

ANNUAL FINANCIAL STATEMENTS

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

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

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Approved: Brad Shrevere

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School District Superintendent or Authorized Official

Signed by:

Reviewed: Wandale Messinger

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ESD Superintendent or Authorized Official

11/9/2025

Date

11/10/2025

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	65,719,179.03	282,286.49	2,827,156.04	964,690.00	404,442.32	0.00	70,197,753.88
Total Expenditures	64,461,331.42	267,959.96	2,803,200.00	2,164,247.22	179,882.50	0.00	69,876,621.10
Other Financing Uses	600,000.00	0.00	0.00	0.00	0.00	0.00	600,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	657,847.61	14,326.53	23,956.04	-1,199,557.22	224,559.82	0.00	-278,867.22
Beginning Total Fund Balance	10,814,983.54	222,349.07	1,312,937.55	6,556,122.68	879,087.83	0.00	19,785,480.67
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	11,472,831.15	236,675.60	1,336,893.59	5,356,565.46	1,103,647.65	0.00	19,506,613.45

August 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,473,153.91	12,844.97	7,059.59	10,546.55	0.65	0.00	1,503,605.67
Minus Warrants Outstanding	-1,454,076.57	-6,647.00	0.00	-10,545.55	0.00	0.00	-1,471,269.12
Taxes Receivable	1,019,038.71		1,272,989.26	0.06	0.00		2,292,028.03
Due From Other Funds	0.00	972.00	0.00	0.00	0.00	0.00	972.00
Due From Other Governmental Units	1,031,732.27	0.00	0.00	0.00	0.00	0.00	1,031,732.27
Accounts Receivable	346,676.67	0.00	0.00	0.00	0.00	0.00	346,676.67
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	0.00	0.00		0.00			0.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	10,512,591.00	245,631.00	1,329,834.00	5,953,823.00	1,103,647.00	0.00	19,145,526.00
Investments/Cash With Trustee	230,355.47		0.00	0.00	0.00	0.00	230,355.47
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	13,159,471.46	252,800.97	2,609,882.85	5,953,824.06	1,103,647.65	0.00	23,079,626.99
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	13,159,471.46	252,800.97	2,609,882.85	5,953,824.06	1,103,647.65	0.00	23,079,626.99
LIABILITIES							
Accounts Payable	622,242.37	16,067.77	0.00	597,258.54	0.00	0.00	1,235,568.68
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Interest Payable			0.00				0.00
Accrued Salaries	5,320.97	0.00		0.00			5,320.97
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	38,241.28	0.00		0.00			38,241.28
Leases Payable - Current	0.00		0.00	0.00	0.00	0.00	0.00
Due To Other Governmental Units	824.98	57.60		0.00	0.00	0.00	882.58
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	972.00	0.00	0.00	0.00	0.00	0.00	972.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	667,601.60	16,125.37	0.00	597,258.54	0.00	0.00	1,280,985.51
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Leases	0.00		0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	1,019,038.71		1,272,989.26	0.06	0.00		2,292,028.03
TOTAL DEFERRED INFLOWS OF RESOURCES	1,019,038.71	0.00	1,272,989.26	0.06	0.00	0.00	2,292,028.03
FUND BALANCE:							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00

August 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Restricted Fund Balance	564,924.84	236,675.60	1,336,893.59	0.00	1,103,647.65	0.00	3,242,141.68
Committed Fund Balance	217,383.66	0.00	0.00	0.00	0.00	0.00	217,383.66
Assigned Fund Balance	2,517,358.60	0.00	0.00	5,356,565.46	0.00	0.00	7,873,924.06
Unassigned Fund Balance	8,173,164.05	0.00	0.00	0.00	0.00	0.00	8,173,164.05
TOTAL FUND BALANCE	11,472,831.15	236,675.60	1,336,893.59	5,356,565.46	1,103,647.65	0.00	19,506,613.45
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	13,159,471.46	252,800.97	2,609,882.85	5,953,824.06	1,103,647.65	0.00	23,079,626.99

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	2,879,620.46	282,286.49	2,827,156.04	195,577.78	24,525.20		6,209,165.97
State	54,931,881.55		0.00	269,112.22	274,517.12		55,475,510.89
Federal	7,466,182.65		0.00	0.00	0.00		7,466,182.65
Other	249,096.71			0.00	0.00	0.00	249,096.71
TOTAL REVENUES	65,526,781.37	282,286.49	2,827,156.04	464,690.00	299,042.32	0.00	69,399,956.22
EXPENDITURES:							
CURRENT:							
Regular Instruction	27,935,729.56						27,935,729.56
Special Education	7,849,997.64						7,849,997.64
Vocational Education	3,542,354.87						3,542,354.87
Skill Center	0.00						0.00
Compensatory Programs	8,306,578.10						8,306,578.10
Other Instructional Programs	765,305.67						765,305.67
Federal Stimulus COVID-19	50,001.44						50,001.44
Community Services	3,818.62						3,818.62
Support Services	15,358,926.72						15,358,926.72
Student Activities/Other		267,959.96				0.00	267,959.96
CAPITAL OUTLAY:							
Sites				263,417.18			263,417.18
Building				633,809.33			633,809.33
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				1,266,268.26	0.00		1,266,268.26
Transportation Equipment					179,882.50		179,882.50
Sales and Lease				752.45			752.45
Other	502,263.80						502,263.80
DEBT SERVICE:							
Principal	139,136.60		1,245,000.00	0.00	0.00		1,384,136.60

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	7,218.40		1,558,200.00	0.00	0.00		1,565,418.40
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	64,461,331.42	267,959.96	2,803,200.00	2,164,247.22	179,882.50	0.00	69,876,621.10
REVENUES OVER (UNDER) EXPENDITURES	1,065,449.95	14,326.53	23,956.04	-1,699,557.22	119,159.82	0.00	-476,664.88
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	192,397.66			0.00	0.00		192,397.66
Transfers In	0.00		0.00	500,000.00	100,000.00		600,000.00
Transfers Out (GL 536)	-600,000.00		0.00	0.00	0.00	0.00	-600,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	5,400.00		5,400.00
TOTAL OTHER FINANCING SOURCES (USES)	-407,602.34		0.00	500,000.00	105,400.00	0.00	197,797.66
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	657,847.61	14,326.53	23,956.04	-1,199,557.22	224,559.82	0.00	-278,867.22
BEGINNING TOTAL FUND BALANCE	10,814,983.54	222,349.07	1,312,937.55	6,556,122.68	879,087.83	0.00	19,785,480.67
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	11,472,831.15	236,675.60	1,336,893.59	5,356,565.46	1,103,647.65	0.00	19,506,613.45

