

The Annual Financial Statements (Report F-196) for Lake Washington 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: SubpartE.

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

Approved:

Signed by:

Melissa DeVita

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School District Superintendent or Authorized Official

11/3/2025

Date

Reviewed:

Signed by:

Stephen P. Lord

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ESD Superintendent or Authorized Official

11/3/2025

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	576,866,175.65	4,782,507.17	73,643,792.26	116,778,586.56	3,065,095.21	0.00	775,136,156.85
Total Expenditures	580,969,463.60	4,531,093.00	69,041,712.75	90,028,682.06	3,629,590.64	0.00	748,200,542.05
Other Financing Uses	0.00	0.00	0.00	29,746,873.09	0.00	0.00	29,746,873.09
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,103,287.95	251,414.17	4,602,079.51	-2,996,968.59	-564,495.43	0.00	-2,811,258.29
Beginning Total Fund Balance	69,442,331.32	2,055,589.03	29,506,859.87	102,525,074.68	3,575,682.69	0.00	207,105,537.59
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	65,339,043.37	2,307,003.20	34,108,939.38	99,528,106.09	3,011,187.26	0.00	204,294,279.30

ANNUAL FINANCIAL STATEMENTS

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	373,227.43	0.00	0.00	1,445.25	0.00	0.00	374,672.68
Minus Warrants Outstanding	-6,371,064.47	-95,111.25	0.00	-142,224.49	0.00	0.00	-6,608,400.21
Taxes Receivable	44,465,687.76		26,414,606.54	51,889,805.69	0.00		122,770,099.99
Due From Other Funds	178,678.52	1,273,277.83	0.00	1,590.05	71,880.58	0.00	1,525,426.98
Due From Other Governmental Units	2,135,425.73	0.00	0.00	571,808.04	392,460.00	0.00	3,099,693.77
Accounts Receivable	130,950.24	26,899.50	0.00	61,409.51	0.00	0.00	219,259.25
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	202,525.24	8,409.64	127,173.15	467,645.62	7,174.41	0.00	812,928.06
Inventory	747,952.25	0.00		907,175.18			1,655,127.43
Prepaid Items	3,842,580.63	31,125.54			0.00	0.00	3,873,706.17
Investments	88,854,376.68	1,975,382.14	33,981,766.23	115,036,668.90	3,051,454.93	0.00	242,899,648.88
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	134,560,340.01	3,219,983.40	60,523,545.92	168,795,323.75	3,522,969.92	0.00	370,622,163.00
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	134,560,340.01	3,219,983.40	60,523,545.92	168,795,323.75	3,522,969.92	0.00	370,622,163.00
LIABILITIES							
Accounts Payable	4,269,203.56	86,049.08	0.00	17,367,711.07	0.00	0.00	21,722,963.71
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	1,522,126.31	0.00		0.00			1,522,126.31
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	14,395,348.18	0.00		0.00			14,395,348.18
Leases Payable - Current	0.00		0.00	0.00	0.00	0.00	0.00
Due To Other Governmental Units	979,486.12	483.52		1,343.59	0.00	0.00	981,313.23
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	1,145,000.00						1,145,000.00
Due To Other Funds	834,965.80	170,321.21	0.00	8,357.31	511,782.66	0.00	1,525,426.98
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	127,800.00	0.00		0.00			127,800.00
Unearned Revenue	1,478,428.53	656,126.39	0.00	0.00	0.00		2,134,554.92
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	24,752,358.50	912,980.20	0.00	17,377,411.97	511,782.66	0.00	43,554,533.33
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	3,250.38	0.00	0.00	0.00	0.00	0.00	3,250.38
Unavailable Revenue - Leases	0.00		0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	44,465,687.76		26,414,606.54	51,889,805.69	0.00		122,770,099.99
TOTAL DEFERRED INFLOWS OF RESOURCES	44,468,938.14	0.00	26,414,606.54	51,889,805.69	0.00	0.00	122,773,350.37
FUND BALANCE:							
Nonspendable Fund Balance	4,590,533.00	31,125.54	0.00	907,175.18	0.00	0.00	5,528,833.72

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Restricted Fund Balance	8,679,763.00	2,275,877.66	34,108,939.38	39,031,593.61	3,011,187.26	0.00	87,107,360.91
Committed Fund Balance	0.00	0.00	0.00	56,453,086.83	0.00	0.00	56,453,086.83
Assigned Fund Balance	0.00	0.00	0.00	3,136,250.47	0.00	0.00	3,136,250.47
Unassigned Fund Balance	52,068,747.37	0.00	0.00	0.00	0.00	0.00	52,068,747.37
TOTAL FUND BALANCE	65,339,043.37	2,307,003.20	34,108,939.38	99,528,106.09	3,011,187.26	0.00	204,294,279.30
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	134,560,340.01	3,219,983.40	60,523,545.92	168,795,323.75	3,522,969.92	0.00	370,622,163.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	113,587,990.16	4,782,507.17	54,263,210.31	115,583,994.79	145,766.59		288,363,469.02
State	437,174,678.03		0.00	839,783.73	1,657,448.04		439,671,909.80
Federal	12,966,151.32		0.00	354,808.04	1,190,000.00		14,510,959.36
Other	226,735.80			0.00	0.00	0.00	226,735.80
TOTAL REVENUES	563,955,555.31	4,782,507.17	54,263,210.31	116,778,586.56	2,993,214.63	0.00	742,773,073.98
EXPENDITURES:							
CURRENT:							
Regular Instruction	347,018,353.93						347,018,353.93
Special Education	87,098,042.82						87,098,042.82
Vocational Education	25,245,510.97						25,245,510.97
Skill Center	5,530,839.96						5,530,839.96
Compensatory Programs	17,583,228.81						17,583,228.81
Other Instructional Programs	2,810,848.91						2,810,848.91
Federal Stimulus COVID-19	991.02						991.02
Community Services	3,528,199.64						3,528,199.64
Support Services	85,825,287.21						85,825,287.21
Student Activities/Other		4,531,093.00				0.00	4,531,093.00
CAPITAL OUTLAY:							
Sites				14,682,306.10			14,682,306.10
Building				49,025,802.85			49,025,802.85
Equipment				23,371,292.80			23,371,292.80
Instructional Technology				163,903.55			163,903.55
Energy				2,427,706.83	0.00		2,427,706.83
Transportation Equipment					3,629,590.64		3,629,590.64
Sales and Lease				0.00			0.00
Other	2,952,229.76						2,952,229.76
DEBT SERVICE:							
Principal	3,326,315.97		48,910,000.00	0.00	0.00		52,236,315.97

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	49,614.60		20,131,712.75	0.00	0.00		20,181,327.35
Bond/Levy Issuance				357,669.93	0.00		357,669.93
TOTAL EXPENDITURES	580,969,463.60	4,531,093.00	69,041,712.75	90,028,682.06	3,629,590.64	0.00	748,200,542.05
REVENUES OVER (UNDER) EXPENDITURES	-17,013,908.29	251,414.17	-14,778,502.44	26,749,904.50	-636,376.01	0.00	-5,427,468.07
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	2,544,046.40			0.00	0.00		2,544,046.40
Transfers In	10,366,291.14		19,380,581.95	0.00	0.00		29,746,873.09
Transfers Out (GL 536)	0.00		0.00	-29,746,873.09	0.00	0.00	-29,746,873.09
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	282.80		0.00	0.00	71,880.58		72,163.38
TOTAL OTHER FINANCING SOURCES (USES)	12,910,620.34		19,380,581.95	-29,746,873.09	71,880.58	0.00	2,616,209.78
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,103,287.95	251,414.17	4,602,079.51	-2,996,968.59	-564,495.43	0.00	-2,811,258.29
BEGINNING TOTAL FUND BALANCE	69,442,331.32	2,055,589.03	29,506,859.87	102,525,074.68	3,575,682.69	0.00	207,105,537.59
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	65,339,043.37	2,307,003.20	34,108,939.38	99,528,106.09	3,011,187.26	0.00	204,294,279.30

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	6,513,844.98	107,074,145.18	113,587,990.16
State	437,169,678.03	5,000.00	437,174,678.03
Federal	12,056,353.52	909,797.80	12,966,151.32
Other	226,735.80	0.00	226,735.80
TOTAL REVENUES	455,966,612.33	107,988,942.98	563,955,555.31
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	278,482,305.68	68,536,048.25	347,018,353.93
Special Education	63,060,197.85	24,037,844.97	87,098,042.82
Vocational Education	25,004,986.04	240,524.93	25,245,510.97
Skills Center	5,518,329.43	12,510.53	5,530,839.96
Compensatory Programs	16,375,281.10	1,207,947.71	17,583,228.81
Other Instructional Programs	1,108,459.85	1,702,389.06	2,810,848.91
Federal Stimulus COVID-19	991.02	0.00	991.02
Community Services	0.00	3,528,199.64	3,528,199.64
Support Services	67,105,325.25	18,719,961.96	85,825,287.21
CAPITAL OUTLAY:			
Other	419,899.63	2,532,330.13	2,952,229.76
DEBT SERVICE:			
Principal	150,365.15	3,175,950.82	3,326,315.97
Interest and Other Charges	2,380.39	47,234.21	49,614.60
TOTAL EXPENDITURES	457,228,521.39	123,740,942.21	580,969,463.60
REVENUES OVER (UNDER) EXPENDITURES:	-1,261,909.06	-15,751,999.23	-17,013,908.29
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		2,544,046.40	2,544,046.40
Transfers In	0.00	10,366,291.14	10,366,291.14
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		282.80	282.80

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	12,910,620.34	12,910,620.34
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,261,909.06	-2,841,378.89	-4,103,287.95
BEGINNING TOTAL FUND BALANCE	3,945,749.06	65,496,582.26	69,442,331.32
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,683,840.00	62,655,203.37	65,339,043.37

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	124,637,152.00	113,587,990.16	-11,049,161.84
State	433,241,577.00	437,174,678.03	3,933,101.03
Federal	28,582,242.00	12,966,151.32	-15,616,090.68
Other	174,685.00	226,735.80	52,050.80
TOTAL REVENUES	586,635,656.00	563,955,555.31	-22,680,100.69
EXPENDITURES			
CURRENT:			
Regular Instruction	351,619,647.00	347,018,353.93	4,601,293.07
Special Education	84,259,246.00	87,098,042.82	-2,838,796.82
Vocational Education	21,965,160.00	25,245,510.97	-3,280,350.97
Skill Center	4,339,073.00	5,530,839.96	-1,191,766.96
Compensatory Programs	17,930,247.00	17,583,228.81	347,018.19
Other Instructional Programs	31,569,983.00	2,810,848.91	28,759,134.09
Federal Stimulus COVID-19	0.00	991.02	-991.02
Community Services	4,167,936.00	3,528,199.64	639,736.36
Support Services	85,448,185.00	85,825,287.21	-377,102.21
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,153,983.00	2,952,229.76	-1,798,246.76
DEBT SERVICE:			
Principal	0.00	3,326,315.97	-3,326,315.97
Interest and Other Charges	0.00	49,614.60	-49,614.60
TOTAL EXPENDITURES	602,453,460.00	580,969,463.60	21,483,996.40

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-15,817,804.00	-17,013,908.29	-1,196,104.29
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	2,544,046.40	2,544,046.40
Transfers In	10,410,503.00	10,366,291.14	-44,211.86
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	282.80	282.80
TOTAL OTHER FINANCING SOURCES (USES)	10,410,503.00	12,910,620.34	2,500,117.34
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-5,407,301.00	-4,103,287.95	1,304,013.05
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	55,800,000.00	69,442,331.32	13,642,331.32
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	50,392,699.00	65,339,043.37	14,946,344.37

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	8,065,839.00	4,782,507.17	-3,283,331.83
State			
Federal			
Other			
TOTAL REVENUES	8,065,839.00	4,782,507.17	-3,283,331.83
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	8,522,387.00	4,531,093.00	3,991,294.00
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	8,522,387.00	4,531,093.00	3,991,294.00
REVENUES OVER (UNDER) EXPENDITURES	-456,548.00	251,414.17	707,962.17

	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)	-456,548.00	251,414.17	707,962.17
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,654,643.00	2,055,589.03	400,946.03
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	1,198,095.00	2,307,003.20	1,108,908.20

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	53,603,320.00	54,263,210.31	659,890.31
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	53,603,320.00	54,263,210.31	659,890.31
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	50,910,000.00	48,910,000.00	2,000,000.00
Interest and Other Charges	22,228,903.00	20,131,712.75	2,097,190.25
TOTAL EXPENDITURES	73,138,903.00	69,041,712.75	4,097,190.25
REVENUES OVER (UNDER) EXPENDITURES	-19,535,582.00	-14,778,502.44	4,757,079.56

	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	19,380,582.00	19,380,581.95	-0.05
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)	19,380,582.00	19,380,581.95	-0.05
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-154,999.00	4,602,079.51	4,757,078.51
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	30,322,899.00	29,506,859.87	-816,039.13
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	30,167,899.00	34,108,939.38	3,941,040.38

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	111,519,477.00	115,583,994.79	4,064,517.79
State	0.00	839,783.73	839,783.73
Federal	0.00	354,808.04	354,808.04
Other	1,800,000.00	0.00	-1,800,000.00
TOTAL REVENUES	113,319,477.00	116,778,586.56	3,459,109.56
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	7,259,449.00	14,682,306.10	-7,422,857.10
Building	97,434,009.00	49,025,802.85	48,408,206.15
Equipment	14,210,209.00	23,371,292.80	-9,161,083.80
Instructional Technology	0.00	163,903.55	-163,903.55
Energy	1,479,609.00	2,427,706.83	-948,097.83
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	357,669.93	357,669.93
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	120,383,276.00	90,028,682.06	30,354,593.94
REVENUES OVER (UNDER) EXPENDITURES	-7,063,799.00	26,749,904.50	33,813,703.50
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)	-29,791,085.00	-29,746,873.09	44,211.91
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-29,791,085.00	-29,746,873.09	44,211.91
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-36,854,883.00	-2,996,968.59	33,857,914.41
BEGINNING TOTAL FUND BALANCE	94,519,173.00	102,525,074.68	8,005,901.68
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	57,664,289.00	99,528,106.09	41,863,817.09

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	17,078.00	145,766.59	128,688.59
State	1,992,706.00	1,657,448.04	-335,257.96
Federal	0.00	1,190,000.00	1,190,000.00
Other	0.00	0.00	0.00
TOTAL REVENUES	2,009,784.00	2,993,214.63	983,430.63
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	3,386,096.00	3,629,590.64	-243,494.64
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	3,386,096.00	3,629,590.64	-243,494.64

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,376,312.00	-636,376.01	739,935.99
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	71,880.58	71,880.58
TOTAL OTHER FINANCING SOURCES (USES)	0.00	71,880.58	71,880.58
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,376,312.00	-564,495.43	811,816.57
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,448,684.00	3,575,682.69	126,998.69
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	2,072,372.00	3,011,187.26	938,815.26

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	-600.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	730.53
Investments	0.00	194,370.44
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	194,500.97
LIABILITIES:		
Accounts Payable	0.00	4,500.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	4,500.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	172,356.66
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		17,644.31
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	190,000.97

	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	8,398.12
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	8,398.12
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	8,398.12
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	5,100.00
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	5,100.00
Net Increase (Decrease)	0.00	3,298.12
Net Position - Beginning Balance	0.00	186,702.85
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	0.00	190,000.97

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	443,220,000.00	0.00	32,435,000.00	410,785,000.00	39,220,000.00
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	72,595,000.00	0.00	16,475,000.00	56,120,000.00	22,645,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	2,334,719.06	0.00	782,269.57	1,552,449.49	806,993.83
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	40,002,993.00	2,123,242.00	0.00	42,126,235.00	16,114,079.00
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	35,160,005.00	0.00	7,767,080.00	27,392,925.00	
Net Pension Liabilities TRS 2/3	5,821,614.00	0.00	5,821,614.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	7,641,204.00	0.00	2,906,784.00	4,734,420.00	
Total Long-Term Liabilities	606,775,535.06	2,123,242.00	66,187,747.57	542,711,029.49	78,786,072.83

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	91,867,198.38	53,055,521.85	108,751,035.09	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	31.99	37.11	75.71	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	91,867,230.37	53,055,558.96	108,751,110.80	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	3,846,787.96			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	13,935.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	65,965.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	2,599,356.40			
2200 Sales of Goods, Supplies and Services, Unassigned	1,734,555.69		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	67,819.45			
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	489,511.43			
2298 School Food Services--Sales of Goods, Supplies, and Services	6,513,844.98			
2300 Investment Earnings	3,057,198.92	1,207,651.35	5,331,562.02	145,766.59
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	1,726,585.12		77,113.03	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	86,745.97		0.00	0.00
2700 Rentals and Leases	873,476.14	0.00	0.00	0.00
2800 Judgements and Settlements	221,705.48		0.00	0.00
2900 Local Support Nontax, Unassigned	423,272.25	0.00	1,424,208.94	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2000 TOTAL LOCAL SUPPORT NONTAX	21,720,759.79	1,207,651.35	6,832,883.99	145,766.59
STATE, GENERAL PURPOSE				
3100 Apportionment	344,084,825.75			
3121 Special Education - General Apportionment	6,102,503.14			
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	350,187,328.89	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	3,213,923.46		59,760.00	0.00
4109 Special Purpose - Transition to Kindergarten	0.00			
4121 Special Education	47,232,631.53			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			563,023.73	
4139 Career Launch	0.00			
4155 Learning Assistance	3,064,042.50			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	4,338,671.46			
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	8,129,434.93			
4174 Highly Capable	1,108,459.85			
4188 Early Learning	0.00			
4198 School Food Service	150,069.71			
4199 Transportation - Operations	19,335,110.72			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		217,000.00	392,460.00
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	410,004.98			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	5,000.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,264,988.04
4000 TOTAL STATE, SPECIAL PURPOSE	86,987,349.14		839,783.73	1,657,448.04
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	40,592.86	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	40,592.86	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	1,095.18		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	6,712,728.47			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	154,078.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	45,280.00			
6151 ESEA Disadvantaged, Fed	1,083,978.32			
6152 Other Title, ESEA Fed	388,918.20			
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	620,930.18			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Early Learning	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	2,150,715.67			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	1,190,000.00
6210 Federal E-Rate	0.00		354,808.04	
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	869,204.94			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	62,919.00			
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	217,499.51		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	98,999.57			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

REPORT F196

Lake Washington School District No. 414

RUN DATE: 10/31/2025

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 2:47:18 PM

COUNTY: 17 King

For the Year Ended August 31, 2025

	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	519,211.42			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	12,925,558.46		354,808.04	1,190,000.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	169,054.00		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	19,055.00			
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	188,109.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	38,101.80		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	525.00		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	38,626.80		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	

REPORT F196

Lake Washington School District No. 414

RUN DATE: 10/31/2025

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 2:47:18 PM

COUNTY: 17 King

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	282.80			0.00
9400 Insurance Recoveries	0.00		0.00	71,880.58
9500 Long-Term Financing	2,544,046.40		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	19,380,581.95	0.00	0.00
9901 Transfers - Other Resources	10,366,291.14	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	12,910,620.34	19,380,581.95	0.00	71,880.58
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 576,866,175.65	 73,643,792.26	 116,778,586.56	 3,065,095.21

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	345,989,009.84	11 Bd of Dir	2,956,074.58	0 Debit Transfer	4,659,696.52
02 ALE	999,549.46	12 Supt Off	711,004.86	1 Credit Transfer	-4,659,696.52
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	5,921,160.84	2 Cert. Salaries	281,115,145.14
09 Transition to Kindergarten	0.00	14 HR	3,949,640.57	3 Class. Salaries	84,455,191.71
11 SLRF	0.00	15 Pblc Rltn	1,537,778.66	4 Employee Benefits	119,286,993.36
12 ESSER II	0.00	21 Supv Inst	10,745,574.63	5 Supplies / Materials	15,812,438.83
13 ESSER III	991.02	22 Lrn Resrc	4,987,052.77	7 Purchased Services	76,555,575.19
14 ESSER III (Learning Loss)	0.00	23 Princ Off	38,723,165.54	8 Travel	791,889.61
18 RSVD N/A	0.00	24 Guid/Coun	20,420,384.05	9 Capital Outlay	2,952,229.76
19 Cares Act - Other	0.00	25 Pupil Mngmt	8,766,198.85	TOTAL ALL OBJECTS	580,969,463.60
21 Sp Ed, Sup, St	80,586,903.10	26 Health	26,154,299.94		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	336,128,808.30		
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	9,072,657.06		
24 Sp Ed, Sup, Fed	6,524,842.47	29 Pmt to SD	2,712,804.30		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	17,861,975.87		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	4,838,591.47		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	4,083,915.24		
31 Voc, Basic, St	21,438,904.12	34 Pro Learn	3,651,613.53		
34 MidSchCar/Tec	3,714,856.46	35 Pupil Safety	346,669.40		
38 Voc, Fed	149,113.00	41 Supervisn	937,092.95		
39 Voc, Other	0.00	42 Food	3,904,273.72		
45 Skil Cnt, Bas, St	5,487,018.96	44 Operation	5,167,620.36		
46 Skill Cntr, Fed	43,821.00	49 Transfers	-222,931.67		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,821,303.91		
51 ESEA Disadvantaged, Fed	1,049,044.98	52 Operation	14,981,676.01		
52 Other Title, ESEA, Fed	376,384.19	53 Maintnce	1,328,503.83		
53 ESEA Migrant, Federal	0.00	56 Insurance	255,345.00		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	2,915,532.79	59 Transfers	-1,120,173.89		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	1,181,634.60		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	2,073,320.01		
58 Sp/Plt Pgm, St	3,324,279.84	63 Oper Bldg	13,706,655.10		
59 Inst. JAJ	0.00	64 Maintnce	5,854,968.34		
61 Head Start, Fed	869,204.91	65 Utilities	9,139,326.72		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	0.00		
64 LEP, Fed	600,919.18	67 Bldg Secu	515,852.47		
65 Tran Biling, St	7,345,588.98	68 Insurance	6,557,066.30		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	103,818.50	72 Info Sys	5,838,052.12		
69 Comp, Othr	1,167,048.21	73 Printing	-190,379.10		
71 Traffic Safety	0.00	74 Warehouse	708,921.59		
73 Summer School	80,139.54	75 Mtr Pool	0.00		
74 Highly Capable	1,259,345.48	83 Interest	49,614.60		
76 Target Asst, Fed	0.00	84 Principal	3,326,315.97		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	-405,838.63		
79 Inst Pgm, Othr	1,504,391.04	91 Publ Actv	1,991,872.83		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	580,969,463.60		
86 Comm Schools	0.00				
88 Early Learning	2,171,327.41				
89 Othr Comm Srv	1,356,872.23				
97 Distwide Suppt	63,197,070.31				
98 Schl Food Serv	9,786,055.36				
99 Pupil Transp	18,927,431.22				
TOTAL ALL PROGRAMS	580,969,463.60				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	224,587,806.61
2120	Salaries of Temporary EEs & Subs	6,572,545.29
2130	Non contracted Salaries	4,493,177.12
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	42,344,197.35
2160	Other Salaries	1,774,201.17
2170	Other Salaries NBCT	1,343,217.60

	Classified Salaries	Amount
3110	Salaries of Regular Employee	77,219,903.48
3120	Salaries of Temporary EEs & Subs	1,267,133.56
3130	Extra Time	3,590,720.73
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	2,154,257.81
3160	Other Salaries	223,176.13

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	20,871,947.80
4223	Federally Mandated Insurance-Classified	6,241,183.73
4232	Retirement Contribution - Certificated	26,627,749.13
4233	Retirement Contribution - Classified	8,312,343.19
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	123,128.52
4263	Unemployment Compensation - Classified	40,007.76

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	2,003,105.60
4273	Worker's Compensation - Classified	1,493,537.81
4282	Health Benefits - Certificated	32,417,622.99
4283	Health Benefits - Classified	20,128,958.35
4292	Other Employee Benefits - Certificated	813,445.87
4293	Other Employee Benefits - Classified	213,962.61

	Supplies, Non-Capital	Amount
5610	General Supplies	7,480,597.66
5622	Motor Vehicle Fuel - Electricity	0.00
5626	Motor Vehicle Fuel	889,970.64
5630	Food	3,904,273.72
5640	Books and Periodicals	931,421.08
5650	Supplies - Technology Related	2,606,175.73

	Purchased Services	Amount
7310	Office and Administrative Services	541,076.07
7311	Election Fees	218,000.00
7320	Professional Educational Services	20,116,830.03
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	780,555.92
7340	Other Professional Purchased Services	1,760,088.68
7341	Legal Services for District support	1,324,822.62
7342	Audit Services	145,113.89
7343	Other Legal Services	107,422.50
7350	Technical Services	0.00
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	22,403.42

	Purchased Services	Amount
7410	Utility Services	838,949.69
7420	Cleaning Services	706,803.37
7431	Non-Technology-Related Repair and Maintenance	3,050,009.43
7432	Technology-Related Repair and Maintenance	113,933.41
7441	Rentals of Land and Buildings	537,158.38
7442	Rentals of Equipment and Vehicles	535,874.40
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	25,288.38
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	5,006,273.49
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	6,812,411.30
7530	Communications	5,459,313.77
7540	Advertising	8,489.04
7550	Printing and Binding	-264,349.71
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	6,869,598.06
7569	Tuition - Other	2,701,427.00
7570	Food Service Management (FSMC)	4,412,184.78
7580	Travel - Registration and Entrance	2,226,980.36
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	0.00
7621	Natural Gas	1,410,914.92
7622	Electricity	5,268,698.48
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	1,047,964.48
7810	Dues and Fees	1,395,408.46

	Purchased Services	Amount
7820	Settlements and Judgements Against the School District	0.00
7831	Redemption of Principal	3,326,315.97
7832	Interest on Long-Term Debt	49,614.60
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	791,889.61

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	215,926.93
9732	Vehicles	-113.82
9733	Furniture and Fixtures	3,683.11
9734	Technology-Related Hardware	188,687.14
9735	Technology-Related Software	2,544,046.40
9739	Other Equipment	0.00
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	580,969,463.60
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<u>Instructional Location</u>	<u>Amount</u>
Alcott Elementary	7,733,123.75
Audubon Elementary	5,903,727.09
Bell Elementary	6,777,932.51
Blackwell Elementary	6,396,935.13
Carson Elementary	6,184,598.72
Clara Barton Elementary School	6,473,988.95
Community School	713,982.10
Contractual Schools	0.00
Dickinson Elementary	4,922,002.67
Discovery School	572,762.78
Eastlake High School	27,694,827.30
Einstein Elementary	6,588,514.99
Ella Baker Elementary School	6,115,018.96
Emerson High School	3,302,479.91
Emerson K-12	1,201,174.77
Environmental & Adventure School	1,438,794.77
Evergreen Middle School	9,582,276.43
Explorer Community School	601,154.85
Finn Hill Middle School	8,644,746.96
Franklin Elementary	6,002,783.01
Frost Elementary	6,934,748.51
Futures School	0.00
Inglewood Middle School	12,749,777.48
International Community School	5,669,183.80
Juanita Elementary	5,408,387.13
Juanita High	22,477,011.88
Kamiakin Middle School	8,002,772.05
Keller Elementary	4,829,742.02
Kirk Elementary	7,553,807.40
Kirkland Middle School	8,686,083.74
Lake Washington High	23,405,868.90

<u>Instructional Location</u>	<u>Amount</u>
Lakeview Elementary	7,630,168.68
Mann Elementary	5,318,900.20
Mcauliffe Elementary	6,508,365.19
Mead Elementary	6,948,085.30
Muir Elementary	5,627,601.64
Northstar Middle School	1,002,927.17
Old Redmond Schoolhouse	0.00
Ready Start Preschool	0.00
Redmond Elementary	8,198,992.55
Redmond High	27,201,456.37
Redmond Middle School	12,126,991.94
Renaissance School	942,489.57
Rockwell Elementary	5,847,653.62
Rosa Parks Elementary	5,933,333.79
Rose Hill Elementary	6,708,785.96
Rose Hill Middle School	10,956,416.39
Rush Elementary	8,269,793.05
Sandburg Elementary	5,384,974.66
Smith Elementary	6,812,912.31
Stella Schola	686,916.41
Tesla STEM High School	7,125,327.00
Thoreau Elementary	5,609,093.37
Timberline Middle School	8,735,198.66
Twain Elementary	7,938,057.56
Washington Network for Innovative Careers Skill Center	5,993,634.61
Wilder Elementary	4,385,435.48
TOTAL INSTRUCTIONAL LOCATIONS	394,461,720.04
TOTAL NON-INSTRUCTIONAL LOCATIONS	186,507,743.56
TOTAL DISTRICT EXPENDITURES	580,969,463.60

REPORT F196

Lake Washington School District No. 414

RUN DATE: 10/31/2025

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 2:47:18 PM

COUNTY: 17 King

Fiscal Year 2024-2025

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	6,178,592.35	5,056.28		3,377,206.53	752,546.70	978,741.91	144,966.88	819,953.70	100,120.35	0.00
22 Lrn Resrc	4,700,291.26	144.14		1,618,138.22	1,526,880.69	1,309,019.30	180,535.96	65,572.95	0.00	0.00
23 Princ Off	36,389,049.41	37,734.84		18,858,007.07	8,694,126.17	8,325,070.50	403,705.45	61,299.48	9,105.90	0.00
24 Guid/Coun	18,084,227.73	18,076.08		10,036,526.03	1,558,862.93	3,695,694.84	43,161.97	2,730,884.05	1,021.83	0.00
25 Pupil Mngmt	6,812,706.05	2,702.39		0.00	4,315,797.54	2,477,286.40	14,170.48	1,954.94	794.30	0.00
26 Health	12,134,279.11	1,247.01		3,814,312.76	5,035,967.11	3,152,815.85	28,375.99	99,359.36	2,201.03	0.00
27 Teaching	233,272,808.52	1,005,563.61		167,700,133.87	1,744,166.87	51,854,194.22	2,465,982.31	8,427,608.77	75,158.87	0.00
28 Extracur	7,088,378.78	227,618.80		3,293,890.45	1,889,516.86	963,258.51	13,526.76	568,945.73	176,251.27	-44,629.60
29 Pmt to SD	0.00							0.00		
31 InstProDev	12,189,730.13	27,739.38		8,433,781.54	576,909.69	2,580,158.91	36,362.74	528,280.92	6,496.95	0.00
32 Inst Tech	2,631,648.85	916,992.23			0.00	0.00	14,151.84	1,700,504.78	0.00	0.00
33 Curriculum	3,266,572.73	1,316,974.39		191,920.99	223,284.97	123,920.59	478,991.19	912,279.48	4,366.15	14,834.97
34 Pro Learn	2,894,055.52	0.00		2,502,382.60		391,672.92	0.00	0.00	0.00	0.00
35 Pupil Safety	346,669.40	0.00		0.00	0.00	0.00	0.00	346,669.40	0.00	0.00
01 Total	345,989,009.84	3,559,849.15		219,826,300.06	26,318,059.53	75,851,833.95	3,823,931.57	16,263,313.56	375,516.65	-29,794.63

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	220,046.81	30.00		41,083.20	122,032.85	56,417.16	483.60	0.00	0.00	0.00
24 Guid/Coun	18,134.86	0.00		14,137.74	0.00	3,997.12	0.00	0.00	0.00	0.00
25 Pupil Mngmt	122.99	0.00		0.00	0.00	0.00	122.99	0.00	0.00	0.00
26 Health	33.74	0.00		0.00	0.00	0.00	33.74	0.00	0.00	0.00
27 Teaching	761,211.06	0.00		475,899.06	29,701.57	162,522.77	8,258.14	84,829.52	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 Total	999,549.46	30.00		531,120.00	151,734.42	222,937.05	8,898.47	84,829.52	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	991.02	0.00		0.00	0.00	0.00	991.02	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	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
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	991.02	0.00	0.00	0.00	0.00	0.00	991.02	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	2,972,487.88	716.44		1,399,246.39	905,753.09	651,976.97	5,551.43	4,152.30	5,091.26	0.00
22 Lrn Resrc	5.48	0.00		0.00	0.00	0.00	5.48	0.00	0.00	0.00
23 Princ Off	80,422.65	0.00		0.00	50,247.42	28,469.84	1,705.39	0.00	0.00	0.00
24 Guid/Coun	60,819.57	0.00		0.00	0.00	0.00	33,523.09	27,296.48	0.00	0.00
25 Pupil Mngmt	193.85	0.00		0.00	0.00	0.00	193.85	0.00	0.00	0.00
26 Health	13,105,105.48	0.00		9,264,346.40	371,106.70	2,969,818.77	33,439.02	436,856.29	20,903.83	8,634.47
27 Teaching	61,860,809.61	426,446.82		16,452,255.34	15,521,062.16	13,862,363.66	58,724.60	15,535,377.45	4,579.58	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	1,978,135.58	1,303.00		1,339,839.05	119,243.72	404,133.53	6,706.53	94,705.01	12,204.74	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	195,569.33	0.00		0.00	0.00	0.00	10,703.36	179,797.69	0.00	5,068.28
34 Pro Learn	333,353.67	0.00		288,238.57		45,115.10	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Total	80,586,903.10	428,466.26		28,743,925.75	16,967,413.09	17,961,877.87	150,552.75	16,278,185.22	42,779.41	13,702.75

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	115,595.30	0.00		0.00	84,987.38	30,607.92	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	860,907.46	0.00		10,176.40	550,330.54	189,269.67	0.00	111,130.85	0.00	0.00
27 Teaching	5,548,339.71	0.00		3,526,662.57	0.00	1,081,981.55	0.00	939,695.59	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	6,524,842.47	0.00		3,536,838.97	635,317.92	1,301,859.14	0.00	1,050,826.44	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	303,193.38	49.00		102,089.00	85,976.00	72,212.28	5,013.18	31,429.86	6,424.06	0.00
22 Lrn Resrc	202,534.82	0.00		150,865.00	0.00	51,662.00	7.82	0.00	0.00	0.00
23 Princ Off	986,049.17	0.00		789,745.50	0.00	196,303.67	0.00	0.00	0.00	0.00
24 Guid/Coun	1,744,397.50	7.80		895,988.30	394,103.45	446,626.48	3,924.46	2,995.00	752.01	0.00
25 Pupil Mngmt	290,331.00	0.00		0.00	196,170.00	94,161.00	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	15,818,416.98	23,209.08		10,891,216.64	216,276.80	3,361,852.44	257,620.50	1,008,533.93	53,056.50	6,651.09
28 Extracur	169,219.34	0.00		29,640.96	0.00	3,008.33	0.00	21,240.40	115,329.65	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	191,195.40	0.00		112,598.50	0.00	51,411.29	0.00	17,253.56	9,932.05	0.00
32 Inst Tech	1,197,482.81	0.00			0.00	0.00	1,152,002.05	2,631.42	0.00	42,849.34
33 Curriculum	344,517.46	0.00		104,121.96	0.00	23,738.38	114,883.30	93,911.64	0.00	7,862.18
34 Pro Learn	191,566.26	0.00		165,640.25		25,926.01	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
31 Total	21,438,904.12	23,265.88		13,241,906.11	892,526.25	4,326,901.88	1,533,451.31	1,177,995.81	185,494.27	57,362.61

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	117,354.50	0.00		1,016.57	85,511.24	30,826.69	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	233,076.09	0.00		185,146.64	0.00	47,929.45	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	2,333,987.91	16.00		1,695,639.62	0.00	521,586.03	80,122.47	35,972.79	651.00	0.00
28 Extracur	6,382.29	0.00		1,351.98	0.00	130.40	0.00	0.00	4,899.91	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	190,566.42	0.00		144,604.17	0.00	42,422.58	0.00	2,424.44	1,115.23	0.00
32 Inst Tech	674,057.02	0.00			0.00	0.00	674,057.02	0.00	0.00	0.00
33 Curriculum	127,458.74	0.00		103,732.76	0.00	23,725.98	0.00	0.00	0.00	0.00
34 Pro Learn	31,973.49	0.00		27,646.30		4,327.19	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
72 Info Sys	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Total	3,714,856.46	16.00		2,159,138.04	85,511.24	670,948.32	754,179.49	38,397.23	6,666.14	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	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	149,113.00	0.00			0.00	0.00	149,113.00	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	149,113.00	0.00		0.00	0.00	0.00	149,113.00	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	17,159.55	0.00		14,610.40	0.00	1,698.27	0.00	850.88	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	697,719.82	5,970.30		221,056.05	250,549.93	141,017.79	17,316.28	51,070.96	10,738.51	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	2,031,395.98	13,619.53	0.00	692,729.53	93.17	210,829.91	29,711.76	1,079,991.42	4,420.66	0.00
28 Extracur	12,510.53	0.00		0.00	0.00	0.00	0.00	8,780.00	3,730.53	0.00
29 Pmt to SD	2,701,427.00							2,701,427.00		
31 InstProDev	4,015.34	0.00		0.00	0.00	0.00	0.00	243.68	3,771.66	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,562.73	0.00		0.00	0.00	0.00	1,562.73	0.00	0.00	0.00
34 Pro Learn	21,228.01	0.00		18,355.07		2,872.94	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
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
45 Total	5,487,018.96	19,589.83	0.00	946,751.05	250,643.10	356,418.91	48,590.77	3,842,363.94	22,661.36	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	40,385.62	0.00		0.00	0.00	0.00	40,385.62	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	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	3,435.38	0.00		0.00	0.00	0.00	0.00	3,435.38	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
61 Supv Bldg	0.00							0.00		
67 Bldg Secu	0.00							0.00		
46 Total	43,821.00	0.00		0.00	0.00	0.00	40,385.62	3,435.38	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	39,519.75	0.00		0.00	28,993.34	10,526.41	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	163,352.09	0.00		0.00	89,092.00	31,430.80	19,258.08	23,571.21	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	434,863.09	0.00		311,791.83	5,960.17	79,797.73	30,170.27	7,143.09	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	408,638.37	0.00		253,160.06	0.00	62,493.55	308.87	84,472.99	8,202.90	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	2,671.68	0.00		0.00	0.00	0.00	2,671.68	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	1,049,044.98	0.00		564,951.89	124,045.51	184,248.49	52,408.90	115,187.29	8,202.90	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	376,384.19	0.00		285,503.97	663.00	58,453.15	699.98	26,653.91	4,410.18	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	376,384.19	0.00	0.00	285,503.97	663.00	58,453.15	699.98	26,653.91	4,410.18	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	102,716.22	0.00		54,979.52	25,289.04	22,447.66	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	2,168,474.35	0.00		1,653,883.01	0.00	486,769.60	27,332.55	489.19	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	590,055.08	0.00		441,641.27	0.00	126,277.98	5,975.52	4,370.00	11,790.31	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	10,061.05	0.00		0.00	0.00	0.00	8,772.75	1,288.30	0.00	0.00
34 Pro Learn	44,226.09	0.00		38,240.66		5,985.43	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	2,915,532.79	0.00		2,188,744.46	25,289.04	641,480.67	42,080.82	6,147.49	11,790.31	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	4,673.00	0.00		0.00	0.00	0.00	0.00	4,673.00	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	121,670.44	0.00		0.00	74,530.50	29,026.52	9,800.35	8,313.07	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	2,055,663.25	14,696.40		1,357,916.07	18,242.04	249,052.71	1,528.21	414,083.10	144.72	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	837,556.79	592.99		312,232.24	333,896.18	151,649.33	80.00	15,863.72	23,242.33	0.00
32 Inst Tech	184,111.36	0.00			0.00	0.00	85,019.58	0.00	0.00	99,091.78
33 Curriculum	120,605.00	0.00		9,810.00	157.44	1,833.90	32,704.19	6,598.48	0.00	69,500.99
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	3,324,279.84	15,289.39		1,679,958.31	426,826.16	431,562.46	129,132.33	449,531.37	23,387.05	168,592.77

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	71.42	0.00		0.00	0.00	0.00	71.42	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	869,133.49	132,027.47		0.00	487,008.37	244,745.11	3,961.23	186.15	1,205.16	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
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Total	869,204.91	132,027.47		0.00	487,008.37	244,745.11	4,032.65	186.15	1,205.16	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	9,195.39	0.00		0.00	6,681.52	2,513.87	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	61,897.82	0.00		49,322.74	1,989.63	8,186.30	1,820.47	578.68	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	514,929.45	0.00		377,426.01	0.00	108,325.26	2,169.81	20,132.00	6,876.37	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	14,896.52	0.00		0.00	0.00	0.00	6,896.52	8,000.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	600,919.18	0.00		426,748.75	8,671.15	119,025.43	10,886.80	28,710.68	6,876.37	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	351,388.04	0.00		226,531.12	51,004.66	73,852.26	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	6,831,985.93	0.00		4,895,614.57	255,014.29	1,681,305.11	51.96	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	43,003.93	0.00		33,612.43	0.00	9,391.50	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	119,211.08	0.00		103,077.41		16,133.67	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	7,345,588.98	0.00		5,258,835.53	306,018.95	1,780,682.54	51.96	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	103,818.50	0.00		0.00	76,409.17	27,409.33	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	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
68 Total	103,818.50	0.00		0.00	76,409.17	27,409.33	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	1,229.94	0.00		0.00	0.00	0.00	342.71	887.23	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	2,787.18	0.00		0.00	0.00	0.00	2,787.18	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	6.52	0.00		0.00	0.00	0.00	6.52	0.00	0.00	0.00
27 Teaching	1,162,543.63	0.00		0.00	787,957.02	366,530.87	8,055.74	0.00	0.00	0.00
28 Extracur	480.94	480.94		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
69 Total	1,167,048.21	480.94		0.00	787,957.02	366,530.87	11,192.15	887.23	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	58,930.77	0.00		0.00	43,406.01	15,524.76	0.00	0.00	0.00	0.00
23 Princ Off	7,704.21	0.00		0.00	6,421.86	1,282.35	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	13,504.56	0.00		0.00	0.00	3.84	0.00	13,500.72	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	80,139.54	0.00		0.00	49,827.87	16,810.95	0.00	13,500.72	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	374,119.91	0.00		819.00	272,426.12	95,224.05	2,984.86	2,331.44	334.44	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	225,322.45	0.00		2,493.96	9,451.29	1,666.80	205.29	211,505.11	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	53,172.25	0.00		39,714.14	0.00	13,458.11	0.00	0.00	0.00	0.00
27 Teaching	56,432.68	0.00		60.00	29,010.87	17,648.60	9,547.61	104.88	60.72	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	534,298.78	0.00		415,489.91	0.00	118,808.87	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	15,999.41	0.00		13,834.09		2,165.32	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	1,259,345.48	0.00		472,411.10	310,888.28	248,971.75	12,737.76	213,941.43	395.16	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	47.00	47.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	39,162.59	0.00		0.00	0.00	0.00	38,824.38	338.21	0.00	0.00
23 Princ Off	106,310.20	0.00		11,758.00	25,005.69	4,653.93	58,201.32	6,691.26	0.00	0.00
24 Guid/Coun	1,468.39	0.00		0.00	0.00	0.00	1,468.39	0.00	0.00	0.00
25 Pupil Mngmt	6,419.74	0.00		0.00	0.00	0.00	6,419.74	0.00	0.00	0.00
26 Health	795.38	0.00		0.00	0.00	0.00	795.38	0.00	0.00	0.00
27 Teaching	672,465.96	53,496.53		20,908.35	8,634.48	3,683.26	251,755.83	283,195.76	50,791.75	0.00
28 Extracur	675,512.32	8,449.16		250,249.66	162,076.50	85,082.92	69,563.82	66,987.16	75.95	33,027.15
29 Pmt to SD	0.00							0.00		
31 InstProDev	31.03	0.00		0.00	0.00	0.00	31.03	0.00	0.00	0.00
32 Inst Tech	2,178.43	0.00			0.00	0.00	2,178.43	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	1,504,391.04	61,992.69		282,916.01	195,716.67	93,420.11	429,238.32	357,212.39	50,867.70	33,027.15

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	154.73	0.00		0.00	0.00	0.00	19.73	135.00	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	7,026.16	0.00		6,109.00	0.00	1,082.54	-165.38	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	172,273.69	0.00		0.00	118,558.68	52,381.31	1,277.88	55.82	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
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	1,991,872.83	61,738.25		1,545.22	1,248,793.54	619,126.35	60,418.37	166.20	84.90	0.00
88 Total	2,171,327.41	61,738.25		7,654.22	1,367,352.22	672,590.20	61,550.60	357.02	84.90	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
27 Teaching	2,600.08	0.00		1,404.40	729.06	466.62	0.00	0.00	0.00	0.00
28 Extracur	1,120,172.86	40,893.06		28,069.75	686,608.28	235,444.35	67,416.46	57,732.12	4,008.84	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	234,099.29	0.00			194,230.26	39,869.03	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	1,356,872.23	40,893.06	0.00	29,474.15	881,567.60	275,780.00	67,416.46	57,732.12	4,008.84	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	2,956,074.58	7,467.40			0.00	0.00	2,437.12	2,927,047.36	19,122.70	0.00
12 Supt Off	711,004.86	1,821.06		468,648.52	114,237.10	112,537.99	3,392.68	6,627.82	3,739.69	0.00
13 Busns Off	5,921,160.84	51,865.68		10,194.50	4,038,758.44	1,294,419.21	109,147.70	411,242.83	5,532.48	0.00
14 HR	3,949,640.57	3,156.46		453,123.75	2,315,687.51	806,761.37	46,591.75	323,911.89	407.84	0.00
15 Pblc Rltn	1,537,778.66	1,768.74		0.00	974,604.80	316,357.27	29,573.49	215,046.26	428.10	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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	1,181,634.60	335.27		0.00	901,007.69	272,668.27	1,787.72	5,835.65	0.00	0.00
62 Grnd Mnt	2,073,320.01	17.01			1,109,504.44	423,856.81	90,419.87	449,468.58	53.30	0.00
63 Oper Bldg	13,472,555.81	8,082.35			8,575,885.19	3,619,209.73	985,222.16	283,030.36	1,126.02	0.00
64 Maintnce	5,854,968.34	1,445.00	0.00		1,929,871.37	640,265.07	775,562.42	2,466,513.26	29.48	41,281.74
65 Utilities	9,139,326.72	0.00	0.00		0.00	0.00	0.00	9,139,326.72	0.00	0.00
67 Bldg Secu	515,852.47	1,368.95			292,181.82	92,026.69	15,567.35	114,606.86	100.80	0.00
68 Insurance	6,557,066.30	0.00					0.00	6,557,066.30		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	5,838,052.12	317.46	0.00	0.00	3,588,066.01	1,187,673.62	458,293.28	541,750.87	15,204.86	46,746.02
73 Printing	-190,379.10	0.00	-	0.00	171,788.16	60,930.56	103,568.32	-355,122.51	0.00	0.00
			171,543.63							
74 Warehouse	708,921.59	27,202.32	-	0.00	607,002.63	222,263.64	42,999.27	4,616.03	0.00	0.00
			195,162.30							
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83 Interest	49,614.60							49,614.60		
84 Principal	3,326,315.97							3,326,315.97		
85 Debt Expn	-405,838.63		-					0.00		2,544,046.40
			2,949,885.03							
97 Total	63,197,070.31	104,847.70	-	931,966.77	24,618,595.16	9,048,970.23	2,664,563.13	26,466,898.85	45,745.27	2,632,074.16
			3,316,590.96							

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	937,092.95	723.09		0.00	3,157.37	633.14	753.14	931,826.21	0.00	0.00
42 Food	3,904,273.72	0.00					3,904,273.72	0.00		
44 Operation	5,167,620.36	195,948.59			396,857.55	261,278.64	687,189.95	3,549,080.68	0.00	77,264.95
49 Transfers	-222,931.67		- 222,931.67							
98 Total	9,786,055.36	196,671.68	- 222,931.67	0.00	400,014.92	261,911.78	4,592,216.81	4,480,906.89	0.00	77,264.95

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	1,649,399.06	0.00		0.00	1,011,501.63	637,897.43	0.00	0.00	0.00	0.00
29 Pmt to SD	11,377.30							11,377.30		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	1,821,303.91	1,714.25		0.00	1,266,634.68	391,836.38	2,486.07	157,244.59	1,387.94	0.00
52 Operation	14,981,676.01	12,352.93			6,168,769.01	2,876,435.05	804,917.68	5,118,791.34	410.00	0.00
53 Maintnce	1,328,503.83	0.00			640,229.75	215,454.31	416,732.41	56,087.36	0.00	0.00
56 Insurance	255,345.00							255,345.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-1,120,173.89		- 1,120,173. 89							
99 Total	18,927,431.22	14,067.18	- 1,120,173. 89	0.00	9,087,135.07	4,121,623.17	1,224,136.16	5,598,845.59	1,797.94	0.00

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.	1,422,398.62
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.	887.00
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	2,915,532.79
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	2,915,532.79

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.	11,916.94	
2.	Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1221	
a)	Total All Programs (SYSTEM CALCULATED)		580,969,463.60
b)	Total Program 97 Districtwide Support (SYSTEM CALCULATED)		63,197,070.31
c)	Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		517,772,393.29
3.	District Allocation for CTE Carryover		
a)	CTE Carryover percentage designated for program 31 the following year	1.000	
b)	CTE Carryover percentage designated for program 34 the following year	0.000	
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	1.000	
b)	CTE Recovery percentage designated for Program 34 the following year	0.000	

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.

218,000.00

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

0.00

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

0.00

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

0.00

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

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.

145,113.89

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.

0.00

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).

0.00

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

106,928.24

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.

4,964,201.68

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

PROGRAM AND ACTIVITY TITLES	Fiscal Year 2024-2025				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	517,772,393.29	320,155.60		3,904,273.72			513,547,963.97
PROGRAM 97 ACTIVITIES							
11 Board of Directors	2,956,074.58	0.00		218,000.00	2,592,960.69	145,113.89	
12 Superintendent's Office	711,004.86	0.00		0.00	711,004.86	0.00	
13 Business Office	5,921,160.84	0.00		0.00		5,921,160.84	
14 Human Resources	3,949,640.57	0.00		0.00		3,949,640.57	
15 Public Relations	1,537,778.66	0.00			1,430,850.42	106,928.24	
25 Pupil Management	0.00	0.00		0.00	0.00	0.00	
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	1,181,634.60	0.00		0.00	1,181,634.60	0.00	
62 Grounds Maintenance	2,073,320.01	0.00		0.00	2,073,320.01	0.00	
63 Operation of Buildings	13,472,555.81	0.00		0.00	13,472,555.81	0.00	
64 Maintenance	5,854,968.34	41,281.74		0.00	5,813,686.60	0.00	
65 Utilities	9,139,326.72	0.00		0.00	9,139,326.72	0.00	
67 Building and Property Security	515,852.47	0.00		0.00	515,852.47	0.00	
68 Insurance	6,557,066.30	0.00		0.00	6,557,066.30	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	5,838,052.12	46,746.02		0.00	827,104.42	4,964,201.68	
73 Printing	-190,379.10	0.00		0.00		-190,379.10	
74 Warehousing	708,921.59	0.00		0.00		708,921.59	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	49,614.60		49,614.60				
84 Principal	3,326,315.97		3,326,315.97				
85 Debt-Related Expenditures	-405,838.63		0.00				
Total Program 97	63,197,070.31	2,632,074.16	3,375,930.57	218,000.00	44,315,362.90	15,605,587.71	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	580,969,463.60	2,952,229.76	3,375,930.57	4,122,273.72		15,605,587.71	513,547,963.97
Unallowable Costs					-44,315,362.90		44,315,362.90
TOTALS	580,969,463.60	2,952,229.76	3,375,930.57	4,122,273.72		15,605,587.71	557,863,326.87

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	17,034,256.36
2. FY 22-23 DIRECT EXPENDITURES	508,231,556.99
3. FY 22-23 OVER/UNDER RECOVERY (CALCULATED)	-107,264.24
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	16,926,992.11
5. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.0333

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	15,605,587.71
7. FY 22-23 OVER/UNDER RECOVERY (LINE 3)	-107,264.24
8. FY 24-25 ADJUSTED IND POOL (LINE 6 + LINE 7)	15,498,323.46
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	557,863,326.87
10. FY 24-25 RESTRICTED INDIRECT RATE (LINE 5)	0.0333
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	18,576,848.78
12. FY 24-25 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-3,078,525.31
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	12,527,062.39
14. CALCULATED FY 24-25 RESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.0225

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

COUNTY: 17 King

Fiscal Year 2024-2025

PROGRAM AND ACTIVITY TITLES	Fiscal Year 2024-2025				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	517,772,393.29	320,155.60		3,904,273.72			513,547,963.97
PROGRAM 97 ACTIVITIES							
11 Board of Directors	2,956,074.58	0.00		218,000.00	2,592,960.69	145,113.89	
12 Superintendents Office	711,004.86	0.00		0.00		711,004.86	
13 Business Office	5,921,160.84	0.00		0.00		5,921,160.84	
14 Human Resources	3,949,640.57	0.00		0.00		3,949,640.57	
15 Public Relations	1,537,778.66	0.00			1,430,850.42	106,928.24	
25 Pupil Management	0.00	0.00		0.00		0.00	
35 Pupil Safety	0.00	0.00		0.00		0.00	
61 Supervision	1,181,634.60	0.00		0.00		1,181,634.60	
62 Grounds Maintenance	2,073,320.01	0.00		0.00		2,073,320.01	
63 Operation of Buildings	13,472,555.81	0.00		0.00		13,472,555.81	
64 Maintenance	5,854,968.34	41,281.74		0.00		5,813,686.60	
65 Utilities	9,139,326.72	0.00		0.00		9,139,326.72	
67 Building and Property Security	515,852.47	0.00		0.00		515,852.47	
68 Insurance	6,557,066.30	0.00		0.00		6,557,066.30	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	5,838,052.12	46,746.02		0.00		5,791,306.10	
73 Printing	-190,379.10	0.00		0.00		-190,379.10	
74 Warehousing	708,921.59	0.00		0.00		708,921.59	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	49,614.60		49,614.60				
84 Principal	3,326,315.97		3,326,315.97				
85 Debt-Related Expenditures	-405,838.63		0.00				
Total Program 97	63,197,070.31	2,632,074.16	3,375,930.57	221,683.11	4,023,811.11	55,897,139.50	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	580,969,463.60	2,952,229.76	3,375,930.57	4,125,956.83		55,897,139.50	513,547,963.97
Unallowable Costs					-4,023,811.11		4,023,811.11
Totals	580,969,463.60	2,952,229.76	3,375,930.57	4,125,956.83		55,897,139.50	517,571,775.08

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	53,271,893.82
2. FY 22-23 DIRECT EXPENDITURES	471,993,919.53
3. FY 22-23 OVER (UNDER) RECOVERY	356,483.92
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	53,628,377.74
5. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.1136

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	55,897,139.50
7. FY 22-23 OVER (UNDER) RECOVERY (LINE 3)	356,483.92
8. FY 24-25 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	56,253,623.42
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	517,571,775.08
10. FY 24-25 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1136
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	58,796,153.64
12. FY 24-25 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-2,542,530.22
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	53,354,609.27
14. CALCULATED FY 24-25 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.1031

	Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS				
01 Basic Education	345,989,009.84	277,497,901.48	0.00	68,491,108.36
02 Alternative Learning Experience (ALE)	999,549.46	999,239.17	0.00	310.29
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	21,438,904.12	21,208,178.26	0.00	230,725.86
34 Middle School Career and Tech. Ed., State	3,714,856.46	3,705,057.39	0.00	9,799.07
45 Skill Center-Basic, State	5,487,018.96	5,474,508.43	0.00	12,510.53
97 Districtwide Support	63,197,070.31	45,097,657.68	578,346.62	17,521,066.01
09 Transition To Kindergarten	0.00	0.00	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS	440,826,409.15	353,982,542.41	578,346.62	86,265,520.12
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	991.02	0.00	991.02	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	80,586,903.10	56,549,058.13	0.00	24,037,844.97
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	6,524,842.47	0.00	6,524,842.47	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	149,113.00	0.00	149,113.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	43,821.00	0.00	43,821.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	1,049,044.98	0.00	1,049,044.98	0.00
52 Other Title Grants Under ESEA, Federal	376,384.19	0.00	376,384.19	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	2,915,532.79	2,915,532.79	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	3,324,279.84	3,324,279.84	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	869,204.91	0.00	869,204.91	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	600,919.18	0.00	600,919.18	0.00
65 Transitional Bilingual, State	7,345,588.98	7,345,588.98	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	103,818.50	0.00	62,919.00	40,899.50
69 Compensatory, Other	1,167,048.21	0.00	0.00	1,167,048.21
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	80,139.54	0.00	0.00	80,139.54
74 Highly Capable	1,259,345.48	1,108,459.85	0.00	150,885.63
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	1,504,391.04	0.00	0.00	1,504,391.04
TOTAL OTHER INSTRUCTIONAL PROGRAMS	107,901,368.23	71,242,919.59	9,677,239.75	26,981,208.89
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	2,171,327.41	0.00	0.00	2,171,327.41
89 Other Community Services	1,356,872.23	0.00	0.00	1,356,872.23
98 School Food Services	9,786,055.36	150,069.71	2,669,972.09	6,966,013.56
99 Pupil Transportation	18,927,431.22	18,927,431.22	0.00	0.00
TOTAL OTHER PROGRAMS	32,241,686.22	19,077,500.93	2,669,972.09	10,494,213.20
TOTALS	580,969,463.60	444,302,962.93	12,925,558.46	123,740,942.2

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.	71,925,099.16	80,586,903.10
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	83,691.38	98,999.57
4. Equals aggregate special education expenditures for resident special education students.	71,841,407.78	80,487,903.53
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.)		8,646,495.75
Preliminary FY 2024-2025 to FY 2023-2024 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,882.89	2,926.23
7. Expenditures per pupil (line 4/line 6).	24,919.92	27,505.67
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.)		2,585.75
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.	18,486,487.04	24,037,844.97
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.)		5,551,357.93
11. Expenditures per pupil (line 9/line 6).	6,412.48	8,214.61
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.)		1,802.13

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	Food Services Deficit Calculation						
		FY 2024 - 25	FY 2023 - 24		FY 2024 - 25	FY 2023 - 24		
Total Expenditures	+ (plus)	580,969,463.60	544,342,989.69	Total Program 98	+	9,786,055.36	9,077,913.65	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	6,513,844.98	6,107,598.61	
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00	
Early Learning	- (minus)	2,171,327.41	2,086,135.33	Revenue 4198 (State)	-	150,069.71	42,040.30	
Other Community Services	- (minus)	1,356,872.23	1,333,649.57	Revenue 4398 (State)	-	0.00	0.00	
School Food Services	- (minus)	9,786,055.36	9,077,913.65	Revenue 6198 (Fed)	-	2,150,715.67	2,201,978.75	
Debt Service, Interest	- (minus)	49,614.60	56,032.90	Revenue 6298 (Fed)	-	0.00	0.00	
Debt Service, Principal	- (minus)	3,326,315.97	1,271,818.97	Revenue 6398 (Fed)	-	0.00	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	-	519,211.42	834,179.13	
Capital Outlay, All Object 9	- (minus)	2,952,229.76	2,622,245.32	Revenue 7198 (Other)	-	0.00	0.00	
Federal, General Purpose Revenue	- (minus)	40,592.86	0.00	Revenue 8198 (Other)	-	0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	12,925,558.46	13,157,767.40	TOTAL FOOD SERVICES DEFICIT		452,213.58	-107,883.14	
Food Service Deficit	+ (plus)	452,213.58	0.00	If Total Food Service Deficit is				
Food Services Revenue, Federal	+ (plus)	2,150,715.67	2,201,978.75	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)	519,211.42	834,179.13	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	8,688.22
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	26,507.21
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)	33,027.15	105,507.67

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)	0.00	13,103.19
Capital Outlay, Food Services	+ (plus)	77,264.95	87,397.32
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	551,593,329.72	518,014,788.04

FY 2024 - 25/FY 2023 - 241.06

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)	21,438,904.12	18,111,997.04
Program 34, Middle School Career and Technical Education-State	+ (plus)	3,714,856.46	3,292,293.47
Program 38, Vocational--Federal	+ (plus)	149,113.00	197,716.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	5,487,018.96	5,426,551.18
Program 46, Skill Center--Federal	+ (plus)	43,821.00	52,554.00
Secondary Vocational Education Revenue	- (minus)	154,078.00	204,596.54
Skill Center Revenue	- (minus)	45,280.00	54,382.46
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	30,634,355.54	26,822,132.69
	FY 24-25 / 23-24		1.14

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	0.00	88,865,056.72
Informational	1.539	On the Balance Sheet GF G.L. 450, Investments, is not equal to County Treasurer Item 450, Investments.	88,854,376.68	0.00
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-28-9.	-44,629.60	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 81-21-7.	-471.04	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 88-25-5.	-165.38	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-73-7.	-355,122.51	
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*	551,593,329.72	0.00
Informational	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	0.00
Informational	1.613	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	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	0.00	1,976,222.75
Informational	4.504	On the Balance Sheet, ASB G.L. 450, Investments, is not equal to F-197 County Treasurer Item 450, Investments.	1,975,382.14	0.00

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.502	On the Balance Sheet DSF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report item 240, Cash on Deposit with County Treasurer.	0.00	33,987,698.83

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.503	On the Balance Sheet DSF G.L. 450, Investments, is not equal to F-197 County Treasurer report item 450, Investments.	33,981,766.23	0.00

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	0.00	115,089,027.59
Informational	2.506	On the Balance Sheet CPF G.L. 450, Investment, is not equal to F-197 County Treasurer report Item 450, Investments.	115,036,668.90	0.00

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.502	**Warning** F-196 TVF total expenditures are greater than authorized TVF budgeted appropriations. ***Attach letter of explanation.***	3,629,590.64	3,386,096.00
Informational	9.503	On the Balance Sheet TVF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	0.00	3,052,431.64
Informational	9.505	On the Balance Sheet TVF G.L. 450, Investments, is not equal to F-197 County Treasurer report Item 450, Investments.	3,051,454.93	0.00

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits