

ANNUAL FINANCIAL STATEMENTS

- Certification Page
- Balance Sheet as of August 31, 2025-All Funds
- Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2025-All Funds
- Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2025-All Funds
- Budgetary Comparison Schedules-All Funds
- Statement of Fiduciary Net Position
- Statement of Changes in Fiduciary Net Position
- Schedule of Long-Term Liabilities
- Report of Revenues and Other Financing Sources-All Funds
- Program/Activity/Object Report
- NCES Object Expenditure Summary
- District Expenditure Summary by Location

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

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

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

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REPORT F-196 SUMMARY							
Total Revenues and Other Financing Sources	14,490,629.30	460,111.41	2,424,106.88	618,571.24	251,653.84	0.00	18,245,072.67
Total Expenditures	13,896,052.73	402,299.69	2,308,301.99	214,557.16	285,999.61	0.00	17,107,211.18
Other Financing Uses	51,861.99	0.00	0.00	498,940.00	0.00	0.00	550,801.99
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	542,714.58	57,811.72	115,804.89	-94,925.92	-34,345.77	0.00	587,059.50
Beginning Total Fund Balance	253,216.45	349,262.82	1,181,455.94	542,548.33	288,273.62	0.00	2,614,757.16
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	795,931.03	407,074.54	1,297,260.83	447,622.41	253,927.85	0.00	3,201,816.66

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,156,820.86	421,907.08	1,297,260.83	479,233.44	253,927.85	0.00	3,609,150.06
Minus Warrants Outstanding	-390,183.32	-14,832.54	0.00	-31,611.03	0.00	0.00	-436,626.89
Taxes Receivable	860,864.28		844,840.08	11,606.76	0.00	0.00	1,717,311.12
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	29,293.49	0.00		0.00			29,293.49
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	1,656,795.31	407,074.54	2,142,100.91	459,229.17	253,927.85	0.00	4,919,127.78
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	1,656,795.31	407,074.54	2,142,100.91	459,229.17	253,927.85	0.00	4,919,127.78
LIABILITIES							
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracts Payable Current	0.00	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	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Leases Payable - Current	0.00		0.00	0.00	0.00	0.00	0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Leases	0.00		0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	860,864.28		844,840.08	11,606.76	0.00		1,717,311.12
TOTAL DEFERRED INFLOWS OF RESOURCES	860,864.28	0.00	844,840.08	11,606.76	0.00	0.00	1,717,311.12
FUND BALANCE:							
Nonspendable Fund Balance	29,293.49	0.00	0.00	0.00	0.00	0.00	29,293.49

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Restricted Fund Balance	124,512.26	407,074.54	1,297,260.83	434,122.41	253,927.85	0.00	2,516,897.89
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	15,000.00	0.00	0.00	13,500.00	0.00	0.00	28,500.00
Unassigned Fund Balance	627,125.28	0.00	0.00	0.00	0.00	0.00	627,125.28
TOTAL FUND BALANCE	795,931.03	407,074.54	1,297,260.83	447,622.41	253,927.85	0.00	3,201,816.66
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	1,656,795.31	407,074.54	2,142,100.91	459,229.17	253,927.85	0.00	4,919,127.78

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	2,116,251.12	460,111.41	1,873,304.89	618,571.24	27,212.84		5,095,451.50
State	11,860,906.37		0.00	0.00	224,441.00		12,085,347.37
Federal	435,271.81		0.00	0.00	0.00		435,271.81
Other	78,200.00		0.00	0.00	0.00	0.00	78,200.00
TOTAL REVENUES	14,490,629.30	460,111.41	1,873,304.89	618,571.24	251,653.84	0.00	17,694,270.68
EXPENDITURES:							
CURRENT:							
Regular Instruction	6,786,367.01						6,786,367.01
Special Education	1,528,364.42						1,528,364.42
Vocational Education	1,274,755.16						1,274,755.16
Skill Center	0.00						0.00
Compensatory Programs	298,569.21						298,569.21
Other Instructional Programs	22,835.84						22,835.84
Federal Stimulus COVID-19	0.00						0.00
Community Services	10,985.91						10,985.91
Support Services	3,938,824.41						3,938,824.41
Student Activities/Other		402,299.69				0.00	402,299.69
CAPITAL OUTLAY:							
Sites				109,321.36			109,321.36
Building				76,745.59			76,745.59
Equipment				12,632.57			12,632.57
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					285,999.61		285,999.61
Sales and Lease				0.00			0.00
Other	30,091.53						30,091.53
DEBT SERVICE:							
Principal	0.00		1,948,940.00	0.00	0.00		1,948,940.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	5,259.24		359,361.99	0.00	0.00		364,621.23
Bond/Levy Issuance				15,857.64	0.00		15,857.64
TOTAL EXPENDITURES	13,896,052.73	402,299.69	2,308,301.99	214,557.16	285,999.61	0.00	17,107,211.18
REVENUES OVER (UNDER) EXPENDITURES	594,576.57	57,811.72	-434,997.10	404,014.08	-34,345.77	0.00	587,059.50
OTHER FINANCING SOURCES (USES) :							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		550,801.99	0.00	0.00		550,801.99
Transfers Out (GL 536)	-51,861.99		0.00	-498,940.00	0.00	0.00	-550,801.99
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-51,861.99	57,811.72	550,801.99	-498,940.00	-34,345.77	0.00	587,059.50
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	542,714.58	57,811.72	115,804.89	-94,925.92	288,273.62	0.00	2,614,757.16
BEGINNING TOTAL FUND BALANCE	253,216.45	349,262.82	1,181,455.94	542,548.33	288,273.62	0.00	2,614,757.16
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	795,931.03	407,074.54	1,297,260.83	447,622.41	253,927.85	0.00	3,201,816.66