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	15,144.53	2,864,475.93	2,879,620.46
State	49,626,773.79	5,305,107.76	54,931,881.55
Federal	7,449,100.56	17,082.09	7,466,182.65
Other	0.00	249,096.71	249,096.71
TOTAL REVENUES	57,091,018.88	8,435,762.49	65,526,781.37
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	24,339,097.10	3,596,632.46	27,935,729.56
Special Education	7,849,997.64	0.00	7,849,997.64
Vocational Education	3,542,354.87	0.00	3,542,354.87
Skills Center	0.00	0.00	0.00
Compensatory Programs	7,923,543.58	383,034.52	8,306,578.10
Other Instructional Programs	765,305.67	0.00	765,305.67
Federal Stimulus COVID-19	50,001.44	0.00	50,001.44
Community Services	0.00	3,818.62	3,818.62
Support Services	12,352,601.29	3,006,325.43	15,358,926.72
CAPITAL OUTLAY:			
Other	146,556.44	355,707.36	502,263.80
DEBT SERVICE:			
Principal	0.00	139,136.60	139,136.60
Interest and Other Charges	0.00	7,218.40	7,218.40
TOTAL EXPENDITURES	56,969,458.03	7,491,873.39	64,461,331.42
REVENUES OVER (UNDER) EXPENDITURES:	121,560.85	943,889.10	1,065,449.95
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		192,397.66	192,397.66
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	600,000.00	600,000.00
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	-407,602.34	-407,602.34
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	121,560.85	536,286.76	657,847.61
BEGINNING TOTAL FUND BALANCE	9,968,219.13	846,764.41	10,814,983.54
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	10,089,779.98	1,383,051.17	11,472,831.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,953,585.00	2,879,620.46	-73,964.54
State	53,769,938.00	54,931,881.55	1,161,943.55
Federal	8,123,694.00	7,466,182.65	-657,511.35
Other	1,232,933.00	249,096.71	-983,836.29
TOTAL REVENUES	66,080,150.00	65,526,781.37	-553,368.63
EXPENDITURES			
CURRENT:			
Regular Instruction	29,160,162.00	27,935,729.56	1,224,432.44
Special Education	7,975,201.00	7,849,997.64	125,203.36
Vocational Education	3,600,383.00	3,542,354.87	58,028.13
Skill Center	0.00	0.00	0.00
Compensatory Programs	8,805,438.00	8,306,578.10	498,859.90
Other Instructional Programs	1,716,572.00	765,305.67	951,266.33
Federal Stimulus COVID-19	0.00	50,001.44	-50,001.44
Community Services	35,000.00	3,818.62	31,181.38
Support Services	15,781,088.00	15,358,926.72	422,161.28
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	249,405.00	502,263.80	-252,858.80
DEBT SERVICE:			
Principal	0.00	139,136.60	-139,136.60
Interest and Other Charges	0.00	7,218.40	-7,218.40
TOTAL EXPENDITURES	67,323,249.00	64,461,331.42	2,861,917.58

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,243,099.00	1,065,449.95	2,308,548.95
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	192,397.66	192,397.66
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-1,100,000.00	-600,000.00	-500,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-1,100,000.00	-407,602.34	692,397.66
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-2,343,099.00	657,847.61	3,000,946.61
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	9,533,425.00	10,814,983.54	1,281,558.54
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	7,190,326.00	11,472,831.15	4,282,505.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	610,020.00	282,286.49	-327,733.51
State			
Federal			
Other			
TOTAL REVENUES	610,020.00	282,286.49	-327,733.51
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	621,583.00	267,959.96	353,623.04
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	621,583.00	267,959.96	353,623.04
REVENUES OVER (UNDER) EXPENDITURES	-11,563.00	14,326.53	25,889.53

	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)	-11,563.00	14,326.53	25,889.53
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	201,210.00	222,349.07	21,139.07
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	189,647.00	236,675.60	47,028.60

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,822,600.00	2,827,156.04	4,556.04
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	2,822,600.00	2,827,156.04	4,556.04
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	1,245,000.00	1,245,000.00	0.00
Interest and Other Charges	1,567,500.00	1,558,200.00	9,300.00
TOTAL EXPENDITURES	2,812,500.00	2,803,200.00	9,300.00
REVENUES OVER (UNDER) EXPENDITURES	10,100.00	23,956.04	13,856.04

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	10,100.00	23,956.04	13,856.04
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,267,548.00	1,312,937.55	45,389.55
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	1,277,648.00	1,336,893.59	59,245.59

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	141,613.00	195,577.78	53,964.78
State	0.00	269,112.22	269,112.22
Federal	500,000.00	0.00	-500,000.00
Other	0.00	0.00	0.00
TOTAL REVENUES	641,613.00	464,690.00	-176,923.00
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	810,000.00	263,417.18	546,582.82
Building	2,065,000.00	633,809.33	1,431,190.67
Equipment	135,000.00	0.00	135,000.00
Instructional Technology	150,000.00	0.00	150,000.00
Energy	1,100,000.00	1,266,268.26	-166,268.26
Sales and Lease	900.00	752.45	147.55
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	4,260,900.00	2,164,247.22	2,096,652.78
REVENUES OVER (UNDER) EXPENDITURES	-3,619,287.00	-1,699,557.22	1,919,729.78
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	1,000,000.00	500,000.00	-500,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	500,000.00	500,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,619,287.00	-1,199,557.22	1,419,729.78
BEGINNING TOTAL FUND BALANCE	5,905,141.00	6,556,122.68	650,981.68
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	3,285,854.00	5,356,565.46	2,070,711.46

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	23,000.00	24,525.20	1,525.20
State	300,014.00	274,517.12	-25,496.88
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	323,014.00	299,042.32	-23,971.68
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	1,300,000.00	179,882.50	1,120,117.50
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	1,300,000.00	179,882.50	1,120,117.50

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-976,986.00	119,159.82	1,096,145.82
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	100,000.00	100,000.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	5,400.00	5,400.00
TOTAL OTHER FINANCING SOURCES (USES)	100,000.00	105,400.00	5,400.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-876,986.00	224,559.82	1,101,545.82
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	921,532.00	879,087.83	-42,444.17
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	44,546.00	1,103,647.65	1,059,101.65

	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	0.37	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	470,951.00	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	470,951.37	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	470,951.37	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	470,951.37	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	15,673.23	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	15,673.23	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	15,673.23	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	14,826.25	0.00
Other	0.00	0.00
TOTAL DEDUCTIONS	14,826.25	0.00
Net Increase (Decrease)	846.98	0.00
Net Position - Beginning Balance	470,104.39	0.00
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	470,951.37	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	32,565,000.00	0.00	1,245,000.00	31,320,000.00	1,345,000.00
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	277,835.40	192,397.66	139,136.60	331,096.46	137,424.23
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	4,887,050.13	285,360.62	0.00	5,172,410.75	2,498,918.62
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	3,581,772.00	0.00	745,536.00	2,836,236.00	
Net Pension Liabilities TRS 2/3	556,288.00	0.00	556,288.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	1,032,306.00	0.00	348,619.00	683,687.00	
Total Long-Term Liabilities	42,900,251.53	477,758.28	3,034,579.60	40,343,430.21	3,981,342.85

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	2,090,535.13	2,654,449.17	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	523.38	1,918.10	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	134,322.77	170,788.77	0.00	0.00
1000 TOTAL LOCAL TAXES	2,225,381.28	2,827,156.04	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	0.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	52,526.34		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	13,859.85			
2298 School Food Services--Sales of Goods, Supplies, and Services	14,621.15			
2300 Investment Earnings	338,125.65	0.00	192,271.29	24,525.20
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	407.08		0.00	0.00

REPORT F196

Grandview School District No. 200

RUN DATE: 11/6/2025

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 8:42:38 AM

COUNTY: 39 Yakima

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	36,748.15		0.00	0.00
2700 Rentals and Leases	20,440.76	0.00	3,306.49	0.00
2800 Judgements and Settlements	4,149.18		0.00	0.00
2900 Local Support Nontax, Unassigned	173,361.02	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2000 TOTAL LOCAL SUPPORT NONTAX	654,239.18	0.00	195,577.78	24,525.20
STATE, GENERAL PURPOSE				
3100 Apportionment	33,335,179.14			
3121 Special Education - General Apportionment	1,516,434.65			
3300 Local Effort Assistance	4,118,707.29			
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	38,970,321.08	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	13,725.00		269,112.22	0.00
4109 Special Purpose - Transition to Kindergarten	1,186,400.47			
4121 Special Education	6,623,000.22			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	3,308,612.98			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	668,769.22			
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	1,931,397.49			
4174 Highly Capable	107,344.43			
4188 Early Learning	0.00			
4198 School Food Service	153,926.65			
4199 Transportation - Operations	1,731,137.68			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	184,486.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	52,760.33			
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				274,517.12
4000 TOTAL STATE, SPECIAL PURPOSE	15,961,560.47		269,112.22	274,517.12
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	17,082.09	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	17,082.09	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	57,491.53		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	828,371.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	39,196.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,468,594.77			
6152 Other Title, ESEA Fed	719,826.48			
6153 ESEA Migrant, Federal	511,471.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

REPORT F196

Grandview School District No. 200

RUN DATE: 11/6/2025

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 8:42:38 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2025

	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	174,894.00			
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	2,739,662.24			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6210 Federal E-Rate	77,186.40		0.00	
6211 Federal Special Purpose-SLRF	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6219 Federal Special Purpose-CARES Act Other	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	695,124.60		0.00	0.00
6311 Federal Special Purpose-SLRF	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6319 Federal Special Purpose-CARES ActOther	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

REPORT F196

Grandview School District No. 200

RUN DATE: 11/6/2025

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 8:42:38 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Early Learning	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	137,282.54			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	7,449,100.56		0.00	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

Grandview School District No. 200

RUN DATE: 11/6/2025

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 8:42:38 AM

COUNTY: 39 Yakima

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	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	249,096.71			
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	249,096.71		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	

REPORT F196

Grandview School District No. 200

RUN DATE: 11/6/2025

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 8:42:38 AM

COUNTY: 39 Yakima

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			5,400.00
9400 Insurance Recoveries	0.00		0.00	0.00
9500 Long-Term Financing	192,397.66		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	500,000.00	100,000.00
9000 TOTAL OTHER FINANCING SOURCES	192,397.66	0.00	500,000.00	105,400.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 65,719,179.03	 2,827,156.04	 964,690.00	 404,442.32

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	26,518,578.71	11 Bd of Dir	43,790.71	0 Debit Transfer	326,702.58
02 ALE	272,755.27	12 Supt Off	421,062.24	1 Credit Transfer	-326,702.58
03 Basic Education - Dropout Reengagement	63,438.40	13 Busns Off	1,442,427.42	2 Cert. Salaries	26,157,589.76
09 Transition to Kindergarten	1,132,231.39	14 HR	1,158,872.37	3 Class. Salaries	12,033,140.47
11 SLRF	0.00	15 Pblc Rltn	181,186.16	4 Employee Benefits	14,475,102.22
12 ESSER II	0.00	21 Supv Inst	2,222,845.60	5 Supplies / Materials	4,129,537.57
13 ESSER III	50,001.44	22 Lrn Resrc	678,445.01	7 Purchased Services	6,964,962.32
14 ESSER III (Learning Loss)	0.00	23 Princ Off	3,374,191.48	8 Travel	198,735.28
18 RSVD N/A	0.00	24 Guid/Coun	2,371,457.34	9 Capital Outlay	502,263.80
19 Cares Act - Other	0.00	25 Pupil Mngmt	250,799.71	TOTAL ALL OBJECTS	64,461,331.42
21 Sp Ed, Sup, St	7,063,841.64	26 Health	2,578,689.75		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	32,120,647.27		
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	1,088,110.71		
24 Sp Ed, Sup, Fed	786,156.00	29 Pmt to SD	0.00		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	2,796,152.98		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	547,962.80		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	63,714.28		
31 Voc, Basic, St	3,098,734.43	34 Pro Learn	439,902.67		
34 MidSchCar/Tec	420,534.14	35 Pupil Safety	492,056.58		
38 Voc, Fed	37,199.00	41 Supervisn	175,661.41		
39 Voc, Other	0.00	42 Food	1,290,893.49		
45 Skil Cnt, Bas, St	0.00	44 Operation	1,505,767.28		
46 Skill Cntr, Fed	0.00	49 Transfers	-13,229.09		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	260,656.18		
51 ESEA Disadvantaged, Fed	1,393,626.74	52 Operation	1,160,776.02		
52 Other Title, ESEA, Fed	683,141.76	53 Maintnce	462,953.94		
53 ESEA Migrant, Federal	485,405.00	56 Insurance	53,280.33		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

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Grandview School District No. 200

RUN DATE: 11/6/2025

E.S.D. 105

Program/Activity/Object Report

RUN TIME: 8:42:38 AM

COUNTY: 39 Yakima

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	3,016,526.42	59 Transfers	-272,148.49		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	326,644.60		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	557,564.44		
58 Sp/Plt Pgm, St	530,962.71	63 Oper Bldg	1,883,143.53		
59 Inst. JAJ	0.00	64 Maintnce	1,096,890.39		
61 Head Start, Fed	0.00	65 Utilities	1,266,955.95		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	0.00		
64 LEP, Fed	165,982.00	67 Bldg Secu	0.00		
65 Tran Biling, St	1,647,898.95	68 Insurance	852,925.23		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	0.00	72 Info Sys	1,310,798.25		
69 Comp, Othr	395,317.76	73 Printing	87,314.72		
71 Traffic Safety	0.00	74 Warehouse	0.00		
73 Summer School	0.00	75 Mtr Pool	31,994.54		
74 Highly Capable	91,537.00	83 Interest	7,218.40		
76 Target Asst, Fed	0.00	84 Principal	139,136.60		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	0.00		
79 Inst Pgm, Othr	673,768.67	91 Publ Actv	3,818.62		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	64,461,331.42		
86 Comm Schools	0.00				
88 Early Learning	0.00				
89 Othr Comm Srv	3,818.62				
97 Distwide Suppt	11,305,264.30				
98 Schl Food Serv	2,959,093.09				
99 Pupil Transp	1,665,517.98				
TOTAL ALL PROGRAMS	64,461,331.42				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	22,420,617.01
2120	Salaries of Temporary EEs & Subs	562,334.87
2130	Non contracted Salaries	1,413,235.17
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	1,123,625.64
2160	Other Salaries	501,889.07
2170	Other Salaries NBCT	135,888.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	10,274,302.98
3120	Salaries of Temporary EEs & Subs	426,594.03
3130	Extra Time	620,956.89
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	556,673.39
3160	Other Salaries	154,613.18

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	1,943,677.74
4223	Federally Mandated Insurance-Classified	889,724.45
4232	Retirement Contribution - Certificated	2,454,137.80
4233	Retirement Contribution - Classified	1,163,099.31
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	135,933.60
4263	Unemployment Compensation - Classified	29,307.79

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	150,437.11
4273	Worker's Compensation - Classified	140,235.38
4282	Health Benefits - Certificated	4,078,181.28
4283	Health Benefits - Classified	3,487,773.30
4292	Other Employee Benefits - Certificated	319.50
4293	Other Employee Benefits - Classified	2,274.96

	Supplies, Non-Capital	Amount
5610	General Supplies	1,829,604.41
5622	Motor Vehicle Fuel - Electricity	0.00
5626	Motor Vehicle Fuel	171,733.93
5630	Food	1,290,893.49
5640	Books and Periodicals	75,154.68
5650	Supplies - Technology Related	762,151.06

	Purchased Services	Amount
7310	Office and Administrative Services	0.00
7311	Election Fees	100.86
7320	Professional Educational Services	362,259.63
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	989,305.50
7330	Employee Training and Development Services	335,690.47
7340	Other Professional Purchased Services	1,207,284.16
7341	Legal Services for District support	0.00
7342	Audit Services	21,004.11
7343	Other Legal Services	50,130.80
7350	Technical Services	180,953.66
7351	Data Processing and Coding Services	230,566.54
7352	Other Technical Services	20,991.75

	Purchased Services	Amount
7410	Utility Services	117,732.50
7420	Cleaning Services	71,535.99
7431	Non-Technology-Related Repair and Maintenance	6,372.35
7432	Technology-Related Repair and Maintenance	71,056.00
7441	Rentals of Land and Buildings	6,682.70
7442	Rentals of Equipment and Vehicles	10,030.80
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	1,508.60
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	204.37
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	13,825.37
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	906,205.56
7530	Communications	214,703.35
7540	Advertising	374.79
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	730,575.10
7569	Tuition - Other	181,525.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	32,748.59
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	230,877.24
7622	Electricity	701,520.62
7623	Bottled Gas	1,088.67
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	121,752.24

	Purchased Services	Amount
7820	Settlements and Judgements Against the School District	0.00
7831	Redemption of Principal	139,136.60
7832	Interest on Long-Term Debt	7,218.40
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	198,735.28

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	50,692.64
9732	Vehicles	130,409.16
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	26,395.94
9735	Technology-Related Software	233,725.90
9739	Other Equipment	61,040.16
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	64,461,331.42
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<u>Instructional Location</u>	<u>Amount</u>
Contract Learning Center	470,664.93
Grandview High School	15,266,436.87
Grandview Middle School	11,510,007.67
Mcclure Elementary School	8,443,725.26
Smith Elementary School	8,266,161.81
Step Up to College Open Doors High School	116,041.10
Thompson Elementary School	9,293,076.00
TOTAL INSTRUCTIONAL LOCATIONS	53,366,113.64
TOTAL NON-INSTRUCTIONAL LOCATIONS	11,095,217.78
TOTAL DISTRICT EXPENDITURES	64,461,331.42

REPORT F196

Grandview School District No. 200

RUN DATE: 11/6/2025

E.S.D. 105

F-196 Annual Financial Statements

RUN TIME: 8:42:38 AM

COUNTY: 39 Yakima

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	584,387.67	0.00		382,885.34	56,168.68	129,405.69	8,537.32	6,568.28	822.36	0.00
22 Lrn Resrc	620,501.45	0.00		437,805.22	0.00	154,440.59	6,783.86	21,471.78	0.00	0.00
23 Princ Off	3,157,754.35	0.00		1,888,489.39	502,804.63	758,619.33	7,734.59	0.00	106.41	0.00
24 Guid/Coun	1,382,697.00	0.00		851,584.12	147,741.78	380,434.80	2,306.30	516.00	114.00	0.00
25 Pupil Mngmt	235,006.85	0.00		0.00	161,069.30	68,867.77	4,832.28	237.50	0.00	0.00
26 Health	502,785.99	0.00		98,092.13	240,894.01	148,981.12	12,518.79	2,299.94	0.00	0.00
27 Teaching	18,423,507.86	12,268.76		12,620,648.28	94,271.62	4,709,433.20	280,986.71	705,797.29	102.00	0.00
28 Extracur	1,068,137.43	171,980.37		148,410.29	442,526.59	101,781.16	38,920.77	129,408.10	19,517.65	15,592.50
29 Pmt to SD	0.00							0.00		
31 InstProDev	116,206.77	1,177.53		69,490.87	0.00	13,184.60	1,110.81	27,051.25	4,191.71	0.00
32 Inst Tech	228,795.88	0.00			0.00	0.00	193,114.17	0.00	0.00	35,681.71
33 Curriculum	20,542.65	0.00		0.00	0.00	0.00	20,542.65	0.00	0.00	0.00
34 Pro Learn	178,254.81	0.00		136,036.40		31,418.41	0.00	10,800.00	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
01 Total	26,518,578.71	185,426.66		16,633,442.04	1,645,476.61	6,496,566.67	577,388.25	904,150.14	24,854.13	51,274.21

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	104,629.66	0.00		29,670.32	43,383.21	31,576.13	0.00	0.00	0.00	0.00
24 Guid/Coun	1,620.62	0.00		855.00	0.00	158.03	607.59	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	165,784.55	8.00		120,773.84	0.00	37,985.01	4,809.89	2,207.81	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	720.44	0.00		611.03		109.41	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	272,755.27	8.00		151,910.19	43,383.21	69,828.58	5,417.48	2,207.81	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	63,438.40	0.00		0.00	0.00	0.00	0.00	63,438.40	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
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	63,438.40	0.00		0.00	0.00	0.00	0.00	63,438.40	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	108,492.15	0.00		62,230.58	19,026.38	27,235.19	0.00	0.00	0.00	0.00
24 Guid/Coun	26,243.56	0.00		19,413.68	0.00	6,829.88	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	970,367.61	328.31		572,097.50	125,219.85	264,423.76	6,034.47	2,263.72	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	15,181.05	0.00		12,852.00	0.00	2,329.05	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	11,947.02	0.00		9,824.02		2,123.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
09 Total	1,132,231.39	328.31		676,417.78	144,246.23	302,940.88	6,034.47	2,263.72	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	50,001.44	351.00		0.00	18.75	8.03	48,845.79	0.00	777.87	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	50,001.44	351.00	0.00	0.00	18.75	8.03	48,845.79	0.00	777.87	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	397,708.58	0.00		163,460.96	93,284.58	87,389.98	15,227.59	30,507.91	7,837.56	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	2,774.72	0.00		0.00	0.00	0.00	0.00	1,908.00	866.72	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	2,063,113.15	0.00		311,319.27	284,722.85	273,758.25	37,980.31	1,152,369.76	2,962.71	0.00
27 Teaching	4,409,790.71	3,151.17		1,810,441.41	973,537.72	1,319,958.94	69,986.52	232,714.95	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	97,011.50	1,556.00		33,124.86	6,286.11	10,268.06	0.00	40,253.68	5,522.79	0.00
32 Inst Tech	25,836.51	0.00			0.00	0.00	23,259.73	2,576.78	0.00	0.00
33 Curriculum	13,864.71	0.00		0.00	0.00	0.00	13,864.71	0.00	0.00	0.00
34 Pro Learn	50,688.62	0.00		42,022.16		8,666.46	0.00	0.00	0.00	0.00
35 Pupil Safety	3,053.14	0.00		0.00	0.00	0.00	0.00	2,299.00	754.14	0.00
21 Total	7,063,841.64	4,707.17		2,360,368.66	1,357,831.26	1,700,041.69	160,318.86	1,462,630.08	17,943.92	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
21 Supv Inst	103.37	0.00		0.00	0.00	0.00	0.00	103.37	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	338.80	0.00		0.00	0.00	0.00	0.00	0.00	338.80	0.00
27 Teaching	782,359.00	0.00		0.00	479,417.25	302,941.75	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,354.83	95.00		2,084.12	0.00	349.07	0.00	826.64	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	786,156.00	95.00		2,084.12	479,417.25	303,290.82	0.00	930.01	338.80	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	491,065.13	0.00		331,705.05	42,438.90	115,540.69	262.28	1,012.71	105.50	0.00
22 Lrn Resrc	47,049.83	0.00		35,692.90	0.00	11,256.93	100.00	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	214,689.59	0.00		133,792.04	25,352.63	55,425.18	119.74	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	2,069,518.75	6,752.78		1,262,463.20	21,954.15	470,789.57	166,290.08	118,022.25	23,246.72	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	66,460.64	0.00		14,397.03	27,085.25	5,439.94	0.00	12,517.74	7,020.68	0.00
32 Inst Tech	164,124.25	0.00			33,165.60	13,373.90	117,584.75	0.00	0.00	0.00
33 Curriculum	7,464.61	0.00		0.00	0.00	0.00	7,464.61	0.00	0.00	0.00
34 Pro Learn	38,361.63	0.00		31,947.53		6,414.10	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 Info Sys	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 Total	3,098,734.43	6,752.78		1,809,997.75	149,996.53	678,240.31	291,821.46	131,552.70	30,372.90	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	58,408.18	0.00		38,113.75	4,208.88	13,077.16	0.00	1,150.00	1,858.39	0.00
22 Lrn Resrc	10,393.97	0.00		7,343.29	0.00	2,956.32	94.36	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	38,919.20	0.00		28,799.44	0.00	10,079.97	39.79	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	287,600.07	0.00		205,628.95	0.00	75,882.52	5,390.92	697.68	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,697.96	0.00		1,309.44	0.00	238.52	0.00	1,150.00	0.00	0.00
32 Inst Tech	17,487.30	0.00			6,160.92	2,525.05	8,801.33	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	5,027.46	0.00		4,152.73		874.73	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	420,534.14	0.00		285,347.60	10,369.80	105,634.27	14,326.40	2,997.68	1,858.39	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	8,567.19	73.00		0.00	0.00	0.00	0.00	2,845.00	5,649.19	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	680.40	0.00		0.00	0.00	0.00	680.40	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	13,838.71	0.00		1,406.75	0.00	416.80	0.00	11,689.96	325.20	0.00
32 Inst Tech	14,112.70	0.00			0.00	0.00	0.00	0.00	0.00	14,112.70
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	37,199.00	73.00		1,406.75	0.00	416.80	680.40	14,534.96	5,974.39	14,112.70

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	69,618.72	0.00		30,205.10	20,108.26	17,768.41	319.05	1,214.90	3.00	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	81,945.38	0.00		36,497.25	3,924.18	16,523.95	0.00	25,000.00	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	914,414.65	21,143.35		236,503.50	244,021.20	237,264.74	94,817.77	79,626.93	1,037.16	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	318,919.43	0.00		254,305.42	0.00	51,186.94	604.24	12,822.83	0.00	0.00
32 Inst Tech	8,728.56	0.00			0.00	0.00	8,728.56	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	1,393,626.74	21,143.35		557,511.27	268,053.64	322,744.04	104,469.62	118,664.66	1,040.16	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	167,359.69	623.00		0.00	93,015.38	31,345.06	2,613.75	37,700.11	2,062.39	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	692.00	92.00		0.00	0.00	0.00	0.00	600.00	0.00	0.00
25 Pupil Mngmt	3,467.54	0.00		0.00	0.00	0.00	0.00	1,150.00	2,317.54	0.00
26 Health	12,451.81	0.00		0.00	1,802.70	649.11	0.00	10,000.00	0.00	0.00
27 Teaching	374,504.18	35,425.01		152,562.57	75,036.32	56,567.40	49,094.29	5,560.56	258.03	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	122,666.54	1,019.11		49,598.27	1,076.71	11,166.99	1,035.19	54,847.73	3,922.54	0.00
32 Inst Tech	2,000.00	0.00			0.00	0.00	2,000.00	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	683,141.76	37,159.12	0.00	202,160.84	170,931.11	99,728.56	54,743.23	109,858.40	8,560.50	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	122,683.75	91.00		36,729.71	51,943.50	32,104.53	563.00	1,252.01	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	112,845.67	27.00		0.00	75,627.02	35,906.38	902.54	325.11	57.62	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	224,304.24	3,418.07		12,397.50	126,635.81	74,982.72	4,732.10	17.58	2,120.46	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	17,866.84	984.00		12,158.82	1,356.89	3,367.13	0.00	0.00	0.00	0.00
32 Inst Tech	7,704.50	0.00			0.00	0.00	6,206.98	1,497.52	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
53 Total	485,405.00	4,520.07		61,286.03	255,563.22	146,360.76	12,404.62	3,092.22	2,178.08	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	125,096.47	0.00		60,224.60	32,250.36	31,689.24	356.21	573.06	3.00	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	125,148.95	331.00		0.00	93,941.52	30,676.43	0.00	200.00	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	1,578,923.57	390.50		471,016.04	467,224.89	481,061.15	45,461.90	113,769.09	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,028,594.09	0.00		802,334.07	0.00	222,011.12	248.90	4,000.00	0.00	0.00
32 Inst Tech	8,908.12	0.00			0.00	0.00	8,908.12	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	149,855.22	0.00		126,824.01		23,031.21	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	3,016,526.42	721.50		1,460,398.72	593,416.77	788,469.15	54,975.13	118,542.15	3.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,383.93	0.00		0.00	0.00	0.00	0.00	0.00	2,383.93	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	3,315.32	0.00		0.00	0.00	0.00	0.00	3,315.32	0.00	0.00
24 Guid/Coun	103,139.76	220.00		76,312.92	3,908.70	22,698.14	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	202,934.19	13,009.59		98,226.74	351.70	19,282.12	43,513.92	28,550.12	0.00	0.00
28 Extracur	8,500.00	0.00		0.00	0.00	0.00	0.00	8,500.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	188,602.73	1,579.37		101,554.60	2,658.96	18,208.77	741.86	44,814.93	19,044.24	0.00
32 Inst Tech	5,682.63	0.00			0.00	0.00	5,682.63	0.00	0.00	0.00
33 Curriculum	16,404.15	0.00		0.00	0.00	0.00	16,404.15	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	530,962.71	14,808.96		276,094.26	6,919.36	60,189.03	66,342.56	85,180.37	21,428.17	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,135.94	0.00		0.00	0.00	0.00	156.60	0.00	2,979.34	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	53,195.63	0.00		5,397.25	0.00	1,524.86	17,669.18	28,604.34	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	109,650.43	0.00		72,404.66	0.00	17,886.56	4,777.16	7,479.16	7,102.89	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	165,982.00	0.00		77,801.91	0.00	19,411.42	22,602.94	36,083.50	10,082.23	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	122,999.62	88.00		37,120.13	50,356.42	33,692.45	495.74	1,246.88	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	115,091.86	0.00		0.00	79,057.89	36,033.97	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	754,404.06	2,016.77		232,079.16	237,777.06	230,301.95	50,688.74	63.35	1,477.03	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	633,013.20	0.00		473,765.64	0.00	159,247.56	0.00	0.00	0.00	0.00
32 Inst Tech	12,342.74	0.00			0.00	0.00	12,342.74	0.00	0.00	0.00
33 Curriculum	5,000.00	0.00		0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
34 Pro Learn	5,047.47	0.00		4,194.41		853.06	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	1,647,898.95	2,104.77		747,159.34	367,191.37	460,128.99	63,527.22	6,310.23	1,477.03	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	222.00	0.00		0.00	0.00	0.00	0.00	0.00	222.00	0.00
22 Lrn Resrc	499.76	0.00		0.00	0.00	0.00	499.76	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	165,649.03	0.00		0.00	109,561.88	52,472.70	1,458.17	168.23	1,988.05	0.00
25 Pupil Mngmt	3,990.01	0.00		0.00	2,904.22	951.41	50.00	84.38	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	199,659.18	17,128.59		7,006.45	2,249.10	1,633.01	129,374.22	17,257.07	25,010.74	0.00
28 Extracur	11,473.28	2,708.97		0.00	5,441.00	991.46	144.07	1,561.78	626.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,541.26	0.00		1,035.00	0.00	197.06	0.00	249.00	60.20	0.00
32 Inst Tech	12,283.24	0.00			0.00	0.00	0.00	0.00	0.00	12,283.24
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
69 Total	395,317.76	19,837.56		8,041.45	120,156.20	56,245.64	131,526.22	19,320.46	27,906.99	12,283.24

REPORT F196

Grandview School District No. 200

RUN DATE: 11/6/2025

E.S.D. 105

PROGRAM 74 - Highly Capable

RUN TIME: 8:42:39 AM

COUNTY: 39 Yakima

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
21 Supv Inst	10,975.32	0.00		7,850.30	0.00	2,008.42	0.00	619.00	497.60	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	62,096.03	91.00		21,010.74	0.00	8,202.96	20,716.33	12,075.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	12,415.14	742.00		2,682.49	0.00	252.85	0.00	4,952.00	3,785.80	0.00
32 Inst Tech	5,612.35	0.00			0.00	0.00	5,612.35	0.00	0.00	0.00
33 Curriculum	438.16	0.00		0.00	0.00	0.00	438.16	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Total	91,537.00	833.00		31,543.53	0.00	10,464.23	26,766.84	17,646.00	4,283.40	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	58,130.04	0.00		0.00	37,122.91	21,006.99	0.00	0.14	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	533,162.75	17,371.23		138,954.64	195,654.05	108,623.94	44,173.78	24,414.09	3,971.02	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	48,131.86	0.00		13,164.59	2,540.31	3,723.94	0.00	9,330.00	19,373.02	0.00
32 Inst Tech	34,344.02	0.00			0.00	0.00	34,344.02	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
66 E-Rate - Federal	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	673,768.67	17,371.23		152,119.23	235,317.27	133,354.87	78,517.80	33,744.23	23,344.04	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	3,818.62	3,818.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	3,818.62	3,818.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	43,790.71	475.09			0.00	0.00	3,879.58	39,436.04	0.00	0.00
12 Supt Off	421,062.24	0.00		288,543.04	46,481.57	74,023.96	189.23	9,880.08	1,944.36	0.00
13 Busns Off	1,442,427.42	718.00		0.00	1,013,012.19	351,892.52	31,724.87	37,471.01	7,608.83	0.00
14 HR	1,158,872.37	1,466.17		373,010.25	453,998.06	166,436.24	26,378.97	135,499.54	2,083.14	0.00
15 Pblc Rltn	181,186.16	1,543.17		0.00	88,519.91	31,046.02	19,551.39	38,231.68	2,293.99	0.00
25 Pupil Mngmt	8,335.31	267.28		0.00	0.00	0.00	3,168.87	4,899.16	0.00	0.00
35 Pupil Safety	489,003.44	1,526.66		0.00	317,162.25	133,220.11	15,586.65	19,490.62	2,017.15	0.00
61 Supv Bldg	326,644.60	0.00		0.00	213,596.65	74,305.67	3,896.36	3,209.17	0.00	31,636.75
62 Grnd Mnt	557,564.44	0.00			259,270.94	107,867.06	116,348.25	33,708.19	0.00	40,370.00
63 Oper Bldg	1,883,143.53	0.00			1,175,307.85	494,661.04	209,159.44	3,715.00	300.20	0.00
64 Maintnce	1,096,890.39	0.00	0.00		199,779.15	89,729.36	158,037.71	639,021.53	0.00	10,322.64
65 Utilities	1,266,955.95	0.00	0.00		0.00	0.00	0.00	1,266,955.95	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	852,925.23	0.00					0.00	852,925.23		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	1,310,798.25	260.00	0.00	945.00	405,205.04	144,190.00	129,577.67	432,576.35	0.00	198,044.19
73 Printing	87,314.72	0.00	0.00	0.00	0.00	0.00	0.00	41,867.06	0.00	45,447.66
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	31,994.54	0.00	-41,325.00	0.00	5,064.64	2,033.42	14,656.11	3,538.46	0.00	48,026.91
83 Interest	7,218.40							7,218.40		
84 Principal	139,136.60							139,136.60		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	11,305,264.30	6,256.37	-41,325.00	662,498.29	4,177,398.25	1,669,405.40	732,155.10	3,708,780.07	16,247.67	373,848.15

REPORT F196

Grandview School District No. 200

RUN DATE: 11/6/2025

E.S.D. 105

PROGRAM 98 - School Food Services

RUN TIME: 8:42:39 AM

COUNTY: 39 Yakima

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	175,661.41	0.00		0.00	130,443.51	44,008.38	1,199.52	10.00	0.00	0.00
42 Food	1,290,893.49	0.00					1,290,893.49	0.00		
44 Operation	1,505,767.28	0.00			871,675.25	551,429.47	78,869.41	3,793.15	0.00	0.00
49 Transfers	-13,229.09		-13,229.09							
98 Total	2,959,093.09	0.00	-13,229.09	0.00	1,002,118.76	595,437.85	1,370,962.42	3,803.15	0.00	0.00

REPORT F196

Grandview School District No. 200

RUN DATE: 11/6/2025

E.S.D. 105

PROGRAM 99 - Pupil Transportation

RUN TIME: 8:42:39 AM

COUNTY: 39 Yakima

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
51 Supervisn	260,656.18	0.00		0.00	186,268.92	66,183.46	3,618.77	4,585.03	0.00	0.00
52 Operation	1,160,776.02	244.00			688,211.58	335,412.49	132,590.68	4,253.66	63.61	0.00
53 Maintnce	462,953.94	142.11			130,854.38	54,598.28	169,501.31	57,112.36	0.00	50,745.50
56 Insurance	53,280.33							53,280.33		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-272,148.49		- 272,148.49							
99 Total	1,665,517.98	386.11	- 272,148.49	0.00	1,005,334.88	456,194.23	305,710.76	119,231.38	63.61	50,745.50

Other Data Requirements and Certifications

A.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
B.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
C.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
D.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,938,983.42
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	1,077,543.00
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	3,016,526.42

1.	Fire District Payment RCW 52.30.020		
	Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	0.00	
2.	Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.2127	
a)	Total All Programs (SYSTEM CALCULATED)		64,461,331.42
b)	Total Program 97 Districtwide Support (SYSTEM CALCULATED)		11,305,264.30
c)	Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		53,156,067.12
3.	District Allocation for CTE Carryover		
a)	CTE Carryover percentage designated for program 31 the following year	1.000	
b)	CTE Carryover percentage designated for program 34 the following year	0.000	
c)	CTE Carryover percentage designated for future CTE Capital Projects	0.000	
4.	District Allocation for CTE Recovery		
a)	CTE Recovery percentage designated for Program 31 the following year	1.000	
b)	CTE Recovery percentage designated for Program 34 the following year	0.000	

DISTORTING ITEMS

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

0.00

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

100.86

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.

21,004.11

20. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

21. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

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

181,186.16

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.

1,078,452.79

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

COUNTY: 39 Yakima

Fiscal Year 2024-2025

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	53,156,067.12	128,415.65		1,290,893.49			51,736,757.98
PROGRAM 97 ACTIVITIES							
11 Board of Directors	43,790.71	0.00		100.86	22,685.74	21,004.11	
12 Superintendent's Office	421,062.24	0.00		0.00	421,062.24	0.00	
13 Business Office	1,442,427.42	0.00		0.00		1,442,427.42	
14 Human Resources	1,158,872.37	0.00		0.00		1,158,872.37	
15 Public Relations	181,186.16	0.00			0.00	181,186.16	
25 Pupil Management	8,335.31	0.00		0.00	8,335.31	0.00	
35 Pupil Safety	489,003.44	0.00		0.00	489,003.44	0.00	
61 Supervision	326,644.60	31,636.75		0.00	295,007.85	0.00	
62 Grounds Maintenance	557,564.44	40,370.00		0.00	517,194.44	0.00	
63 Operation of Buildings	1,883,143.53	0.00		0.00	1,883,143.53	0.00	
64 Maintenance	1,096,890.39	10,322.64		0.00	1,086,567.75	0.00	
65 Utilities	1,266,955.95	0.00		0.00	1,266,955.95	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	852,925.23	0.00		0.00	852,925.23	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	1,310,798.25	198,044.19		0.00	34,301.27	1,078,452.79	
73 Printing	87,314.72	45,447.66		0.00		41,867.06	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	31,994.54	48,026.91		0.00		-16,032.37	
83 Interest	7,218.40		7,218.40				
84 Principal	139,136.60		139,136.60				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	11,305,264.30	373,848.15	146,355.00	100.86	6,877,182.75	3,907,777.54	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	64,461,331.42	502,263.80	146,355.00	1,290,994.35		3,907,777.54	51,736,757.98
Unallowable Costs					-6,877,182.75		6,877,182.75
TOTALS	64,461,331.42	502,263.80	146,355.00	1,290,994.35		3,907,777.54	58,613,940.73

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	3,290,789.46
2. FY 22-23 DIRECT EXPENDITURES	57,219,588.77
3. FY 22-23 OVER/UNDER RECOVERY (CALCULATED)	-215,788.32
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	3,075,001.13
5. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.0537

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	3,907,777.54
7. FY 22-23 OVER/UNDER RECOVERY (LINE 3)	-215,788.32
8. FY 24-25 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,691,989.21
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	58,613,940.73
10. FY 24-25 RESTRICTED INDIRECT RATE (LINE 5)	0.0537
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,147,568.61
12. FY 24-25 OVER/UNDER RECOVER (LINE 8 - LINE 11)	544,420.60
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	4,452,198.14
14. CALCULATED FY 24-25 RESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.0760

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

COUNTY: 39 Yakima

Fiscal Year 2024-2025

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	53,156,067.12	128,415.65		1,290,893.49			51,736,757.98
PROGRAM 97 ACTIVITIES							
11 Board of Directors	43,790.71	0.00		100.86	22,685.74	21,004.11	
12 Superintendents Office	421,062.24	0.00		0.00		421,062.24	
13 Business Office	1,442,427.42	0.00		0.00		1,442,427.42	
14 Human Resources	1,158,872.37	0.00		0.00		1,158,872.37	
15 Public Relations	181,186.16	0.00			0.00	181,186.16	
25 Pupil Management	8,335.31	0.00		0.00		8,335.31	
35 Pupil Safety	489,003.44	0.00		0.00		489,003.44	
61 Supervision	326,644.60	31,636.75		0.00		295,007.85	
62 Grounds Maintenance	557,564.44	40,370.00		0.00		517,194.44	
63 Operation of Buildings	1,883,143.53	0.00		0.00		1,883,143.53	
64 Maintenance	1,096,890.39	10,322.64		0.00		1,086,567.75	
65 Utilities	1,266,955.95	0.00		0.00		1,266,955.95	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	852,925.23	0.00		0.00		852,925.23	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	1,310,798.25	198,044.19		0.00		1,112,754.06	
73 Printing	87,314.72	45,447.66		0.00		41,867.06	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	31,994.54	48,026.91		0.00		-16,032.37	
83 Interest	7,218.40		7,218.40				
84 Principal	139,136.60		139,136.60				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	11,305,264.30	373,848.15	146,355.00	100.86	22,685.74	10,762,274.55	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	64,461,331.42	502,263.80	146,355.00	1,290,994.35		10,762,274.55	51,736,757.98
Unallowable Costs					-22,685.74		22,685.74
Totals	64,461,331.42	502,263.80	146,355.00	1,290,994.35		10,762,274.55	51,759,443.72

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	8,964,198.26
2. FY 22-23 DIRECT EXPENDITURES	51,546,179.97
3. FY 22-23 OVER (UNDER) RECOVERY	-202,804.52
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	8,761,393.73
5. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.1700

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	10,762,274.55
7. FY 22-23 OVER (UNDER) RECOVERY (LINE 3)	-202,804.52
8. FY 24-25 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	10,559,470.02
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	51,759,443.72
10. FY 24-25 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1700
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	8,799,105.43
12. FY 24-25 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,760,364.59
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	12,522,639.14
14. CALCULATED FY 24-25 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.2419

	Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS				
01 Basic Education	26,518,578.71	24,749,675.16	0.00	1,768,903.55
02 Alternative Learning Experience (ALE)	272,755.27	270,588.28	0.00	2,166.99
03 Dropout Reengagement	63,438.40	63,438.40	0.00	0.00
31 Vocational-Basic, State	3,098,734.43	3,098,734.43	0.00	0.00
34 Middle School Career and Tech. Ed., State	420,534.14	420,534.14	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	11,305,264.30	10,904,907.55	400,356.75	0.00
09 Transition To Kindergarten	1,132,231.39	1,132,231.39	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS	42,811,536.64	40,640,109.35	400,356.75	1,771,070.54
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	50,001.44	0.00	50,001.44	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	7,063,841.64	7,063,841.64	0.00	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	786,156.00	0.00	786,156.00	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	37,199.00	0.00	37,199.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	1,393,626.74	0.00	1,393,626.74	0.00
52 Other Title Grants Under ESEA, Federal	683,141.76	0.00	683,141.76	0.00
53 ESEA Migrant, Federal	485,405.00	0.00	485,405.00	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	3,016,526.42	3,016,526.42	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	530,962.71	530,962.71	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	165,982.00	0.00	165,982.00	0.00
65 Transitional Bilingual, State	1,647,898.95	1,647,898.95	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	395,317.76	0.00	0.00	395,317.76
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	91,537.00	91,537.00	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	673,768.67	0.00	673,768.67	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	17,021,365.09	12,350,766.72	4,275,280.61	395,317.76
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Early Learning	0.00	0.00	0.00	0.00
89 Other Community Services	3,818.62	0.00	0.00	3,818.62
98 School Food Services	2,959,093.09	153,926.65	2,790,545.29	14,621.15
99 Pupil Transportation	1,665,517.98	1,665,517.98	0.00	0.00
TOTAL OTHER PROGRAMS	4,628,429.69	1,819,444.63	2,790,545.29	18,439.77
TOTALS	64,461,331.42	54,810,320.70	7,466,182.65	2,184,828.07

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.	6,478,616.58	7,063,841.64
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	6,478,616.58	7,063,841.64
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.)		585,225.06
Preliminary FY 2024-2025 to FY 2023-2024 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	616.55	607.34
7. Expenditures per pupil (line 4/line 6).	10,507.85	11,630.79
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,122.94
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	Food Services Deficit Calculation					
			FY 2024 - 25	FY 2023 - 24		FY 2024 - 25	FY 2023 - 24	
Total Expenditures	+	(plus)	64,461,331.42	64,618,825.10	Total Program 98	+	2,959,093.09	3,197,637.27
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	14,621.15	17,710.90
Community Schools	-	(minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Early Learning	-	(minus)	0.00	0.00	Revenue 4198 (State)	-	153,926.65	122,205.86
Other Community Services	-	(minus)	3,818.62	10,326.97	Revenue 4398 (State)	-	0.00	0.00
School Food Services	-	(minus)	2,959,093.09	3,197,637.27	Revenue 6198 (Fed)	-	2,739,662.24	2,882,736.70
Debt Service, Interest	-	(minus)	7,218.40	8,974.33	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	-	(minus)	139,136.60	71,305.67	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00	Revenue 6998 (Fed)	-	137,282.54	186,106.83
Capital Outlay, All Object 9	-	(minus)	502,263.80	311,492.41	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	17,082.09	42,544.75	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	7,449,100.56	10,572,227.20	TOTAL FOOD SERVICES DEFICIT		-86,399.49	-11,123.02
Food Service Deficit	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	2,739,662.24	2,882,736.70	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)	137,282.54	186,106.83	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)	14,112.70	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)	12,283.24	12,094.27
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00

Description	Operation	FY 2024 - 25	FY 2023 - 24
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Early Learning	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	56,286,958.98	53,485,254.30

FY 2024 - 25/FY 2023 - 241.05

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

Description	Operation	FY 2024 - 25	FY 2023 - 24
Program 31, Vocational--Basic State	+ (plus)	3,098,734.43	2,996,283.56
Program 34, Middle School Career and Technical Education-State	+ (plus)	420,534.14	410,816.13
Program 38, Vocational--Federal	+ (plus)	37,199.00	46,622.54
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)	39,196.00	49,653.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,517,271.57	3,404,069.23
	FY 24-25 / 23-24		1.03

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	2,090,535.13	2,090,769.84
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*	56,200,559.49	0.00
Informational	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?	0.00	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	2,654,449.17	2,654,759.77

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.501	TVF revenue account 9900 is not equal to County Treasurer Cash File F-197 item 48.	0.00	100,000.00

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits