

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Mercer Island School District of King County for the fiscal year ended August 31, 2025, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2024-August 31, 2025

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	79,455,207.99	1,436,244.89	9,146,011.80	9,131,399.96	699,121.81	0.00	99,867,986.45
Total Expenditures	79,090,155.20	1,337,931.41	10,113,822.88	6,407,716.79	16,054.08	0.00	96,965,680.36
Other Financing Uses	0.00	0.00	0.00	5,220,000.00	0.00	0.00	5,220,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	365,052.79	98,313.48	-967,811.08	-2,496,316.83	683,067.73	0.00	-2,317,693.91
Beginning Total Fund Balance	2,780,837.95	306,956.56	6,586,870.51	4,167,949.04	1,021,722.62	0.00	14,864,336.68
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	3,145,890.74	405,270.04	5,619,059.43	1,671,632.21	1,704,790.35	0.00	12,546,642.77

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	3,342,691.28	444,544.39	5,619,059.43	2,133,696.71	1,704,790.35	0.00	13,244,782.16
Minus Warrants Outstanding	-2,079,774.70	-25,989.42	0.00	-55,498.00	0.00	0.00	-2,161,262.12
Taxes Receivable	5,625,096.58		4,359,563.33	3,748,665.53	7.08		13,733,332.52
Due From Other Funds	1,253,246.81	0.00	0.00	0.00	0.00	0.00	1,253,246.81
Due From Other Governmental Units	233,137.37	0.00	0.00	0.00	0.00	0.00	233,137.37
Accounts Receivable	914,298.47	529.66	0.00	380,341.36	0.00	0.00	1,295,169.49
Leases Receivable	0.00		0.00	0.00	0.00	0.00	0.00
Interfund Loans Receivable	0.00			0.00	0.00		0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	51.20	0.00		459,270.95			459,322.15
Prepaid Items	94,127.21	4,400.03			0.00	0.00	98,527.24
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	9,382,874.22	423,484.66	9,978,622.76	6,666,476.55	1,704,797.43	0.00	28,156,255.62
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	9,382,874.22	423,484.66	9,978,622.76	6,666,476.55	1,704,797.43	0.00	28,156,255.62
LIABILITIES							
Accounts Payable	14,106.00	-80.18	0.00	0.00	0.00	0.00	14,025.82
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Interest Payable			0.00				0.00
Accrued Salaries	35,455.38	0.00		0.00			35,455.38
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Leases Payable - Current	0.00		0.00	0.00	0.00	0.00	0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	7,068.00	0.00	1,246,178.81	0.00	0.00	1,253,246.81
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	562,325.52	11,226.80	0.00	0.00	0.00		573,552.32
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	611,886.90	18,214.62	0.00	1,246,178.81	0.00	0.00	1,876,280.33
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Leases	0.00		0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	5,625,096.58		4,359,563.33	3,748,665.53	7.08		13,733,332.52
TOTAL DEFERRED INFLOWS OF RESOURCES	5,625,096.58	0.00	4,359,563.33	3,748,665.53	7.08	0.00	13,733,332.52
FUND BALANCE:							
Nonspendable Fund Balance	94,178.41	0.00	0.00	456,934.64	0.00	0.00	551,113.05

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Restricted Fund Balance	582,325.52	405,270.04	5,619,059.43	0.00	1,704,790.35	0.00	8,311,445.34
Committed Fund Balance	0.00	0.00	0.00	1,214,697.57	0.00	0.00	1,214,697.57
Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2,469,386.81	0.00	0.00	0.00	0.00	0.00	2,469,386.81
TOTAL FUND BALANCE	3,145,890.74	405,270.04	5,619,059.43	1,671,632.21	1,704,790.35	0.00	12,546,642.77
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	9,382,874.22	423,484.66	9,978,622.76	6,666,476.55	1,704,797.43	0.00	28,156,255.62

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	17,773,864.08	1,436,244.89	9,146,011.80	8,080,330.19	46,338.66		36,482,789.62
State	54,877,956.44		0.00	28,239.00	652,783.15		55,558,978.59
Federal	1,300,861.92		0.00	277,480.06	0.00		1,578,341.98
Other	282,525.55			745,350.71	0.00	0.00	1,027,876.26
TOTAL REVENUES	74,235,207.99	1,436,244.89	9,146,011.80	9,131,399.96	699,121.81	0.00	94,647,986.45
EXPENDITURES:							
CURRENT:							
Regular Instruction	44,136,713.44						44,136,713.44
Special Education	12,615,310.89						12,615,310.89
Vocational Education	3,765,600.61						3,765,600.61
Skill Center	0.00						0.00
Compensatory Programs	1,394,403.31						1,394,403.31
Other Instructional Programs	328,461.89						328,461.89
Federal Stimulus COVID-19	0.00						0.00
Community Services	490,728.37						490,728.37
Support Services	16,224,030.51						16,224,030.51
Student Activities/Other		1,337,931.41				0.00	1,337,931.41
CAPITAL OUTLAY:							
Sites				665,215.06			665,215.06
Building				1,974,694.87			1,974,694.87
Equipment				1,345,156.27			1,345,156.27
Instructional Technology				2,422,650.59			2,422,650.59
Energy				0.00	0.00		0.00
Transportation Equipment					16,054.08		16,054.08
Sales and Lease				0.00			0.00
Other	68,948.66						68,948.66
DEBT SERVICE:							
Principal	60,641.32		7,915,000.00	0.00	0.00		7,975,641.32

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	5,316.20		2,198,822.88	0.00	0.00		2,204,139.08
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	79,090,155.20	1,337,931.41	10,113,822.88	6,407,716.79	16,054.08	0.00	96,965,680.36
REVENUES OVER (UNDER) EXPENDITURES	-4,854,947.21	98,313.48	-967,811.08	2,723,683.17	683,067.73	0.00	-2,317,693.91
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	5,220,000.00		0.00	0.00	0.00		5,220,000.00
Transfers Out (GL 536)	0.00		0.00	-5,220,000.00	0.00	0.00	-5,220,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	5,220,000.00		0.00	-5,220,000.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	365,052.79	98,313.48	-967,811.08	-2,496,316.83	683,067.73	0.00	-2,317,693.91
BEGINNING TOTAL FUND BALANCE	2,780,837.95	306,956.56	6,586,870.51	4,167,949.04	1,021,722.62	0.00	14,864,336.68
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	3,145,890.74	405,270.04	5,619,059.43	1,671,632.21	1,704,790.35	0.00	12,546,642.77

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,899,635.14	15,874,228.94	17,773,864.08
State	54,877,956.44	0.00	54,877,956.44
Federal	1,295,440.21	5,421.71	1,300,861.92
Other	102,828.31	179,697.24	282,525.55
TOTAL REVENUES	58,175,860.10	16,059,347.89	74,235,207.99
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	30,395,182.84	13,741,530.60	44,136,713.44
Special Education	11,206,858.78	1,408,452.11	12,615,310.89
Vocational Education	3,606,709.34	158,891.27	3,765,600.61
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,128,857.35	265,545.96	1,394,403.31
Other Instructional Programs	221,267.38	107,194.51	328,461.89
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	0.00	490,728.37	490,728.37
Support Services	11,522,960.44	4,701,070.07	16,224,030.51
CAPITAL OUTLAY:			
Other	23,948.66	45,000.00	68,948.66
DEBT SERVICE:			
Principal	60,641.32	0.00	60,641.32
Interest and Other Charges	5,316.20	0.00	5,316.20
TOTAL EXPENDITURES	58,171,742.31	20,918,412.89	79,090,155.20
REVENUES OVER (UNDER) EXPENDITURES:	4,117.79	-4,859,065.00	-4,854,947.21
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	5,220,000.00	5,220,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	5,220,000.00	5,220,000.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	4,117.79	360,935.00	365,052.79
BEGINNING TOTAL FUND BALANCE	644.72	2,780,193.23	2,780,837.95
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	4,762.51	3,141,128.23	3,145,890.74

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	17,237,800.00	17,773,864.08	536,064.08
State	53,328,480.00	54,877,956.44	1,549,476.44
Federal	3,539,680.00	1,300,861.92	-2,238,818.08
Other	201,671.00	282,525.55	80,854.55
TOTAL REVENUES	74,307,631.00	74,235,207.99	-72,423.01
EXPENDITURES			
CURRENT:			
Regular Instruction	45,407,446.00	44,136,713.44	1,270,732.56
Special Education	12,389,591.00	12,615,310.89	-225,719.89
Vocational Education	3,017,946.00	3,765,600.61	-747,654.61
Skill Center	0.00	0.00	0.00
Compensatory Programs	1,311,915.00	1,394,403.31	-82,488.31
Other Instructional Programs	585,709.00	328,461.89	257,247.11
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	402,736.00	490,728.37	-87,992.37
Support Services	16,368,288.00	16,224,030.51	144,257.49
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	44,000.00	68,948.66	-24,948.66
DEBT SERVICE:			
Principal	0.00	60,641.32	-60,641.32
Interest and Other Charges	0.00	5,316.20	-5,316.20
TOTAL EXPENDITURES	79,527,631.00	79,090,155.20	437,475.80

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-5,220,000.00	-4,854,947.21	365,052.79
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	5,220,000.00	5,220,000.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	5,220,000.00	5,220,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	0.00	365,052.79	365,052.79
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,123,000.00	2,780,837.95	-342,162.05
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	3,123,000.00	3,145,890.74	22,890.74

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,762,631.00	1,436,244.89	-326,386.11
State			
Federal			
Other			
TOTAL REVENUES	1,762,631.00	1,436,244.89	-326,386.11
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,055,868.00	1,337,931.41	717,936.59
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	2,055,868.00	1,337,931.41	717,936.59
REVENUES OVER (UNDER) EXPENDITURES	-293,237.00	98,313.48	391,550.48

	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)	-293,237.00	98,313.48	391,550.48
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	345,975.00	306,956.56	-39,018.44
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	52,738.00	405,270.04	352,532.04

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	9,378,050.00	9,146,011.80	-232,038.20
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	9,378,050.00	9,146,011.80	-232,038.20
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	7,995,000.00	7,915,000.00	80,000.00
Interest and Other Charges	2,498,060.00	2,198,822.88	299,237.12
TOTAL EXPENDITURES	10,493,060.00	10,113,822.88	379,237.12
REVENUES OVER (UNDER) EXPENDITURES	-1,115,010.00	-967,811.08	147,198.92

	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)	-1,115,010.00	-967,811.08	147,198.92
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	7,005,100.00	6,586,870.51	-418,229.49
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	5,890,090.00	5,619,059.43	-271,030.57

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	8,300,015.00	8,080,330.19	-219,684.81
State	0.00	28,239.00	28,239.00
Federal	0.00	277,480.06	277,480.06
Other	500,000.00	745,350.71	245,350.71
TOTAL REVENUES	8,800,015.00	9,131,399.96	331,384.96
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	400,000.00	665,215.06	-265,215.06
Building	4,885,000.00	1,974,694.87	2,910,305.13
Equipment	588,000.00	1,345,156.27	-757,156.27
Instructional Technology	2,105,000.00	2,422,650.59	-317,650.59
Energy	300,000.00	0.00	300,000.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	8,278,000.00	6,407,716.79	1,870,283.21
REVENUES OVER (UNDER) EXPENDITURES	522,015.00	2,723,683.17	2,201,668.17
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)	-5,220,000.00	-5,220,000.00	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)	-5,220,000.00	-5,220,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,697,984.00	-2,496,316.83	2,201,667.17
BEGINNING TOTAL FUND BALANCE	6,985,214.00	4,167,949.04	-2,817,264.96
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	2,287,229.00	1,671,632.21	-615,596.79

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	40,000.00	46,338.66	6,338.66
State	725,000.00	652,783.15	-72,216.85
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	765,000.00	699,121.81	-65,878.19
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	600,000.00	16,054.08	583,945.92
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	600,000.00	16,054.08	583,945.92

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	165,000.00	683,067.73	518,067.73
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	10,000.00	0.00	-10,000.00
TOTAL OTHER FINANCING SOURCES (USES)	10,000.00	0.00	-10,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	175,000.00	683,067.73	508,067.73
BEGINNING TOTAL FUND BALANCE	195,000.00	1,021,722.62	826,722.62
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	370,000.00	1,704,790.35	1,334,790.35

	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	57,472.17
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	57,472.17
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	57,472.17
TOTAL NET POSITION	0.00	57,472.17

	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	2,516.64
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	2,516.64
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	2,516.64
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	2,117.93
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	2,117.93
Net Increase (Decrease)	0.00	398.71
Net Position - Beginning Balance	0.00	57,073.46
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	0.00	57,472.17

Description	Beginning Outstanding Debt September 1, 2024	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2025	Amount Due Within One Year
Voted Debt					
Voted Bonds	51,530,000.00	0.00	7,915,000.00	43,615,000.00	7,215,000.00
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	219,858.40	0.00	75,651.98	144,206.42	62,485.79
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	12,559,092.00	9,858.00	161,594.00	12,407,356.00	3,502,826.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	4,055,584.00	0.00	415,825.00	3,639,759.00	
Net Pension Liabilities TRS 2/3	762,009.00	0.00	762,009.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	1,166,283.00	0.00	426,374.00	739,909.00	
Total Long-Term Liabilities	70,292,826.40	9,858.00	9,756,453.98	60,546,230.42	10,780,311.79

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

Refer to the notes to the financial statements for more information.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	11,957,056.79	9,146,011.80	7,926,637.38	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	11,957,056.79	9,146,011.80	7,926,637.38	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	87,335.00			
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	81,225.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	817,035.17		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	231,808.19			
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	185,706.92			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,899,635.14			
2300 Investment Earnings	305,860.86	0.00	144,044.62	46,338.66
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	1,534,628.29		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	38,757.46		0.00	0.00
2700 Rentals and Leases	160,371.01	0.00	0.00	0.00
2800 Judgements and Settlements	15,974.59		0.00	0.00
2900 Local Support Nontax, Unassigned	458,469.66	0.00	9,648.19	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2000 TOTAL LOCAL SUPPORT NONTAX	5,816,807.29	0.00	153,692.81	46,338.66
STATE, GENERAL PURPOSE				
3100 Apportionment	43,895,284.83			
3121 Special Education - General Apportionment	787,325.01			
3300 Local Effort Assistance	0.00			
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	44,682,609.84	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	30,195.00		0.00	0.00
4109 Special Purpose - Transition to Kindergarten	0.00			
4121 Special Education	6,775,128.35			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			28,239.00	
4139 Career Launch	0.00			
4155 Learning Assistance	182,071.93			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	486,986.08			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	368,163.97			
4174 Highly Capable	142,627.18			
4188 Early Learning	0.00			
4198 School Food Service	920.80			
4199 Transportation - Operations	2,106,365.79			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	51,200.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	51,687.50			
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				652,783.15
4000 TOTAL STATE, SPECIAL PURPOSE	10,195,346.60		28,239.00	652,783.15
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	5,421.71	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5700 Qualified Energy Investment Tax Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	5,421.71	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	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		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	882,495.88			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	18,319.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	126,585.00			
6152 Other Title, ESEA Fed	60,493.00			
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	22,577.00			
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	115,342.73			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6210 Federal E-Rate	0.00		277,480.06	
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	0.00			
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	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	69,627.60			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,295,440.21		277,480.06	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	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	102,828.31		745,350.71	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	0.00			
8189 Community Services	179,537.24			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	160.00			
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	282,525.55		745,350.71	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	0.00			0.00
9400 Insurance Recoveries	0.00		0.00	0.00
9500 Long-Term Financing	0.00		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	5,220,000.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	5,220,000.00	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	79,455,207.99	9,146,011.80	9,131,399.96	699,121.81

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	43,978,732.38	11	Bd of Dir	259,488.33	0	Debit Transfer	266,713.64
02	ALE	157,981.06	12	Supt Off	806,447.51	1	Credit Transfer	-266,713.64
03	Basic Education - Dropout Reengagement	0.00	13	Busns Off	1,172,224.21	2	Cert. Salaries	35,325,202.59
09	Transition to Kindergarten	0.00	14	HR	964,427.75	3	Class. Salaries	15,000,612.45
11	SLRF	0.00	15	Pblc Rltn	193,402.52	4	Employee Benefits	16,577,669.32
12	ESSER II	0.00	21	Supv Inst	2,077,162.04	5	Supplies / Materials	1,601,175.15
13	ESSER III	0.00	22	Lrn Resrc	452,392.49	7	Purchased Services	10,379,311.38
14	ESSER III (Learning Loss)	0.00	23	Princ Off	4,006,767.73	8	Travel	137,235.65
18	RSVD N/A	0.00	24	Guid/Coun	2,177,708.48	9	Capital Outlay	68,948.66
19	Cares Act - Other	0.00	25	Pupil Mngmt	1,208,893.43		TOTAL ALL OBJECTS	79,090,155.20
21	Sp Ed, Sup, St	11,754,720.01	26	Health	3,713,887.19			
22	Sp Ed, Infants and Toddlers, State	0.00	27	Teaching	42,263,563.55			
23	Sp Ed, Sup, IDEA, Fed	0.00	28	Extracur	1,806,844.14			
24	Sp Ed, Sup, Fed	860,590.88	29	Pmt to SD	0.00			
25	Sp Ed, Infants and Toddlers, Federal	0.00	31	InstProDev	3,080,538.17			
26	Sp Ed, Inst, St	0.00	32	Inst Tech	774,602.36			
29	Sp Ed, Oth, Fed	0.00	33	Curriculum	305,003.30			
31	Voc, Basic, St	3,547,000.29	34	Pro Learn	475,926.31			
34	MidSchCar/Tec	200,788.32	35	Pupil Safety	317,429.93			
38	Voc, Fed	17,812.00	41	Supervisn	8,191.22			
39	Voc, Other	0.00	42	Food	106,272.90			
45	Skil Cnt, Bas, St	0.00	44	Operation	2,082,890.90			
46	Skill Cntr, Fed	0.00	49	Transfers	-13,850.18			
47	Skil Cnt, Fac Upgrade	0.00	51	Supervisn	493,113.42			
51	ESEA Disadvantaged, Fed	123,078.00	52	Operation	1,842,841.02			
52	Other Title, ESEA, Fed	58,817.00	53	Maintnce	273,802.40			
53	ESEA Migrant, Federal	0.00	56	Insurance	126,962.52			
54	Read First, Fed	0.00	58	Rem. Learn OP.	0.00			

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	278,839.09	59 Transfers	-252,863.46		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	539,063.30		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	290,475.31		
58 Sp/Plt Pgm, St	359,136.93	63 Oper Bldg	2,666,207.82		
59 Inst. JAJ	0.00	64 Maintnce	792,319.54		
61 Head Start, Fed	0.00	65 Utilities	1,391,418.56		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	0.00		
64 LEP, Fed	21,952.00	67 Bldg Secu	54,333.58		
65 Tran Biling, St	552,580.29	68 Insurance	1,011,631.48		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	0.00	72 Info Sys	1,212,061.70		
69 Comp, Othr	0.00	73 Printing	30,667.80		
71 Traffic Safety	0.00	74 Warehouse	0.00		
73 Summer School	77,531.98	75 Mtr Pool	63,422.94		
74 Highly Capable	127,410.93	83 Interest	5,316.20		
76 Target Asst, Fed	0.00	84 Principal	60,641.32		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	0.00		
79 Inst Pgm, Othr	123,518.98	91 Publ Actv	248,525.47		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	79,090,155.20		
86 Comm Schools	0.00				
88 Early Learning	0.00				
89 Othr Comm Srv	535,728.37				
97 Distwide Suppt	11,555,854.98				
98 Schl Food Serv	2,183,504.84				
99 Pupil Transp	2,574,576.87				
TOTAL ALL PROGRAMS	79,090,155.20				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	29,881,167.22
2120	Salaries of Temporary EEs & Subs	693,685.89
2130	Non contracted Salaries	250,821.47
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	3,965,511.84
2160	Other Salaries	300,028.17
2170	Other Salaries NBCT	233,988.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	12,872,019.02
3120	Salaries of Temporary EEs & Subs	490,764.08
3130	Extra Time	672,828.71
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	833,650.43
3160	Other Salaries	131,350.21

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	2,619,909.39
4223	Federally Mandated Insurance-Classified	1,104,819.17
4232	Retirement Contribution - Certificated	3,366,434.83
4233	Retirement Contribution - Classified	1,438,382.67
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	160,633.57
4263	Unemployment Compensation - Classified	71,738.83

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	141,420.32
4273	Worker's Compensation - Classified	165,575.51
4282	Health Benefits - Certificated	4,380,549.69
4283	Health Benefits - Classified	3,115,673.49
4292	Other Employee Benefits - Certificated	12,531.85
4293	Other Employee Benefits - Classified	0.00

Supplies, Non-Capital		Amount
5610	General Supplies	1,204,805.72
5622	Motor Vehicle Fuel - Electricity	0.00
5626	Motor Vehicle Fuel	144,205.00
5630	Food	106,272.90
5640	Books and Periodicals	90,560.60
5650	Supplies - Technology Related	55,330.93

Purchased Services		Amount
7310	Office and Administrative Services	458,678.68
7311	Election Fees	54,510.94
7320	Professional Educational Services	342,005.03
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	104,991.15
7330	Employee Training and Development Services	154,779.88
7340	Other Professional Purchased Services	2,153,924.22
7341	Legal Services for District support	97,815.16
7342	Audit Services	49,534.23
7343	Other Legal Services	0.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	205,880.18
7352	Other Technical Services	0.00

	Purchased Services	Amount
7410	Utility Services	344,472.77
7420	Cleaning Services	162,846.80
7431	Non-Technology-Related Repair and Maintenance	321,943.28
7432	Technology-Related Repair and Maintenance	14,769.32
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	196,005.55
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	91,859.01
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	1,138,594.00
7530	Communications	222,908.55
7540	Advertising	4,972.10
7550	Printing and Binding	7,480.03
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	492,157.42
7569	Tuition - Other	49,217.70
7570	Food Service Management (FSMC)	1,959,663.52
7580	Travel - Registration and Entrance	97,562.12
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	671,513.32
7621	Natural Gas	206,170.43
7622	Electricity	647,231.75
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	61,866.72

Purchased Services		Amount
7820	Settlements and Judgements Against the School District	0.00
7831	Redemption of Principal	60,641.32
7832	Interest on Long-Term Debt	5,316.20
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	137,235.65

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	23,948.66
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	45,000.00
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	79,090,155.20
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<u>Instructional Location</u>	<u>Amount</u>
Island Park Elementary	5,571,470.49
Islander Middle School	12,143,304.52
Lakeridge Elementary School	5,334,643.92
Mercer Island High School	22,087,108.70
Northwood Elementary School	6,790,286.92
West Mercer Elementary	6,347,289.50
TOTAL INSTRUCTIONAL LOCATIONS	58,274,104.05
TOTAL NON-INSTRUCTIONAL LOCATIONS	20,816,051.15
TOTAL DISTRICT EXPENDITURES	79,090,155.20

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	1,003,238.40	1,899.00		541,953.43	185,890.86	204,384.74	15,009.44	48,968.18	5,132.75	0.00
22 Lrn Resrc	451,793.77	0.00		206,157.82	88,426.46	111,392.96	38,672.04	7,144.49	0.00	0.00
23 Princ Off	3,885,230.26	6,256.08		2,030,787.18	927,723.43	861,998.10	25,322.48	27,841.38	5,301.61	0.00
24 Guid/Coun	1,634,606.80	1,026.00		785,460.28	282,036.22	344,818.83	7,466.64	213,798.83	0.00	0.00
25 Pupil Mngmt	1,088,465.04	0.00		0.00	725,612.59	354,476.32	5,626.48	2,749.65	0.00	0.00
26 Health	801,038.91	0.00		247,559.00	316,897.53	215,323.26	3,840.64	17,418.48	0.00	0.00
27 Teaching	29,549,581.65	25,518.50		20,653,498.82	994,697.11	6,865,301.92	281,374.53	726,162.25	3,028.52	0.00
28 Extracur	1,487,492.73	0.00		108,737.95	1,004,008.87	201,625.90	29,460.93	134,345.50	9,313.58	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,454,680.31	597.45		1,842,941.94	9,137.23	524,245.14	7,380.23	65,548.79	4,829.53	0.00
32 Inst Tech	745,502.84	0.00			505,832.30	199,578.12	25,193.35	14,788.05	111.02	0.00
33 Curriculum	265,646.34	0.00		480.00	0.00	90.73	264,371.77	703.84	0.00	0.00
34 Pro Learn	362,659.40	0.00		273,015.18		89,644.22	0.00	0.00	0.00	0.00
35 Pupil Safety	248,795.93	0.00		0.00	174,865.99	73,929.94	0.00	0.00	0.00	0.00
01 Total	43,978,732.38	35,297.03		26,690,591.60	5,215,128.59	10,046,810.18	703,718.53	1,259,469.44	27,717.01	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	157,531.73	0.00		27,216.51	49,517.09	31,580.43	0.00	49,217.70	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	449.33	0.00		339.82		109.51	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	157,981.06	0.00		27,556.33	49,517.09	31,689.94	0.00	49,217.70	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	692,465.17	0.00		375,581.78	140,167.79	147,689.12	1,410.77	27,615.71	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	38,790.30	0.00		28,728.06	0.00	9,506.08	0.00	556.16	0.00	0.00
25 Pupil Mngmt	19,314.42	0.00		0.00	12,648.84	6,665.58	0.00	0.00	0.00	0.00
26 Health	2,354,892.37	0.00		1,202,612.67	149,590.58	466,804.95	19,235.80	506,584.14	10,064.23	0.00
27 Teaching	8,132,003.70	0.00		2,498,538.68	1,991,615.92	1,852,058.97	2,701.66	1,776,132.95	10,955.52	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	427,853.97	0.00		314,847.30	431.90	98,016.54	1,918.90	12,639.33	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	20,793.98	0.00		0.00	0.00	0.00	1,242.73	19,551.25	0.00	0.00
34 Pro Learn	68,606.10	0.00		51,052.73		17,553.37	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	11,754,720.01	0.00		4,471,361.22	2,294,455.03	2,598,294.61	26,509.86	2,343,079.54	21,019.75	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	123,205.83	0.00		92,305.49	0.00	30,900.34	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	554,443.51	0.00		422,565.03	0.00	131,878.48	0.00	0.00	0.00	0.00
27 Teaching	172,951.46	0.00		0.00	53,078.34	27,866.12	0.00	92,007.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	9,990.08	0.00		7,499.99	0.00	2,490.09	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	860,590.88	0.00		522,370.51	53,078.34	193,135.03	0.00	92,007.00	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	214,538.11	560.25		101,019.19	56,447.76	53,724.02	546.30	2,208.59	32.00	0.00
22 Lrn Resrc	478.68	0.00		402.00	0.00	76.68	0.00	0.00	0.00	0.00
23 Princ Off	121,537.47	0.00		55,264.83	37,306.90	28,965.74	0.00	0.00	0.00	0.00
24 Guid/Coun	224,113.90	0.00		129,556.66	41,610.74	52,946.50	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	2,764,122.25	17,177.65		1,684,787.46	48,056.17	545,422.95	209,987.89	198,367.29	60,322.84	0.00
28 Extracur	92,304.16	0.00		74,122.26	4,097.00	14,084.90	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	37,513.41	0.00		26,621.29	0.00	4,841.80	0.00	2,467.00	3,583.32	0.00
32 Inst Tech	28,814.26	0.00			0.00	0.00	28,814.26	0.00	0.00	0.00
33 Curriculum	1,319.93	0.00		0.00	0.00	0.00	1,319.93	0.00	0.00	0.00
34 Pro Learn	35,929.23	0.00		27,173.38		8,755.85	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
72 Info Sys	26,328.89	0.00		0.00	20,749.23	5,579.66	0.00	0.00	0.00	0.00
31 Total	3,547,000.29	17,737.90		2,098,947.07	208,267.80	714,398.10	240,668.38	203,042.88	63,938.16	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	184,898.39	216.50		146,406.51	0.00	37,596.17	459.91	219.30	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	2,004.14	0.00		747.60	0.00	155.64	0.00	1,100.90	0.00	0.00
32 Inst Tech	285.26	0.00			0.00	0.00	285.26	0.00	0.00	0.00
33 Curriculum	11,840.01	0.00		0.00	0.00	0.00	4,734.01	7,106.00	0.00	0.00
34 Pro Learn	1,760.52	0.00		1,344.48		416.04	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
72 Info Sys	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Total	200,788.32	216.50		148,498.59	0.00	38,167.85	5,479.18	8,426.20	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
24 Guid/Coun	9,798.27	0.00		0.00	8,204.64	1,593.63	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	844.27	0.00		0.00	0.00	0.00	0.00	0.00	844.27	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,169.46	0.00		0.00	0.00	0.00	0.00	1,730.00	5,439.46	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	17,812.00	0.00		0.00	8,204.64	1,593.63	0.00	1,730.00	6,283.73	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	117,211.74	0.00		88,418.33	0.00	27,259.24	1,534.17	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,866.26	0.00		4,804.78	0.00	1,061.48	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
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	123,078.00	0.00		93,223.11	0.00	28,320.72	1,534.17	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
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	10,393.00	0.00		0.00	7,287.09	3,105.91	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	48,424.00	0.00		20,622.70	0.00	2,603.41	3,568.41	21,629.48	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
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	58,817.00	0.00	0.00	20,622.70	7,287.09	5,709.32	3,568.41	21,629.48	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
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	275,474.89	0.00		168,436.34	33,757.07	73,281.48	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	3,364.20	0.00		2,511.01		853.19	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	278,839.09	0.00		170,947.35	33,757.07	74,134.67	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	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	14,927.39	0.00		12,648.00	0.00	2,279.39	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	319,947.34	0.00		221,340.00	0.00	39,269.64	3,407.21	55,930.49	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	24,262.20	0.00		2,390.30	9,980.04	2,326.64	432.40	9,132.82	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
58 Total	359,136.93	0.00		236,378.30	9,980.04	43,875.67	3,839.61	65,063.31	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
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	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	18,201.90	0.00		7,807.38	1,205.09	1,429.43	0.00	7,726.00	34.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	3,750.10	0.00		0.00	0.00	0.00	0.00	3,750.10	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	21,952.00	0.00		7,807.38	1,205.09	1,429.43	0.00	11,476.10	34.00	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	44,155.70	0.00		33,356.54	0.00	10,799.16	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	463,748.58	0.00		178,471.28	147,982.24	137,295.06	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	41,518.48	0.00		31,916.90	0.00	9,601.58	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	3,157.53	0.00		2,351.85		805.68	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	552,580.29	0.00		246,096.57	147,982.24	158,501.48	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	6,215.06	0.00		30.00	5,162.85	1,022.21	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	71,316.92	0.00		60,606.84	0.00	10,710.08	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	77,531.98	0.00		60,636.84	5,162.85	11,732.29	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	56,393.95	0.00		43,696.64	0.00	12,697.31	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	41,921.94	0.00		0.00	1,316.38	258.04	274.43	40,073.09	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	24,388.14	0.00		14,546.59	4,292.90	5,518.41	0.00	0.00	30.24	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,053.96	0.00		225.00	0.00	32.10	0.00	2,741.00	55.86	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,652.94	0.00		0.00	0.00	0.00	1,652.94	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
74 Total	127,410.93	0.00		58,468.23	5,609.28	18,505.86	1,927.37	42,814.09	86.10	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	120.04	0.00		110.00	0.00	10.04	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	90,344.05	0.00		60,414.50	0.00	20,991.58	0.00	8,937.97	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	3,512.40	0.00		30.00	0.00	5.64	3,476.76	0.00	0.00	0.00
27 Teaching	29,542.49	0.00		24,886.00	0.00	4,656.49	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	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
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	123,518.98	0.00		85,440.50	0.00	25,663.75	3,476.76	8,937.97	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	60,155.65	0.00		42,641.89	0.00	17,513.76	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	227,047.25	196,944.61		0.00	0.00	0.00	0.00	28,160.19	1,942.45	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	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		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	248,525.47	8,862.95	0.00	0.00	6,922.24	1,313.97	0.00	186,426.31	0.00	45,000.00
89 Total	535,728.37	205,807.56	0.00	42,641.89	6,922.24	18,827.73	0.00	214,586.50	1,942.45	45,000.00

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	259,488.33	641.65			0.00	0.00	418.82	250,707.01	7,720.85	0.00
12 Supt Off	806,447.51	6,650.75		322,794.72	222,044.67	153,103.95	11,194.51	88,580.42	2,078.49	0.00
13 Busns Off	1,172,224.21	0.00		0.00	878,981.68	240,683.66	14,045.38	34,488.26	4,025.23	0.00
14 HR	964,427.75	169.50		20,819.68	667,891.65	194,366.89	2,997.17	78,052.86	130.00	0.00
15 Pblc Rltn	193,402.52	0.00		0.00	130,783.40	38,643.21	6,415.86	16,882.45	677.60	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	68,634.00	0.00		0.00	0.00	0.00	0.00	68,634.00	0.00	0.00
61 Supv Bldg	539,063.30	147.50		0.00	399,772.28	126,240.92	875.73	11,773.45	253.42	0.00
62 Grnd Mnt	290,475.31	45.25			183,784.64	64,792.23	19,397.53	22,455.66	0.00	0.00
63 Oper Bldg	2,666,207.82	0.00			1,783,405.36	700,144.34	153,702.91	28,955.21	0.00	0.00
64 Maintnce	792,319.54	0.00	0.00		349,252.37	117,602.59	85,380.64	240,083.94	0.00	0.00
65 Utilities	1,391,418.56	0.00	0.00		0.00	0.00	0.00	1,391,418.56	0.00	0.00
67 Bldg Secu	54,333.58	0.00			0.00	0.00	1,924.63	52,408.95	0.00	0.00
68 Insurance	1,011,631.48	0.00					0.00	1,011,631.48		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	1,185,732.81	0.00	0.00	0.00	665,534.55	206,946.77	310.29	312,941.20	0.00	0.00
73 Printing	30,667.80	0.00	0.00	0.00	0.00	0.00	0.00	30,667.80	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	63,422.94	0.00	0.00	0.00	0.00	0.00	27,056.55	12,417.73	0.00	23,948.66
83 Interest	5,316.20							5,316.20		
84 Principal	60,641.32							60,641.32		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	11,555,854.98	7,654.65	0.00	343,614.40	5,281,450.60	1,842,524.56	323,720.02	3,718,056.50	14,885.59	23,948.66

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	8,191.22	0.00		0.00	5,846.76	1,815.00	0.00	0.00	529.46	0.00
42 Food	106,272.90	0.00					106,272.90	0.00		
44 Operation	2,082,890.90	0.00			33,727.97	16,231.32	10,109.38	2,022,822.23	0.00	0.00
49 Transfers	-13,850.18		-13,850.18							
98 Total	2,183,504.84	0.00	-13,850.18	0.00	39,574.73	18,046.32	116,382.28	2,022,822.23	529.46	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
25 Pupil Mngmt	90,720.97	0.00		0.00	56,388.50	29,571.47	0.00	4,761.00	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	493,113.42	0.00		0.00	335,659.96	111,284.83	3,631.22	41,738.01	799.40	0.00
52 Operation	1,842,841.02	0.00			1,136,151.53	526,098.79	113,081.23	67,509.47	0.00	0.00
53 Maintnce	273,802.40	0.00			104,829.74	39,353.09	53,638.13	75,981.44	0.00	0.00
56 Insurance	126,962.52							126,962.52		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-252,863.46		-							
			252,863.46							
99 Total	2,574,576.87	0.00	-	0.00	1,633,029.73	706,308.18	170,350.58	316,952.44	799.40	0.00
			252,863.46							

Other Data Requirements and Certifications

A.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
B.	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
C.	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
D.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	278,839.09
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	278,839.09

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.

0.00

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)

0.1711

a) Total All Programs (SYSTEM CALCULATED)

79,090,155.20

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

11,555,854.98

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)

67,534,300.22

3. District Allocation for CTE Carryover

a) CTE Carryover percentage designated for program 31 the following year

0.000

b) CTE Carryover percentage designated for program 34 the following year

1.000

c) CTE Carryover percentage designated for future CTE Capital Projects

0.000

4. District Allocation for CTE Recovery

a) CTE Recovery percentage designated for Program 31 the following year

0.000

b) CTE Recovery percentage designated for Program 34 the following year

1.000

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.
54,510.94
- 3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.
5,831.00
- 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.
49,534.23

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.
9,746.00

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).
88,568.00

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.
51,539.00

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.
102,940.00

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).

70,988.00

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).

4,200.00

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).

75,372.00

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).

110,000.00

COUNTY: 17 King

Fiscal Year 2024-2025

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	67,534,300.22	45,000.00		106,272.90			67,383,027.32
PROGRAM 97 ACTIVITIES							
11 Board of Directors	259,488.33	0.00		54,510.94	145,697.16	59,280.23	
12 Superintendent's Office	806,447.51	0.00		5,831.00	712,048.51	88,568.00	
13 Business Office	1,172,224.21	0.00		0.00		1,172,224.21	
14 Human Resources	964,427.75	0.00		0.00		964,427.75	
15 Public Relations	193,402.52	0.00			141,863.52	51,539.00	
25 Pupil Management	0.00	0.00		0.00	0.00	0.00	
35 Pupil Safety	68,634.00	0.00		0.00	68,634.00	0.00	
61 Supervision	539,063.30	0.00		0.00	539,063.30	0.00	
62 Grounds Maintenance	290,475.31	0.00		0.00	290,475.31	0.00	
63 Operation of Buildings	2,666,207.82	0.00		0.00	2,595,219.82	70,988.00	
64 Maintenance	792,319.54	0.00		0.00	788,119.54	4,200.00	
65 Utilities	1,391,418.56	0.00		0.00	1,316,046.56	75,372.00	
67 Building and Property Security	54,333.58	0.00		0.00	54,333.58	0.00	
68 Insurance	1,011,631.48	0.00		0.00	901,631.48	110,000.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	1,185,732.81	0.00		0.00	1,082,792.81	102,940.00	
73 Printing	30,667.80	0.00		0.00		30,667.80	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	63,422.94	23,948.66		0.00		39,474.28	
83 Interest	5,316.20		5,316.20				
84 Principal	60,641.32		60,641.32				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	11,555,854.98	23,948.66	65,957.52	60,341.94	8,635,925.59	2,769,681.27	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2026-2027

COUNTY: 17 King

Fiscal Year 2024-2025

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	79,090,155.20	68,948.66	65,957.52	166,614.84	2,769,681.27	67,383,027.32	
Unallowable Costs				-8,635,925.59		8,635,925.59	
TOTALS	79,090,155.20	68,948.66	65,957.52	166,614.84	2,769,681.27	76,018,952.91	

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	2,289,209.71
2. FY 22-23 DIRECT EXPENDITURES	66,925,416.02
3. FY 22-23 OVER/UNDER RECOVERY (CALCULATED)	-385,031.12
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	1,904,178.58
5. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.0285

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	2,769,681.27
7. FY 22-23 OVER/UNDER RECOVERY (LINE 3)	-385,031.12
8. FY 24-25 ADJUSTED IND POOL (LINE 6 + LINE 7)	2,384,650.14
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	76,018,952.91
10. FY 24-25 RESTRICTED INDIRECT RATE (LINE 5)	0.0285
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,166,540.15
12. FY 24-25 OVER/UNDER RECOVER (LINE 8 - LINE 11)	218,109.98
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	2,987,791.25
14. CALCULATED FY 24-25 RESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.0393

COUNTY: 17 King

Fiscal Year 2024-2025

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	67,534,300.22	45,000.00		106,272.90			67,383,027.32
PROGRAM 97 ACTIVITIES							
11 Board of Directors	259,488.33	0.00		54,510.94	145,697.16	59,280.23	
12 Superintendents Office	806,447.51	0.00		5,831.00		800,616.51	
13 Business Office	1,172,224.21	0.00		0.00		1,172,224.21	
14 Human Resources	964,427.75	0.00		0.00		964,427.75	
15 Public Relations	193,402.52	0.00			141,863.52	51,539.00	
25 Pupil Management	0.00	0.00		0.00		0.00	
35 Pupil Safety	68,634.00	0.00		0.00		68,634.00	
61 Supervision	539,063.30	0.00		0.00		539,063.30	
62 Grounds Maintenance	290,475.31	0.00		0.00		290,475.31	
63 Operation of Buildings	2,666,207.82	0.00		0.00		2,666,207.82	
64 Maintenance	792,319.54	0.00		0.00		792,319.54	
65 Utilities	1,391,418.56	0.00		0.00		1,391,418.56	
67 Building and Property Security	54,333.58	0.00		0.00		54,333.58	
68 Insurance	1,011,631.48	0.00		0.00		1,011,631.48	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	1,185,732.81	0.00		0.00		1,185,732.81	
73 Printing	30,667.80	0.00		0.00		30,667.80	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	63,422.94	23,948.66		0.00		39,474.28	
83 Interest	5,316.20		5,316.20				
84 Principal	60,641.32		60,641.32				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	11,555,854.98	23,948.66	65,957.52	60,341.94	287,560.68	11,118,046.18	

COUNTY: 17 King

Fiscal Year 2024-2025

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	79,090,155.20	68,948.66	65,957.52	166,614.84			
Unallowable Costs				-287,560.68			
Totals	79,090,155.20	68,948.66	65,957.52	166,614.84	11,118,046.18	67,670,588.00	

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	7,794,928.68
2. FY 22-23 DIRECT EXPENDITURES	61,419,697.05
3. FY 22-23 OVER (UNDER) RECOVERY	-1,695,259.02
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	6,099,669.65
5. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.0993

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	11,118,046.18
7. FY 22-23 OVER (UNDER) RECOVERY (LINE 3)	-1,695,259.02
8. FY 24-25 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	9,422,787.15
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	67,670,588.00
10. FY 24-25 UNRESTRICTED INDIRECT RATE (LINE 5)	0.0993
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	6,719,689.38
12. FY 24-25 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	2,703,097.76
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	13,821,143.94
14. CALCULATED FY 24-25 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.2042

	Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS				
01 Basic Education	43,978,732.38	33,800,513.25	0.00	10,178,219.13
02 Alternative Learning Experience (ALE)	157,981.06	157,981.06	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	3,547,000.29	3,547,000.29	0.00	0.00
34 Middle School Career and Tech. Ed., State	200,788.32	200,788.32	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	11,555,854.98	6,438,854.08	6,315.00	5,110,685.90
09 Transition To Kindergarten	0.00	0.00	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS	59,440,357.03	44,145,137.00	6,315.00	15,288,905.03
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	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	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	11,754,720.01	7,562,453.36	21,905.00	4,170,361.65
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	860,590.88	0.00	860,590.88	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	17,812.00	0.00	17,812.00	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	123,078.00	0.00	123,078.00	0.00
52 Other Title Grants Under ESEA, Federal	58,817.00	0.00	58,817.00	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	278,839.09	182,071.93	0.00	96,767.16
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	359,136.93	359,136.93	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	21,952.00	0.00	21,952.00	0.00
65 Transitional Bilingual, State	552,580.29	368,163.97	0.00	184,416.32
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	0.00	0.00	0.00	0.00
73 Summer School	77,531.98	0.00	0.00	77,531.98
74 Highly Capable	127,410.93	127,410.93	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	123,518.98	93,856.45	0.00	29,662.53
TOTAL OTHER INSTRUCTIONAL PROGRAMS	14,355,988.09	8,693,093.57	1,104,154.88	4,558,739.64
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Early Learning	0.00	0.00	0.00	0.00
89 Other Community Services	535,728.37	0.00	0.00	535,728.37
98 School Food Services	2,183,504.84	1,998,534.51	184,970.33	0.00
99 Pupil Transportation	2,574,576.87	2,040,149.63	0.00	534,427.24
TOTAL OTHER PROGRAMS	5,293,810.08	4,038,684.14	184,970.33	1,070,155.61
TOTALS	79,090,155.20	56,876,914.71	1,295,440.21	20,917,800.28

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 23 - 24 Actual (A)	FY 24 - 25 Actual (B)
Preliminary FY 2024-2025 to FY 2023-2024 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.	13,071,221.97	11,754,720.01
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	13,071,221.97	11,754,720.01
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-1,316,501.96
Preliminary FY 2024-2025 to FY 2023-2024 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	449.45	431.77
7. Expenditures per pupil (line 4/line 6).	29,082.70	27,224.49
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-1,858.21
Preliminary Year-End Special Education Maintenance of Effort Test FY 2024-2025 to FY 2023-2024 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.	1,407,552.53	4,170,361.65
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.)		2,762,809.12
11. Expenditures per pupil (line 9/line 6).	3,131.72	9,658.76
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.)		6,527.04

Notes:

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

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

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

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

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

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

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

Description	Operation	FY 2024 - 25		FY 2023 - 24		<u>Food Services Deficit Calculation</u>	
		FY 2024 - 25	FY 2023 - 24	FY 2024 - 25	FY 2023 - 24		
Total Expenditures	+ (plus)	79,090,155.20	76,181,341.96	Total Program 98	+	2,183,504.84	2,023,348.05
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	1,899,635.14	1,899,960.33
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Early Learning	- (minus)	0.00	0.00	Revenue 4198 (State)	-	920.80	1,336.40
Other Community Services	- (minus)	535,728.37	448,995.96	Revenue 4398 (State)	-	0.00	0.00
School Food Services	- (minus)	2,183,504.84	2,023,348.05	Revenue 6198 (Fed)	-	115,342.73	197,429.87
Debt Service, Interest	- (minus)	5,316.20	7,106.21	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	- (minus)	60,641.32	58,851.31	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	-	69,627.60	60,772.20
Capital Outlay, All Object 9	- (minus)	68,948.66	33,047.90	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	- (minus)	5,421.71	0.00	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	- (minus)	1,295,440.21	1,581,995.07	TOTAL FOOD SERVICES DEFICIT		97,978.57	-136,150.75
Food Service Deficit	+ (plus)	97,978.57	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	115,342.73	197,429.87	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	69,627.60	60,772.20	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+ (plus)	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III (LL)	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD	+ (plus)	0.00	0.00				

Description	Operation	FY 2024 - 25	FY 2023 - 24
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 2024 - 25	FY 2023 - 24
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	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	45,000.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	75,263,102.79	72,286,199.53

FY 2024 - 25/FY 2023 - 24 1.04

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

Description	Operation	FY 2024 - 25	FY 2023 - 24
Program 31, Vocational--Basic State	+ (plus)	3,547,000.29	3,199,463.78
Program 34, Middle School Career and Technical Education-State	+ (plus)	200,788.32	168,586.42
Program 38, Vocational--Federal	+ (plus)	17,812.00	26,337.00
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)	18,319.00	27,122.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,747,281.61	3,367,265.20
	FY 24-25 / 23-24		1.11

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Warning	1.005	Unrestricted Fund Balance is below 6% of Revenues	0.03	0.00
Warning	1.005	Transfers from other funds exceed 3% of Total Revenues	0.06	0.00
Informational	1.553	On the Balance Sheet General Ledger GL 230 is negative.	-1,568.00	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*	75,263,102.79	0.00
Informational	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?	0.00	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.613	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

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.507	On the Balance Sheet General Ledger GL 601 is negative.	-80.18	0.00

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.501	TVF revenue account 9900 is not equal to County Treasurer Cash File F-197 item 48.	0.00	13,919.58

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits