

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Lake Stevens School District of Snohomish County for the fiscal year ended August 31, 2025, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 179 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: SubpartE.

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

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	184,741,174.28	908,885.79	15,949,238.57	128,573,381.43	936,208.41	0.00	331,108,888.48
Total Expenditures	181,795,043.26	904,087.44	13,236,575.00	8,085,281.77	704,498.83	0.00	204,725,486.30
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	2,946,131.02	4,798.35	2,712,663.57	120,488,099.66	231,709.58	0.00	126,383,402.18
Beginning Total Fund Balance	21,933,863.60	787,080.05	7,294,079.22	10,043,118.73	2,167,939.72	0.00	42,226,081.32
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	24,879,994.62	791,878.40	10,006,742.79	130,531,218.39	2,399,649.30	0.00	168,609,483.50

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	10,563,578.25	122,516.03	11,788.27	430,916.09	847,059.72	0.00	11,975,858.36
Minus Warrants Outstanding	-2,993,747.64	-26,751.71	0.00	-79,128.91	0.00	0.00	-3,099,628.26
Taxes Receivable	10,524,855.44		6,660,016.01	1,225,253.59	20.28		18,410,145.32
Due From Other Funds	4,179.23	0.00	0.00	0.00	0.00	0.00	4,179.23
Due From Other Governmental Units	2,058,560.84	0.00	0.00	561,760.94	0.00	0.00	2,620,321.78
Accounts Receivable	80,264.19	0.00	0.00	0.00	0.00	0.00	80,264.19
Leases Receivable	0.00		0.00	0.00	0.00	0.00	0.00
Interfund Loans Receivable	0.00			0.00	0.00		0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	60,724.43	0.00		0.00			60,724.43
Prepaid Items	1,039,330.03	13,874.14			0.00	0.00	1,053,204.17
Investments	18,783,285.52	835,419.91	9,994,954.52	130,988,558.59	1,552,589.58	0.00	162,154,808.12
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	40,121,030.29	945,058.37	16,666,758.80	133,127,360.30	2,399,669.58	0.00	193,259,877.34
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	40,121,030.29	945,058.37	16,666,758.80	133,127,360.30	2,399,669.58	0.00	193,259,877.34
LIABILITIES							
Accounts Payable	1,627,634.14	26,173.24	0.00	1,280,150.05	0.00	0.00	2,933,957.43
Contracts Payable Current	50,010.07	0.00		90,738.27	0.00	0.00	140,748.34

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Interest Payable			0.00				0.00
Accrued Salaries	446,017.62	0.00		0.00			446,017.62
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	1,876,122.79	0.00		0.00			1,876,122.79
Leases Payable - Current	0.00		0.00	0.00	0.00	0.00	0.00
Due To Other Governmental Units	414,676.39	0.00		0.00	0.00	0.00	414,676.39
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	4,179.23	0.00	0.00	0.00	0.00	4,179.23
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	276,629.04	122,827.50	0.00	0.00	0.00		399,456.54
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	4,691,090.05	153,179.97	0.00	1,370,888.32	0.00	0.00	6,215,158.34
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	25,090.18	0.00	0.00	0.00	0.00	0.00	25,090.18
Unavailable Revenue - Leases	0.00		0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	10,524,855.44		6,660,016.01	1,225,253.59	20.28		18,410,145.32
TOTAL DEFERRED INFLOWS OF RESOURCES	10,549,945.62	0.00	6,660,016.01	1,225,253.59	20.28	0.00	18,435,235.50
FUND BALANCE:							
Nonspendable Fund Balance	1,100,054.46	13,874.14	0.00	0.00	0.00	0.00	1,113,928.60

August 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Restricted Fund Balance	636,834.71	778,004.26	10,006,742.79	128,357,904.84	2,399,649.30	0.00	142,179,135.90
Committed Fund Balance	0.00	0.00	0.00	2,173,313.55	0.00	0.00	2,173,313.55
Assigned Fund Balance	2,580,494.00	0.00	0.00	0.00	0.00	0.00	2,580,494.00
Unassigned Fund Balance	20,562,611.45	0.00	0.00	0.00	0.00	0.00	20,562,611.45
TOTAL FUND BALANCE	24,879,994.62	791,878.40	10,006,742.79	130,531,218.39	2,399,649.30	0.00	168,609,483.50
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	40,121,030.29	945,058.37	16,666,758.80	133,127,360.30	2,399,669.58	0.00	193,259,877.34

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	24,362,988.13	908,885.79	13,694,367.15	7,044,624.91	89,198.80		46,100,064.78
State	150,454,085.14		0.00	727,994.34	847,009.61		152,029,089.09
Federal	5,870,512.49		0.00	191,564.55	0.00		6,062,077.04
Other	3,643,140.69			0.00	0.00	0.00	3,643,140.69
TOTAL REVENUES	184,330,726.45	908,885.79	13,694,367.15	7,964,183.80	936,208.41	0.00	207,834,371.60
EXPENDITURES:							
CURRENT:							
Regular Instruction	97,426,795.84						97,426,795.84
Special Education	32,239,091.84						32,239,091.84
Vocational Education	6,127,792.79						6,127,792.79
Skill Center	0.00						0.00
Compensatory Programs	5,291,309.83						5,291,309.83
Other Instructional Programs	841,901.93						841,901.93
Federal Stimulus COVID-19	0.00						0.00
Community Services	2,040,010.15						2,040,010.15
Support Services	36,428,347.11						36,428,347.11
Student Activities/Other		904,087.44				0.00	904,087.44
CAPITAL OUTLAY:							
Sites				695,251.91			695,251.91
Building				4,677,093.19			4,677,093.19
Equipment				0.00			0.00
Instructional Technology				2,102,987.61			2,102,987.61
Energy				0.00	0.00		0.00
Transportation Equipment					704,498.83		704,498.83
Sales and Lease				0.00			0.00
Other	1,010,101.87						1,010,101.87
DEBT SERVICE:							
Principal	345,125.15		9,805,000.00	0.00	0.00		10,150,125.15

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	44,566.75		3,431,575.00	0.00	0.00		3,476,141.75
Bond/Levy Issuance				609,949.06	0.00		609,949.06
TOTAL EXPENDITURES	181,795,043.26	904,087.44	13,236,575.00	8,085,281.77	704,498.83	0.00	204,725,486.30
REVENUES OVER (UNDER) EXPENDITURES	2,535,683.19	4,798.35	457,792.15	-121,097.97	231,709.58	0.00	3,108,885.30
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		2,254,871.42	120,609,197.63	0.00		122,864,069.05
Long-Term Financing	410,447.83			0.00	0.00		410,447.83
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	410,447.83		2,254,871.42	120,609,197.63	0.00	0.00	123,274,516.88
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,946,131.02	4,798.35	2,712,663.57	120,488,099.66	231,709.58	0.00	126,383,402.18
BEGINNING TOTAL FUND BALANCE	21,933,863.60	787,080.05	7,294,079.22	10,043,118.73	2,167,939.72	0.00	42,226,081.32
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	24,879,994.62	791,878.40	10,006,742.79	130,531,218.39	2,399,649.30	0.00	168,609,483.50

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,852,573.33	22,510,414.80	24,362,988.13
State	149,576,719.26	877,365.88	150,454,085.14
Federal	5,787,369.24	83,143.25	5,870,512.49
Other	2,566,795.27	1,076,345.42	3,643,140.69
TOTAL REVENUES	159,783,457.10	24,547,269.35	184,330,726.45
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	80,496,804.03	16,929,991.81	97,426,795.84
Special Education	32,239,091.84	0.00	32,239,091.84
Vocational Education	6,124,758.22	3,034.57	6,127,792.79
Skills Center	0.00	0.00	0.00
Compensatory Programs	5,289,830.04	1,479.79	5,291,309.83
Other Instructional Programs	251,966.46	589,935.47	841,901.93
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	0.00	2,040,010.15	2,040,010.15
Support Services	31,446,183.16	4,982,163.95	36,428,347.11
CAPITAL OUTLAY:			
Other	599,000.43	411,101.44	1,010,101.87
DEBT SERVICE:			
Principal	345,125.15	0.00	345,125.15
Interest and Other Charges	44,566.75	0.00	44,566.75
TOTAL EXPENDITURES	156,837,326.08	24,957,717.18	181,795,043.26
REVENUES OVER (UNDER) EXPENDITURES:	2,946,131.02	-410,447.83	2,535,683.19
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		410,447.83	410,447.83
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	410,447.83	410,447.83
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,946,131.02	0.00	2,946,131.02
BEGINNING TOTAL FUND BALANCE	21,933,863.60	0.00	21,933,863.60
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	24,879,994.62	0.00	24,879,994.62

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	24,449,496.00	24,362,988.13	-86,507.87
State	143,075,007.00	150,454,085.14	7,379,078.14
Federal	5,639,148.00	5,870,512.49	231,364.49
Other	3,335,431.00	3,643,140.69	307,709.69
TOTAL REVENUES	176,499,082.00	184,330,726.45	7,831,644.45
EXPENDITURES			
CURRENT:			
Regular Instruction	100,684,136.00	97,426,795.84	3,257,340.16
Special Education	31,290,071.00	32,239,091.84	-949,020.84
Vocational Education	6,652,489.00	6,127,792.79	524,696.21
Skill Center	0.00	0.00	0.00
Compensatory Programs	5,544,665.00	5,291,309.83	253,355.17
Other Instructional Programs	943,731.00	841,901.93	101,829.07
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	1,930,755.00	2,040,010.15	-109,255.15
Support Services	38,947,031.00	36,428,347.11	2,518,683.89
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	3,859,600.00	1,010,101.87	2,849,498.13
DEBT SERVICE:			
Principal	221,100.00	345,125.15	-124,025.15
Interest and Other Charges	2,710.00	44,566.75	-41,856.75
TOTAL EXPENDITURES	190,076,288.00	181,795,043.26	8,281,244.74

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-13,577,205.00	2,535,683.19	16,112,888.19
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	3,600,000.00	410,447.83	-3,189,552.17
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	3,600,000.00	410,447.83	-3,189,552.17
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-9,977,204.00	2,946,131.02	12,923,335.02
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	19,593,718.00	21,933,863.60	2,340,145.60
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	9,616,513.00	24,879,994.62	15,263,481.62

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,616,615.00	908,885.79	-707,729.21
State			
Federal			
Other			
TOTAL REVENUES	1,616,615.00	908,885.79	-707,729.21
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,746,720.00	904,087.44	842,632.56
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,746,720.00	904,087.44	842,632.56
REVENUES OVER (UNDER) EXPENDITURES	-130,105.00	4,798.35	134,903.35

	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)	-130,105.00	4,798.35	134,903.35
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	867,415.00	787,080.05	-80,334.95
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	737,310.00	791,878.40	54,568.40

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	13,366,995.00	13,694,367.15	327,372.15
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	13,366,995.00	13,694,367.15	327,372.15
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	9,805,000.00	9,805,000.00	0.00
Interest and Other Charges	3,531,575.00	3,431,575.00	100,000.00
TOTAL EXPENDITURES	13,336,575.00	13,236,575.00	100,000.00
REVENUES OVER (UNDER) EXPENDITURES	30,421.00	457,792.15	427,371.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	2,254,871.42	2,254,871.42
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	2,254,871.42	2,254,871.42
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	30,421.00	2,712,663.57	2,682,242.57
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	6,801,000.00	7,294,079.22	493,079.22
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	6,831,421.00	10,006,742.79	3,175,321.79

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,637,947.00	7,044,624.91	1,406,677.91
State	65,000.00	727,994.34	662,994.34
Federal	278,371.00	191,564.55	-86,806.45
Other	0.00	0.00	0.00
TOTAL REVENUES	5,981,318.00	7,964,183.80	1,982,865.80
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	5,815,000.00	695,251.91	5,119,748.09
Building	2,880,500.00	4,677,093.19	-1,796,593.19
Equipment	2,619,752.00	0.00	2,619,752.00
Instructional Technology	0.00	2,102,987.61	-2,102,987.61
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	609,949.06	609,949.06
Principal	0.00	0.00	0.00

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/8/2025

E.S.D. 189

Budgetary Comparison Schedule - Capital Projects Fund

RUN TIME: 8:10:03 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	11,315,252.00	8,085,281.77	3,229,970.23
REVENUES OVER (UNDER) EXPENDITURES	-5,333,933.00	-121,097.97	5,212,835.03
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	120,609,197.63	120,609,197.63
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	120,609,197.63	120,609,197.63
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-5,333,932.00	120,488,099.66	125,822,031.66
BEGINNING TOTAL FUND BALANCE	5,966,772.00	10,043,118.73	4,076,346.73
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	632,839.00	130,531,218.39	129,898,379.39

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	22,127.00	89,198.80	67,071.80
State	940,438.00	847,009.61	-93,428.39
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	962,565.00	936,208.41	-26,356.59
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	2,033,543.00	704,498.83	1,329,044.17
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	2,033,543.00	704,498.83	1,329,044.17

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,070,978.00	231,709.58	1,302,687.58
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,070,978.00	231,709.58	1,302,687.58
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,143,238.00	2,167,939.72	24,701.72
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	1,072,260.00	2,399,649.30	1,327,389.30

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

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

Description	Beginning Outstanding Debt September 1, 2024	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2025	Amount Due Within One Year
Voted Debt					
Voted Bonds	88,320,000.00	114,905,000.00	9,805,000.00	193,420,000.00	10,360,000.00
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	651,266.90	410,447.83	337,385.20	724,329.53	296,024.77
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	21,461,375.34	3,688,403.07	0.00	25,149,778.41	7,988,626.60
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	8,721,012.00	0.00	348,022.00	8,372,990.00	
Net Pension Liabilities TRS 2/3	1,711,267.00	0.00	1,711,267.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	2,532,069.00	0.00	827,722.00	1,704,347.00	
Total Long-Term Liabilities	123,396,990.24	119,003,850.90	13,029,396.20	229,371,444.94	18,644,651.37

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

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	20,557,598.32	13,427,563.84	2,481,717.79	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	90.68	178.87	32.92	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	20,557,689.00	13,427,742.71	2,481,750.71	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	9,323.45			
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	361,300.30			
2188 Early Learning Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	158,828.48		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Early Learning Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	28,574.69			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,852,573.33			
2300 Investment Earnings	811,824.45	266,624.44	1,232,999.20	89,198.80
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	167,759.91		0.00	0.00

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/8/2025

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 8:10:03 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	25,255.19		0.00	0.00
2700 Rentals and Leases	225,970.28	0.00	0.00	0.00
2800 Judgements and Settlements	105,206.57		0.00	0.00
2900 Local Support Nontax, Unassigned	58,682.48	0.00	3,329,875.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2000 TOTAL LOCAL SUPPORT NONTAX	3,805,299.13	266,624.44	4,562,874.20	89,198.80
STATE, GENERAL PURPOSE				
3100 Apportionment	107,736,659.64			
3121 Special Education - General Apportionment	3,918,760.58			
3300 Local Effort Assistance	877,365.88			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	112,532,786.10	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4109 Special Purpose - Transition to Kindergarten	0.00			
4121 Special Education	23,651,178.69			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			727,994.34	
4139 Career Launch	0.00			
4155 Learning Assistance	2,201,642.70			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	884,593.28			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	1,538,597.48			
4174 Highly Capable	286,405.13			
4188 Early Learning	0.00			
4198 School Food Service	117,011.18			
4199 Transportation - Operations	9,212,521.44			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	29,349.14			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				847,009.61
4000 TOTAL STATE, SPECIAL PURPOSE	37,921,299.04		727,994.34	847,009.61
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	19,920.50	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5700 Qualified Energy Investment Tax Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	19,920.50	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6109 Special Purpose - Transition to Kindergarten	0.00			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal Special Purpose-CARES Act Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	1,907,173.82			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	45,226.19			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	924,250.74			
6152 Other Title, ESEA Fed	116,601.52			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	106,867.00			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Early Learning	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	2,016,243.99			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6210 Federal E-Rate	243,250.74		191,564.55	
6211 Federal Special Purpose-SLRF	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6219 Federal Special Purpose-CARES Act Other	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Early Learning	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-SLRF	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6319 Federal Special Purpose-CARES ActOther	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	29,349.18			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Early Learning	63,222.75			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	398,406.06			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,850,591.99		191,564.55	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/8/2025

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 8:10:03 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2025

	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	29,827.21			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	2,566,795.27			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	2,596,622.48		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	1,046,518.21			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	1,046,518.21		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	2,254,871.42	120,609,197.63	0.00
9200 Sale of Real Property	0.00	0.00	0.00	

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/8/2025

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 8:10:03 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	0.00			0.00
9400 Insurance Recoveries	0.00		0.00	0.00
9500 Long-Term Financing	410,447.83		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	410,447.83	2,254,871.42	120,609,197.63	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 184,741,174.28	 15,949,238.57	 128,573,381.43	 936,208.41

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	95,944,455.24	11 Bd of Dir	271,387.68	0 Debit Transfer	262,905.49
02 ALE	1,284,714.43	12 Supt Off	698,700.75	1 Credit Transfer	-262,905.49
03 Basic Education - Dropout Reengagement	206,286.78	13 Busns Off	1,697,548.92	2 Cert. Salaries	84,309,824.86
09 Transition to Kindergarten	0.00	14 HR	1,018,248.42	3 Class. Salaries	33,924,082.54
11 SLRF	0.00	15 Pblc Rltn	507,952.83	4 Employee Benefits	38,188,700.23
12 ESSER II	0.00	21 Supv Inst	3,301,815.33	5 Supplies / Materials	5,969,969.84
13 ESSER III	0.00	22 Lrn Resrc	725,665.40	7 Purchased Services	18,156,102.42
14 ESSER III (Learning Loss)	0.00	23 Princ Off	8,997,787.94	8 Travel	236,261.50
18 RSVD N/A	0.00	24 Guid/Coun	5,136,090.12	9 Capital Outlay	1,010,101.87
19 Cares Act - Other	0.00	25 Pupil Mngmt	340,638.61	TOTAL ALL OBJECTS	181,795,043.26
21 Sp Ed, Sup, St	30,353,165.94	26 Health	10,079,747.32		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	107,818,041.84		
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	2,318,206.95		
24 Sp Ed, Sup, Fed	1,907,173.82	29 Pmt to SD	186,542.67		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	1,566,392.13		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	520,675.48		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	1,799,039.19		
31 Voc, Basic, St	5,008,424.33	34 Pro Learn	1,335,361.99		
34 MidSchCar/Tec	1,310,834.73	35 Pupil Safety	398,587.93		
38 Voc, Fed	45,226.19	41 Supervisn	309,543.03		
39 Voc, Other	0.00	42 Food	2,357,623.18		
45 Skil Cnt, Bas, St	0.00	44 Operation	2,905,379.49		
46 Skill Cntr, Fed	0.00	49 Transfers	-19,470.62		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,341,373.80		
51 ESEA Disadvantaged, Fed	924,250.74	52 Operation	7,625,127.71		
52 Other Title, ESEA, Fed	116,601.52	53 Maintnce	1,015,536.90		
53 ESEA Migrant, Federal	0.00	56 Insurance	277,147.05		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/8/2025

E.S.D. 189

Program/Activity/Object Report

RUN TIME: 8:10:03 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2025

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	2,299,609.73	59 Transfers	-243,434.87		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	798,207.87		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	730,510.79		
58 Sp/Plt Pgm, St	455,875.93	63 Oper Bldg	5,359,159.22		
59 Inst. JAJ	0.00	64 Maintnce	1,917,969.26		
61 Head Start, Fed	0.00	65 Utilities	2,479,088.17		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	0.00		
64 LEP, Fed	106,867.00	67 Bldg Secu	136,961.67		
65 Tran Biling, St	1,388,104.91	68 Insurance	2,050,213.95		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	0.00	72 Info Sys	2,874,644.10		
69 Comp, Othr	0.00	73 Printing	31,160.84		
71 Traffic Safety	0.00	74 Warehouse	112,326.50		
73 Summer School	97,511.84	75 Mtr Pool	80,149.70		
74 Highly Capable	252,095.00	83 Interest	44,566.75		
76 Target Asst, Fed	0.00	84 Principal	345,125.15		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	410,447.83		
79 Inst Pgm, Othr	492,295.09	91 Publ Actv	137,254.29		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	181,795,043.26		
86 Comm Schools	496,600.86				
88 Early Learning	994,346.12				
89 Othr Comm Srv	549,716.78				
97 Distwide Suppt	21,950,703.39				
98 Schl Food Serv	5,553,075.08				
99 Pupil Transp	10,057,107.81				
TOTAL ALL PROGRAMS	181,795,043.26				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	73,239,612.59
2120	Salaries of Temporary EEs & Subs	1,887,271.71
2130	Non contracted Salaries	910,136.14
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	7,374,721.84
2160	Other Salaries	660,300.18
2170	Other Salaries NBCT	237,782.40

	Classified Salaries	Amount
3110	Salaries of Regular Employee	29,744,229.38
3120	Salaries of Temporary EEs & Subs	1,627,014.28
3130	Extra Time	1,616,837.98
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	732,912.63
3160	Other Salaries	203,088.27

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	6,127,779.61
4223	Federally Mandated Insurance-Classified	2,506,490.29
4232	Retirement Contribution - Certificated	7,938,536.41
4233	Retirement Contribution - Classified	3,256,234.59
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	35,632.92
4263	Unemployment Compensation - Classified	14,644.74

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	245,370.56
4273	Worker's Compensation - Classified	474,200.43
4282	Health Benefits - Certificated	8,129,883.34
4283	Health Benefits - Classified	8,999,085.02
4292	Other Employee Benefits - Certificated	274,142.46
4293	Other Employee Benefits - Classified	186,699.86

	Supplies, Non-Capital	Amount
5610	General Supplies	2,435,221.67
5622	Motor Vehicle Fuel - Electricity	0.00
5626	Motor Vehicle Fuel	549,508.00
5630	Food	2,357,623.18
5640	Books and Periodicals	515,027.32
5650	Supplies - Technology Related	112,589.67

	Purchased Services	Amount
7310	Office and Administrative Services	0.00
7311	Election Fees	35,134.98
7320	Professional Educational Services	2,038,542.22
7321	Contracted Teachers	905,115.40
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	276,275.21
7340	Other Professional Purchased Services	787,295.58
7341	Legal Services for District support	142,628.96
7342	Audit Services	62,998.39
7343	Other Legal Services	0.00
7350	Technical Services	1,059,812.57
7351	Data Processing and Coding Services	1,200.00
7352	Other Technical Services	1,203,789.68

	Purchased Services	Amount
7410	Utility Services	698,559.95
7420	Cleaning Services	250,546.93
7431	Non-Technology-Related Repair and Maintenance	146,917.23
7432	Technology-Related Repair and Maintenance	29,785.38
7441	Rentals of Land and Buildings	21,039.92
7442	Rentals of Equipment and Vehicles	206,563.12
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	354,291.62
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	357,447.05
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,327,361.00
7530	Communications	381,325.59
7540	Advertising	249.90
7550	Printing and Binding	144,064.79
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	2,112,313.57
7569	Tuition - Other	2,165,023.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	76,985.42
7591	Services Purchased from another School District or ESD Within the State	475,809.44
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	364,348.05
7622	Electricity	1,018,381.20
7623	Bottled Gas	0.00
7624	Oil	29,564.49
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	93,039.88

	Purchased Services	Amount
7820	Settlements and Judgements Against the School District	0.00
7831	Redemption of Principal	345,125.15
7832	Interest on Long-Term Debt	44,566.75
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	236,261.50

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	144,185.05
9732	Vehicles	82,435.76
9733	Furniture and Fixtures	33,232.67
9734	Technology-Related Hardware	163,180.11
9735	Technology-Related Software	400,720.70
9739	Other Equipment	186,347.58
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	181,795,043.26
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REPORT F196

E.S.D. 189

COUNTY: 31 Snohomish

Lake Stevens School District No. 004

District Expenditure Summary by Location

For the Year Ended August 31, 2025

RUN DATE: 12/8/2025

RUN TIME: 8:10:04 PM

<u>Instructional Location</u>	<u>Amount</u>
Cavelero Mid High School	19,730,826.10
Early Learning Center	2,561,053.54
Glenwood Elementary	8,696,361.01
Highland Elementary	8,907,575.83
Hillcrest Elementary School	11,030,962.09
Homelink	1,482,330.28
Lake Stevens Middle School	11,013,054.01
Lake Stevens Sr High School	28,413,043.78
LSSD Open Doors	0.00
Mt. Pilchuck Elementary School	8,299,788.36
North Lake Middle School	10,194,345.34
Outcomes for Academic Resilience	0.00
Prove High School	0.00
Skyline Elementary	8,697,191.45
Stevens Creek Elementary	9,388,979.40
Sunnycrest Elementary School	8,345,261.11
TOTAL INSTRUCTIONAL LOCATIONS	136,760,772.30
TOTAL NON-INSTRUCTIONAL LOCATIONS	45,034,270.96
TOTAL DISTRICT EXPENDITURES	181,795,043.26

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/8/2025

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 8:10:04 PM

COUNTY: 31 Snohomish

Fiscal Year 2024-2025

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,604,771.78	0.00		1,253,842.06	189,055.56	142,094.30	12,857.46	1,920.16	5,002.24	0.00
22 Lrn Resrc	725,665.40	0.00		485,460.11	2,348.04	142,296.41	95,560.84	0.00	0.00	0.00
23 Princ Off	8,687,762.48	0.00		4,983,201.72	2,155,287.01	1,294,995.83	67,777.47	178,967.16	1,166.56	6,366.73
24 Guid/Coun	4,724,116.40	0.00		2,909,663.72	708,920.35	1,087,174.41	5,679.86	7,625.14	5,052.92	0.00
25 Pupil Mngmt	93.40	0.00		0.00	78.28	15.12	0.00	0.00	0.00	0.00
26 Health	2,268,933.63	130.13		0.00	1,581,910.65	654,901.00	19,889.19	9,753.06	55.72	2,293.88
27 Teaching	72,825,587.58	6,935.44		51,692,435.95	2,209,895.01	16,381,754.28	637,419.90	1,895,825.43	1,321.57	0.00
28 Extracur	1,801,204.47	187,563.84		277,237.73	872,977.75	224,339.44	7,165.31	212,677.51	19,242.89	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	856,255.86	0.00		631,331.22	5,239.06	128,930.33	4,095.40	78,429.29	8,230.56	0.00
32 Inst Tech	183,695.54	0.00			0.00	0.00	407.12	183,288.42	0.00	0.00
33 Curriculum	1,256,403.61	0.00		1,134.29	0.00	188.96	398,674.80	856,405.56	0.00	0.00
34 Pro Learn	1,007,283.81	0.00		809,717.83		197,565.98	0.00	0.00	0.00	0.00
35 Pupil Safety	2,681.28	0.00		0.00	690.43	132.67	51.99	1,806.19	0.00	0.00
01 Total	95,944,455.24	194,629.41		63,044,024.63	7,726,402.14	20,254,388.73	1,249,579.34	3,426,697.92	40,072.46	8,660.61

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	310,025.46	0.00		169,341.02	67,742.85	71,330.15	80.22	1,531.22	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	496,544.81	0.00		337,042.14	29,328.44	126,381.66	1,510.68	2,281.89	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	3,456.09	0.00		2,661.81	0.00	744.28	0.00	50.00	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	468,328.58	0.00		0.00	0.00	0.00	148.05	468,180.53	0.00	0.00
34 Pro Learn	6,359.49	0.00		4,970.16		1,389.33	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	1,284,714.43	0.00		514,015.13	97,071.29	199,845.42	1,738.95	472,043.64	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	206,286.78	0.00		0.00	0.00	0.00	0.00	206,286.78	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	206,286.78	0.00		0.00	0.00	0.00	0.00	206,286.78	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	963,962.70	0.00		476,704.03	259,729.28	194,925.31	3,979.52	7,644.72	20,979.84	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	35,216.14	0.00		0.00	24,294.58	10,921.56	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	7,804,186.28	0.00		4,527,758.46	434,701.49	1,497,801.08	10,984.33	1,330,919.32	2,021.60	0.00
27 Teaching	20,778,654.12	3,496.36		8,323,699.06	4,620,710.98	5,134,218.05	37,757.47	2,657,056.64	1,715.56	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	186,542.67							186,542.67		
31 InstProDev	285,529.81	0.00		169,364.16	40,023.41	49,423.84	6,504.08	20,686.45	-472.13	0.00
32 Inst Tech	29,077.43	0.00			0.00	0.00	0.00	7,829.51	0.00	21,247.92
33 Curriculum	36,466.26	0.00		0.00	0.00	0.00	9,672.94	26,793.32	0.00	0.00
34 Pro Learn	233,530.53	0.00		183,048.31		50,482.22	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	30,353,165.94	3,496.36		13,680,574.02	5,379,459.74	6,937,772.06	68,898.34	4,237,472.63	24,244.87	21,247.92

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	1,907,173.82	0.00		220.00	1,094,629.74	646,822.08	0.00	165,502.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	1,907,173.82	0.00		220.00	1,094,629.74	646,822.08	0.00	165,502.00	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	426,894.23	0.00		143,748.39	168,709.46	107,004.84	153.37	7,278.17	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	4,327,821.43	3,315.69		2,587,917.43	189,350.71	838,618.46	212,417.78	302,370.08	108,510.04	85,321.24
28 Extracur	10,091.66	6,852.82		0.00	0.00	0.00	0.00	0.00	3,238.84	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	46,220.13	0.00		26,792.81	213.84	5,803.58	74.35	3,256.00	10,079.55	0.00
32 Inst Tech	141,406.24	0.00			0.00	0.00	-520.36	21,371.86	1,272.14	119,282.60
33 Curriculum	12,558.30	0.00		0.00	0.00	0.00	12,558.30	0.00	0.00	0.00
34 Pro Learn	43,432.34	0.00		35,267.21		8,165.13	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 Info Sys	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 Total	5,008,424.33	10,168.51		2,793,725.84	358,274.01	959,592.01	224,683.44	334,276.11	123,100.57	204,603.84

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	130,562.94	0.00		60,740.66	39,355.92	30,466.36	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	1,132,389.58	0.00		787,655.63	12,297.15	224,055.82	74,227.75	20,235.78	260.41	13,657.04
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	11,917.55	0.00		7,338.51	0.00	1,639.46	0.00	2,260.00	679.58	0.00
32 Inst Tech	22,497.17	0.00			0.00	0.00	-20.72	7,729.28	0.00	14,788.61
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	13,467.49	0.00		11,007.99		2,459.50	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 Info Sys	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Total	1,310,834.73	0.00		866,742.79	51,653.07	258,621.14	74,207.03	30,225.06	939.99	28,445.65

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	31,623.51	0.00		0.00	0.00	0.00	14,570.20	17,053.31	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	9,959.71	0.00		0.00	0.00	0.00	0.00	6,112.01	3,847.70	0.00
32 Inst Tech	3,642.97	0.00			0.00	0.00	0.00	0.00	0.00	3,642.97
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	45,226.19	0.00		0.00	0.00	0.00	14,570.20	23,165.32	3,847.70	3,642.97

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	602.16	0.00		0.00	505.88	96.28	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	8,831.37	0.00		0.00	6,057.15	2,552.30	0.00	0.00	221.92	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	897,976.01	0.00		468,172.22	177,090.10	238,813.70	7,807.35	6,092.64	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	16,841.20	0.00		11,643.31	827.76	2,740.13	0.00	1,630.00	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	924,250.74	0.00		479,815.53	184,480.89	244,202.41	7,807.35	7,722.64	221.92	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	116,601.52	0.00		49,864.81	7,029.75	9,063.59	11,703.78	38,691.38	248.21	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	116,601.52	0.00	0.00	49,864.81	7,029.75	9,063.59	11,703.78	38,691.38	248.21	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	2,261,680.30	0.00		1,131,160.88	494,651.05	632,881.15	2,987.22	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	15,050.73	0.00		11,683.10	0.00	2,712.63	0.00	655.00	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	1,589.22	0.00		0.00	0.00	0.00	0.00	1,589.22	0.00	0.00
34 Pro Learn	21,289.48	0.00		17,257.68		4,031.80	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
55 Total	2,299,609.73	0.00		1,160,101.66	494,651.05	639,625.58	2,987.22	2,244.22	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	38,080.05	0.00		0.00	26,469.10	11,585.94	0.00	0.00	25.01	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	291,631.30	0.00		238,282.40	0.00	42,347.31	6,427.59	4,574.00	0.00	0.00
28 Extracur	25,085.40	1,135.40		0.00	0.00	0.00	0.00	23,950.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	101,079.18	0.00		46,954.94	12,839.47	10,132.67	119.63	31,032.47	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	455,875.93	1,135.40		285,237.34	39,308.57	64,065.92	6,547.22	59,556.47	25.01	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	0.00							0.00		
27 Teaching	74,262.15	367.70		160.00	43,666.53	18,767.33	446.67	8,355.11	2,498.81	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	32,604.85	0.00		16,667.14	87.71	2,571.78	0.00	12,630.00	648.22	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	106,867.00	367.70		16,827.14	43,754.24	21,339.11	446.67	20,985.11	3,147.03	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	3,233.67	0.00		2,747.85	0.00	485.82	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	1,322,468.10	1,406.50		365,308.72	524,665.85	420,048.97	2,157.56	8,822.26	58.24	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	54,894.85	0.00		25,574.97	1,523.86	4,381.08	1,289.98	22,090.98	33.98	0.00
32 Inst Tech	874.40	0.00			0.00	0.00	0.00	874.40	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	6,633.89	0.00		5,418.98		1,214.91	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	1,388,104.91	1,406.50		399,050.52	526,189.71	426,130.78	3,447.54	31,787.64	92.22	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	722.77	0.00		0.00	607.38	115.39	0.00	0.00	0.00	0.00
27 Teaching	96,789.07	15,560.03		53,044.83	15,524.87	12,659.34	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Total	97,511.84	15,560.03		53,044.83	16,132.25	12,774.73	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	116,855.52	0.00		80,473.14	7,331.77	29,050.61	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	93,901.65	0.00		49,522.46	0.00	14,414.94	18,341.69	11,161.72	460.84	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	14,279.65	0.00		5,015.37	0.00	877.37	0.00	8,259.00	127.91	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	23,693.22	0.00		0.00	0.00	0.00	0.00	23,693.22	0.00	0.00
34 Pro Learn	3,364.96	0.00		2,749.44		615.52	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	252,095.00	0.00		137,760.41	7,331.77	44,958.44	18,341.69	43,113.94	588.75	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	3,046.48	0.00		0.00	0.00	0.00	0.00	0.00	3,046.48	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	83,566.83	2,461.96		0.00	1,092.12	211.81	69,690.91	10,074.89	35.14	0.00
28 Extracur	35,335.91	0.00		0.00	0.00	0.00	29,694.91	5,641.00	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	139,481.73	0.00			83,551.83	10,949.96	44,964.82	0.00	15.12	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	230,864.14	0.00		0.00	0.00	0.00	0.00	230,864.14	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	492,295.09	2,461.96		0.00	84,643.95	11,161.77	144,350.64	246,580.03	3,096.74	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	359,346.57	0.00		0.00	257,474.26	63,603.27	0.00	38,269.04	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	137,254.29	0.00		0.00	111,162.40	26,091.89	0.00	0.00	0.00	0.00
86 Total	496,600.86	0.00		0.00	368,636.66	89,695.16	0.00	38,269.04	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	30,306.03	0.00		0.00	19,763.80	7,894.25	0.00	2,647.98	0.00	0.00
24 Guid/Coun	326,612.49	0.00		0.00	239,917.50	86,694.99	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	5,904.64	0.00		0.00	4,964.36	940.28	0.00	0.00	0.00	0.00
27 Teaching	629,821.96	21,989.37		0.00	392,897.98	184,533.89	29,461.08	286.03	0.00	653.61
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,701.00	0.00		0.00	0.00	0.00	0.00	1,701.00	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	994,346.12	21,989.37		0.00	657,543.64	280,063.41	29,461.08	4,635.01	0.00	653.61

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	27,859.97	1,185.00		0.00	0.00	0.00	12,546.25	14,128.72	0.00	0.00
27 Teaching	516.27	0.00		0.00	456.03	60.24	0.00	0.00	0.00	0.00
28 Extracur	446,489.51	0.00		0.00	317,217.36	91,798.66	20,914.12	16,559.37	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	74,851.03	0.00			62,155.02	12,696.01	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	549,716.78	1,185.00	0.00	0.00	379,828.41	104,554.91	33,460.37	30,688.09	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	271,387.68	0.00			4,500.00	380.59	1,761.60	262,600.00	2,145.49	0.00
12 Supt Off	698,700.75	8,688.00		384,823.42	122,316.74	52,495.91	5,294.99	107,403.32	17,678.37	0.00
13 Busns Off	1,697,548.92	0.00		0.00	1,261,589.32	357,361.80	11,488.90	63,272.77	2,273.15	1,562.98
14 HR	1,018,248.42	400.00		300,681.42	471,339.18	156,219.99	17,477.28	68,328.11	3,802.44	0.00
15 Pblc Rltn	507,952.83	1,417.25		0.00	257,086.87	79,299.22	19,176.74	148,550.05	2,422.70	0.00
25 Pupil Mngmt	296,141.51	0.00		0.00	219,891.61	76,599.90	0.00	-350.00	0.00	0.00
35 Pupil Safety	165,042.51	0.00		0.00	85,600.16	44,884.43	19,853.04	14,461.56	243.32	0.00
61 Supv Bldg	798,207.87	0.00		0.00	556,674.00	156,687.37	37,160.03	40,653.39	1,100.08	5,933.00
62 Grnd Mnt	730,510.79	0.00			399,039.84	165,635.28	81,561.66	56,822.29	211.50	27,240.22
63 Oper Bldg	5,284,308.19	0.00			3,376,425.88	1,547,861.35	283,795.25	2,318.69	876.98	73,030.04
64 Maintnce	1,917,969.26	0.00	0.00		549,500.49	194,693.49	185,253.71	951,679.80	106.55	36,735.22
65 Utilities	2,479,088.17	0.00	0.00		0.00	0.00	802.74	2,478,285.43	0.00	0.00
67 Bldg Secu	136,961.67	0.00			0.00	0.00	2,018.33	134,943.34	0.00	0.00
68 Insurance	2,050,213.95	0.00					0.00	2,050,213.95		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	2,874,644.10	0.00	0.00	143,315.37	1,255,333.79	431,535.34	45,497.23	988,734.57	2,366.82	7,860.98
73 Printing	31,160.84	0.00	0.00	0.00	0.00	0.00	0.00	31,160.84	0.00	0.00
74 Warehouse	112,326.50	0.00	0.00	0.00	66,677.37	30,686.11	13,859.77	1,103.25	0.00	0.00
75 Mtr Pool	80,149.70	0.00	0.00	0.00	0.00	0.00	3,556.45	0.00	0.00	76,593.25
83 Interest	44,566.75							44,566.75		
84 Principal	345,125.15							345,125.15		
85 Debt Expn	410,447.83		0.00					0.00		410,447.83
97 Total	21,950,703.39	10,505.25	0.00	828,820.21	8,625,975.25	3,294,340.78	728,557.72	7,789,873.26	33,227.40	639,403.52

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/8/2025

E.S.D. 189

PROGRAM 98 - School Food Services

RUN TIME: 8:10:04 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2025

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	309,543.03	0.00		0.00	223,323.29	67,138.60	662.49	17,423.46	995.19	0.00
42 Food	2,357,623.18	0.00					2,357,623.18	0.00		
44 Operation	2,905,379.49	0.00			1,716,805.89	1,019,468.49	108,162.17	15,754.38	733.17	44,455.39
49 Transfers	-19,470.62		-19,470.62							
98 Total	5,553,075.08	0.00	-19,470.62	0.00	1,940,129.18	1,086,607.09	2,466,447.84	33,177.84	1,728.36	44,455.39

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/8/2025

E.S.D. 189

PROGRAM 99 - Pupil Transportation

RUN TIME: 8:10:04 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2025

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	41,357.22	0.00		0.00	27,806.92	13,550.30	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	1,341,373.80	0.00		0.00	866,372.22	265,408.59	9,488.60	188,828.69	2,044.64	9,231.06
52 Operation	7,625,127.71	0.00			4,516,642.59	2,169,075.54	508,197.01	431,576.94	-364.37	0.00
53 Maintnce	1,015,536.90	0.00			430,135.50	155,040.68	365,047.81	15,555.61	0.00	49,757.30
56 Insurance	277,147.05							277,147.05		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-243,434.87		- 243,434.87							
99 Total	10,057,107.81	0.00	- 243,434.87	0.00	5,840,957.23	2,603,075.11	882,733.42	913,108.29	1,680.27	58,988.36

Other Data Requirements and Certifications

A.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	3,329,875.00
B.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
C.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
D.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	2,299,609.73
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	2,299,609.73

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.		
	11,088.05	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)		
	0.1373	
a) Total All Programs (SYSTEM CALCULATED)		181,795,043.26
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		21,950,703.39
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		159,844,339.87
3. District Allocation for CTE Carryover		
a) CTE Carryover percentage designated for program 31 the following year	0.791	
b) CTE Carryover percentage designated for program 34 the following year	0.209	
c) CTE Carryover percentage designated for future CTE Capital Projects	0.000	
4. District Allocation for CTE Recovery		
a) CTE Recovery percentage designated for Program 31 the following year	1.000	
b) CTE Recovery percentage designated for Program 34 the following year	0.000	

DISTORTING ITEMS

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

0.00

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

35,134.98

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

62,998.39

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.

142,628.96

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.

507,952.83

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

0.00

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

2,577,739.50

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	159,844,339.87	370,698.35		2,357,623.18			157,116,018.34
PROGRAM 97 ACTIVITIES							
11 Board of Directors	271,387.68	0.00		35,134.98	30,625.35	205,627.35	
12 Superintendent's Office	698,700.75	0.00		0.00	698,700.75	0.00	
13 Business Office	1,697,548.92	1,562.98		0.00		1,695,985.94	
14 Human Resources	1,018,248.42	0.00		0.00		1,018,248.42	
15 Public Relations	507,952.83	0.00			0.00	507,952.83	
25 Pupil Management	296,141.51	0.00		0.00	296,141.51	0.00	
35 Pupil Safety	165,042.51	0.00		0.00	165,042.51	0.00	
61 Supervision	798,207.87	5,933.00		0.00	792,274.87	0.00	
62 Grounds Maintenance	730,510.79	27,240.22		0.00	703,270.57	0.00	
63 Operation of Buildings	5,284,308.19	73,030.04		0.00	5,211,278.15	0.00	
64 Maintenance	1,917,969.26	36,735.22		0.00	1,881,234.04	0.00	
65 Utilities	2,479,088.17	0.00		0.00	2,479,088.17	0.00	
67 Building and Property Security	136,961.67	0.00		0.00	136,961.67	0.00	
68 Insurance	2,050,213.95	0.00		0.00	2,050,213.95	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	2,874,644.10	7,860.98		0.00	289,043.62	2,577,739.50	
73 Printing	31,160.84	0.00		0.00		31,160.84	
74 Warehousing	112,326.50	0.00		0.00		112,326.50	
75 Motor Pool	80,149.70	76,593.25		0.00		3,556.45	
83 Interest	44,566.75		44,566.75				
84 Principal	345,125.15		345,125.15				
85 Debt-Related Expenditures	410,447.83		0.00				
Total Program 97	21,950,703.39	639,403.52	389,691.90	35,134.98	14,733,875.16	6,152,597.83	

		--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	181,795,043.26	1,010,101.87	389,691.90	2,392,758.16		6,152,597.83	157,116,018.34
Unallowable Costs					-14,733,875.16		14,733,875.16
TOTALS	181,795,043.26	1,010,101.87	389,691.90	2,392,758.16		6,152,597.83	171,849,893.50

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	5,439,296.92
2. FY 22-23 DIRECT EXPENDITURES	153,951,616.36
3. FY 22-23 OVER/UNDER RECOVERY (CALCULATED)	-407,519.40
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	5,031,777.51
5. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.0327

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	6,152,597.83
7. FY 22-23 OVER/UNDER RECOVERY (LINE 3)	-407,519.40
8. FY 24-25 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,745,078.42
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	171,849,893.50
10. FY 24-25 RESTRICTED INDIRECT RATE (LINE 5)	0.0327
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,619,491.51
12. FY 24-25 OVER/UNDER RECOVER (LINE 8 - LINE 11)	125,586.90
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	6,278,184.73
14. CALCULATED FY 24-25 RESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.0365

PROGRAM AND ACTIVITY TITLES	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	159,844,339.87	370,698.35		2,357,623.18			157,116,018.34
PROGRAM 97 ACTIVITIES							
11 Board of Directors	271,387.68	0.00		35,134.98	30,625.35	205,627.35	
12 Superintendents Office	698,700.75	0.00		0.00		698,700.75	
13 Business Office	1,697,548.92	1,562.98		0.00		1,695,985.94	
14 Human Resources	1,018,248.42	0.00		0.00		1,018,248.42	
15 Public Relations	507,952.83	0.00			0.00	507,952.83	
25 Pupil Management	296,141.51	0.00		0.00		296,141.51	
35 Pupil Safety	165,042.51	0.00		0.00		165,042.51	
61 Supervision	798,207.87	5,933.00		0.00		792,274.87	
62 Grounds Maintenance	730,510.79	27,240.22		0.00		703,270.57	
63 Operation of Buildings	5,284,308.19	73,030.04		0.00		5,211,278.15	
64 Maintenance	1,917,969.26	36,735.22		0.00		1,881,234.04	
65 Utilities	2,479,088.17	0.00		0.00		2,479,088.17	
67 Building and Property Security	136,961.67	0.00		0.00		136,961.67	
68 Insurance	2,050,213.95	0.00		0.00		2,050,213.95	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	2,874,644.10	7,860.98		0.00		2,866,783.12	
73 Printing	31,160.84	0.00		0.00		31,160.84	
74 Warehousing	112,326.50	0.00		0.00		112,326.50	
75 Motor Pool	80,149.70	76,593.25		0.00		3,556.45	
83 Interest	44,566.75		44,566.75				
84 Principal	345,125.15		345,125.15				
85 Debt-Related Expenditures	410,447.83		0.00				
Total Program 97	21,950,703.39	639,403.52	389,691.90	68,367.65	30,625.35	20,855,847.64	

	Fiscal Year 2024-2025						
	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	181,795,043.26	1,010,101.87	389,691.90	2,425,990.83		20,855,847.64	157,116,018.34
Unallowable Costs					-30,625.35		30,625.35
Totals	181,795,043.26	1,010,101.87	389,691.90	2,425,990.83		20,855,847.64	157,146,643.69

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	18,535,245.17
2. FY 22-23 DIRECT EXPENDITURES	140,855,668.11
3. FY 22-23 OVER (UNDER) RECOVERY	-460,294.95
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	18,074,950.21
5. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.1283

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	20,855,847.64
7. FY 22-23 OVER (UNDER) RECOVERY (LINE 3)	-460,294.95
8. FY 24-25 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	20,395,552.68
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	157,146,643.69
10. FY 24-25 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1283
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	20,161,914.38
12. FY 24-25 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	233,638.30
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	21,089,485.94
14. CALCULATED FY 24-25 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.1342

	Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS				
01 Basic Education	95,944,455.24	77,761,512.87	19,920.50	18,163,021.87
02 Alternative Learning Experience (ALE)	1,284,714.43	1,284,714.43	0.00	0.00
03 Dropout Reengagement	206,286.78	206,286.78	0.00	0.00
31 Vocational-Basic, State	5,008,424.33	5,008,424.33	0.00	0.00
34 Middle School Career and Tech. Ed., State	1,310,834.73	1,310,834.73	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	21,950,703.39	17,597,211.84	243,250.74	4,110,240.81
09 Transition To Kindergarten	0.00	0.00	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS	125,705,418.90	103,168,984.98	263,171.24	22,273,262.68
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13 Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	30,353,165.94	30,323,816.76	29,349.18	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	1,907,173.82	0.00	1,907,173.82	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	45,226.19	0.00	45,226.19	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	924,250.74	0.00	924,250.74	0.00
52 Other Title Grants Under ESEA, Federal	116,601.52	0.00	116,601.52	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	2,299,609.73	2,201,642.70	0.00	97,967.03
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	455,875.93	455,875.93	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	106,867.00	0.00	106,867.00	0.00
65 Transitional Bilingual, State	1,388,104.91	1,388,104.91	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	97,511.84	0.00	0.00	97,511.84
74 Highly Capable	252,095.00	252,095.00	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	492,295.09	387,901.22	0.00	104,393.87
TOTAL OTHER INSTRUCTIONAL PROGRAMS	38,438,777.71	35,009,436.52	3,129,468.45	299,872.74
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	496,600.86	0.00	0.00	496,600.86
88 Early Learning	994,346.12	0.00	63,222.75	931,123.37
89 Other Community Services	549,716.78	0.00	0.00	549,716.78
98 School Food Services	5,553,075.08	117,011.18	2,414,650.05	3,021,413.85
99 Pupil Transportation	10,057,107.81	9,212,521.44	0.00	844,586.37
TOTAL OTHER PROGRAMS	17,650,846.65	9,329,532.62	2,477,872.80	5,843,441.23
TOTALS	181,795,043.26	147,507,954.12	5,870,512.49	28,416,576.65

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

	FY 23 - 24 Actual (A)	FY 24 - 25 Actual (B)
Preliminary FY 2024-2025 to FY 2023-2024 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	25,312,476.56	30,353,165.94
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	28,409.60	29,349.18
4. Equals aggregate special education expenditures for resident special education students.	25,284,066.96	30,323,816.76
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.)		5,039,749.80
Preliminary FY 2024-2025 to FY 2023-2024 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,623.00	1,664.66
7. Expenditures per pupil (line 4/line 6).	15,578.59	18,216.22
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,637.63
Preliminary Year-End Special Education Maintenance of Effort Test FY 2024-2025 to FY 2023-2024 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

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

B. Redident special education student data as shown on line 6 are obtained from 1220 Reports and include students in 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			<u>Food Services Deficit Calculation</u>			
		FY 2024 - 25	FY 2023 - 24		FY 2024 - 25	FY 2023 - 24	
Total Expenditures	+ (plus)	181,795,043.26	167,022,571.96	Total Program 98	+ 5,553,075.08	5,087,901.98	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,852,573.33	1,824,096.56	
Community Schools	- (minus)	496,600.86	421,584.89	Revenue 2998 (Local)	- 0.00	0.00	
Early Learning	- (minus)	994,346.12	1,041,373.46	Revenue 4198 (State)	- 117,011.18	89,096.12	
Other Community Services	- (minus)	549,716.78	469,042.31	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	5,553,075.08	5,087,901.98	Revenue 6198 (Fed)	- 2,016,243.99	2,139,296.79	
Debt Service, Interest	- (minus)	44,566.75	38,374.92	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	345,125.15	213,941.35	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 398,406.06	384,097.94	
Capital Outlay, All Object 9	- (minus)	1,010,101.87	1,000,399.50	Revenue 7198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	19,920.50	23,018.95	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	5,850,591.99	6,584,957.15	TOTAL FOOD SERVICES DEFICIT	1,168,840.52	651,314.57	
Food Service Deficit	+ (plus)	1,168,840.52	651,314.57	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	2,016,243.99	2,139,296.79	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)	398,406.06	384,097.94	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+ (plus)	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III (LL)	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD	+ (plus)	0.00	0.00				

Description	Operation	FY 2024 - 25	FY 2023 - 24
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Fed	+ (plus)	3,642.97	0.00
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00

Description	Operation	FY 2024 - 25	FY 2023 - 24
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Early Learning	+ (plus)	653.61	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	44,455.39	31,649.57
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	170,563,240.70	155,348,336.32

FY 2024 - 25/FY 2023 - 241.1

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

Description	Operation	FY 2024 - 25	FY 2023 - 24
Program 31, Vocational--Basic State	+ (plus)	5,008,424.33	4,601,452.54
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,310,834.73	1,067,286.65
Program 38, Vocational--Federal	+ (plus)	45,226.19	60,037.88
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)	45,226.19	60,037.88
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	6,319,259.06	5,668,739.19
	FY 24-25 / 23-24		1.11

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	179.00	180.00
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 21-31-8.	-472.13	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 31-32-5.	-520.36	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 34-32-5.	-20.72	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-25-7.	-350.00	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 99-52-8.	-364.37	
Informational	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	112,326.50	0.00
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	170,563,240.70	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	0.00
Informational	1.615	There are no expenditures in Program 03. Your district has been approved by OSPI to operate an Open Doors [1418] program pursuant to WAC Chapter 392-700.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.507	On the Balance Sheet General Ledger GL 240 is negative.	-4,258.46	0.00

DEBT SERVICE FUND
Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND
Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND
Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND
Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND
Private Purpose Trust/Other Trust Fund: Cleared all edits