
EXPENDITURES:							
CURRENT:							
Regular Instruction	91,106,995.65						91,106,995.65
Special Education	27,237,060.30						27,237,060.30
Vocational Education	5,435,339.20						5,435,339.20
Skill Center	0.00						0.00
Compensatory Programs	4,818,434.04						4,818,434.04
Other Instructional Programs	806,469.07						806,469.07
Federal Stimulus COVID-19	847,826.64						847,826.64
Community Services	1,932,000.66						1,932,000.66
Support Services	33,585,730.63						33,585,730.63
Student Activities/Other		876,936.01				0.00	876,936.01
CAPITAL OUTLAY:							
Sites				5,012.25			5,012.25
Building				1,392,027.94			1,392,027.94
Equipment				23,753.37			23,753.37
Instructional Technology				2,592,292.86			2,592,292.86
Energy				0.00	0.00		0.00
Transportation Equipment					890,520.43		890,520.43
Sales and Lease				0.00			0.00
Other	1,000,399.50						1,000,399.50
DEBT SERVICE:							
Principal	213,941.35		9,325,000.00	0.00	0.00		9,538,941.35

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	38,374.92		3,815,900.00	0.00	0.00		3,854,274.92
Bond/Levy Issuance				2,983.25	0.00		2,983.25
TOTAL EXPENDITURES	**167,022,571.96**	**876,936.01**	**13,140,900.00**	**4,016,069.67**	**890,520.43**	**0.00**	**185,946,998.07**
REVENUES OVER (UNDER) EXPENDITURES	1,137,111.67	-30,621.90	479,800.80	3,715,809.46	169,390.35	0.00	5,471,490.38
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	549,364.70			0.00	0.00		549,364.70
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	6,850.50		0.00	0.00	159,143.41		165,993.91
TOTAL OTHER FINANCING SOURCES (USES)	**556,215.20**		**0.00**	**0.00**	**159,143.41**	**0.00**	**715,358.61**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**1,693,326.87**	**-30,621.90**	**479,800.80**	**3,715,809.46**	**328,533.76**	**0.00**	**6,186,848.99**
BEGINNING TOTAL FUND BALANCE	**20,240,536.73**	**817,701.95**	**6,814,278.42**	**6,327,309.27**	**1,839,405.96**	**0.00**	**36,039,232.33**
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	**21,933,863.60**	**787,080.05**	**7,294,079.22**	**10,043,118.73**	**2,167,939.72**	**0.00**	**42,226,081.32**

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,824,096.56	20,797,669.46	22,621,766.02
State	134,797,932.88	1,003,282.76	135,801,215.64
Federal	6,497,191.87	110,784.23	6,607,976.10
Other	2,148,989.77	979,736.10	3,128,725.87
TOTAL REVENUES	145,268,211.08	22,891,472.55	168,159,683.63
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	74,737,601.33	16,369,394.32	91,106,995.65
Special Education	27,237,060.30	0.00	27,237,060.30
Vocational Education	5,435,339.20	0.00	5,435,339.20
Skills Center	0.00	0.00	0.00
Compensatory Programs	4,818,434.04	0.00	4,818,434.04
Other Instructional Programs	280,039.62	526,429.45	806,469.07
Federal Stimulus COVID-19	847,826.64	0.00	847,826.64
Community Services	0.00	1,932,000.66	1,932,000.66
Support Services	29,402,361.73	4,183,368.90	33,585,730.63
CAPITAL OUTLAY:			
Other	451,034.80	549,364.70	1,000,399.50
DEBT SERVICE:			
Principal	213,941.35	0.00	213,941.35
Interest and Other Charges	38,374.92	0.00	38,374.92
TOTAL EXPENDITURES	143,462,013.93	23,560,558.03	167,022,571.96
REVENUES OVER (UNDER) EXPENDITURES:	1,806,197.15	-669,085.48	1,137,111.67
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		549,364.70	549,364.70
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		6,850.50	6,850.50

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	556,215.20	556,215.20
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,806,197.15	-112,870.28	1,693,326.87
BEGINNING TOTAL FUND BALANCE	20,004,017.46	236,519.27	20,240,536.73
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	21,810,214.61	123,648.99	21,933,863.60

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	23,329,067.00	22,621,766.02	-707,300.98
State	131,276,155.00	135,801,215.64	4,525,060.64
Federal	6,412,617.00	6,607,976.10	195,359.10
Other	3,071,290.00	3,128,725.87	57,435.87
TOTAL REVENUES	**164,089,129.00**	**168,159,683.63**	**4,070,554.63**
EXPENDITURES			
CURRENT:			
Regular Instruction	94,759,290.00	91,106,995.65	3,652,294.35
Special Education	28,072,178.00	27,237,060.30	835,117.70
Vocational Education	6,395,074.00	5,435,339.20	959,734.80
Skill Center	0.00	0.00	0.00
Compensatory Programs	5,187,706.00	4,818,434.04	369,271.96
Other Instructional Programs	853,787.00	806,469.07	47,317.93
Federal Stimulus COVID-19	773,336.00	847,826.64	-74,490.64
Community Services	1,761,025.00	1,932,000.66	-170,975.66
Support Services	34,746,551.00	33,585,730.63	1,160,820.37
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	3,908,995.00	1,000,399.50	2,908,595.50
DEBT SERVICE:			
Principal	338,510.00	213,941.35	124,568.65
Interest and Other Charges	0.00	38,374.92	-38,374.92
TOTAL EXPENDITURES	**176,796,452.00**	**167,022,571.96**	**9,773,880.04**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-12,707,322.00	1,137,111.67	13,844,433.67
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	3,600,000.00	549,364.70	-3,050,635.30
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	6,850.50	6,850.50
TOTAL OTHER FINANCING SOURCES (USES)	**3,600,000.00**	**556,215.20**	**-3,043,784.80**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-9,107,321.00	1,693,326.87	10,800,647.87
BEGINNING TOTAL FUND BALANCE	**18,366,006.00**	**20,240,536.73**	**1,874,530.73**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**9,258,684.00**	**21,933,863.60**	**12,675,179.60**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,387,137.00	846,314.11	-540,822.89
State			
Federal			
Other			
TOTAL REVENUES	**1,387,137.00**	**846,314.11**	**-540,822.89**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,652,823.00	876,936.01	775,886.99
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	**1,652,823.00**	**876,936.01**	**775,886.99**
REVENUES OVER (UNDER) EXPENDITURES	-265,686.00	-30,621.90	235,064.10

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-265,686.00	-30,621.90	235,064.10
BEGINNING TOTAL FUND BALANCE	**910,808.00**	**817,701.95**	**-93,106.05**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**645,122.00**	**787,080.05**	**141,958.05**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	13,652,513.00	13,620,700.80	-31,812.20
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	**13,652,513.00**	**13,620,700.80**	**-31,812.20**
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	9,325,000.00	9,325,000.00	0.00
Interest and Other Charges	3,915,900.00	3,815,900.00	100,000.00
TOTAL EXPENDITURES	**13,240,900.00**	**13,140,900.00**	**100,000.00**
REVENUES OVER (UNDER) EXPENDITURES	411,614.00	479,800.80	68,186.80

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	**0.00**	**0.00**	**0.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	411,614.00	479,800.80	68,186.80
BEGINNING TOTAL FUND BALANCE	**6,288,000.00**	**6,814,278.42**	**526,278.42**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**6,699,614.00**	**7,294,079.22**	**594,465.22**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	7,617,648.00	7,731,879.13	114,231.13
State	65,000.00	0.00	-65,000.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**7,682,648.00**	**7,731,879.13**	**49,231.13**
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	5,108,702.00	5,012.25	5,103,689.75
Building	4,356,178.00	1,392,027.94	2,964,150.06
Equipment	3,669,928.00	23,753.37	3,646,174.63
Instructional Technology	0.00	2,592,292.86	-2,592,292.86
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	2,983.25	2,983.25
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	**13,134,808.00**	**4,016,069.67**	**9,118,738.33**
REVENUES OVER (UNDER) EXPENDITURES	-5,452,159.00	3,715,809.46	9,167,968.46
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	**0.00**	**0.00**	**0.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-5,452,158.00	3,715,809.46	9,167,967.46
BEGINNING TOTAL FUND BALANCE	**5,775,491.00**	**6,327,309.27**	**551,818.27**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**323,332.00**	**10,043,118.73**	**9,719,786.73**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	52,574.00	80,309.52	27,735.52
State	832,884.00	979,601.26	146,717.26
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**885,458.00**	**1,059,910.78**	**174,452.78**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	1,631,134.00	890,520.43	740,613.57
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	**1,631,134.00**	**890,520.43**	**740,613.57**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-745,676.00	169,390.35	915,066.35
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	159,143.41	159,143.41
TOTAL OTHER FINANCING SOURCES (USES)	**0.00**	**159,143.41**	**159,143.41**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-745,676.00	328,533.76	1,074,209.76
BEGINNING TOTAL FUND BALANCE	**1,837,905.00**	**1,839,405.96**	**1,500.96**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**1,092,229.00**	**2,167,939.72**	**1,075,710.72**

	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
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	**0.00**	**0.00**

Description	Beginning Outstanding Debt September 1, 2023	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2024	Amount Due Within One Year
Voted Debt					
Voted Bonds	97,645,000.00	0.00	9,325,000.00	88,320,000.00	9,805,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	362,258.12	549,364.70	260,355.92	651,266.90	217,806.07
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	3,011,509.07	170,978.58	0.00	3,182,487.65	3,182,487.65
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	10,766,891.00	0.00	2,045,879.00	8,721,012.00	
Net Pension Liabilities TRS 2/3	0.00	1,711,267.00	0.00	1,711,267.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	3,306,528.00	0.00	774,459.00	2,532,069.00	
Total Long-Term Liabilities	**115,092,186.19**	**2,431,610.28**	**12,405,693.92**	**105,118,102.55**	**13,205,293.72**

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	18,912,609.00	13,328,800.96	2,487,127.23	19.10
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	132.08	188.56	35.02	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	**18,912,741.08**	**13,328,989.52**	**2,487,162.25**	**19.10**
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	9,884.55			
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	304,610.75			
2188 Early Learning Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	137,194.84		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Early Learning Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	31,430.25			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,824,096.56			
2300 Investment Earnings	936,261.93	291,711.28	448,907.88	80,290.42
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	112,673.84		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	24,836.20		0.00	0.00
2700 Rentals and Leases	148,266.17	0.00	3,200.00	0.00
2800 Insurance Recoveries	65,320.00		0.00	0.00
2900 Local Support Nontax, Unassigned	40,594.05	0.00	4,792,609.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	73,855.80		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	**3,709,024.94**	**291,711.28**	**5,244,716.88**	**80,290.42**
STATE, GENERAL PURPOSE				
3100 Apportionment	98,792,320.56			
3121 Special Education - General Apportionment	3,885,750.02			
3300 Local Effort Assistance	1,003,282.76			
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	**103,681,353.34**	**0.00**	**0.00**	**0.00**
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4109 Special Purpose - Transition to Kindergarten	0.00			
4121 Special Education	21,261,888.26			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	2,060,206.16			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	424,898.83			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	1,351,993.17			
4174 Highly Capable	317,816.96			
4188 Early Learning	0.00			
4198 School Food Service	89,096.12			
4199 Transportation - Operations	6,585,553.25			
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	28,409.55			
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 Early Learning - 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				979,601.26
4000 TOTAL STATE, SPECIAL PURPOSE	**32,119,862.30**		0.00	979,601.26
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5500 Federal Forests	23,018.95	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	**23,018.95**	**0.00**	**0.00**	**0.00**
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6109 Special Purpose - Transition to Kindergarten	0.00			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	172,420.09		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	675,406.55		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal Special Purpose-CARES Act Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	1,932,617.29			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	60,037.88			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	807,080.53			
6152 Other Title, ESEA Fed	174,797.91			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	123,027.29			
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 Early Learning	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	2,139,296.79			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6210 Federal E-Rate	0.00		0.00	
6211 Federal Special Purpose-SLRF	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 (N/A)	0.00		0.00	
6219 Federal Special Purpose-CARES Act Other	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
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 Early Learning	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	0.00		0.00	0.00
6311 Federal Special Purpose-SLRF	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 (N/A)	0.00		0.00	
6319 Federal Special Purpose-CARES ActOther	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	28,409.60			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
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 Early Learning	87,765.28			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	384,097.94			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**6,584,957.15**		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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	26,127.92			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	2,148,989.77			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**2,175,117.69**		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	953,608.18			
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	**953,608.18**		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	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	6,850.50			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	159,143.41
9500 Long-Term Financing	549,364.70		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	**556,215.20**	**0.00**	**0.00**	**159,143.41**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**168,715,898.83**	**13,620,700.80**	**7,731,879.13**	**1,219,054.19**

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	90,062,010.14
02	ALE	781,632.64
03	Basic Education - Dropout Reengagement	268,910.75
09	Transition to Kindergarten	0.00
11	SLRF	0.00
12	ESSER II	0.00
13	ESSER III	172,420.09
14	ESSER III (Learning Loss)	675,406.55
18	RSVD N/A	0.00
19	Cares Act - Other	0.00
21	Sp Ed, Sup, St	25,312,476.56
22	Sp Ed, Infants and Toddlers, State	0.00
23	Sp Ed, Sup, IDEA, Fed	0.00
24	Sp Ed, Sup, Fed	1,932,617.29
25	Sp Ed, Infants and Toddlers, Federal	0.00
26	Sp Ed, Inst, St	0.00
29	Sp Ed, Oth, Fed	0.00
31	Voc, Basic, St	4,601,452.54
34	MidSchCar/Tec	1,067,286.65
38	Voc, Fed	60,037.88
39	Voc, Other	0.00
45	Skil Cnt, Bas, St	0.00
46	Skill Cntr, Fed	0.00
47	Skil Cnt, Fac Upgrade	0.00
51	ESEA Disadvantaged, Fed	807,080.53
52	Other Title, ESEA, Fed	174,797.91
53	ESEA Migrant, Federal	0.00
54	Read First, Fed	0.00

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	201,284.20
12	Supt Off	780,742.99
13	Busns Off	1,564,654.35
14	HR	975,749.64
15	Pblc Rltn	541,590.15
21	Supv Inst	3,007,865.37
22	Lrn Resrc	1,032,413.99
23	Princ Off	8,209,297.11
24	Guid/Coun	4,428,057.29
25	Pupil Mngmt	322,999.25
26	Health	9,312,962.24
27	Teaching	99,705,098.00
28	Extracur	2,173,771.56
29	Pmt to SD	150,233.68
31	InstProDev	1,473,552.55
32	Inst Tech	676,122.35
33	Curriculum	751,332.46
34	Pro Learn	1,167,899.37
35	Pupil Safety	451,231.74
41	Supervisn	364,708.80
42	Food	2,089,729.56
44	Operation	2,658,294.37
49	Transfers	-24,830.75
51	Supervisn	1,266,830.56
52	Operation	6,736,574.45
53	Maintnce	781,998.92
56	Insurance	247,101.00
58	Rem. Learn OP.	0.00

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	281,678.11
1	Credit Transfer	-281,678.11
2	Cert. Salaries	78,377,253.16
3	Class. Salaries	30,372,272.59
4	Employee Benefits	35,736,943.79
5	Supplies / Materials	5,063,669.64
7	Purchased Services	16,313,895.90
8	Travel	158,137.38
9	Capital Outlay	1,000,399.50
	TOTAL ALL OBJECTS	167,022,571.96

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
55	LAP	1,979,096.99
56	St In, Ctr/Hm, D	0.00
57	St In, N/D, Fed	0.00
58	Sp/Plt Pgm, St	399,274.99
59	Inst. JAJ	0.00
61	Head Start, Fed	0.00
62	MS, Pro Dv, Fed	0.00
64	LEP, Fed	123,027.29
65	Tran Biling, St	1,337,516.12
67	Ind Ed, Fd, JOM	0.00
68	Ind Ed, Fd, ED	0.00
69	Comp, Othr	0.00
71	Traffic Safety	33.07
73	Summer School	88,280.01
74	Highly Capable	280,039.62
76	Target Asst, Fed	0.00
78	Yth Trg Pm, Fed	0.00
79	Inst Pgm, Othr	438,116.37
81	Public Radio/TV	0.00
86	Comm Schools	421,584.89
88	Early Learning	1,041,373.46
89	Othr Comm Srv	469,042.31
97	Distwide Suppt	20,653,558.39
98	Schl Food Serv	5,087,901.98
99	Pupil Transp	8,787,596.94
	TOTAL ALL PROGRAMS	167,022,571.96

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
59	Transfers	-256,847.36
61	Supv Bldg	692,602.94
62	Grnd Mnt	745,942.46
63	Oper Bldg	4,950,031.05
64	Maintnce	1,779,947.40
65	Utilities	2,471,914.88
66	E-Rate – Federal	0.00
67	Bldg Secu	135,849.58
68	Insurance	1,779,508.00
69	Dep SubFund FacMaint	0.00
72	Info Sys	2,589,896.89
73	Printing	33,382.76
74	Warehouse	112,609.24
75	Mtr Pool	5,814.08
83	Interest	38,374.92
84	Principal	213,941.35
85	Debt Expn	549,364.70
91	Publ Actv	132,973.87
	TOTAL ALL ACTIVITIES	167,022,571.96

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	67,646,882.46
2120	Salaries of Temporary EEs & Subs	2,016,881.37
2130	Non contracted Salaries	884,108.07
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	7,078,171.70
2160	Other Salaries	511,437.96
2170	Other Salaries NBCT	239,771.60

	Classified Salaries	Amount
3110	Salaries of Regular Employee	26,754,293.81
3120	Salaries of Temporary EEs & Subs	1,227,724.87
3130	Extra Time	1,497,588.09
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	679,638.73
3160	Other Salaries	213,027.09

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance–Certificate	0.00
4213	Group Insurance–Classified	0.00
4222	Federally Mandated Insurance–Certificate	5,780,007.43
4223	Federally Mandated Insurance–Classified	2,247,652.74
4232	Retirement Contribution – Certificated	7,360,261.28
4233	Retirement Contribution – Classified	3,046,533.97
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	36,935.58
4263	Unemployment Compensation – Classified	14,650.42

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation – Certificated	254,249.87
4273	Worker's Compensation – Classified	462,312.33
4282	Health Benefits – Certificated	8,418,257.62
4283	Health Benefits – Classified	7,726,650.32
4292	Other Employee Benefits – Certificated	235,675.71
4293	Other Employee Benefits – Classified	153,756.52

	Supplies, Non-Capital	Amount
5610	General Supplies	2,094,674.05
5626	Motor Vehicle Fuel	558,338.54
5630	Food	2,089,729.56
5640	Books and Periodicals	228,715.36
5650	Supplies – Technology Related	92,212.13

	Purchased Services	Amount
7310	Office and Administrative Services	0.00
7311	Election Fees	22,559.55
7320	Professional Educational Services	1,223,518.44
7321	Contracted Teachers	1,612,633.40
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	257,622.37
7340	Other Professional Purchased Services	556,913.93
7341	Legal Services for District support	111,262.25
7342	Audit Services	33,054.81
7343	Other Legal Services	0.00
7350	Technical Services	917,876.27
7351	Data Processing and Coding Services	263.36
7352	Other Technical Services	833,342.13
7410	Utility Services	694,208.65

	Purchased Services	Amount
7420	Cleaning Services	250,213.62
7431	Non-Technology-Related Repair and Maintenance	92,146.45
7432	Technology-Related Repair and Maintenance	55,215.95
7441	Rentals of Land and Buildings	20,811.52
7442	Rentals of Equipment and Vehicles	187,140.71
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	561,461.22
7490	Other Purchased Property Services	5,291.25
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	457,992.44
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,026,609.00
7530	Communications	536,498.41
7540	Advertising	1,946.88
7550	Printing and Binding	100,364.93
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	2,145,462.59
7569	Tuition – Other	1,520,036.59
7570	Food Service Management (FSMC)	0.00
7580	Travel – Registration and Entrance	29,827.72
7591	Services Purchased from another School District or ESD Within the State	438,150.58
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	299,433.21
7622	Electricity	948,841.55
7623	Bottled Gas	231.80
7624	Oil	27,780.95
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	92,867.10
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	213,941.35
7832	Interest on Long-Term Debt	38,374.92
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	158,137.38

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	27,266.46
9731	Machinery	56,122.05
9732	Vehicles	0.00
9733	Furniture and Fixtures	944.54
9734	Technology-Related Hardware	194,105.37
9735	Technology-Related Software	243,371.37
9739	Other Equipment	478,589.71
9950	Special Items – Capital Outlay	0.00
9960	Extraordinary Items – Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE **167,022,571.96**

Instructional Location	Amount
Cavelero Mid High School	18,449,977.26
Early Learning Center	2,491,402.13
Glenwood Elementary	8,317,988.82
Highland Elementary	8,081,513.35
Hillcrest Elementary School	9,510,406.92
Homelink	1,017,032.47
Lake Stevens Middle School	10,125,836.38
Lake Stevens Sr High School	25,482,890.45
LSSD Open Doors	0.00
Mt. Pilchuck Elementary School	7,613,867.72
North Lake Middle School	10,361,144.14
Outcomes for Academic Resilience	0.00
Prove High School	0.00
Skyline Elementary	8,690,175.83
Stevens Creek Elementary	8,356,534.12
Sunnycrest Elementary School	7,842,749.98
TOTAL INSTRUCTIONAL LOCATIONS	126,341,519.57
TOTAL NON-INSTRUCTIONAL LOCATIONS	40,681,052.39
TOTAL DISTRICT EXPENDITURES	**167,022,571.96**

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,553,728.64	0.00		1,046,459.40	174,600.79	305,805.37	10,068.19	15,523.65	1,271.24	0.00
22 Lrn Resrc	1,031,722.36	0.00		727,566.66	4,181.52	205,074.90	94,714.56	184.72	0.00	0.00
23 Princ Off	8,085,405.40	2,540.00		3,933,238.66	2,058,227.30	1,860,982.40	77,830.03	145,432.18	2,008.47	5,146.36
24 Guid/Coun	4,085,867.49	0.00		2,579,713.39	564,639.62	928,803.12	6,423.68	5,508.46	779.22	0.00
25 Pupil Mngmt	2,651.75	0.00		0.00	37.89	5.02	0.00	2,608.84	0.00	0.00
26 Health	2,134,961.31	306.39		0.00	1,481,498.92	630,059.40	12,684.66	10,335.46	76.48	0.00
27 Teaching	69,026,919.70	6,642.89		49,063,839.74	2,019,368.61	15,423,271.26	633,474.45	1,879,748.80	486.55	87.40
28 Extracur	1,740,475.97	166,547.99		293,650.84	793,191.42	219,179.39	6,611.96	247,743.11	13,551.26	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	725,349.42	0.00		537,655.12	2,328.37	95,222.79	9,335.21	67,105.73	13,702.20	0.00
32 Inst Tech	208,355.31	0.00			0.00	0.00	1,534.57	206,496.62	0.00	324.12
33 Curriculum	570,516.50	0.00		8,363.00	96.36	1,464.79	132,527.40	427,442.00	622.95	0.00
34 Pro Learn	896,056.29	0.00		761,786.31		134,269.98	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 Total	**90,062,010.14**	**176,037.27**		**58,952,273.12**	**7,098,170.80**	**19,804,138.42**	**985,204.71**	**3,008,129.57**	**32,498.37**	**5,557.88**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	691.63	0.00		0.00	0.00	0.00	691.63	0.00	0.00	0.00
23 Princ Off	123,891.71	0.00		27,845.66	61,435.28	32,386.27	1,124.10	1,100.40	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	358,325.57	0.00		227,422.52	29,988.87	95,342.98	3,174.81	2,396.39	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	114,041.05							114,041.05		
31 InstProDev	3,119.08	0.00		2,232.68	0.00	394.88	213.52	278.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	176,894.85	0.00		0.00	0.00	0.00	1,271.15	175,623.70	0.00	0.00
34 Pro Learn	4,668.75	0.00		3,965.19		703.56	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 Total	**781,632.64**	**0.00**		**261,466.05**	**91,424.15**	**128,827.69**	**6,475.21**	**293,439.54**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	268,910.75	0.00		0.00	0.00	0.00	0.00	268,910.75	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 Total	**268,910.75**	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	**268,910.75**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	130.07	0.00		0.00	0.00	0.00	130.07	0.00	0.00	0.00
27 Teaching	148,457.71	0.00		114,906.05	405.01	32,426.90	627.75	92.00	0.00	0.00
28 Extracur	575.42	0.00		0.00	0.00	0.00	575.42	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,700.11	0.00		2,816.58	369.30	571.92	0.00	942.31	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	18,556.78	0.00		0.00	15,580.79	2,975.99	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	**172,420.09**	**0.00**	**0.00**	**117,722.63**	**16,355.10**	**35,974.81**	**1,333.24**	**1,034.31**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	25,440.87	0.00		19,850.06	0.00	3,508.31	0.00	2,082.50	0.00	0.00
27 Teaching	559,613.73	24,863.95		399,832.21	24,195.35	109,587.22	0.00	1,135.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	90,351.95	0.00		57,298.04	2,119.98	10,776.31	3,310.33	16,847.29	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	**675,406.55**	**24,863.95**		**476,980.31**	**26,315.33**	**123,871.84**	**3,310.33**	**20,064.79**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	807,612.38	0.00		404,295.61	206,519.51	170,084.23	2,069.02	9,001.85	15,642.16	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	32,660.11	0.00		0.00	22,435.13	10,224.98	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	7,145,133.61	0.00		3,920,315.10	380,410.18	1,280,683.28	15,058.31	1,547,651.94	1,014.80	0.00
27 Teaching	16,892,650.66	16,672.53		7,424,433.84	3,260,958.21	4,028,275.87	56,356.01	2,101,495.73	4,458.47	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	36,192.63							36,192.63		
31 InstProDev	189,190.00	0.00		125,629.46	27,331.17	27,262.87	6,289.50	2,677.00	0.00	0.00
32 Inst Tech	17,757.08	0.00			0.00	0.00	0.00	9,723.53	0.00	8,033.55
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	191,280.09	0.00		162,606.75		28,673.34	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Total	**25,312,476.56**	**16,672.53**		**12,037,280.76**	**3,897,654.20**	**5,545,204.57**	**79,772.84**	**3,706,742.68**	**21,115.43**	**8,033.55**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,932,617.29	0.00		0.00	1,121,884.21	683,836.08	0.00	126,897.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	**1,932,617.29**	**0.00**		**0.00**	**1,121,884.21**	**683,836.08**	**0.00**	**126,897.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	396,454.92	0.00		142,804.59	151,348.78	98,966.19	62.22	3,273.14	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,847,621.97	2,451.29		2,441,188.49	166,624.64	763,876.80	101,841.56	207,668.56	56,280.46	107,690.17
28 Extracur	291.90	291.90		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	37,722.14	0.00		25,620.47	675.85	4,612.57	326.68	5,369.52	1,117.05	0.00
32 Inst Tech	280,415.23	0.00			12,488.19	2,465.15	37,853.88	40,444.40	1,415.91	185,747.70
33 Curriculum	659.60	0.00		0.00	0.00	0.00	0.00	659.60	0.00	0.00
34 Pro Learn	38,286.78	0.00		32,581.80		5,704.98	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 Total	**4,601,452.54**	**2,743.19**		**2,642,195.35**	**331,137.46**	**875,625.69**	**140,084.34**	**257,415.22**	**58,813.42**	**293,437.87**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	98,915.75	0.00		46,591.37	29,966.24	22,358.14	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	930,085.01	1,098.94		671,252.27	10,850.39	190,117.92	51,936.04	4,240.19	589.26	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	9,595.83	0.00		7,605.23	78.06	1,318.94	0.00	550.00	43.60	0.00
32 Inst Tech	13,756.47	0.00			1,949.21	390.89	2,235.99	9,180.38	0.00	0.00
33 Curriculum	3,261.51	0.00		0.00	0.00	0.00	0.00	3,261.51	0.00	0.00
34 Pro Learn	11,672.08	0.00		9,982.98		1,689.10	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Total	**1,067,286.65**	**1,098.94**		**735,431.85**	**42,843.90**	**215,874.99**	**54,172.03**	**17,232.08**	**632.86**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	60,037.88	0.00		31,739.31	0.00	2,604.39	20,636.03	5,058.15	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	**60,037.88**	**0.00**		**31,739.31**	**0.00**	**2,604.39**	**20,636.03**	**5,058.15**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	795,361.41	0.00		367,548.88	185,763.05	226,896.44	6,048.99	8,822.75	281.30	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	11,719.12	0.00		8,982.20	721.80	1,735.49	81.63	198.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	**807,080.53**	**0.00**		**376,531.08**	**186,484.85**	**228,631.93**	**6,130.62**	**9,020.75**	**281.30**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	174,797.91	0.00		117,885.88	11,762.73	22,559.66	4,199.34	17,490.62	899.68	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	**174,797.91**	**0.00**	**0.00**	**117,885.88**	**11,762.73**	**22,559.66**	**4,199.34**	**17,490.62**	**899.68**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	140.79	0.00		0.00	129.12	11.67	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,950,043.56	0.00		947,097.72	454,195.22	547,994.32	701.30	55.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	11,980.68	0.00		10,087.95	0.00	1,827.45	65.28	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	16,931.96	0.00		14,381.99		2,549.97	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
55 Total	**1,979,096.99**	**0.00**		**971,567.66**	**454,324.34**	**552,383.41**	**766.58**	**55.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	309,175.94	0.00		240,051.60	0.00	41,799.34	0.00	27,325.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	90,099.05	0.00		40,800.95	13,153.70	9,819.91	1,437.98	21,959.96	2,926.55	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	**399,274.99**	**0.00**		**280,852.55**	**13,153.70**	**51,619.25**	**1,437.98**	**49,284.96**	**2,926.55**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	71,262.91	1,241.80		788.50	41,795.97	18,058.54	192.08	8,321.31	864.71	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	51,764.38	0.00		4,177.14	609.40	754.62	868.92	44,044.37	1,309.93	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	**123,027.29**	**1,241.80**		**4,965.64**	**42,405.37**	**18,813.16**	**1,061.00**	**52,365.68**	**2,174.64**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	1,275,539.35	306.25		306,407.31	543,710.89	405,220.35	8,625.48	8,909.28	0.00	2,359.79
29 Pmt to SD	0.00							0.00		
31 InstProDev	56,548.78	0.00		22,791.10	145.82	4,023.88	6,236.15	22,829.71	522.12	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	5,427.99	0.00		4,608.07		819.92	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
65 Total	**1,337,516.12**	**306.25**		**333,806.48**	**543,856.71**	**410,064.15**	**14,861.63**	**31,738.99**	**522.12**	**2,359.79**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	33.07	0.00		0.00	0.00	0.00	33.07	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
71 Total	**33.07**	**0.00**		**0.00**	**0.00**	**0.00**	**33.07**	**0.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	88,280.01	7,605.20		59,648.33	8,699.91	12,326.57	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Total	**88,280.01**	**7,605.20**		**59,648.33**	**8,699.91**	**12,326.57**	**0.00**	**0.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	102,894.96	0.00		68,653.04	6,376.40	27,865.52	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	145,089.77	2,587.30		91,470.28	188.34	26,873.54	14,071.09	9,720.91	178.31	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	10,772.86	0.00		5,003.48	0.00	861.15	0.00	4,908.23	0.00	0.00
32 Inst Tech	17,706.60	0.00			0.00	0.00	0.00	17,706.60	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	3,575.43	0.00		3,037.05		538.38	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Total	**280,039.62**	**2,587.30**		**168,163.85**	**6,564.74**	**56,138.59**	**14,071.09**	**32,335.74**	**178.31**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	73,965.59	1,416.02		0.00	1,089.19	215.45	64,137.62	7,107.31	0.00	0.00
28 Extracur	30,639.92	0.00		0.00	0.00	0.00	25,278.92	5,361.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	138,131.66	0.00			83,406.92	11,243.19	43,481.55	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	195,379.20	0.00		0.00	0.00	0.00	0.00	195,379.20	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
66 E-Rate – Federal	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	**438,116.37**	**1,416.02**		**0.00**	**84,496.11**	**11,458.64**	**132,898.09**	**207,847.51**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	288,611.02	0.00		0.00	209,125.44	53,252.64	0.00	26,232.94	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	132,973.87	0.00		0.00	107,409.66	25,564.21	0.00	0.00	0.00	0.00
86 Total	**421,584.89**	**0.00**		**0.00**	**316,535.10**	**78,816.85**	**0.00**	**26,232.94**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	36,211.05	0.00		0.00	24,319.21	9,900.37	0.00	1,978.20	13.27	0.00
24 Guid/Coun	309,529.69	0.00		0.00	226,851.37	82,678.32	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	7,296.38	0.00		0.00	6,114.82	1,181.56	0.00	0.00	0.00	0.00
27 Teaching	682,495.10	34,956.66		500.00	446,533.76	189,399.52	10,625.16	480.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,841.24	0.00		0.00	0.00	0.00	0.00	5,841.24	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	**1,041,373.46**	**34,956.66**		**500.00**	**703,819.16**	**283,159.77**	**10,625.16**	**8,299.44**	**13.27**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	12,047.67	3,478.00		0.00	0.00	0.00	8,492.51	77.16	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	401,788.35	0.00		0.00	283,371.43	73,974.49	27,734.59	16,624.99	82.85	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	55,206.29	0.00			45,597.26	9,609.03	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	**469,042.31**	**3,478.00**	**0.00**	**0.00**	**328,968.69**	**83,583.52**	**36,227.10**	**16,702.15**	**82.85**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	201,284.20	70.00			4,600.00	388.06	1,840.42	192,836.77	1,548.95	0.00
12 Supt Off	780,742.99	8,601.00		451,489.64	115,631.65	98,241.96	20,268.46	76,876.46	8,776.68	857.14
13 Busns Off	1,564,654.35	0.00		0.00	1,138,077.78	334,037.30	17,499.67	70,051.41	2,308.44	2,679.75
14 HR	975,749.64	0.00		252,706.36	442,440.63	190,438.84	10,853.80	71,502.99	6,051.66	1,755.36
15 Pblc Rltn	541,590.15	0.00		0.00	260,407.47	79,327.05	14,099.51	179,970.54	2,695.00	5,090.58
25 Pupil Mngmt	289,710.56	0.00		0.00	180,141.58	92,093.04	7,086.19	7,306.71	2,815.49	267.55
35 Pupil Safety	255,852.54	0.00		0.00	166,916.66	45,009.73	35,460.81	2,077.90	3,886.12	2,501.32
61 Supv Bldg	692,602.94	0.00		0.00	509,919.45	145,063.64	2,964.40	29,299.17	620.30	4,735.98
62 Grnd Mnt	745,942.46	0.00			403,053.46	161,409.64	68,837.24	73,996.05	0.00	38,646.07
63 Oper Bldg	4,894,824.76	0.00			3,169,789.59	1,446,819.04	245,428.46	330.00	809.16	31,648.51
64 Maintnce	1,779,947.40	0.00	0.00		539,236.78	190,712.84	142,721.41	906,270.03	594.22	412.12
65 Utilities	2,471,914.88	0.00	0.00		0.00	0.00	286.06	2,471,628.82	0.00	0.00
67 Bldg Secu	135,849.58	0.00			0.00	0.00	1,987.55	133,862.03	0.00	0.00
68 Insurance	1,779,508.00	0.00					0.00	1,779,508.00		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	2,589,896.89	0.00	0.00	104,046.31	1,059,222.34	372,586.49	36,695.09	1,015,093.06	2,253.60	0.00
73 Printing	33,382.76	0.00	0.00	0.00	0.00	0.00	0.00	33,382.76	0.00	0.00
74 Warehouse	112,609.24	0.00	0.00	0.00	69,193.63	30,267.43	12,064.33	1,083.85	0.00	0.00
75 Mtr Pool	5,814.08	0.00	0.00	0.00	0.00	0.00	5,814.08	0.00	0.00	0.00
83 Interest	38,374.92							38,374.92		
84 Principal	213,941.35							213,941.35		
85 Debt Expn	549,364.70		0.00					0.00		549,364.70
97 Total	**20,653,558.39**	**8,671.00**	**0.00**	**808,242.31**	**8,058,631.02**	**3,186,395.06**	**623,907.48**	**7,297,392.82**	**32,359.62**	**637,959.08**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	364,708.80	0.00		0.00	267,721.00	77,151.41	1,979.07	17,448.61	408.71	0.00
42 Food	2,089,729.56	0.00					2,089,729.56	0.00		
44 Operation	2,658,294.37	0.00			1,619,972.77	885,816.07	110,739.19	9,540.92	575.85	31,649.57
49 Transfers	-24,830.75		-24,830.75							
98 Total	**5,087,901.98**	**0.00**	**-24,830.75**	**0.00**	**1,887,693.77**	**962,967.48**	**2,202,447.82**	**26,989.53**	**984.56**	**31,649.57**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil Mngmt	30,496.15	0.00		0.00	20,321.81	10,174.34	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	1,248,273.78	0.00		0.00	789,672.82	247,595.64	5,190.18	201,717.03	4,098.11	0.00
52 Operation	6,736,574.45	0.00			3,895,491.74	1,964,987.03	509,048.38	366,491.01	556.29	0.00
53 Maintnce	781,998.92	0.00			393,604.87	139,310.26	209,775.39	17,906.64	0.00	21,401.76
56 Insurance	247,101.00							247,101.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-256,847.36		-256,847.36							
99 Total	**8,787,596.94**	**0.00**	**-256,847.36**	**0.00**	**5,099,091.24**	**2,362,067.27**	**724,013.95**	**833,215.68**	**4,654.40**	**21,401.76**

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	73,855.80
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	4,792,609.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,979,096.99
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,979,096.99

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	10,740.11	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1411	
a) Total All Programs (SYSTEM CALCULATED)		167,022,571.96
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		20,653,558.39
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		146,369,013.57

DISTORTING ITEMS

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

0.00

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

22,559.55

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

0.00

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

0.00

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

0.00

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

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 35, Pupil Safety.

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

18. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

INDIRECT EXPENDITURES

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

33,054.81

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

111,262.25

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

0.00

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

536,499.57

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

0.00

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

2,313,849.78

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

0.00

26. General administration (organization-wide) expenditures charged in Program 97, Activity 35, Pupil Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189 | Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2025-2026 | RUN TIME: 9:21:04 PM

COUNTY: 31 Snohomish

Fiscal Year 2023-2024

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	--- EXCLUDED --- DEBT SERVICE	--- EXCLUDED --- DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	**146,369,013.57**	**362,440.42**		**2,089,729.56**			**143,916,843.59**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	201,284.20	0.00		22,559.55	34,407.59	144,317.06	
12 Superintendent's Office	780,742.99	857.14		0.00	779,885.85	0.00	
13 Business Office	1,564,654.35	2,679.75		0.00		1,561,974.60	
14 Human Resources	975,749.64	1,755.36		0.00		973,994.28	
15 Public Relations	541,590.15	5,090.58			0.00	536,499.57	
25 Pupil Management	289,710.56	267.55		0.00	289,443.01	0.00	
35 Pupil Safety	255,852.54	2,501.32		0.00	253,351.22	0.00	
61 Supervision	692,602.94	4,735.98		0.00	687,866.96	0.00	
62 Grounds Maintenance	745,942.46	38,646.07		0.00	707,296.39	0.00	
63 Operation of Buildings	4,894,824.76	31,648.51		0.00	4,863,176.25	0.00	
64 Maintenance	1,779,947.40	412.12		0.00	1,779,535.28	0.00	
65 Utilities	2,471,914.88	0.00		0.00	2,471,914.88	0.00	
67 Building and Property Security	135,849.58	0.00		0.00	135,849.58	0.00	
68 Insurance	1,779,508.00	0.00		0.00	1,779,508.00	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	2,589,896.89	0.00		0.00	276,047.11	2,313,849.78	
73 Printing	33,382.76	0.00		0.00		33,382.76	
74 Warehousing	112,609.24	0.00		0.00		112,609.24	
75 Motor Pool	5,814.08	0.00		0.00		5,814.08	
83 Interest	38,374.92		38,374.92				
84 Principal	213,941.35		213,941.35				
85 Debt-Related Expenditures	549,364.70		0.00				
Total Program 97	**20,653,558.39**	**637,959.08**	**252,316.27**	**22,559.55**	**14,058,282.12**	**5,682,441.37**	

E.S.D. 189 | Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2025-2026 | RUN TIME: 9:21:04 PM

COUNTY: 31 Snohomish

Fiscal Year 2023-2024

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	167,022,571.96	1,000,399.50	252,316.27	2,112,289.11		5,682,441.37	143,916,843.59
Unallowable Costs					-14,058,282.12		14,058,282.12
TOTALS	**167,022,571.96**	**1,000,399.50**	**252,316.27**	**2,112,289.11**		**5,682,441.37**	**157,975,125.71**

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	5,248,629.68
2. FY 21-22 DIRECT EXPENDITURES	139,555,199.43
3. FY 21-22 OVER/UNDER RECOVERY (CALCULATED)	330,223.64
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	5,578,853.32
5. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.0400

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	5,682,441.37
7. FY 21-22 OVER/UNDER RECOVERY (LINE 3)	330,223.64
8. FY 23-24 ADJUSTED IND POOL (LINE 6 + LINE 7)	6,012,665.01
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	157,975,125.71
10. FY 23-24 RESTRICTED INDIRECT RATE (LINE 5)	0.0400
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	6,319,005.02
12. FY 23-24 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-306,340.01
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	5,376,101.35
14. CALCULATED FY 23-24 RESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.0340

		--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
PROGRAM AND ACTIVITY TITLES							
Total Programs 01-89, 98, 99	**146,369,013.57**	**362,440.42**		**2,089,729.56**			**143,916,843.59**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	201,284.20	0.00		22,559.55	34,407.59	144,317.06	
12 Superintendents Office	780,742.99	857.14		0.00		779,885.85	
13 Business Office	1,564,654.35	2,679.75		0.00		1,561,974.60	
14 Human Resources	975,749.64	1,755.36		0.00		973,994.28	
15 Public Relations	541,590.15	5,090.58			0.00	536,499.57	
25 Pupil Management	289,710.56	267.55		0.00		289,443.01	
35 Pupil Safety	255,852.54	2,501.32		0.00		253,351.22	
61 Supervision	692,602.94	4,735.98		0.00		687,866.96	
62 Grounds Maintenance	745,942.46	38,646.07		0.00		707,296.39	
63 Operation of Buildings	4,894,824.76	31,648.51		0.00		4,863,176.25	
64 Maintenance	1,779,947.40	412.12		0.00		1,779,535.28	
65 Utilities	2,471,914.88	0.00		0.00		2,471,914.88	
67 Building and Property Security	135,849.58	0.00		0.00		135,849.58	
68 Insurance	1,779,508.00	0.00		0.00		1,779,508.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	2,589,896.89	0.00		0.00		2,589,896.89	
73 Printing	33,382.76	0.00		0.00		33,382.76	
74 Warehousing	112,609.24	0.00		0.00		112,609.24	
75 Motor Pool	5,814.08	0.00		0.00		5,814.08	
83 Interest	38,374.92		38,374.92				
84 Principal	213,941.35		213,941.35				
85 Debt-Related Expenditures	549,364.70		0.00				
Total Program 97	**20,653,558.39**	**637,959.08**	**252,316.27**	**23,504.09**	**34,407.59**	**19,706,315.90**	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2025-2026

COUNTY: 31 Snohomish

Fiscal Year 2023-2024

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	167,022,571.96	1,000,399.50	252,316.27	2,113,233.65		19,706,315.90	143,916,843.59
Unallowable Costs					-34,407.59		34,407.59
Totals	167,022,571.96	1,000,399.50	252,316.27	2,113,233.65		19,706,315.90	143,951,251.18

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	16,827,815.27
2. FY 21-22 DIRECT EXPENDITURES	127,976,013.84
3. FY 21-22 OVER (UNDER) RECOVERY	492,709.28
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	17,320,524.55
5. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.1353

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	19,706,315.90
7. FY 21-22 OVER (UNDER) RECOVERY (LINE 3)	492,709.28
8. FY 23-24 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	20,199,025.18
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	143,951,251.18
10. FY 23-24 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1353
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	19,476,604.28
12. FY 23-24 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	722,420.89
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	20,428,736.79
14. CALCULATED FY 23-24 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.1419

		Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS					
01	Basic Education	90,062,010.14	74,373,765.38	23,018.95	15,665,225.81
02	Alternative Learning Experience (ALE)	781,632.64	781,632.64	0.00	0.00
03	Dropout Reengagement	268,910.75	268,910.75	0.00	0.00
31	Vocational-Basic, State	4,601,452.54	4,601,452.54	0.00	0.00
34	Middle School Career and Tech. Ed., State	1,067,286.65	1,067,286.65	0.00	0.00
45	Skill Center-Basic, State	0.00	0.00	0.00	0.00
97	Districtwide Support	20,653,558.39	17,060,196.76	0.00	3,593,361.63
09	Transition To Kindergarten	0.00	0.00	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS		**117,434,851.11**	**98,153,244.72**	**23,018.95**	**19,258,587.44**
OTHER INSTRUCTIONAL PROGRAMS					
11	Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12	Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13	Federal Stimulus-ESSER III	172,420.09	0.00	172,420.09	0.00
14	Federal Stimulus-ESSER III (Learning Loss)	675,406.55	0.00	675,406.55	0.00
18	Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19	Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21	Special Education-Supplemental, State	25,312,476.56	25,284,066.96	28,409.60	0.00
22	Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23	Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24	Special Education-Supplemental, Federal	1,932,617.29	0.00	1,932,617.29	0.00
25	Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26	Special Education-Institutions, State	0.00	0.00	0.00	0.00
29	Special Education-Other, Federal	0.00	0.00	0.00	0.00
38	Vocational, Federal	60,037.88	0.00	60,037.88	0.00
39	Vocational, Other Categorical	0.00	0.00	0.00	0.00
46	Skill Center, Federal	0.00	0.00	0.00	0.00
47	Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51	ESEA Disadvantaged, Federal	807,080.53	0.00	807,080.53	0.00
52	Other Title Grants Under ESEA, Federal	174,797.91	0.00	174,797.91	0.00
53	ESEA Migrant, Federal	0.00	0.00	0.00	0.00

		Program Expenditures	State Resources	Federal Resources	Other Resources
54	Reading First, Federal	0.00	0.00	0.00	0.00
55	Learning Assistance, State	1,979,096.99	1,979,096.99	0.00	0.00
56	State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57	State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58	Special and Pilot Programs, State	399,274.99	399,274.99	0.00	0.00
59	Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61	Head Start, Federal	0.00	0.00	0.00	0.00
62	Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64	Limited English Proficiency, Federal	123,027.29	0.00	123,027.29	0.00
65	Transitional Bilingual, State	1,337,516.12	1,337,516.12	0.00	0.00
67	Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68	Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69	Compensatory, Other	0.00	0.00	0.00	0.00
71	Traffic Safety	33.07	0.00	0.00	33.07
73	Summer School	88,280.01	0.00	0.00	88,280.01
74	Highly Capable	280,039.62	280,039.62	0.00	0.00
76	Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78	Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79	Instructional Programs, Other	438,116.37	0.00	0.00	438,116.37
TOTAL OTHER INSTRUCTIONAL PROGRAMS		**33,780,221.27**	**29,279,994.68**	**3,973,797.14**	**526,429.45**
OTHER PROGRAMS					
81	Public Radio/Television	0.00	0.00	0.00	0.00
86	Community Schools	421,584.89	0.00	0.00	421,584.89
88	Early Learning	1,041,373.46	0.00	87,765.28	953,608.18
89	Other Community Services	469,042.31	0.00	0.00	469,042.31
98	School Food Services	5,087,901.98	89,096.12	2,523,394.73	2,475,411.13
99	Pupil Transportation	8,787,596.94	6,585,553.25	0.00	2,202,043.69
TOTAL OTHER PROGRAMS		**15,807,499.58**	**6,674,649.37**	**2,611,160.01**	**6,521,690.20**
TOTALS		**167,022,571.96**	**134,107,888.77**	**6,607,976.10**	**26,306,707.09**

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

	FY 22 - 23 Actual (A)	FY 23 - 24 Actual (B)
Preliminary FY 2023-2024 to FY 2022-2023 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	23,023,227.52	25,312,476.56
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	26,682.56	28,409.60
4. Equals aggregate special education expenditures for resident special education students.	22,996,544.96	25,284,066.96
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,287,522.00
Preliminary FY 2023-2024 to FY 2022-2023 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,531.00	1,623.00
7. Expenditures per pupil (line 4/line 6).	15,020.60	15,578.60
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		558.00
Preliminary Year-End Special Education Maintenance of Effort Test FY 2023-2024 to FY 2022-2023 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

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

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

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

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.
If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

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

Description	Operation		FY 2023 - 24	FY 2022 - 23
Total Expenditures	+	(plus)	167,022,571.96	162,789,103.88
Public Radio/Television	-	(minus)	0.00	0.00
Community Schools	-	(minus)	421,584.89	403,450.43
Early Learning	-	(minus)	1,041,373.46	958,589.19
Other Community Services	-	(minus)	469,042.31	447,434.98
School Food Services	-	(minus)	5,087,901.98	4,853,954.82
Debt Service, Interest	-	(minus)	38,374.92	16,027.84
Debt Service, Principal	-	(minus)	213,941.35	323,206.51
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	1,000,399.50	1,214,520.34
Federal, General Purpose Revenue	-	(minus)	23,018.95	22,117.40
Federal, Special Purpose Revenue	-	(minus)	6,584,957.15	9,507,918.47
Food Service Deficit	+	(plus)	651,314.57	753,149.99
Food Services Revenue, Federal	+	(plus)	2,139,296.79	2,169,803.03
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, USDA Commodities	+	(plus)	384,097.94	381,899.06
Capital Outlay, Stim, Title, SLRF	+	(plus)	0.00	0.00
Capital Outlay, Stim, ESSER II	+	(plus)	0.00	0.00
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00
Capital Outlay, Stim, ESSER III (LL)	+	(plus)	0.00	0.00
Capital Outlay, Stim, RSVD	+	(plus)	0.00	0.00

Food Services Deficit Calculation

		FY 2023 - 24	FY 2022 - 23
Total Program 98	+	5,087,901.98	4,853,954.82
Revenue 2298 (Local)	-	1,824,096.56	1,496,301.12
Revenue 2998 (Local)	-	0.00	0.00
Revenue 4198 (State)	-	89,096.12	52,801.62
Revenue 4398 (State)	-	0.00	0.00
Revenue 6198 (Fed)	-	2,139,296.79	2,169,803.03
Revenue 6298 (Fed)	-	0.00	0.00
Revenue 6398 (Fed)	-	0.00	0.00
Revenue 6998 (Fed)	-	384,097.94	381,899.06
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		651,314.57	753,149.99

If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit is a negative amount, zero dollars are displayed.

Description	Operation		FY 2023 - 24	FY 2022 - 23
Capital Outlay, Stim, CARES Act - Other	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Other	+	(plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+	(plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	0.00
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00

Description	Operation		FY 2023 - 24	FY 2022 - 23
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00
Capital Outlay, Early Learning	+	(plus)	0.00	2,337.37
Capital Outlay, Othr Comm Srv	+	(plus)	0.00	0.00
Capital Outlay, Food Services	+	(plus)	31,649.57	133,677.69
Total Expenditures for Preliminary Maintenance of Effort	=	(equals)	155,348,336.32	148,482,751.04
FY 2023 - 24/FY 2022 - 23				1.05

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

Description	Operation	FY 2023 - 24	FY 2022 - 23
Program 31, Vocational--Basic State	+ (plus)	4,601,452.54	4,643,983.14
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,067,286.65	1,363,286.69
Program 38, Vocational--Federal	+ (plus)	60,037.88	36,938.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	60,037.88	36,938.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	5,668,739.19	6,007,269.83
	FY 23-24 / 22-23		0.94

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	112,609.24	0.00
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	155,348,336.32	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	0.00
Informational	1.615	There are no expenditures in Program 03. Your district has been approved by OSPI to operate an Open Doors [1418] program pursuant to WAC Chapter 392-700.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits

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