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES) :	-51,861.99	0.00	-51,861.99
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	539,292.22	3,422.36	542,714.58
BEGINNING TOTAL FUND BALANCE	253,216.45	0.00	253,216.45
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	792,508.67	3,422.36	795,931.03

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,044,730.00	2,116,251.12	71,521.12
State	11,536,248.00	11,860,906.37	324,658.37
Federal	413,742.00	435,271.81	21,529.81
Other	111,000.00	78,200.00	-32,800.00
TOTAL REVENUES	14,105,720.00	14,490,629.30	384,909.30
EXPENDITURES			
CURRENT:			
Regular Instruction	7,028,110.00	6,786,367.01	241,742.99
Special Education	1,507,133.00	1,528,364.42	-21,231.42
Vocational Education	1,320,156.00	1,274,755.16	45,400.84
Skill Center	0.00	0.00	0.00
Compensatory Programs	214,413.00	298,569.21	-84,156.21
Other Instructional Programs	21,665.00	22,835.84	-1,170.84
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	500.00	10,985.91	-10,485.91
Support Services	3,853,746.00	3,938,824.41	-85,078.41
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	30,091.53	-30,091.53
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	5,259.24	-5,259.24
TOTAL EXPENDITURES	13,945,723.00	13,896,052.73	49,670.27

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	159,997.00	594,576.57	434,579.57
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)	-51,862.00	-51,861.99	-0.01
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-51,862.00	-51,861.99	0.01
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	108,135.00	542,714.58	434,579.58
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	128,951.00	253,216.45	124,265.45
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	237,086.00	795,931.03	558,845.03

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	434,493.00	460,111.41	25,618.41
State			
Federal			
Other			
TOTAL REVENUES	434,493.00	460,111.41	25,618.41
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	523,208.00	402,299.69	120,908.31
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	523,208.00	402,299.69	120,908.31
REVENUES OVER (UNDER) EXPENDITURES	-88,715.00	57,811.72	146,526.72

	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)	-88,715.00	57,811.72	146,526.72
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	343,039.00	349,262.82	6,223.82
BEGINNING TOTAL FUND BALANCE	254,324.00	407,074.54	152,750.54
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE			

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,814,277.00	1,873,304.89	59,027.89
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	1,814,277.00	1,873,304.89	59,027.89
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	1,948,940.00	1,948,940.00	0.00
Interest and Other Charges	409,362.00	359,361.99	50,000.01
TOTAL EXPENDITURES	2,358,302.00	2,308,301.99	50,000.01
REVENUES OVER (UNDER) EXPENDITURES	-544,024.00	-434,997.10	109,026.90

	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	550,802.00	550,801.99	-0.01
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)	550,802.00	550,801.99	-0.01
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	6,778.00	115,804.89	109,026.89
BEGINNING TOTAL FUND BALANCE	1,113,556.00	1,181,455.94	67,899.94
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	1,120,334.00	1,297,260.83	176,926.83

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	434,122.00	618,571.24	184,449.24
State	20,000.00	0.00	-20,000.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	454,122.00	618,571.24	164,449.24
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	168,000.00	109,321.36	58,678.64
Building	25,000.00	76,745.59	-51,745.59
Equipment	60,000.00	12,632.57	47,367.43
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	15,857.64	15,857.64
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	253,000.00	214,557.16	38,442.84
REVENUES OVER (UNDER) EXPENDITURES	201,122.00	404,014.08	202,892.08
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)	-498,940.00	-498,940.00	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)	-498,940.00	-498,940.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-297,817.00	-94,925.92	202,891.08
BEGINNING TOTAL FUND BALANCE	611,148.00	542,548.33	-68,599.67
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	313,330.00	447,622.41	134,292.41

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,500.00	27,212.84	24,712.84
State	219,436.00	224,441.00	5,005.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	221,936.00	251,653.84	29,717.84
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	286,000.00	285,999.61	0.39
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	286,000.00	285,999.61	0.39

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-64,064.00	-34,345.77	29,718.23
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-64,064.00	-34,345.77	29,718.23
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	288,207.00	288,273.62	66.62
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	224,143.00	253,927.85	29,784.85

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

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

Description	Beginning Outstanding Debt September 1, 2024	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2025	Amount Due Within One Year
Voted Debt					
Voted Bonds	8,460,000.00	0.00	1,450,000.00	7,010,000.00	1,565,000.00
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	1,552,320.00	0.00	498,940.00	1,053,380.00	517,220.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	59,136.00	0.00	16,128.00	43,008.00	16,128.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	2,008,863.00	357,550.00	4,944.00	2,361,469.00	392,541.00
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					
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	793,715.00	0.00	142,314.00	651,401.00	
Net Pension Liabilities TRS 2/3	134,574.00	0.00	134,574.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	200,524.00	0.00	72,815.00	127,709.00	
Total Long-Term Liabilities	13,209,132.00	357,550.00	2,319,715.00	11,246,967.00	2,490,889.00

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	1,777,959.51	1,836,211.57	513,126.79	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	2,109.36	7,397.66	2,122.51	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	1,780,068.87	1,843,609.23	515,249.30	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	9,091.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	8,667.74		0.00	20,625.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	5,350.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Early Learning Sales of Goods, Supplies, and Services	28,350.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	175,607.82			
2300 Investment Earnings	15,064.47	29,695.66	19,567.11	6,587.84
2400 Interfund Loan Interest Earnings	0.00		5,259.24	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	85,709.81		78,495.59	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	6,669.75			0.00
2700 Rentals and Leases	1,600.00	0.00		0.00
2800 Judgements and Settlements	0.00			0.00
2900 Local Support Nontax, Unassigned	71.66	0.00		0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2000 TOTAL LOCAL SUPPORT NONTAX	336,182.25	29,695.66	103,321.94	27,212.84

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	8,437,188.35			
3121 Special Education - General Apportionment	186,442.30			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00		0.00
3900 Other State General Purpose, Unassigned	0.00	0.00		0.00
3000 TOTAL STATE, GENERAL PURPOSE	8,623,630.65	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00			0.00
4109 Special Purpose - Transition to Kindergarten	551,334.24			
4121 Special Education	1,322,828.78			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District				0.00
4139 Career Launch	0.00			
4155 Learning Assistance	148,475.12			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	88,016.15			
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	7,610.53			
4174 Highly Capable	26,776.99			
4188 Early Learning	0.00			
4198 School Food Service	4,890.28			
4199 Transportation - Operations	1,056,706.19			
4230 State Funding Assistance-Paid Direct to Contractor				
4300 Other State Agencies, Unassigned	0.00			
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other				
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	30,637.44			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				224,441.00
4000 TOTAL STATE, SPECIAL PURPOSE	3,237,275.72			224,441.00
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned		0.00		0.00
5300 Impact Aid, Maintenance and Operation		0.00		0.00
5329 Impact Aid, Special Education Funding		0.00		
5400 Federal in Lieu of Taxes		0.00		0.00
5500 Federal Forests		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	0.00	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6109 Special Purpose - Transition to Kindergarten	0.00			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal Special Purpose-CARES Act Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00		0.00	
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00		0.00	
6123 Special Education - ARP, IDEA, Federal	0.00		0.00	
6124 Special Education, Supplemental	155,928.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction				0.00
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	81,057.19			
6152 Other Title, ESEA Fed	43,791.73			
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				
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Early Learning	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00			0.00
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	7,548.19			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00			0.00
6378 Youth Training	0.00			
6388 Early Learning	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	35,648.25			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	435,271.81			0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	78,200.00			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
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REVENUES FROM OTHER SCHOOL DISTRICTS

7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	78,200.00		0.00	

REVENUES FROM OTHER ENTITIES

8100 Governmental Entities	0.00			0.00
8101 Governmental Entities (GF local sub-fund)	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	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	0.00		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	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	0.00			0.00
9400 Insurance Recoveries	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	550,801.99	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	550,801.99	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	14,490,629.30	2,424,106.88	618,571.24	251,653.84

PROGRAM EXPENDITURE SUMMARY			ACTIVITY EXPENDITURE SUMMARY			OBJECT EXPENDITURE SUMMARY		
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT			
01 Basic Education	6,204,800.61	11 Bd of Dir	53,929.37	0 Debit Transfer	85,803.03			
02 ALE	52,679.83	12 Supt Off	318,459.48	1 Credit Transfer	-85,803.03			
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	264,166.65	2 Cert. Salaries	6,006,476.03			
09 Transition to Kindergarten	528,886.57	14 HR	68,382.99	3 Class. Salaries	2,346,232.53			
11 SLRF	0.00	15 Pbhc Rltn	0.00	4 Employee Benefits	3,175,498.60			
12 ESSER II	0.00	21 Supv Inst	259,135.73	5 Supplies / Materials	711,512.67			
13 ESSER III	0.00	22 Lrn Resrc	25,246.05	7 Purchased Services	1,602,291.08			
14 ESSER III (Learning Loss)	0.00	23 Princ Off	795,818.11	8 Travel	23,950.29			
18 RSVD N/A	0.00	24 Guid/Coun	355,513.21	9 Capital Outlay	30,091.53			
19 Cares Act - Other	0.00	25 Pupil Mngmt	12,493.35	TOTAL ALL OBJECTS	13,896,052.73			
21 Sp Ed, Sup, St	1,367,204.86	26 Health	443,937.54					
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	7,282,473.87					
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	435,598.78					
24 Sp Ed, Sup, Fed	161,159.56	29 Pmt to SD	0.00					
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	53,323.80					
26 Sp Ed, Inst, St	0.00	32 Inst Tech	135,483.45					
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	8,888.66					
31 Voc, Basic, St	1,012,720.97	34 Pro Learn	83,656.45					
34 MidSchCar/Tec	262,034.19	35 Pupil Safety	76,221.50					
38 Voc, Fed	0.00	41 Supervisn	90,866.58					
39 Voc, Other	0.00	42 Food	157,409.43					
45 Skil Cnt, Bas, St	0.00	44 Operation	176,277.01					
46 Skill Cntr, Fed	0.00	49 Transfers	0.00					
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	135,113.52					
51 ESEA Disadvantaged, Fed	99,694.31	52 Operation	803,362.96					
52 Other Title, ESEA, Fed	53,606.73	53 Maintnce	152,886.90					
53 ESEA Migrant, Federal	0.00	56 Insurance	72,396.18					
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	130,444.80	59 Transfers	-85,803.03		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	0.00		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	41,926.45		
58 Sp/Plt Pgm, St	8,575.23	63 Oper Bldg	444,137.86		
59 Inst. JAJ	0.00	64 Maintnce	312,476.90		
61 Head Start, Fed	0.00	65 Utilities	243,193.63		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	0.00		
64 LEP, Fed	0.00	67 Bldg Secu	0.00		
65 Tran Billing, St	6,248.14	68 Insurance	381,776.18		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	0.00	72 Info Sys	281,287.05		
69 Comp, Othr	0.00	73 Printing	0.00		
71 Traffic Safety	0.00	74 Warehouse	0.00		
73 Summer School	0.00	75 Mtr Pool	10,756.88		
74 Highly Capable	22,835.84	83 Interest	5,259.24		
76 Target Asst, Fed	0.00	84 Principal	0.00		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	0.00		
79 Inst Pgm, Othr	0.00	91 Publ Actv	0.00		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	13,896,052.73		
86 Comm Schools	0.00				
88 Early Learning	10,985.91				
89 Othr Comm Srv	0.00				
97 Distwide Suppt	2,459,172.28				
98 Schl Food Serv	424,553.02				
99 Pupil Transp	1,090,449.88				
TOTAL ALL PROGRAMS	13,896,052.73				

	Amount
Certificated Salaries	
2110 Salaries of Regular Employee	5,594,351.59
2120 Salaries of Temporary EEs & Subs	115,745.01
2130 Non contracted Salaries	77,994.00
2140 Sabbatical Leave	0.00
2150 Supplemental Contracts	144,968.61
2160 Other Salaries	41,796.82
2170 Other Salaries NBCT	31,620.00

	Amount
Classified Salaries	
3110 Salaries of Regular Employee	2,212,721.66
3120 Salaries of Temporary EEs & Subs	55,650.94
3130 Extra Time	65,069.99
3140 Sabbatical Leave	0.00
3150 Supplemental Contracts	8,800.46
3160 Other Salaries	3,989.48

	Amount
Employee Bene & P/R Taxes	
4212 Group Insurance-Certificate	0.00
4213 Group Insurance-Classified	0.00
4222 Federally Mandated Insurance-Certificate	448,701.40
4223 Federally Mandated Insurance-Classified	174,627.34
4232 Retirement Contribution - Certificated	578,876.64
4233 Retirement Contribution - Classified	220,672.13
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	4,023.90
4263 Unemployment Compensation - Classified	1,943.30

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	23,997.71
4273	Worker's Compensation - Classified	40,472.18
4282	Health Benefits - Certificated	904,171.47
4283	Health Benefits - Classified	778,012.53
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

Supplies, Non-Capital		Amount
5610	General Supplies	379,181.92
5622	Motor Vehicle Fuel - Electricity	0.00
5626	Motor Vehicle Fuel	104,469.48
5630	Food	157,347.43
5640	Books and Periodicals	391.27
5650	Supplies - Technology Related	70,122.57

Purchased Services		Amount
7310	Office and Administrative Services	84,966.53
7311	Election Fees	8,177.61
7320	Professional Educational Services	15,876.70
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	7,251.22
7340	Other Professional Purchased Services	214,600.03
7341	Legal Services for District support	5,740.00
7342	Audit Services	19,900.20
7343	Other Legal Services	0.00
7350	Technical Services	27,292.03
7351	Data Processing and Coding Services	47,176.13
7352	Other Technical Services	10,920.15

	Amount
7410 Utility Services	200.00
7420 Cleaning Services	1,198.36
7431 Non-Technology-Related Repair and Maintenance	124,579.87
7432 Technology-Related Repair and Maintenance	10,694.79
7441 Rentals of Land and Buildings	0.00
7442 Rentals of Equipment and Vehicles	852.92
7443 Rentals of Computers and Related Equipment	1,433.57
7450 Contractor Services (renovating, remodeling)	0.00
7490 Other Purchased Property Services	0.00
7511 Student Trans Purchased from Another School District or ESD	0.00
7512 Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519 Student Transportation Svcs purchased from another source	1,640.00
7520 Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	454,172.36
7530 Communications	98,308.70
7540 Advertising	0.00
7550 Printing and Binding	1,538.30
7565 Tuition Paid to Postsecondary Schools (Dual Credit)	196,498.05
7569 Tuition - Other	0.00
7570 Food Service Management (FSMC)	62.00
7580 Travel - Registration and Entrance	40,255.84
7591 Services Purchased from another School District or ESD Within the State	452.79
7592 Services Purchased from another School District or ESD Outside the State	0.00
7621 Natural Gas	47,479.82
7622 Electricity	160,278.97
7623 Bottled Gas	0.00
7624 Oil	0.00
7625 Coal	0.00
7629 Other Energy	0.00
7810 Dues and Fees	15,484.90

	Amount
Purchased Services	
7820 Settlements and Judgements Against the School District	0.00
7831 Redemption of Principal	0.00
7832 Interest on Long-Term Debt	0.00
7833 Bond Issuance and Other Debt-Related Costs	0.00
7835 Interest on Short-Term Debt	5,259.24
7950 Special Items	0.00
7960 Extraordinary Items	0.00
8580	
Travel	
Travel, Meals and Lodging	23,950.29
9710	
Capital Outlay	
Land and Improvements	0.00
9720 Buildings	0.00
9731 Machinery	0.00
9732 Vehicles	30,091.53
9733 Furniture and Fixtures	0.00
9734 Technology-Related Hardware	0.00
9735 Technology-Related Software	0.00
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 13,896,052.73

<u>Instructional Location</u>	<u>Amount</u>
Freeman Elementary School	2,924,212.30
Freeman High School	2,526,426.63
Freeman Middle School	1,644,827.57
TOTAL INSTRUCTIONAL LOCATIONS	7,095,466.50
TOTAL NON-INSTRUCTIONAL LOCATIONS	6,800,586.23
TOTAL DISTRICT EXPENDITURES	13,896,052.73

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	(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
22 Lrn Resrc	25,246.05		0.00	19,827.40	3,149.57	2,269.08	0.00	0.00	0.00
23 Princ Off	628,434.44		339,714.33	119,555.05	164,930.46	34.26	4,110.00	90.34	0.00
24 Guild/Coun	209,278.30		0.00	0.00	54,956.00	1,130.50	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
26 Health	100,900.54		56,761.81	14,941.60	26,032.66	1,811.68	1,352.79	0.00	0.00
27 Teaching	4,670,749.67		3,278,855.80	3,830.79	1,079,574.37	65,697.83	235,864.99	637.73	0.00
28 Extracur	435,598.78		86,872.40	206,693.44	51,482.30	713.46	9,059.98	1,752.61	0.00
29 Pmt to SD	0.00						0.00		
31 InstProDev	261.70		0.00	0.00	0.00	261.70	0.00	0.00	0.00
32 Inst Tech	57,231.08		0.00	0.00	0.00	50,604.45	6,626.63	0.00	0.00
33 Curriculum	8,888.66		0.00	0.00	0.00	7,788.66	1,100.00	0.00	0.00
34 Pro Learn	67,669.65		57,203.80		10,465.85	0.00	0.00	0.00	0.00
35 Pupil Safety	541.74		0.00	0.00	0.00	541.74	0.00	0.00	0.00
01 Total	6,204,800.61	85,312.75	3,972,599.94	364,848.28	1,390,591.21	130,853.36	258,114.39	2,480.68	0.00

Activity	(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
22 Lrn Resrc	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
24 Guid/Coun	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
26 Health	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	52,601.48		16,042.10	12,922.70	14,474.82	105.25	9,056.61	0.00	0.00
28 Extracur	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00					0.00	0.00		
31 InstProDev	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
34 Pro Learn	78.35		66.55		11.80	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
02 Total	52,679.83	0.00	16,108.65	12,922.70	14,486.62	105.25	9,056.61	0.00	0.00

Activity	(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
22 Lrn Resrc	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	63,173.14		35,628.32	10,149.00	15,991.53	1,404.29	0.00	0.00	0.00
24 Guild/Coun	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
26 Health	21,580.00		0.00	0.00	0.00	0.00	21,580.00	0.00	0.00
27 Teaching	406,820.74		158,642.98	95,953.03	139,034.23	9,312.23	3,878.27	0.00	0.00
28 Extracur	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
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
34 Pro Learn	3,042.68		2,562.06		480.62	0.00	0.00	0.00	0.00
35 Pupil Safety	3,935.44		0.00	0.00	0.00	3,935.44	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	21,822.80		0.00	13,277.62	8,545.18	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	8,511.77		0.00	0.00	0.00	0.00	8,511.77	0.00	0.00
67 Bldg Secu	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
09 Total	528,886.57		196,833.36	119,379.65	164,051.56	14,651.96	33,970.04	0.00	0.00

Activity	(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	62,467.06	0.00	7,164.36	31,157.56	20,566.21	0.00	2,625.00	953.93	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	51,552.09	0.00	40,533.04	0.00	11,019.05	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	321,457.00	0.00	210,030.47	0.00	72,365.37	227.30	38,833.86	0.00	0.00
27 Teaching	913,385.56	490.28	326,578.62	257,273.28	304,426.22	16,455.76	8,161.40	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 InstProDev	150.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00
32 Inst Tech	1,433.57	0.00	0.00	0.00	0.00	0.00	1,433.57	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	8,769.43	0.00	7,465.68	0.00	1,303.75	0.00	0.00	0.00	0.00
35 Pupil Safety	7,990.15	0.00	0.00	0.00	0.00	7,990.15	0.00	0.00	0.00
21 Total	1,367,204.86	490.28	591,772.17	288,430.84	409,680.60	24,673.21	51,203.83	953.93	0.00

Activity	(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	75,240.58	0.00	57,854.00	0.00	17,386.58	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	85,918.98	0.00	60,125.06	0.00	25,793.92	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	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	161,159.56	0.00	117,979.06	0.00	43,180.50	0.00	0.00	0.00	0.00

Activity	(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	48,358.97	0.00	32,639.15	5,090.87	10,628.95	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	34,215.46	0.00	25,805.27	0.00	7,005.90	1,404.29	0.00	0.00	0.00
24 Guild/Coun	104,897.37	0.00	78,907.02	0.00	24,586.06	1,404.29	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	765,410.38	0.00	463,661.37	25,824.91	183,397.61	63,623.69	20,849.19	8,053.61	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	0.00	0.00	0.00	0.00	0.00	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	56,753.32	0.00	0.00	42,325.78	14,243.78	183.76	0.00	0.00	0.00
33 Curriculum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	3,085.47	0.00	2,627.50	0.00	457.97	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 Total	1,012,720.97	0.00	603,640.31	73,241.56	240,320.27	66,616.03	20,849.19	8,053.61	0.00

Activity	(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	17,065.56	0.00	8,653.15	3,833.45	4,578.96	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	18,442.98	0.00	12,207.80	0.00	3,427.43	2,807.75	0.00	0.00	0.00
24 Guild/Coun	36,960.73	0.00	28,150.27	0.00	8,810.46	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	168,747.66	0.00	91,843.68	0.00	35,122.91	40,411.45	1,369.62	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	0.00	0.00	0.00	0.00	0.00	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	20,065.48	0.00	15,126.96	4,938.52	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	751.78	0.00	639.97	111.81	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
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Total	262,034.19	0.00	141,494.87	18,960.41	56,990.09	43,219.20	1,369.62	0.00	0.00

Activity	(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	47,155.43	0.00	31,678.96	4,686.76	10,789.71	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 Guild/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	52,538.88	0.00	0.00	29,591.51	21,552.37	395.00	1,000.00	0.00	0.00
29 Pmt to SD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	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
51 Total	99,694.31	0.00	31,678.96	34,278.27	32,342.08	395.00	1,000.00	0.00	0.00

Activity	(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
21 Supv Inst	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
23 Princ Off	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
25 Pupil Mngmt	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
27 Teaching	5,179.63		0.00	0.00	0.00	1,396.13	3,783.50	0.00	0.00
28 Extracur	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 InstProDev	48,427.10		36,826.95	0.00	10,938.34	211.81	450.00	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
35 Pupil Safety	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	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
52 Total	53,606.73	0.00	36,826.95	0.00	10,938.34	1,607.94	4,233.50	0.00	0.00

Activity	(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	8,578.13	0.00	5,000.99	1,673.83	1,903.31	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	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	121,715.05	0.00	38,231.79	38,938.87	40,528.20	954.00	3,062.19	0.00	0.00
29 Pmt to SD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	151.62	0.00	129.12	0.00	22.50	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	130,444.80	0.00	43,361.90	40,612.70	42,454.01	954.00	3,062.19	0.00	0.00

Activity	(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	270.00	0.00	270.00	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	3,820.23	0.00	3,250.00	570.23	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				0.00			
31 InstProDev	4,485.00	0.00	0.00	0.00	0.00	4,485.00	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	0.00
33 Curriculum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	8,575.23	0.00	3,520.00	0.00	570.23	0.00	4,485.00	0.00	0.00

Activity	(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
22 Lrn Resrc	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	4,376.81		3,227.08	0.00	1,149.73	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
26 Health	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	18,351.56		13,172.07	0.00	4,634.49	0.00	360.00	185.00	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
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
34 Pro Learn	107.47		91.51		15.96				
35 Pupil Safety	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Total	22,835.84		16,490.66	0.00	5,800.18	0.00	360.00	185.00	0.00

Activity	(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
24 Guid/Coun	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
26 Health	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	10,985.91		0.00	8,625.00	1,640.17	720.74	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
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
35 Pupil Safety	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00		0.00						
44 Operation	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00		0.00				0.00		
91 Publ Actv	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	10,985.91		0.00	8,625.00	1,640.17	720.74	0.00	0.00	0.00

Activity	(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	2,689.58	48,694.01	2,545.78	0.00
12 Supt Off	0.00		234,169.20	9,780.06	53,729.97	2,540.61	12,645.69	5,593.95	0.00
13 Busns Off	0.00		0.00	158,092.82	49,724.91	13,109.75	42,973.39	265.78	0.00
14 HR	0.00		0.00	42,415.02	14,372.18	209.83	11,385.96	0.00	0.00
15 Pblc Rltn	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
35 Pupil Safety	0.00		0.00	0.00	0.00	789.13	62,965.04	0.00	0.00
61 Supv Bldg	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00		0.00	15,543.79	2,515.12	10,701.50	13,166.04	0.00	0.00
63 Oper Bldg	0.00		0.00	239,162.94	124,841.30	48,554.23	9,756.59	0.00	0.00
64 Maintnce	0.00		0.00	137,492.20	56,463.93	16,199.66	102,321.11	0.00	0.00
65 Utilities	0.00		0.00	0.00	0.00	0.00	234,681.86	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	381,776.18	0.00	0.00
69 Dep SubFund FacMaint	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 Info Sys	0.00		0.00	108,844.76	36,528.29	1,780.32	134,133.68	0.00	0.00
73 Printing	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
75 Mtr Pool	0.00		0.00	0.00	0.00	8,068.09	2,688.79	0.00	0.00
83 Interest	5,259.24						5,259.24		
84 Principal	0.00						0.00		
85 Debt Expn	0.00						0.00		
97 Total	0.00	0.00	234,169.20	711,331.59	338,175.70	104,642.70	1,062,447.58	8,405.51	0.00

Activity	(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
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
41 Supervisn	90,866.58		0.00	63,452.00	26,031.58	0.00	1,383.00	0.00	0.00
42 Food	157,409.43					157,347.43	62.00		
44 Operation	176,277.01		0.00	97,423.92	60,934.94	8,091.82	9,826.33	0.00	0.00
49 Transfers	0.00	0.00							
98 Total	424,553.02	0.00	0.00	160,875.92	86,966.52	165,439.25	11,271.33	0.00	0.00

Activity	(0) Total	(1) Debit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil Mngmt	12,493.35	0.00	0.00	8,727.01	3,766.34	0.00	0.00	0.00	0.00
29 Pmt to SD	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
51 Supervision	135,113.52	0.00	0.00	92,167.55	37,135.94	749.61	3,807.13	1,253.29	0.00
52 Operation	803,362.96	0.00	0.00	351,337.53	270,020.48	135,061.40	44,325.28	2,618.27	0.00
53 Maintnce	152,886.90	0.00	0.00	56,882.15	23,797.09	21,803.02	20,313.11	0.00	30,091.53
56 Insurance	72,396.18	0.00	0.00	0.00	0.00	72,396.18	0.00	0.00	0.00
58 Rem. Learn OP.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59 Transfers	-85,803.03	-85,803.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
99 Total	1,090,449.88	0.00	509,114.24	334,719.85	157,614.03	140,841.70	3,871.56	30,091.53	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.	0.00
B.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
C.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
D.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	130,444.80
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	130,444.80

1. Fire District Payment RCW 52.30.020 1,043.30

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.

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.2150

- a) Total All Programs (SYSTEM CALCULATED) 13,896,052.73
- b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 2,459,172.28
- c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 11,436,880.45

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.
8,177.00
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

E.S.D. 101 Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed with Carry-Forward RUN TIME: 6:42:08 PM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

INDIRECT EXPENDITURES

19. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.
19,900.20

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.
5,740.00

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.

0.00

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

0.00

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

257,699.05

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).
63,754.17

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

- 0.00 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).

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	11,436,880.45	30,091.53		157,409.43			11,249,379.49
PROGRAM 97 ACTIVITIES							
11 Board of Directors	53,929.37	0.00		8,177.00	20,112.17	25,640.20	
12 Superintendent's Office	318,459.48	0.00		0.00	318,459.48	0.00	
13 Business Office	264,166.65	0.00		0.00		264,166.65	
14 Human Resources	68,382.99	0.00		0.00		68,382.99	
15 Public Relations	0.00	0.00		0.00	0.00	0.00	
25 Pupil Management	0.00	0.00		0.00	0.00	0.00	
35 Pupil Safety	63,754.17	0.00		0.00	0.00	63,754.17	
61 Supervision	0.00	0.00		0.00	0.00	0.00	
62 Grounds Maintenance	41,926.45	0.00		0.00	41,926.45	0.00	
63 Operation of Buildings	422,315.06	0.00		0.00	422,315.06	0.00	
64 Maintenance	312,476.90	0.00		0.00	312,476.90	0.00	
65 Utilities	234,681.86	0.00		0.00	234,681.86	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	381,776.18	0.00		0.00	381,776.18	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	281,287.05	0.00		0.00	23,588.00	257,699.05	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	10,756.88	0.00		0.00		10,756.88	
83 Interest	5,259.24		5,259.24				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	2,459,172.28	0.00	5,259.24	8,177.00	1,755,336.10	626,645.77	

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	13,896,052.73	30,091.53	5,259.24	165,586.43		690,399.94	11,249,379.49
Unallowable Costs					-1,755,336.10		1,755,336.10
TOTALS	13,896,052.73	30,091.53	5,259.24	165,586.43		690,399.94	13,004,715.59

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES 406,740.16
2. FY 22-23 DIRECT EXPENDITURES 12,878,638.02
3. FY 22-23 OVER/UNDER RECOVERY (CALCULATED) 17,183.66
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3) 423,923.82
5. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 0.0329

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6 690,399.94
7. FY 22-23 OVER/UNDER RECOVERY (LINE 3) 17,183.66
8. FY 24-25 ADJUSTED IND POOL (LINE 6 + LINE 7) 707,583.60
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7 13,004,715.59
10. FY 24-25 RESTRICTED INDIRECT RATE (LINE 5) 0.0329
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10) 427,855.14
12. FY 24-25 OVER/UNDER RECOVER (LINE 8 - LINE 11) 279,728.46
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12) 970,128.40
14. CALCULATED FY 24-25 RESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9) 0.0746

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
<div style="border: 1px dashed black; padding: 5px; display: inline-block;"> EXCLUDED </div>							
PROGRAM AND ACTIVITY TITLES							
Total Programs 01-89, 98, 99	11,436,880.45	30,091.53		157,409.43			11,249,379.49
PROGRAM 97 ACTIVITIES							
11 Board of Directors	53,929.37	0.00		8,177.00	20,112.17	25,640.20	
12 Superintendents Office	318,459.48	0.00		0.00		318,459.48	
13 Business Office	264,166.65	0.00		0.00		264,166.65	
14 Human Resources	68,382.99	0.00		0.00		68,382.99	
15 Public Relations	0.00	0.00		0.00	0.00	0.00	
25 Pupil Management	0.00	0.00		0.00		0.00	
35 Pupil Safety	63,754.17	0.00		0.00		63,754.17	
61 Supervision	0.00	0.00		0.00		0.00	
62 Grounds Maintenance	41,926.45	0.00		0.00		41,926.45	
63 Operation of Buildings	422,315.06	0.00		0.00		422,315.06	
64 Maintenance	312,476.90	0.00		0.00		312,476.90	
65 Utilities	234,681.86	0.00		0.00		234,681.86	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	381,776.18	0.00		0.00		381,776.18	
69 Depreciation Sub Fund	0.00	0.00		0.00		0.00	
72 Information Systems	281,287.05	0.00		0.00		281,287.05	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	10,756.88	0.00		0.00		10,756.88	
83 Interest	5,259.24		5,259.24				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	2,459,172.28	0.00	5,259.24	8,177.00	20,112.17	2,425,623.87	

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	13,896,052.73	30,091.53	5,259.24	165,586.43		2,425,623.87	11,249,379.49
Unallowable Costs					-20,112.17		20,112.17
Totals	13,896,052.73	30,091.53	5,259.24	165,586.43		2,425,623.87	11,269,491.66

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES 2,369,193.54
2. FY 22-23 DIRECT EXPENDITURES 10,916,184.64
3. FY 22-23 OVER (UNDER) RECOVERY 202,772.37
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3) 2,571,965.91
5. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 0.2356

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6 2,425,623.87
7. FY 22-23 OVER (UNDER) RECOVERY (LINE 3) 202,772.37
8. FY 24-25 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7) 2,628,396.24
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7 11,269,491.66
10. FY 24-25 UNRESTRICTED INDIRECT RATE (LINE 5) 0.2356
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10) 2,655,092.23
12. FY 24-25 OVER (UNDER) RECOVER (LINE 8 - LINE 11) -26,695.98
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12) 2,398,927.88
14. CALCULATED FY 24-25 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9) 0.2129

	Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS				
01 Basic Education	6,204,800.61	6,204,800.61	0.00	0.00
02 Alternative Learning Experience (ALE)	52,679.83	52,679.83	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	1,012,720.97	1,012,720.97	0.00	0.00
34 Middle School Career and Tech. Ed., State	262,034.19	262,034.19	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	2,459,172.28	1,179,332.45	2,485.60	1,277,354.23
09 Transition To Kindergarten	528,886.57	528,886.57	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS	10,520,294.45	9,240,454.62	2,485.60	1,277,354.23
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13 Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	1,367,204.86	1,367,204.86	0.00	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	161,159.56	0.00	160,990.59	168.97
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	0.00	0.00	0.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	99,694.31	0.00	81,057.19	18,637.12
52 Other Title Grants Under ESEA, Federal	53,606.73	0.00	43,791.73	9,815.00
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	130,444.80	130,444.80	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	8,575.23	8,575.23	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	6,248.14	6,248.14	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	22,835.84	22,835.84	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,849,769.47	1,535,308.87	285,839.51	28,621.09
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	10,985.91	0.00	0.00	10,985.91
89 Other Community Services	0.00	0.00	0.00	0.00
98 School Food Services	424,553.02	4,890.28	146,946.70	272,716.04
99 Pupil Transportation	1,090,449.88	1,090,449.88	0.00	0.00
TOTAL OTHER PROGRAMS	1,525,988.81	1,095,340.16	146,946.70	283,701.95
TOTALS	13,896,052.73	11,871,103.65	435,271.81	1,589,677.27

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)
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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. | 1,299,481.47 | 1,367,204.86 |
| 2. Minus Revenue 7121 Payments From Other Districts. | 0.00 | 0.00 |
| 3. Minus Revenue 6321 Special Education-Medicaid Reimbursements. | 14,186.68 | 7,548.19 |
| 4. Equals aggregate special education expenditures for resident special education students. | 1,285,294.79 | 1,359,656.67 |
| 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.) | 74,361.88 | 115.43 |

Preliminary FY 2024-2025 to FY 2023-2024 Per Pupil Maintenance of Effort Test

- | | | |
|--|-----------|-----------|
| 6. Resident special education students (updated by OSPI). | 112.45 | 115.43 |
| 7. Expenditures per pupil (line 4/line 6). | 11,429.92 | 11,779.06 |
| 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.) | 349.14 | 0.00 |

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. | 0.00 | 0.00 |
| 10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.) | 0.00 | 0.00 |
| 11. Expenditures per pupil (line 9/line 6). | 0.00 | 0.00 |
| 12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.) | 0.00 | 0.00 |

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 agest 3-PreK, and K-21.
- C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.
- D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.
 If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

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

Description	Operation	FY 2024 - 25		FY 2023 - 24		Food Services Deficit Calculation	
		(plus)	(minus)	(plus)	(minus)	FY 2024 - 25	FY 2023 - 24
Total Expenditures	+	13,896,052.73	13,976,162.29	Total Program 98	+	424,553.02	409,863.40
Public Radio/Television	-	0.00	0.00	Revenue 2298 (Local)	-	175,607.82	177,283.55
Community Schools	-	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Early Learning	-	10,985.91	13,074.73	Revenue 4198 (State)	-	4,890.28	5,658.29
Other Community Services	-	0.00	0.00	Revenue 4398 (State)	-	0.00	0.00
School Food Services	-	424,553.02	409,863.40	Revenue 6198 (Fed)	-	111,298.45	160,143.20
Debt Service, Interest	-	5,259.24	0.00	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	-	0.00	0.00	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	-	0.00	0.00	Revenue 6998 (Fed)	-	35,648.25	36,249.02
Capital Outlay, All Object 9	-	30,091.53	12,156.80	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	0.00	0.00	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	-	435,271.81	716,577.20	TOTAL FOOD SERVICES DEFICIT		97,108.22	30,529.34
Food Service Deficit	+	97,108.22	30,529.34	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	111,298.45	160,143.20	a positive amount, it is added to			
Food Services Revenue, Federal	+	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+	35,648.25	36,249.02	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+	0.00	0.00				
Capital Outlay, Stim, ESSER III	+	0.00	0.00				
Capital Outlay, Stim, ESSER III (LL)	+	0.00	0.00				
Capital Outlay, Stim, RSVD	+	0.00	0.00				

Description	Operation	FY 2024 - 25	FY 2023 - 24
Capital Outlay, Stim, CARES Act - Other	+	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+	0.00	0.00
Capital Outlay, Voc, Fed	+	0.00	0.00
Capital Outlay, Voc, Other	+	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	0.00	0.00
Capital Outlay, Read First, Fed	+	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	0.00	0.00
Capital Outlay, Head Start, Fed	+	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	0.00	0.00
Capital Outlay, LEP, Fed	+	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	0.00	0.00
Capital Outlay, Comp, Othr	+	0.00	0.00
Capital Outlay, Target Asst, Fed	+	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	0.00	0.00

Description	Operation	FY 2024 - 25	FY 2023 - 24
Capital Outlay, Public Radio/TV	(plus)	0.00	0.00
Capital Outlay, Comm Schools	(plus)	0.00	0.00
Capital Outlay, Early Learning	(plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	(plus)	0.00	0.00
Capital Outlay, Food Services	(plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	13,233,946.14	13,051,411.72

FY 2024 - 25/FY 2023 - 24 1.01
 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)	1,012,720.97	1,013,809.88
Program 34, Middle School Career and Technical Education-State	+ (plus)	262,034.19	241,057.20
Program 38, Vocational--Federal	+ (plus)	0.00	0.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,274,755.16	1,254,867.08
	FY 24-25 / 23-24		1.01

GENERAL FUND	Type	Number	Message	Amount 1	Amount 2
	Warning	1.005	Unrestricted Fund Balance is below 6% of Revenues	0.04	0.00
	Informational	1.519	On the Balance Sheet GF G.L. 601, Accounts Payable, plus G.L. 602, Contracts Payable, Current, should be greater than zero if the district is on an accrual basis of accounting.	0.00	0.00
	Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	13,233,946.14	0.00
	Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
	Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
	Informational	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	0.00
	Informational	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	0.00
	Informational	1.615	There are no expenditures in Program 03. Your district has been approved by OSPI to operate an Open Doors [1418] program pursuant to WAC Chapter 392-700.	0.00	0.00

ASSOCIATED STUDENT BODY FUND
 Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND
 Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND
 Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits