

ANNUAL FINANCIAL STATEMENTS

Balance Sheet as of August 31, 2024-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2024-All Funds

Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2024-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

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	4,262,604.47	382,260.83	74,103.38	258,079.81	4,916.66	0.00	4,981,965.15
Minus Warrants Outstanding	-3,899,042.97	-29,007.00	0.00	-223,413.60	0.00	0.00	-4,151,463.57
Taxes Receivable	12,937,278.41		13,692,059.72	4,308,223.78	76.02		30,937,637.93
Due From Other Funds	263,498.60	0.00	0.00	0.00	0.00	0.00	263,498.60
Due From Other Governmental Units	326,916.81	0.00	0.00	0.00	0.00	0.00	326,916.81
Accounts Receivable	193,662.22	37,949.92	0.00	0.00	898.88	0.00	232,511.02
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	7,008.90	0.00	13,859.19	0.00	4,055.56	0.00	24,923.65
Inventory	107,731.88	0.00		0.00			107,731.88
Prepaid Items	2,345,006.66	10,931.38			0.00	0.00	2,355,938.04
Investments	15,697,455.67	2,060,521.89	17,642,251.77	9,275,233.66	5,005,357.90	0.00	49,680,820.89
Investments/Cash With Trustee	0.00		22,577,026.06	0.00	0.00	0.00	22,577,026.06
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	32,242,120.65	2,462,657.02	53,999,300.12	13,618,123.65	5,015,305.02	0.00	107,337,506.46
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	32,242,120.65	2,462,657.02	53,999,300.12	13,618,123.65	5,015,305.02	0.00	107,337,506.46
LIABILITIES							
Accounts Payable	407,234.44	32,566.31	0.00	584,894.79	0.00	0.00	1,024,695.54
Contracts Payable Current	1,531,466.32	0.00		84,749.62	0.00	0.00	1,616,215.94
Accrued Interest Payable			0.00				0.00

August 31, 2024

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	8,672.93		0.00	0.00	0.00		8,672.93
LIABILITIES:							
Payroll Deductions and Taxes Payable	97,645.07	0.00		0.00			97,645.07
Due To Other Governmental Units	2,191.18	708.37		0.00	0.00	0.00	2,899.55
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	11,500.00	29,096.09	0.00	234,402.51	0.00	0.00	274,998.60
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	263,514.33	331,404.43	0.00	0.00	0.00		594,918.76
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	2,322,224.27	393,775.20	0.00	904,046.92	0.00	0.00	3,620,046.39
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	39,151.59	0.00	-89,407.58	0.00	-26,162.97	0.00	-76,418.96
Unavailable Revenue - Taxes Receivable	12,937,278.41		13,692,059.72	4,308,223.78	76.02		30,937,637.93
TOTAL DEFERRED INFLOWS OF RESOURCES	12,976,430.00	0.00	13,602,652.14	4,308,223.78	-26,086.95	0.00	30,861,218.97
FUND BALANCE:							
Nonspendable Fund Balance	2,452,738.54	10,931.38	0.00	0.00	0.00	0.00	2,463,669.92
Restricted Fund Balance	876,574.53	2,057,950.44	40,396,647.98	1,263,476.17	5,041,391.97	0.00	49,636,041.09
Committed Fund Balance	0.00	0.00	0.00	4,794,060.94	0.00	0.00	4,794,060.94
Assigned Fund Balance	4,697,981.56	0.00	0.00	2,348,315.84	0.00	0.00	7,046,297.40

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	8,916,171.75	0.00	0.00	0.00	0.00	0.00	8,916,171.75
TOTAL FUND BALANCE	16,943,466.38	2,068,881.82	40,396,647.98	8,405,852.95	5,041,391.97	0.00	72,856,241.10
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	32,242,120.65	2,462,657.02	53,999,300.12	13,618,123.65	5,015,305.02	0.00	107,337,506.46

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	32,690,697.78	2,255,743.52	29,227,405.68	10,746,076.01	171,713.74		75,091,636.73
State	131,604,321.61		12,704.21	3,803.21	1,005,805.85		132,626,634.88
Federal	6,241,557.27		829,840.47	1,500.00	0.00		7,072,897.74
Other	933,645.48			0.00	0.00	0.00	933,645.48
TOTAL REVENUES	171,470,222.14	2,255,743.52	30,069,950.36	10,751,379.22	1,177,519.59	0.00	215,724,814.83
EXPENDITURES:							
CURRENT:							
Regular Instruction	98,776,356.25						98,776,356.25
Special Education	26,323,462.22						26,323,462.22
Vocational Education	5,986,523.23						5,986,523.23
Skill Center	0.00						0.00
Compensatory Programs	3,674,234.06						3,674,234.06
Other Instructional Programs	1,312,242.57						1,312,242.57
Federal Stimulus COVID-19	48,226.05						48,226.05
Community Services	4,512,706.37						4,512,706.37
Support Services	32,100,042.34						32,100,042.34
Student Activities/Other		2,172,500.33				0.00	2,172,500.33
CAPITAL OUTLAY:							
Sites				1,211,509.52			1,211,509.52
Building				3,160,571.40			3,160,571.40
Equipment				5,158.96			5,158.96
Instructional Technology				0.00			0.00
Energy				11,950.00	0.00		11,950.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	4,390,781.47						4,390,781.47
DEBT SERVICE:							
Principal	1,075,047.57		15,900,009.38	0.00	0.00		16,975,056.95

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	123,812.92		9,270,486.54	0.00	0.00		9,394,299.46
Bond/Levy Issuance				1,275.00	0.00		1,275.00
TOTAL EXPENDITURES	178,323,435.05	2,172,500.33	25,170,495.92	4,390,464.88	0.00	0.00	210,056,896.18
REVENUES OVER (UNDER) EXPENDITURES	-6,853,212.91	83,243.19	4,899,454.44	6,360,914.34	1,177,519.59	0.00	5,667,918.65
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	3,662,723.91			0.00	0.00		3,662,723.91
Transfers In	6,142,785.30		0.00	2,352,102.07	0.00		8,494,887.37
Transfers Out (GL 536)	-2,215,702.00		-136,400.07	-6,142,785.30	0.00	0.00	-8,494,887.37
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	19,450.25		0.00	16,000.00	23,548.88		58,999.13
TOTAL OTHER FINANCING SOURCES (USES)	7,609,257.46		-136,400.07	-3,774,683.23	23,548.88	0.00	3,721,723.04
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	756,044.55	83,243.19	4,763,054.37	2,586,231.11	1,201,068.47	0.00	9,389,641.69
BEGINNING TOTAL FUND BALANCE	16,187,421.83	1,985,638.63	35,633,593.61	5,819,621.84	3,840,323.50	0.00	63,466,599.41
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	16,943,466.38	2,068,881.82	40,396,647.98	8,405,852.95	5,041,391.97	0.00	72,856,241.10

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,368,663.14	31,322,034.64	32,690,697.78
State	131,451,290.11	153,031.50	131,604,321.61
Federal	5,769,134.13	472,423.14	6,241,557.27
Other	266,391.51	667,253.97	933,645.48
TOTAL REVENUES	138,855,478.89	32,614,743.25	171,470,222.14
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	79,674,559.88	19,101,796.37	98,776,356.25
Special Education	22,323,395.95	4,000,066.27	26,323,462.22
Vocational Education	5,348,520.48	638,002.75	5,986,523.23
Skills Center	0.00	0.00	0.00
Compensatory Programs	3,371,375.91	302,858.15	3,674,234.06
Other Instructional Programs	637,394.14	674,848.43	1,312,242.57
Federal Stimulus COVID-19	48,226.05	0.00	48,226.05
Community Services	-15,051.67	4,527,758.04	4,512,706.37
Support Services	26,378,069.85	5,721,972.49	32,100,042.34
CAPITAL OUTLAY:			
Other	489,029.91	3,901,751.56	4,390,781.47
DEBT SERVICE:			
Principal	0.00	1,075,047.57	1,075,047.57
Interest and Other Charges	0.00	123,812.92	123,812.92
TOTAL EXPENDITURES	138,255,520.50	40,067,914.55	178,323,435.05
REVENUES OVER (UNDER) EXPENDITURES:	599,958.39	-7,453,171.30	-6,853,212.91
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		3,662,723.91	3,662,723.91
Transfers In	0.00	6,142,785.30	6,142,785.30
Transfers Out (GL 536)	0.00	2,215,702.00	2,215,702.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		19,450.25	19,450.25

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	7,609,257.46	7,609,257.46
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	599,958.39	156,086.16	756,044.55
BEGINNING TOTAL FUND BALANCE	2,103,245.23	14,084,176.60	16,187,421.83
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,703,203.62	14,240,262.76	16,943,466.38

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	32,015,106.00	32,690,697.78	675,591.78
State	131,161,416.00	131,604,321.61	442,905.61
Federal	11,050,410.00	6,241,557.27	-4,808,852.73
Other	1,022,880.00	933,645.48	-89,234.52
TOTAL REVENUES	175,249,812.00	171,470,222.14	-3,779,589.86
EXPENDITURES			
CURRENT:			
Regular Instruction	99,460,703.00	98,776,356.25	684,346.75
Special Education	26,518,231.00	26,323,462.22	194,768.78
Vocational Education	5,661,114.00	5,986,523.23	-325,409.23
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,719,262.00	3,674,234.06	45,027.94
Other Instructional Programs	7,090,709.00	1,312,242.57	5,778,466.43
Federal Stimulus COVID-19	75,757.00	48,226.05	27,530.95
Community Services	4,398,294.00	4,512,706.37	-114,412.37
Support Services	31,423,989.00	32,100,042.34	-676,053.34
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	4,658,793.00	4,390,781.47	268,011.53
DEBT SERVICE:			
Principal	0.00	1,075,047.57	-1,075,047.57
Interest and Other Charges	0.00	123,812.92	-123,812.92
TOTAL EXPENDITURES	183,006,852.00	178,323,435.05	4,683,416.95

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-7,757,040.00	-6,853,212.91	903,827.09
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	3,662,723.91	3,662,723.91
Transfers In	6,975,000.00	6,142,785.30	-832,214.70
Transfers Out (GL 536)	-1,000,000.00	-2,215,702.00	1,215,702.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	5,000.00	19,450.25	14,450.25
TOTAL OTHER FINANCING SOURCES (USES)	5,980,000.00	7,609,257.46	1,629,257.46
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,777,039.00	756,044.55	2,533,083.55
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	16,187,422.00	16,187,421.83	-0.17
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	14,410,382.00	16,943,466.38	2,533,084.38

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,592,335.00	2,255,743.52	-336,591.48
State			
Federal			
Other			
TOTAL REVENUES	2,592,335.00	2,255,743.52	-336,591.48
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	3,245,992.00	2,172,500.33	1,073,491.67
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	3,245,992.00	2,172,500.33	1,073,491.67
REVENUES OVER (UNDER) EXPENDITURES	-653,657.00	83,243.19	736,900.19

	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)	-653,657.00	83,243.19	736,900.19
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,258,779.00	1,985,638.63	726,859.63
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	605,122.00	2,068,881.82	1,463,759.82

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	28,462,648.00	29,227,405.68	764,757.68
State	300,000.00	12,704.21	-287,295.79
Federal	825,125.00	829,840.47	4,715.47
Other			
TOTAL REVENUES	29,587,773.00	30,069,950.36	482,177.36
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	15,900,009.00	15,900,009.38	-0.38
Interest and Other Charges	12,768,387.00	9,270,486.54	3,497,900.46
TOTAL EXPENDITURES	28,668,396.00	25,170,495.92	3,497,900.08
REVENUES OVER (UNDER) EXPENDITURES	919,377.00	4,899,454.44	3,980,077.44

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-200,000.00	-136,400.07	-63,599.93
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-200,000.00	-136,400.07	63,599.93
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	719,377.00	4,763,054.37	4,043,677.37
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	34,961,345.00	35,633,593.61	672,248.61
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	35,680,722.00	40,396,647.98	4,715,925.98

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	10,046,509.00	10,746,076.01	699,567.01
State	0.00	3,803.21	3,803.21
Federal	0.00	1,500.00	1,500.00
Other	0.00	0.00	0.00
TOTAL REVENUES	10,046,509.00	10,751,379.22	704,870.22
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	0.00	1,211,509.52	-1,211,509.52
Building	7,909,213.00	3,160,571.40	4,748,641.60
Equipment	2,710,913.00	5,158.96	2,705,754.04
Instructional Technology	0.00	0.00	0.00
Energy	0.00	11,950.00	-11,950.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	7,500.00	1,275.00	-6,225.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	10,627,626.00	4,390,464.88	6,237,161.12
REVENUES OVER (UNDER) EXPENDITURES	-581,116.00	6,360,914.34	6,942,030.34
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	1,200,000.00	2,352,102.07	1,152,102.07
Transfers Out (GL 536)	-6,975,000.00	-6,142,785.30	832,214.70
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	16,000.00	16,000.00
TOTAL OTHER FINANCING SOURCES (USES)	-6,975,000.00	-3,774,683.23	3,200,316.77
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-6,356,115.00	2,586,231.11	8,942,346.11
BEGINNING TOTAL FUND BALANCE	6,376,116.00	5,819,621.84	-556,494.16
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	20,000.00	8,405,852.95	8,385,852.95

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	100,000.00	171,713.74	71,713.74
State	1,039,413.00	1,005,805.85	-33,607.15
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	1,139,413.00	1,177,519.59	38,106.59
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	4,934,926.00	0.00	4,934,926.00
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	4,934,926.00	0.00	4,934,926.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-3,795,513.00	1,177,519.59	4,973,032.59
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	23,548.88	23,548.88
TOTAL OTHER FINANCING SOURCES (USES)	0.00	23,548.88	23,548.88
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,795,513.00	1,201,068.47	4,996,581.47
BEGINNING TOTAL FUND BALANCE	3,815,513.00	3,840,323.50	24,810.50
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	20,000.00	5,041,391.97	5,021,391.97

REPORT F196

Snohomish School District No. 201

RUN DATE: 10/23/2024

E.S.D. 189

Statement of Fiduciary Net Position

RUN TIME: 9:02:37 AM

COUNTY: 31 Snohomish

August 31, 2024

	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	1,084.11
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	11,500.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	37,860.77
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	50,444.88
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	5,867.84
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	44,577.04
TOTAL NET POSITION	0.00	50,444.88

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	11,500.00
TOTAL CONTRIBUTIONS	0.00	11,500.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	1,897.07
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	1,897.07
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	13,397.07
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	0.00	13,397.07
Net Position - Beginning Balance	0.00	37,047.81
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	0.00	50,444.88

Description	Beginning Outstanding Debt September 1, 2023	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2024	Amount Due Within One Year
Voted Debt					
Voted Bonds	209,780,009.00	0.00	15,900,009.00	193,880,000.00	18,460,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	2,057,310.38	3,914,699.42	1,203,595.87	4,768,413.93	1,675,483.08
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	4,893,432.09	629,643.61	0.00	5,523,075.70	411,720.20
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	11,111,118.00	0.00	2,023,762.00	9,087,356.00	
Net Pension Liabilities TRS 2/3	0.00	1,797,830.00	0.00	1,797,830.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	2,820,767.00	0.00	579,007.00	2,241,760.00	
Total Long-Term Liabilities	230,662,636.47	6,342,173.03	19,706,373.87	217,298,435.63	20,547,203.28

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	25,548,042.83	27,933,620.44	8,514,304.79	18.20
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	6,781.62	15,016.67	4,742.63	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	25,554,824.45	27,948,637.11	8,519,047.42	18.20
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	132,065.00			
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	7,832.00			
2188 Early Learning Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	2,772,471.43		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	129.39			
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	214,641.20			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,368,663.14			
2300 Investment Earnings	710,093.08	1,278,768.57	976,648.08	171,695.54
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	726,460.55		0.00	0.00

REPORT F196

Snohomish School District No. 201

RUN DATE: 10/23/2024

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:02:38 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	14,233.44		0.00	0.00
2700 Rentals and Leases	883,946.40	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	305,337.70	0.00	1,250,380.51	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	7,135,873.33	1,278,768.57	2,227,028.59	171,695.54
STATE, GENERAL PURPOSE				
3100 Apportionment	100,640,465.07			
3121 Special Education - General Apportionment	2,738,248.04			
3300 Local Effort Assistance	0.00			
3600 State Forests	11,410.78	12,704.21	3,803.21	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	103,390,123.89	12,704.21	3,803.21	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	16,000.00		0.00	0.00
4109 Special Purpose - Transition to Kindergarten	141,620.72			
4121 Special Education	17,762,158.80			
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	1,506,024.09			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	563,775.51			

REPORT F196

Snohomish School District No. 201

RUN DATE: 10/23/2024

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:02:38 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	1,120,330.99			
4174 Highly Capable	334,424.48			
4188 Early Learning	0.00			
4198 School Food Service	115,340.48			
4199 Transportation - Operations	6,630,921.15			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	300.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	23,301.50			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,005,805.85
4000 TOTAL STATE, SPECIAL PURPOSE	28,214,197.72		0.00	1,005,805.85
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5500 Federal Forests	22,915.38	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	829,840.47	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	22,915.38	829,840.47	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6109 Special Purpose - Transition to Kindergarten	282,765.89			
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	4,195.65		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	46,744.04		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	2,031,213.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	67,428.11			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	357,664.60			
6152 Other Title, ESEA Fed	242,475.28			
6153 ESEA Migrant, Federal	64,257.68			
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	51,547.70			
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	1,465,018.70			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	100,079.51		0.00	0.00
6210 Federal E-Rate	0.00		0.00	
6211 Federal Special Purpose-SLRF	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6219 Federal Special Purpose-CARES Act Other	727,612.21		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Early Learning	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	287,710.98		1,500.00	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	71,116.10			
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

Snohomish School District No. 201

RUN DATE: 10/23/2024

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:02:38 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	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	166,741.87			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	252,070.57			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6,218,641.89		1,500.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	45,782.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			

REPORT F196

Snohomish School District No. 201

RUN DATE: 10/23/2024

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:02:38 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	45,782.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	220,609.51		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	661,229.44			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	6,024.53			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	887,863.48		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	16,000.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	19,450.25			23,548.88
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	3,662,723.91		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	6,142,785.30	0.00	2,352,102.07	0.00
9000 TOTAL OTHER FINANCING SOURCES	9,824,959.46	0.00	2,368,102.07	23,548.88
TOTAL REVENUES AND OTHER FINANCING SOURCES	181,295,181.60	30,069,950.36	13,119,481.29	1,201,068.47

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	95,590,775.29	11 Bd of Dir	276,515.57	0 Debit Transfer	1,325,283.55
02 ALE	2,815,544.65	12 Supt Off	694,773.99	1 Credit Transfer	-1,325,283.55
03 Basic Education - Dropout Reengagement	61,163.99	13 Busns Off	2,406,894.76	2 Cert. Salaries	82,482,419.55
09 Transition to Kindergarten	385,361.79	14 HR	1,969,087.49	3 Class. Salaries	27,697,806.44
11 SLRF	0.00	15 Pblc Rltn	611,634.41	4 Employee Benefits	35,967,176.65
12 ESSER II	0.00	21 Supv Inst	4,836,562.99	5 Supplies / Materials	5,314,128.01
13 ESSER III	3,754.50	22 Lrn Resrc	1,916,531.32	7 Purchased Services	22,253,021.57
14 ESSER III (Learning Loss)	0.00	23 Princ Off	10,254,183.15	8 Travel	218,101.36
18 RSVD N/A	0.00	24 Guid/Coun	4,897,595.25	9 Capital Outlay	4,390,781.47
19 Cares Act - Other	44,471.55	25 Pupil Mngmt	167,167.42	TOTAL ALL OBJECTS	178,323,435.05
21 Sp Ed, Sup, St	24,385,951.22	26 Health	8,709,527.27		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	97,414,519.13		
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	2,334,587.16		
24 Sp Ed, Sup, Fed	1,937,511.00	29 Pmt to SD	488,010.08		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	1,083,733.10		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	2,477,357.55		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	1,081,173.57		
31 Voc, Basic, St	4,644,068.23	34 Pro Learn	1,133,443.39		
34 MidSchCar/Tec	1,277,832.80	35 Pupil Safety	421,487.31		
38 Voc, Fed	64,622.20	41 Supervisn	22,453.22		
39 Voc, Other	0.00	42 Food	-22,750.10		
45 Skil Cnt, Bas, St	0.00	44 Operation	2,967,998.86		
46 Skill Cntr, Fed	0.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,090,539.67		
51 ESEA Disadvantaged, Fed	340,276.47	52 Operation	4,789,523.44		
52 Other Title, ESEA, Fed	230,687.16	53 Maintnce	845,815.36		
53 ESEA Migrant, Federal	61,133.75	56 Insurance	220,935.66		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Snohomish School District No. 201

RUN DATE: 10/23/2024

E.S.D. 189

Program/Activity/Object Report

RUN TIME: 9:02:38 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	1,420,274.97	59 Transfers	-102,286.29		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	971,946.51		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	774,780.82		
58 Sp/Plt Pgm, St	555,953.15	63 Oper Bldg	5,416,824.37		
59 Inst. JAJ	0.00	64 Maintnce	2,690,594.63		
61 Head Start, Fed	0.00	65 Utilities	2,798,792.66		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	0.00		
64 LEP, Fed	49,041.67	67 Bldg Secu	465,205.27		
65 Tran Biling, St	1,031,763.23	68 Insurance	2,136,968.45		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	0.00	72 Info Sys	3,397,598.67		
69 Comp, Othr	0.00	73 Printing	0.00		
71 Traffic Safety	0.00	74 Warehouse	94,715.15		
73 Summer School	190,616.89	75 Mtr Pool	238,402.26		
74 Highly Capable	359,954.40	83 Interest	123,812.92		
76 Target Asst, Fed	0.00	84 Principal	1,075,047.57		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	2,463,863.42		
79 Inst Pgm, Othr	761,671.28	91 Publ Actv	2,687,867.62		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	178,323,435.05		
86 Comm Schools	5,936.58				
88 Early Learning	864,902.11				
89 Othr Comm Srv	3,641,867.68				
97 Distwide Suppt	27,662,909.13				
98 Schl Food Serv	2,967,701.98				
99 Pupil Transp	6,967,687.38				
TOTAL ALL PROGRAMS	178,323,435.05				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	66,467,402.47
2120	Salaries of Temporary EEs & Subs	1,485,729.41
2130	Non contracted Salaries	392,540.74
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	12,921,170.35
2160	Other Salaries	1,031,878.98
2170	Other Salaries NBCT	183,697.60

	Classified Salaries	Amount
3110	Salaries of Regular Employee	24,081,444.06
3120	Salaries of Temporary EEs & Subs	1,456,755.47
3130	Extra Time	611,850.92
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,234,195.48
3160	Other Salaries	313,560.51

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	6,100,936.10
4223	Federally Mandated Insurance-Classified	2,045,413.75
4232	Retirement Contribution - Certificated	7,780,363.60
4233	Retirement Contribution - Classified	2,707,176.07
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	599,235.23
4263	Unemployment Compensation - Classified	134,385.01

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	334,652.54
4273	Worker's Compensation - Classified	611,797.53
4282	Health Benefits - Certificated	8,950,817.04
4283	Health Benefits - Classified	6,512,531.94
4292	Other Employee Benefits - Certificated	142,307.84
4293	Other Employee Benefits - Classified	47,560.00

	Supplies, Non-Capital	Amount
5610	General Supplies	3,269,151.00
5626	Motor Vehicle Fuel	449,183.05
5630	Food	-22,750.10
5640	Books and Periodicals	612,717.88
5650	Supplies - Technology Related	1,005,826.18

	Purchased Services	Amount
7310	Office and Administrative Services	393,875.89
7311	Election Fees	56,297.14
7320	Professional Educational Services	71,200.95
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	219,387.29
7340	Other Professional Purchased Services	4,191,258.64
7341	Legal Services for District support	11,414.00
7342	Audit Services	77,045.96
7343	Other Legal Services	126,807.50
7350	Technical Services	1,915,711.24
7351	Data Processing and Coding Services	19,350.00
7352	Other Technical Services	42,524.34
7410	Utility Services	416,144.53

	Purchased Services	Amount
7420	Cleaning Services	219,825.10
7431	Non-Technology-Related Repair and Maintenance	95,214.99
7432	Technology-Related Repair and Maintenance	138,514.51
7441	Rentals of Land and Buildings	53,840.98
7442	Rentals of Equipment and Vehicles	73,176.91
7443	Rentals of Computers and Related Equipment	173,082.34
7450	Contractor Services (renovating, remodeling)	1,356,928.11
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	449,088.06
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,357,904.11
7530	Communications	455,607.36
7540	Advertising	3,288.69
7550	Printing and Binding	80,148.79
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	2,215,834.53
7569	Tuition - Other	942,168.17
7570	Food Service Management (FSMC)	2,771,522.68
7580	Travel - Registration and Entrance	202,409.27
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	417,358.88
7622	Electricity	1,377,185.30
7623	Bottled Gas	1,031.69
7624	Oil	12,530.75
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	116,482.38
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	1,075,047.57
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	123,812.92
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	218,101.36

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	162,337.40
9732	Vehicles	317,121.28
9733	Furniture and Fixtures	118,160.70
9734	Technology-Related Hardware	3,900,965.22
9735	Technology-Related Software	-238,241.31
9739	Other Equipment	130,438.18
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	178,323,435.05
---	-----------------------

<u>Instructional Location</u>	<u>Amount</u>
AIM High School	2,780,059.55
Cascade View Elementary	5,821,288.27
Cathcart Elementary	5,665,439.33
Centennial Middle School	8,758,266.12
Central Emerson Elementary	8,372,362.67
Central Primary Center	335,964.25
Dutch Hill Elementary	7,363,675.87
Glacier Peak High School	18,281,403.80
High School Re Entry	0.00
Little Cedars Elementary School	7,835,804.95
Machias Elementary	7,386,612.61
Parent Partnership	839,664.42
Riverview Elementary	6,184,848.50
Seattle Hill Elementary	6,562,838.62
Snohomish Center	0.00
Snohomish High School	18,633,790.69
Totem Falls	7,116,100.50
Valley View Middle School	7,944,041.21
TOTAL INSTRUCTIONAL LOCATIONS	119,882,161.36
TOTAL NON-INSTRUCTIONAL LOCATIONS	58,441,273.69
TOTAL DISTRICT EXPENDITURES	178,323,435.05

REPORT F196

Snohomish School District No. 201

RUN DATE: 10/23/2024

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 9:02:38 AM

COUNTY: 31 Snohomish

Fiscal Year 2023-2024

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	2,085,048.46	802.95		1,510,001.96	129,270.33	407,070.21	9,773.91	27,137.57	991.53	0.00
22 Lrn Resrc	1,879,185.29	0.00		896,849.35	352,278.53	461,269.40	128,309.64	40,478.37	0.00	0.00
23 Princ Off	10,100,263.57	2,387.31		5,782,646.45	1,899,463.99	2,284,151.14	50,380.67	80,226.16	1,007.85	0.00
24 Guid/Coun	4,247,992.50	0.00		2,757,721.36	465,406.22	1,012,074.21	5,252.73	7,518.33	19.65	0.00
25 Pupil Mngmt	7,239.29	0.00		918.84	1,454.75	307.68	757.64	3,800.38	0.00	0.00
26 Health	2,099,013.81	0.00		1,122,035.95	389,326.27	528,789.05	10,097.91	48,575.43	189.20	0.00
27 Teaching	68,097,644.90	136,355.39		48,239,324.60	1,291,424.78	15,297,758.52	739,958.31	2,386,329.07	6,494.23	0.00
28 Extracur	2,276,707.72	22,223.53		145,066.94	1,300,977.86	299,261.19	136,768.93	215,205.18	87,962.30	69,241.79
29 Pmt to SD	0.00							0.00		
31 InstProDev	364,685.05	0.00		158,867.63	7,015.75	43,562.65	35,969.65	108,490.44	10,778.93	0.00
32 Inst Tech	2,217,554.62	801,382.95			57,375.00	10,526.81	977,220.76	363,801.42	0.00	7,247.68
33 Curriculum	922,513.02	86,259.00		900.00	0.00	171.06	333,713.32	501,469.64	0.00	0.00
34 Pro Learn	871,439.75	0.00		731,266.66		140,173.09	0.00	0.00	0.00	0.00
35 Pupil Safety	421,487.31	0.00		0.00	90,685.45	48,945.29	0.00	281,856.57	0.00	0.00
01 Total	95,590,775.29	1,049,411.13		61,345,599.74	5,984,678.93	20,534,060.30	2,428,203.47	4,064,888.56	107,443.69	76,489.47

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	383,456.76	0.00		211,787.43	84,616.56	87,013.44	39.33	0.00	0.00	0.00
22 Lrn Resrc	930.21	0.00		0.00	0.00	0.00	930.21	0.00	0.00	0.00
23 Princ Off	152,354.50	0.00		0.00	99,557.60	51,515.49	1,000.96	280.45	0.00	0.00
24 Guid/Coun	132,014.83	0.00		100,615.00	0.00	31,399.83	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	2,122,363.96	4,082.44		1,244,193.23	131,928.21	463,019.61	16,271.66	262,868.81	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	3,045.97	0.00		0.00	0.00	0.00	3,045.97	0.00	0.00	0.00
34 Pro Learn	21,378.42	0.00		17,987.62		3,390.80	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	0.00
02 Total	2,815,544.65	4,082.44		1,574,583.28	316,102.37	636,339.17	21,288.13	263,149.26	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	61,163.99	0.00		0.00	0.00	0.00	0.00	61,163.99	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 Total	61,163.99	0.00		0.00	0.00	0.00	0.00	61,163.99	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	12,187.28	0.00		0.00	0.00	0.00	0.00	12,187.28	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	355,918.97	0.00		149,484.84	86,943.90	90,267.14	27,195.30	2,027.79	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	800.00	0.00		0.00	0.00	0.00	0.00	800.00	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	13,983.07	0.00		0.00	0.00	0.00	13,983.07	0.00	0.00	0.00
34 Pro Learn	2,472.47	0.00		2,074.00		398.47	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	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
09 Total	385,361.79	0.00		151,558.84	86,943.90	90,665.61	41,178.37	15,015.07	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,754.50	0.00		3,160.00	0.00	594.50	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	3,754.50	0.00	0.00	3,160.00	0.00	594.50	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
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	19,110.55	0.00		15,091.90	0.00	4,018.65	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	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	25,361.00	0.00	0.00		19,268.12	6,092.88	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
19 Total	44,471.55	0.00	0.00	15,091.90	19,268.12	10,111.53	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	1,463,699.31	0.00		948,678.31	179,318.10	318,602.76	8,043.91	6,754.52	2,301.71	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	1,565.08	0.00		1,250.00	0.00	315.08	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	5,463.87	0.00		0.00	0.00	0.00	0.00	5,463.87	0.00	0.00
26 Health	6,094,588.87	0.00		4,326,779.98	243,811.12	1,399,044.20	33,511.14	87,954.66	3,487.77	0.00
27 Teaching	16,152,266.07	6,922.15		5,664,211.81	5,055,909.97	4,418,805.62	26,250.29	967,353.87	12,812.36	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	430,183.08							430,183.08		
31 InstProDev	40,226.41	0.00		14,058.28	2,731.13	1,737.11	0.00	20,460.72	1,239.17	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	39,045.90	0.00		0.00	0.00	0.00	29,915.51	9,130.39	0.00	0.00
34 Pro Learn	158,912.63	0.00		133,212.60		25,700.03	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	24,385,951.22	6,922.15		11,088,190.98	5,481,770.32	6,164,204.80	97,720.85	1,527,301.11	19,841.01	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	189,976.06	0.00		0.00	125,327.18	64,648.88	0.00	0.00	0.00	0.00
27 Teaching	1,689,707.94	0.00		847,389.54	340,757.28	455,557.12	0.00	46,004.00	0.00	0.00
29 Pmt to SD	57,827.00							57,827.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	1,937,511.00	0.00		847,389.54	466,084.46	520,206.00	0.00	103,831.00	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	265,546.47	0.00		155,766.10	48,940.53	60,839.84	0.00	0.00	0.00	0.00
22 Lrn Resrc	36,415.82	0.00		28,536.11	0.00	7,879.71	0.00	0.00	0.00	0.00
24 Guid/Coun	305,103.86	0.00		235,532.31	0.00	69,571.55	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,712,456.83	25,332.69		2,443,795.73	97,428.53	757,954.18	106,344.14	267,215.49	14,386.07	0.00
28 Extracur	57,879.44	0.00		48,982.89	0.00	8,896.55	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	10,934.28	0.00		826.34	0.00	73.65	0.00	2,630.00	7,404.29	0.00
32 Inst Tech	212,774.10	0.00			157,925.08	54,849.02	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	42,957.43	0.00		36,153.94		6,803.49	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 Total	4,644,068.23	25,332.69		2,949,593.42	304,294.14	966,867.99	106,344.14	269,845.49	21,790.36	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	179,185.21	0.00		116,157.15	23,405.15	39,622.91	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	1,033,181.15	2,101.05		678,901.12	40,626.69	231,725.26	36,908.69	42,532.27	386.07	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	5,991.80	0.00		1,048.35	0.00	95.88	0.00	2,406.06	2,441.51	0.00
32 Inst Tech	47,028.83	0.00			34,856.64	12,172.19	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	12,445.81	0.00		10,438.00		2,007.81	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Total	1,277,832.80	2,101.05		806,544.62	98,888.48	285,624.05	36,908.69	44,938.33	2,827.58	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	31,980.12	0.00		0.00	21,412.77	10,567.35	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
27 Teaching	23,908.44	1,581.47		410.00	9,880.74	7,218.63	0.00	4,817.60	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	8,733.64	0.00		1,680.00	0.00	317.80	0.00	2,550.00	4,185.84	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	64,622.20	1,581.47		2,090.00	31,293.51	18,103.78	0.00	7,367.60	4,185.84	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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	17,959.38	0.00		0.00	13,010.39	4,948.99	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	322,317.09	0.00		136,694.17	83,875.96	84,324.24	10,076.11	7,346.61	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
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	340,276.47	0.00		136,694.17	96,886.35	89,273.23	10,076.11	7,346.61	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	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	5,456.24	0.00		0.00	0.00	0.00	456.24	5,000.00	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	212,696.12	0.00		156,331.43	54.96	38,038.00	7,010.05	10,882.55	379.13	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	12,534.80	0.00		0.00	0.00	0.00	0.00	12,534.80	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	230,687.16	0.00	0.00	156,331.43	54.96	38,038.00	7,466.29	28,417.35	379.13	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	23,867.82	0.00		0.00	13,692.07	10,175.75	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	37,265.93	0.00		0.00	25,683.80	11,252.86	0.00	329.27	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
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
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
68 Insurance	0.00	0.00						0.00		
53 Total	61,133.75	0.00		0.00	39,375.87	21,428.61	0.00	329.27	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,206,751.80	0.00		749,651.92	134,037.49	322,343.66	718.73	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	200,535.03	0.00		155,446.27	0.00	43,588.76	0.00	1,500.00	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	429.44	0.00		0.00	0.00	0.00	429.44	0.00	0.00	0.00
34 Pro Learn	12,558.70	0.00		10,559.01		1,999.69	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
55 Total	1,420,274.97	0.00		915,657.20	134,037.49	367,932.11	1,148.17	1,500.00	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	14,361.04	0.00		3,000.00	6,085.30	5,275.74	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	368,095.22	456.00		203,767.60	24,903.17	42,838.57	29,192.52	52,041.02	0.00	14,896.34
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	172,329.29	0.00		109,296.28	17,408.91	31,243.39	0.00	9,525.47	4,855.24	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,167.60	0.00		0.00	0.00	0.00	1,167.60	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	555,953.15	456.00		316,063.88	48,397.38	79,357.70	30,360.12	61,566.49	4,855.24	14,896.34

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	1,046.27	0.00		0.00	0.00	0.00	1,046.27	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	47,995.40	0.00		2,582.50	0.00	396.86	0.00	44,200.00	816.04	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	49,041.67	0.00		2,582.50	0.00	396.86	1,046.27	44,200.00	816.04	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	7,955.78	0.00		0.00	4,563.95	3,391.83	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	15,677.01	0.00		0.00	10,873.71	4,803.30	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	995,519.15	0.00		581,784.74	145,163.17	268,549.01	22.23	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,393.98	0.00		2,744.00	63.78	458.40	127.80	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	9,217.31	0.00		7,701.11		1,516.20	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
65 Total	1,031,763.23	0.00		592,229.85	160,664.61	278,718.74	150.03	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	3,523.01	0.00		3,000.00	0.00	523.01	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	183,708.17	30,026.46		107,455.49	22,482.43	21,439.53	2,111.30	0.00	192.96	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,385.71	0.00		2,552.67	446.41	346.21	40.42	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	190,616.89	30,026.46		113,008.16	22,928.84	22,308.75	2,151.72	0.00	192.96	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	227,625.18	0.00		149,699.46	27,275.69	50,650.03	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	43,990.39	525.00		24,346.50	0.00	3,724.28	9,323.54	5,508.55	562.52	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,793.20	0.00		2,324.17	0.00	357.21	0.00	5,001.47	110.35	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	78,484.76	0.00		0.00	0.00	0.00	62,220.92	16,263.84	0.00	0.00
34 Pro Learn	2,060.87	0.00		1,741.00		319.87	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	359,954.40	525.00		178,111.13	27,275.69	55,051.39	71,544.46	26,773.86	672.87	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	127,561.00	0.00		0.00	0.00	0.00	0.00	127,561.00	0.00	0.00
25 Pupil Mngmt	300.00	0.00		0.00	0.00	0.00	300.00	0.00	0.00	0.00
26 Health	325,948.53	0.00		0.00	224,229.93	91,598.74	5,316.03	3,380.13	1,423.70	0.00
27 Teaching	293,659.55	0.00		210,308.82	0.00	61,470.09	12,861.28	9,019.36	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	4,233.19	0.00		3,466.52	0.00	566.67	0.00	200.00	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	9,969.01	0.00		0.00	0.00	0.00	9,969.01	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	761,671.28	0.00		213,775.34	224,229.93	153,635.50	28,446.32	140,160.49	1,423.70	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,936.58	0.00		0.00	5,482.42	454.16	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
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
86 Total	5,936.58	0.00		0.00	5,482.42	454.16	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	133,036.74	0.00		0.00	99,386.00	33,650.74	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	731,865.37	0.00		0.00	452,751.39	225,098.33	50,009.83	4,005.82	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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	864,902.11	0.00		0.00	552,137.39	258,749.07	50,009.83	4,005.82	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,806.55	0.00		0.00	0.00	0.00	3,574.55	232.00	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
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	649,254.00	0.00			186,730.10	56,242.34	112,207.74	294,073.82	0.00	0.00
65 Utilities	277,888.21	0.00			0.00	0.00	0.00	277,888.21	0.00	0.00
68 Insurance	23,051.30	0.00						23,051.30		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	2,687,867.62	-31.32	-13,534.03	5,200.00	228,833.40	72,005.80	369,732.49	2,025,109.64	551.64	0.00
89 Total	3,641,867.68	-31.32	-13,534.03	5,200.00	415,563.50	128,248.14	485,514.78	2,620,354.97	551.64	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	276,515.57	0.00			19,850.00	1,573.80	5,638.24	244,292.24	5,161.29	0.00
12 Supt Off	694,773.99	0.00		362,982.24	179,774.87	130,315.22	10,553.52	8,539.94	2,608.20	0.00
13 Busns Off	2,406,894.76	8,707.61		0.00	1,654,322.35	510,371.21	40,731.16	187,380.58	5,381.85	0.00
14 HR	1,969,087.49	2,749.88		280,453.81	1,033,759.09	408,238.34	7,209.18	228,197.95	8,479.24	0.00
15 Pblc Rltn	611,634.41	0.00		0.00	296,434.55	86,764.29	18,214.53	209,524.07	696.97	0.00
25 Pupil Mngmt	31,004.72	0.00		1,970.00	1,450.16	743.02	16,888.00	8,888.88	1,064.66	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	971,946.51	1,249.26		231,801.70	501,223.59	219,003.70	517.80	16,858.46	1,292.00	0.00
62 Grnd Mnt	774,780.82	0.00			453,261.31	201,510.16	33,257.82	12,973.10	0.00	73,778.43
63 Oper Bldg	4,767,570.37	0.00			3,038,964.34	1,322,067.63	305,279.31	42,163.86	1,517.07	57,578.16
64 Maintnce	2,665,233.63	0.00	0.00		671,951.76	247,353.23	560,677.63	1,121,763.25	1,836.93	61,650.83
65 Utilities	2,520,904.45	15,219.04	0.00		0.00	0.00	57.62	2,505,627.79	0.00	0.00
67 Bldg Secu	465,205.27	0.00			121,788.71	37,832.25	12,256.70	293,327.61	0.00	0.00
68 Insurance	2,113,917.15	0.00					0.00	2,113,917.15		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	3,397,598.67	173,622.62	0.00	191,755.82	1,347,982.16	451,557.65	237,066.67	985,143.93	10,469.82	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	94,715.15	0.00	0.00	0.00	60,841.79	28,708.81	4,725.92	438.63	0.00	0.00
75 Mtr Pool	238,402.26	0.00	-10,602.74	0.00	3,191.47	1,536.64	13,358.02	2,926.80	0.00	227,992.07
83 Interest	123,812.92							123,812.92		
84 Principal	1,075,047.57							1,075,047.57		
85 Debt Expn	2,463,863.42		-					0.00		3,662,723.91
			1,198,860.49							
97 Total	27,662,909.13	201,548.41	- 1,209,463.23	1,068,963.57	9,384,796.15	3,647,575.95	1,266,432.12	9,180,824.73	38,508.03	4,083,723.40

REPORT F196

Snohomish School District No. 201

RUN DATE: 10/23/2024

E.S.D. 189

PROGRAM 98 - School Food Services

RUN TIME: 9:02:38 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

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	22,453.22	1,151.02		0.00	7,838.93	3,639.62	1,615.53	8,208.12	0.00	0.00
42 Food	-22,750.10	0.00					-22,750.10	0.00		
44 Operation	2,967,998.86	0.00			527.35	253.90	18,979.92	2,837,324.67	0.00	110,913.02
49 Transfers	0.00		0.00							
98 Total	2,967,701.98	1,151.02	0.00	0.00	8,366.28	3,893.52	-2,154.65	2,845,532.79	0.00	110,913.02

REPORT F196

Snohomish School District No. 201

RUN DATE: 10/23/2024

E.S.D. 189

PROGRAM 99 - Pupil Transportation

RUN TIME: 9:02:38 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

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	123,159.54	0.00		0.00	85,763.54	37,396.00	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
51 Supervisn	1,090,539.67	2,177.05		0.00	727,313.80	241,725.73	16,935.46	100,341.94	2,045.69	0.00
52 Operation	4,789,523.44	0.00			2,643,623.29	1,193,866.57	405,027.94	534,438.06	12,567.58	0.00
53 Maintnce	845,815.36	0.00			331,584.72	122,348.89	208,329.39	78,793.12	0.00	104,759.24
56 Insurance	220,935.66							220,935.66		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-102,286.29		- 102,286.29							
99 Total	6,967,687.38	2,177.05	- 102,286.29	0.00	3,788,285.35	1,595,337.19	630,292.79	934,508.78	14,613.27	104,759.24

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	19,294.80
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	1,250,380.51
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,420,274.97
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,420,274.97

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	10,766.00	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1836	
a) Total All Programs (SYSTEM CALCULATED)		178,323,435.05
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		27,662,909.13
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		150,660,525.92

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.

56,297.14

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.

356,503.11

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.

77,045.96

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.

11,382.00

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.

444,170.04

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.

3,257,387.36

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	150,660,525.92	307,058.07		-22,750.10			150,376,217.95
PROGRAM 97 ACTIVITIES							
11 Board of Directors	276,515.57	0.00		56,297.14	131,790.47	88,427.96	
12 Superintendent's Office	694,773.99	0.00		0.00	694,773.99	0.00	
13 Business Office	2,406,894.76	0.00		0.00		2,406,894.76	
14 Human Resources	1,969,087.49	0.00		0.00		1,969,087.49	
15 Public Relations	611,634.41	0.00			167,464.37	444,170.04	
25 Pupil Management	31,004.72	0.00		0.00	31,004.72	0.00	
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	971,946.51	0.00		0.00	971,946.51	0.00	
62 Grounds Maintenance	774,780.82	73,778.43		0.00	701,002.39	0.00	
63 Operation of Buildings	4,767,570.37	57,578.16		0.00	4,709,992.21	0.00	
64 Maintenance	2,665,233.63	61,650.83		356,503.11	2,247,079.69	0.00	
65 Utilities	2,520,904.45	0.00		0.00	2,520,904.45	0.00	
67 Building and Property Security	465,205.27	0.00		0.00	465,205.27	0.00	
68 Insurance	2,113,917.15	0.00		0.00	2,113,917.15	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	3,397,598.67	0.00		0.00	140,211.31	3,257,387.36	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	94,715.15	0.00		0.00		94,715.15	
75 Motor Pool	238,402.26	227,992.07		0.00		10,410.19	
83 Interest	123,812.92		123,812.92				
84 Principal	1,075,047.57		1,075,047.57				
85 Debt-Related Expenditures	2,463,863.42		0.00				
Total Program 97	27,662,909.13	4,083,723.40	1,198,860.49	412,800.25	14,895,292.53	8,271,092.95	

		--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	178,323,435.05	4,390,781.47	1,198,860.49	390,050.15		8,271,092.95	150,376,217.95
Unallowable Costs					-14,895,292.53		14,895,292.53
TOTALS	178,323,435.05	4,390,781.47	1,198,860.49	390,050.15		8,271,092.95	165,271,510.48

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	7,098,659.33
2. FY 21-22 DIRECT EXPENDITURES	145,818,045.63
3. FY 21-22 OVER/UNDER RECOVERY (CALCULATED)	349,237.96
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	7,447,897.29
5. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.0511

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	8,271,092.95
7. FY 21-22 OVER/UNDER RECOVERY (LINE 3)	349,237.96
8. FY 23-24 ADJUSTED IND POOL (LINE 6 + LINE 7)	8,620,330.91
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	165,271,510.48
10. FY 23-24 RESTRICTED INDIRECT RATE (LINE 5)	0.0511
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	8,445,374.18
12. FY 23-24 OVER/UNDER RECOVER (LINE 8 - LINE 11)	174,956.73
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	8,446,049.68
14. CALCULATED FY 23-24 RESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.0511

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

COUNTY: 31 Snohomish

Fiscal Year 2023-2024

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	150,660,525.92	307,058.07		-22,750.10			150,376,217.95
PROGRAM 97 ACTIVITIES							
11 Board of Directors	276,515.57	0.00		56,297.14	131,790.47	88,427.96	
12 Superintendents Office	694,773.99	0.00		0.00		694,773.99	
13 Business Office	2,406,894.76	0.00		0.00		2,406,894.76	
14 Human Resources	1,969,087.49	0.00		0.00		1,969,087.49	
15 Public Relations	611,634.41	0.00			167,464.37	444,170.04	
25 Pupil Management	31,004.72	0.00		0.00		31,004.72	
35 Pupil Safety	0.00	0.00		0.00		0.00	
61 Supervision	971,946.51	0.00		0.00		971,946.51	
62 Grounds Maintenance	774,780.82	73,778.43		0.00		701,002.39	
63 Operation of Buildings	4,767,570.37	57,578.16		0.00		4,709,992.21	
64 Maintenance	2,665,233.63	61,650.83		356,503.11		2,247,079.69	
65 Utilities	2,520,904.45	0.00		0.00		2,520,904.45	
67 Building and Property Security	465,205.27	0.00		0.00		465,205.27	
68 Insurance	2,113,917.15	0.00		0.00		2,113,917.15	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	3,397,598.67	0.00		0.00		3,397,598.67	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	94,715.15	0.00		0.00		94,715.15	
75 Motor Pool	238,402.26	227,992.07		0.00		10,410.19	
83 Interest	123,812.92		123,812.92				
84 Principal	1,075,047.57		1,075,047.57				
85 Debt-Related Expenditures	2,463,863.42		0.00				
Total Program 97	27,662,909.13	4,083,723.40	1,198,860.49	530,960.95	299,254.84	22,867,130.64	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	178,323,435.05	4,390,781.47	1,198,860.49	508,210.85		22,867,130.64	150,376,217.95
Unallowable Costs					-299,254.84		299,254.84
Totals	178,323,435.05	4,390,781.47	1,198,860.49	508,210.85		22,867,130.64	150,675,472.79

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	19,099,302.11
2. FY 21-22 DIRECT EXPENDITURES	133,817,402.85
3. FY 21-22 OVER (UNDER) RECOVERY	1,456,903.76
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	20,556,205.87
5. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.1536

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	22,867,130.64
7. FY 21-22 OVER (UNDER) RECOVERY (LINE 3)	1,456,903.76
8. FY 23-24 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	24,324,034.40
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	150,675,472.79
10. FY 23-24 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1536
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	23,143,752.62
12. FY 23-24 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,180,281.78
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	24,047,412.42
14. CALCULATED FY 23-24 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.1596

	Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS				
01 Basic Education	95,590,775.29	68,843,733.35	0.00	26,747,041.94
02 Alternative Learning Experience (ALE)	2,815,544.65	2,027,733.37	0.00	787,811.28
03 Dropout Reengagement	61,163.99	44,269.08	0.00	16,894.91
31 Vocational-Basic, State	4,644,068.23	4,643,938.84	0.00	129.39
34 Middle School Career and Tech. Ed., State	1,277,832.80	1,277,832.80	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	27,662,909.13	19,922,612.14	957,440.01	6,782,856.98
09 Transition To Kindergarten	385,361.79	102,595.90	282,765.89	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS	132,437,655.88	96,862,715.48	1,240,205.90	34,334,734.50
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	3,754.50	3,754.50	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	44,471.55	0.00	44,471.55	0.00
21 Special Education-Supplemental, State	24,385,951.22	24,314,835.12	71,116.10	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	1,937,511.00	0.00	1,937,511.00	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	64,622.20	0.00	64,622.20	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	340,276.47	0.00	340,276.47	0.00
52 Other Title Grants Under ESEA, Federal	230,687.16	0.00	230,687.16	0.00
53 ESEA Migrant, Federal	61,133.75	0.00	61,133.75	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,420,274.97	1,420,274.97	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	555,953.15	555,953.15	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	49,041.67	0.00	49,041.67	0.00
65 Transitional Bilingual, State	1,031,763.23	1,031,763.23	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	190,616.89	0.00	0.00	190,616.89
74 Highly Capable	359,954.40	359,954.40	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	761,671.28	192,871.66	318,660.33	250,139.29
TOTAL OTHER INSTRUCTIONAL PROGRAMS	31,437,683.44	27,879,407.03	3,117,520.23	440,756.18
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	5,936.58	0.00	0.00	5,936.58
88 Early Learning	864,902.11	661,229.44	166,741.87	36,930.80
89 Other Community Services	3,641,867.68	0.00	0.00	3,641,867.68
98 School Food Services	2,967,701.98	115,340.48	1,717,089.27	1,135,272.23
99 Pupil Transportation	6,967,687.38	6,967,687.38	0.00	0.00
TOTAL OTHER PROGRAMS	14,448,095.73	7,744,257.30	1,883,831.14	4,820,007.29
TOTALS	178,323,435.05	132,486,379.81	6,241,557.27	39,595,497.97

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

	FY 22 - 23 Actual (A)	FY 23 - 24 Actual (B)
Preliminary FY 2023-2024 to FY 2022-2023 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	22,812,720.56	24,385,951.22
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	51,153.49	71,116.10
4. Equals aggregate special education expenditures for resident special education students.	22,761,567.07	24,314,835.12
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,553,268.05
Preliminary FY 2023-2024 to FY 2022-2023 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,276.22	1,346.66
7. Expenditures per pupil (line 4/line 6).	17,835.14	18,055.66
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.)		220.52
Preliminary Year-End Special Education Maintenance of Effort Test FY 2023-2024 to FY 2022-2023 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

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

B. 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 2023 - 24	FY 2022 - 23		FY 2023 - 24	FY 2022 - 23	
Total Expenditures	+ (plus)	178,323,435.05	166,456,276.96	Total Program 98	+ 2,967,701.98	2,498,881.50	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,368,663.14	1,177,159.54	
Community Schools	- (minus)	5,936.58	4,970.52	Revenue 2998 (Local)	- 0.00	0.00	
Early Learning	- (minus)	864,902.11	592,127.21	Revenue 4198 (State)	- 115,340.48	49,939.72	
Other Community Services	- (minus)	3,641,867.68	3,192,125.54	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	2,967,701.98	2,498,881.50	Revenue 6198 (Fed)	- 1,465,018.70	1,467,710.57	
Debt Service, Interest	- (minus)	123,812.92	102,751.27	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	1,075,047.57	1,452,201.64	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 252,070.57	179,444.66	
Capital Outlay, All Object 9	- (minus)	4,390,781.47	2,354,657.11	Revenue 7198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	22,915.38	21,905.02	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	6,218,641.89	5,940,961.50	TOTAL FOOD SERVICES DEFICIT	-233,390.91	-375,372.99	
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	1,465,018.70	1,467,710.57	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)	252,070.57	179,444.66	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 2023 - 24	FY 2022 - 23
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00

Description	Operation	FY 2023 - 24	FY 2022 - 23
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Early Learning	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	110,913.02	111,404.17
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	160,839,829.76	152,054,255.05

FY 2023 - 24/FY 2022 - 231.06

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

Description	Operation	FY 2023 - 24	FY 2022 - 23
Program 31, Vocational--Basic State	+ (plus)	4,644,068.23	4,322,494.93
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,277,832.80	1,257,009.16
Program 38, Vocational--Federal	+ (plus)	64,622.20	39,814.98
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)	67,428.11	41,864.98
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	5,919,095.12	5,577,454.09
	FY 23-24 / 22-23		1.06

COUNTY: 31 Snohomish

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.539	On the Balance Sheet GF G.L. 450, Investments, is not equal to County Treasurer Item 450, Investments.	15,697,455.67	15,741,157.64
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 89-91-0.	-31.32	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 98-42-5.	-22,750.10	
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*	160,606,438.85	0.00
Informational	1.595	On the Balance Sheet, G.L. 320, Due From Other Funds, for all funds is not equal G.L. 640, Due to Other Funds, for all funds.	263,498.60	274,998.60
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	0.00
Informational	1.615	There are no expenditures in Program 03. Your district has been approved by OSPI to operate an Open Doors [1418] program pursuant to WAC Chapter 392-700.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

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.	17,642,251.77	17,731,659.35
Informational	3.510	On the Balance Sheet General Ledger GL 750 is negative.	-89,407.58	0.00

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.505	On the Balance Sheet TVF G.L. 450, Investments, is not equal to F-197 County Treasurer report Item 450, Investments.	5,005,357.90	5,031,520.87
Informational	9.509	On the Balance Sheet General Ledger GL 750 is negative.	-26,162.97	0.00

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits