ANNUAL FINANCIAL STATEMENTS

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COUNTY: 01 Adams

The Annual Financial Statements (Report F-196) for Ritzville School District of Adams County for the fiscal year ended August 31, 2026, were prepared on the cash basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: 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, 2025-August 31, 2026

Approved: _____ 11-10-26
School District Superintendent or Authorized Official — Date

Reviewed: _____ _____
ESD Superintendent or Authorized Official — Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	7,531,499.86	324,142.19	1,007,486.04	52,462.90	0.00	0.00	8,915,590.99
Total Expenditures	7,182,479.11	289,000.13	968,900.00	116,957.39	0.00	0.00	8,557,336.63
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unusual or Infrequent Items	0.00	0.00	0.00	0.00	0.00		0.00
Net Change in Fund Balance	349,020.75	35,142.06	38,586.04	-64,494.49	0.00	0.00	358,254.36
Beginning Total Fund Balance	1,933,427.14	125,444.46	806,527.52	131,405.92	0.00	0.00	2,996,805.04
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	2,282,447.89	160,586.52	845,113.56	66,911.43	0.00	0.00	3,355,059.40

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS							
Cash and Cash Equivalents	963,618.85	37,922.50	144,903.73	67,186.17	0.00	0.00	1,213,631.25
Minus Warrants Outstanding	-197,880.52	-31,569.04	0.00	-24,844.55	0.00	0.00	-254,294.11
Taxes Receivable	461,413.80		394,919.57	19,545.40	0.00		875,878.77
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	400.00	0.00	0.00	0.00	0.00	400.00
Leases Receivable	0.00		0.00	0.00	0.00	0.00	0.00
Interfund Loans Receivable	0.00			0.00	0.00		0.00
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	1,516,709.56	153,833.06	700,209.83	24,569.81	0.00	0.00	2,395,322.26
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	**2,743,861.69**	**160,586.52**	**1,240,033.13**	**86,456.83**	**0.00**	**0.00**	**4,230,938.17**
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	**2,743,861.69**	**160,586.52**	**1,240,033.13**	**86,456.83**	**0.00**	**0.00**	**4,230,938.17**
LIABILITIES							
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00		0.00	0.00	0.00	0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Leases Payable	0.00		0.00	0.00	0.00	0.00	0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Leases	0.00		0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	461,413.80		394,919.57	19,545.40	0.00		875,878.77
TOTAL DEFERRED INFLOWS OF RESOURCES	**461,413.80**	**0.00**	**394,919.57**	**19,545.40**	**0.00**	**0.00**	**875,878.77**
FUND BALANCE							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	1,331.75	160,586.52	845,113.56	0.00	0.00	0.00	1,007,031.83

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	0.00	0.00	0.00	66,911.43	0.00	0.00	66,911.43
Unassigned Fund Balance	2,281,116.14	0.00	0.00	0.00	0.00	0.00	2,281,116.14
TOTAL FUND BALANCE	**2,282,447.89**	**160,586.52**	**845,113.56**	**66,911.43**	**0.00**	**0.00**	**3,355,059.40**
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	**2,743,861.69**	**160,586.52**	**1,240,033.13**	**86,456.83**	**0.00**	**0.00**	**4,230,938.17**

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	1,399,977.09	324,142.19	1,007,486.04	52,462.90	0.00		2,784,068.22
State	5,558,077.88		0.00	0.00	0.00		5,558,077.88
Federal	410,086.87		0.00	0.00	0.00		410,086.87
Other	163,358.02			0.00	0.00	0.00	163,358.02
TOTAL REVENUES	**7,531,499.86**	**324,142.19**	**1,007,486.04**	**52,462.90**	**0.00**	**0.00**	**8,915,590.99**
EXPENDITURES:							
CURRENT:							
Regular Instruction	3,538,357.01						3,538,357.01
Special Education	747,358.25						747,358.25
Vocational Education	477,369.84						477,369.84
Skill Center	0.00						0.00
Compensatory Programs	388,962.61						388,962.61
Other Instructional Programs	13,663.88						13,663.88
Federal Stimulus COVID-19	0.00						0.00
Community Services	121,749.31						121,749.31
Support Services	1,895,018.21						1,895,018.21
Student Activities/Other		289,000.13				0.00	289,000.13
CAPITAL OUTLAY:							
Sites				6,482.56			6,482.56
Building				0.00			0.00
Equipment				11,456.03			11,456.03
Instructional Technology				0.00			0.00
Energy				95,581.81	0.00		95,581.81
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	0.00						0.00
DEBT SERVICE:							
Principal	0.00		740,000.00	0.00	0.00		740,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		228,900.00	0.00	0.00		228,900.00
Bond/Levy Issuance				3,436.99	0.00		3,436.99
TOTAL EXPENDITURES	**7,182,479.11**	**289,000.13**	**968,900.00**	**116,957.39**	**0.00**	**0.00**	**8,557,336.63**
REVENUES OVER (UNDER) EXPENDITURES	349,020.75	35,142.06	38,586.04	-64,494.49	0.00	0.00	358,254.36
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Other Financing Sources	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
UNUSUAL OR INFREQUENT ITEMS							0.00
Unusual or Infrequent Items - Inflows	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		0.00
Unusual or Infrequent Items - Outflows	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		0.00
TOTAL UNUSUAL OR INFREQUENT ITEMS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		0.00
Net Change in Fund Balance	**349,020.75**	**35,142.06**	**38,586.04**	**-64,494.49**	**0.00**	**0.00**	**358,254.36**
BEGINNING TOTAL FUND BALANCE	**1,933,427.14**	**125,444.46**	**806,527.52**	**131,405.92**	**0.00**	**0.00**	**2,996,805.04**
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	**2,282,447.89**	**160,586.52**	**845,113.56**	**66,911.43**	**0.00**	**0.00**	**3,355,059.40**

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	2,911.51	1,397,065.58	1,399,977.09
State	5,409,495.35	148,582.53	5,558,077.88
Federal	410,086.87	0.00	410,086.87
Other	68,607.02	94,751.00	163,358.02
TOTAL REVENUES	5,891,100.75	1,640,399.11	7,531,499.86
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	3,095,629.91	442,727.10	3,538,357.01
Special Education	747,358.25	0.00	747,358.25
Vocational Education	477,369.84	0.00	477,369.84
Skills Center	0.00	0.00	0.00
Compensatory Programs	388,962.61	0.00	388,962.61
Other Instructional Programs	13,663.88	0.00	13,663.88
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	121,749.31	0.00	121,749.31
Support Services	1,109,528.66	785,489.55	1,895,018.21
CAPITAL OUTLAY:			
Other	0.00	0.00	0.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	5,954,262.46	1,228,216.65	7,182,479.11
REVENUES OVER (UNDER) EXPENDITURES:	-63,161.71	412,182.46	349,020.75
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	0.00	0.00
Unusual or Infrequent Items			
Unusual or Infrequent Items - Inflows	0.00	0.00	0.00
Unusual or Infrequent Items - Outflows	0.00	0.00	0.00
TOTAL UNUSUAL OR INFREQUENT ITEMS	0.00	0.00	0.00
Net Change in Fund Balance	-63,161.71	412,182.46	349,020.75
BEGINNING TOTAL FUND BALANCE	952,829.87	980,597.27	1,933,427.14
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	889,668.16	1,392,779.73	2,282,447.89

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,260,163.00	1,399,977.09	139,814.09
State	5,324,731.00	5,558,077.88	233,346.88
Federal	322,737.00	410,086.87	87,349.87
Other	180,000.00	163,358.02	-16,641.98
TOTAL REVENUES	**7,087,631.00**	**7,531,499.86**	**443,868.86**
EXPENDITURES			
CURRENT:			
Regular Instruction	3,551,086.00	3,538,357.01	12,728.99
Special Education	687,715.00	747,358.25	-59,643.25
Vocational Education	514,564.00	477,369.84	37,194.16
Skill Center	0.00	0.00	0.00
Compensatory Programs	532,052.00	388,962.61	143,089.39
Other Instructional Programs	21,527.00	13,663.88	7,863.12
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	107,063.00	121,749.31	-14,686.31
Support Services	2,083,910.00	1,895,018.21	188,891.79
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	0.00	0.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**7,497,917.00**	**7,182,479.11**	**315,437.89**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-410,286.00	349,020.75	759,306.75
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	**0.00**	**0.00**	**0.00**
Net Change in Fund Balance	-410,285.00	349,020.75	759,305.75
BEGINNING TOTAL FUND BALANCE	**900,000.00**	**1,933,427.14**	**1,033,427.14**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**489,714.00**	**2,282,447.89**	**1,792,733.89**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	305,797.00	324,142.19	18,345.19
State			
Federal			
Other			
TOTAL REVENUES	**305,797.00**	**324,142.19**	**18,345.19**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	289,640.00	289,000.13	639.87
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	**289,640.00**	**289,000.13**	**639.87**
REVENUES OVER (UNDER) EXPENDITURES	16,157.00	35,142.06	18,985.06

	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)			
Net Change in Fund Balance	16,157.00	35,142.06	18,985.06
BEGINNING TOTAL FUND BALANCE	**100,000.00**	**125,444.46**	**25,444.46**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**116,157.00**	**160,586.52**	**44,429.52**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	994,563.00	1,007,486.04	12,923.04
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	**994,563.00**	**1,007,486.04**	**12,923.04**
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	735,000.00	740,000.00	-5,000.00
Interest and Other Charges	228,300.00	228,900.00	-600.00
TOTAL EXPENDITURES	**963,300.00**	**968,900.00**	**-5,600.00**
REVENUES OVER (UNDER) EXPENDITURES	31,263.00	38,586.04	7,323.04

	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**
Net Change in Fund Balance	31,263.00	38,586.04	7,323.04
BEGINNING TOTAL FUND BALANCE	**500,000.00**	**806,527.52**	**306,527.52**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**531,263.00**	**845,113.56**	**313,850.56**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	54,050.00	52,462.90	-1,587.10
State	2,925,000.00	0.00	-2,925,000.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**2,979,050.00**	**52,462.90**	**-2,926,587.10**
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	1,100,000.00	6,482.56	1,093,517.44
Building	1,675,000.00	0.00	1,675,000.00
Equipment	210,000.00	11,456.03	198,543.97
Instructional Technology	15,000.00	0.00	15,000.00
Energy	0.00	95,581.81	-95,581.81
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	3,436.99	3,436.99
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	**3,000,000.00**	**116,957.39**	**2,883,042.61**
REVENUES OVER (UNDER) EXPENDITURES	-20,950.00	-64,494.49	-43,544.49
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	**0.00**	**0.00**	**0.00**
Net Change in Fund Balance	-20,950.00	-64,494.49	-43,544.49
BEGINNING TOTAL FUND BALANCE	**144,419.00**	**131,405.92**	**-13,013.08**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**123,469.00**	**66,911.43**	**-56,557.57**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	0.00	0.00	0.00
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**0.00**	**0.00**	**0.00**
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			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	0.00	0.00	0.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**0.00**	**0.00**	**0.00**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	**0.00**	**0.00**	**0.00**
Net Change in Fund Balance	0.00	0.00	0.00
BEGINNING TOTAL FUND BALANCE	**0.00**	**0.00**	**0.00**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**0.00**	**0.00**	**0.00**

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	10,790.38	64,048.30
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	**10,790.38**	**64,048.30**
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments – CF	0.00	
Restricted for Individuals, Organizations, and Other Governments – PPT		0.00
Restricted For Other Purposes	10,790.38	64,048.30
TOTAL NET POSITION	**10,790.38**	**64,048.30**

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	**0.00**	**0.00**
Investment Earnings:		
Net Investment Increase (Decrease) in Fair Value of Investments	0.00	0.00
Interest and Dividends	302.06	1,802.63
Less Investment Expenses	0.00	0.00
Net Investment Earnings	302.06	1,802.63
Other Additions:		
Rent or Lease Revenue	0.00	0.00
TOTAL ADDITIONS	**302.06**	**1,802.63**
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	0.00
Other	0.00	0.00
TOTAL DEDUCTIONS	**0.00**	**0.00**
Net Increase (Decrease)	302.06	1,802.63
Net Position - Beginning Balance	10,488.32	62,245.67
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	**10,790.38**	**64,048.30**

Description	Beginning Outstanding Debt September 1, 2025	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2026	Amount Due Within One Year
Voted Debt					
Voted Bonds	6,095,000.00	0.00	740,000.00	5,355,000.00	780,000.00
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	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	15,162.00	3,032.40	12,129.60	3,032.40
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	880,990.00	0.00	298,868.69	582,121.31	32,321.60
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	281,550.00	0.00	224,651.00	56,899.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	50,218.00	0.00	32,698.00	17,520.00	
Total Long-Term Liabilities	**7,307,758.00**	**15,162.00**	**1,299,250.09**	**6,023,669.91**	**815,354.00**

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	1,127,679.77	987,571.94	48,456.14	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	1,150.46	0.00	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	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	**1,128,830.23**	**987,571.94**	**48,456.14**	**0.00**
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	31,155.00			
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	5,250.00			
2200 Sales of Goods, Supplies and Services, Unassigned	400.66		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	405.40			
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	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,761.05			
2300 Investment Earnings	52,873.00	19,914.10	4,006.76	0.00
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	117,683.34		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	313.67		0.00	0.00
2700 Rentals and Leases	2,390.88	0.00	0.00	0.00
2800 Judgements and Settlements	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	58,913.86	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2000 TOTAL LOCAL SUPPORT NONTAX	**271,146.86**	**19,914.10**	**4,006.76**	**0.00**
STATE, GENERAL PURPOSE				
3100 Apportionment	4,424,586.94			
3121 Special Education - General Apportionment	91,669.66			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	**4,516,256.60**	**0.00**	**0.00**	**0.00**
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	1,098.00		0.00	0.00
4109 Special Purpose - Transition to Kindergarten	148,582.53			
4121 Special Education	599,540.18			
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	198,416.18			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	17,033.00			
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	0.00			
4174 Highly Capable	12,229.57			
4188 Early Learning	0.00			
4198 School Food Service	64,921.82			
4199 Transportation - Operations	0.00			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	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	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				0.00
4000 TOTAL STATE, SPECIAL PURPOSE	**1,041,821.28**		0.00	0.00
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	0.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5700 Qualified Energy Investment Tax Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	**0.00**	**0.00**	**0.00**	**0.00**
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6109 Special Purpose - Transition to Kindergarten	0.00			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal Special Purpose-CARES Act Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	87,549.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	15,307.14			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	105,530.46			
6152 Other Title, ESEA Fed	39,869.67			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			
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	112,109.39			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6210 Federal E-Rate	4,385.88		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	38,278.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance – ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Early Learning	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-SLRF	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6319 Federal Special Purpose-CARES ActOther	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	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			

	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	7,057.33			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**410,086.87**		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	45,946.02		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7131 Vocational Education	0.00			
7145 Skill Center	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		0.00	0.00
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**45,946.02**		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	94,751.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00		0.00	0.00
8500 Nonfederal, ESD	22,661.00		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	**117,412.00**		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	0.00			0.00
9400 Insurance Recoveries	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9902 Transfers - Technology and Maintenance	0.00			
9000 TOTAL OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**7,531,499.86**	**1,007,486.04**	**52,462.90**	**0.00**

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	3,217,333.33
02	ALE	204,171.56
03	Basic Education - Dropout Reengagement	0.00
09	Transition to Kindergarten	116,852.12
11	SLRF	0.00
12	ESSER II	0.00
13	ESSER III	0.00
14	ESSER III (Learning Loss)	0.00
18	RSVD N/A	0.00
19	Cares Act - Other	0.00
21	Sp Ed, Sup, St	653,182.88
22	Sp Ed, Infants and Toddlers, State	0.00
23	Sp Ed, Sup, IDEA, Fed	0.00
24	Sp Ed, Sup, Fed	94,175.37
25	Sp Ed, Infants and Toddlers, Federal	0.00
26	Sp Ed, Inst, St	0.00
29	Sp Ed, Oth, Fed	0.00
31	Voc, Basic, St	378,772.56
34	MidSchCar/Tec	91,150.54
38	Voc, Fed	7,446.74
39	Voc, Other	0.00
45	Skil Cnt, Bas, St	0.00
46	Skill Cntr, Fed	0.00
47	Skil Cnt, Fac Upgrade	0.00
51	ESEA Disadvantaged, Fed	100,284.90
52	Other Title, ESEA, Fed	59,350.62
53	ESEA Migrant, Federal	0.00
54	Read First, Fed	0.00

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	92,136.39
12	Supt Off	217,760.51
13	Busns Off	240,476.99
14	HR	0.00
15	Pblc Rltn	2,340.00
21	Supv Inst	38.08
22	Lrn Resrc	1,845.13
23	Princ Off	459,843.66
24	Guid/Coun	38,192.99
25	Pupil Mngmt	78,263.54
26	Health	285,013.37
27	Teaching	3,978,881.02
28	Extracur	284,131.02
29	Pmt to SD	0.00
31	InstProDev	12,940.86
32	Inst Tech	16,390.78
33	Curriculum	63,792.69
34	Pro Learn	63,782.74
35	Pupil Safety	573.90
41	Supervisn	0.00
42	Food	103,370.66
44	Operation	79,286.79
49	Transfers	0.00
51	Supervisn	0.00
52	Operation	51,554.93
53	Maintnce	0.00
56	Insurance	0.00
58	Rem. Learn OP.	0.00

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	0.00
1	Credit Transfer	0.00
2	Cert. Salaries	2,908,280.95
3	Class. Salaries	1,281,350.09
4	Employee Benefits	1,512,326.59
5	Supplies / Materials	409,046.53
7	Purchased Services	1,047,806.53
8	Travel	23,668.42
9	Capital Outlay	0.00
	TOTAL ALL OBJECTS	7,182,479.11

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
55	LAP	210,783.22
56	St In, Ctr/Hm, D	0.00
57	St In, N/D, Fed	0.00
58	Sp/Plt Pgm, St	18,543.87
59	Inst. JAJ	0.00
61	Head Start, Fed	0.00
62	MS, Pro Dv, Fed	0.00
64	LEP, Fed	0.00
65	Tran Biling, St	0.00
67	Ind Ed, Fd, JOM	0.00
68	Ind Ed, Fd, ED	0.00
69	Comp, Othr	0.00
71	Traffic Safety	0.00
73	Summer School	0.00
74	Highly Capable	8,506.48
76	Target Asst, Fed	0.00
78	Yth Trg Pm, Fed	0.00
79	Inst Pgm, Othr	5,157.40
81	Public Radio/TV	0.00
86	Comm Schools	0.00
88	Early Learning	121,749.31
89	Othr Comm Srv	0.00
97	Distwide Suppt	1,659,426.95
98	Schl Food Serv	182,657.45
99	Pupil Transp	52,933.81
	TOTAL ALL PROGRAMS	7,182,479.11

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
59	Transfers	0.00
61	Supv Bldg	114,616.58
62	Grnd Mnt	142,922.81
63	Oper Bldg	318,015.99
64	Maintnce	36,548.05
65	Utilities	213,348.61
66	E-Rate – Federal	5,150.00
67	Bldg Secu	0.00
68	Insurance	184,132.65
69	Dep SubFund FacMaint	0.00
72	Info Sys	68,717.11
73	Printing	0.00
74	Warehouse	0.00
75	Mtr Pool	28,411.26
83	Interest	0.00
84	Principal	0.00
85	Debt Expn	0.00
91	Publ Actv	0.00
	TOTAL ALL ACTIVITIES	7,182,479.11

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	2,599,967.81
2120	Salaries of Temporary EEs & Subs	80,126.18
2130	Non contracted Salaries	9,099.00
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	78,341.51
2160	Other Salaries	127,718.45
2170	Other Salaries NBCT	13,028.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	1,006,438.37
3120	Salaries of Temporary EEs & Subs	70,647.86
3130	Extra Time	5,006.06
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	193,524.59
3160	Other Salaries	5,733.21

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance–Certificate	0.00
4213	Group Insurance–Classified	0.00
4222	Federally Mandated Insurance–Certificate	216,503.15
4223	Federally Mandated Insurance–Classified	95,248.62
4232	Retirement Contribution – Certificated	198,643.04
4233	Retirement Contribution – Classified	76,920.57
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	1,842.99
4263	Unemployment Compensation – Classified	980.70

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation – Certificated	15,461.29
4273	Worker's Compensation – Classified	18,285.32
4282	Health Benefits – Certificated	467,167.48
4283	Health Benefits – Classified	390,224.52
4292	Other Employee Benefits – Certificated	26,948.21
4293	Other Employee Benefits – Classified	4,100.70

	Supplies, Non-Capital	Amount
5610	General Supplies	273,816.84
5622	Motor Vehicle Fuel - Electricity	0.00
5626	Motor Vehicle Fuel	4,779.63
5630	Food	103,370.66
5640	Books and Periodicals	3,189.86
5650	Supplies – Technology Related	23,889.54

	Purchased Services	Amount
7310	Office and Administrative Services	0.00
7311	Election Fees	6,584.98
7320	Professional Educational Services	0.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	23,517.92
7340	Other Professional Purchased Services	255,860.86
7341	Legal Services for District support	0.00
7342	Audit Services	15,249.01
7343	Other Legal Services	986.00
7350	Technical Services	5,627.45
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	2,310.76

	Purchased Services	Amount
7410	Utility Services	57,374.29
7420	Cleaning Services	253.85
7431	Non-Technology-Related Repair and Maintenance	59,823.00
7432	Technology-Related Repair and Maintenance	24,578.48
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	22,702.46
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	51,554.93
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	184,132.65
7530	Communications	26,151.89
7540	Advertising	2,298.14
7550	Printing and Binding	3,083.56
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	48,232.12
7569	Tuition – Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel – Registration and Entrance	5,651.04
7591	Services Purchased from another School District or ESD Within the State	119,180.35
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	34,247.50
7622	Electricity	95,101.29
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	3,304.00

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

	Travel	Amount
8580	Travel, Meals and Lodging	23,668.42

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	0.00
9950	Special Items – Capital Outlay	0.00
9960	Extraordinary Items – Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE **7,182,479.11**

Instructional Location	Amount
Lind Ritzville Middle School	379,298.70
Ritzville Grade School	2,637,420.76
Ritzville High School	2,177,821.93
TOTAL INSTRUCTIONAL LOCATIONS	5,194,541.39
TOTAL NON-INSTRUCTIONAL LOCATIONS	1,987,937.72
TOTAL DISTRICT EXPENDITURES	**7,182,479.11**

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	38.08	0.00		0.00	0.00	0.00	0.00	38.08	0.00	0.00
22 Lrn Resrc	1,845.13	0.00		0.00	0.00	0.00	1,845.13	0.00	0.00	0.00
23 Princ Off	459,843.66	0.00		251,229.30	82,283.64	112,884.43	7,370.08	4,641.19	1,435.02	0.00
24 Guid/Coun	1,190.78	0.00		0.00	0.00	0.00	1,190.78	0.00	0.00	0.00
25 Pupil Mngmt	76,884.66	0.00		0.00	45,676.49	31,208.17	0.00	0.00	0.00	0.00
26 Health	95,792.11	0.00		0.00	67,657.50	26,518.38	759.03	857.20	0.00	0.00
27 Teaching	2,176,468.05	0.00		1,432,635.41	57,704.53	513,243.77	82,250.40	85,907.31	4,726.63	0.00
28 Extracur	265,539.33	0.00		37,885.21	191,051.59	26,636.90	9,483.23	0.00	482.40	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	13,133.55	0.00			0.00	0.00	10,822.79	2,310.76	0.00	0.00
33 Curriculum	62,241.34	0.00		0.00	0.00	0.00	62,241.34	0.00	0.00	0.00
34 Pro Learn	63,782.74	0.00		46,925.77		16,856.97	0.00	0.00	0.00	0.00
35 Pupil Safety	573.90	0.00		0.00	0.00	0.00	0.00	573.90	0.00	0.00
01 Total	**3,217,333.33**	**0.00**		**1,768,675.69**	**444,373.75**	**727,348.62**	**175,962.78**	**94,328.44**	**6,644.05**	**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	200,740.15	0.00		55,368.95	0.00	24,443.90	139.70	120,787.60	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	2,923.23	0.00			0.00	0.00	2,923.23	0.00	0.00	0.00
33 Curriculum	508.18	0.00		0.00	0.00	0.00	508.18	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 Total	**204,171.56**	**0.00**		**55,368.95**	**0.00**	**24,443.90**	**3,571.11**	**120,787.60**	**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	116,852.12	0.00		65,129.87	18,621.24	33,101.01	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
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
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	**116,852.12**	**0.00**		**65,129.87**	**18,621.24**	**33,101.01**	**0.00**	**0.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	97,182.64	0.00		69,385.00	0.00	27,497.64	0.00	300.00	0.00	0.00
27 Teaching	554,957.07	0.00		187,583.74	179,345.44	179,691.93	2,528.54	5,807.42	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	1,043.17	0.00		0.00	0.00	0.00	1,043.17	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
21 Total	**653,182.88**	**0.00**		**256,968.74**	**179,345.44**	**207,189.57**	**3,571.71**	**6,107.42**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	92,038.62	0.00		0.00	0.00	0.00	0.00	92,038.62	0.00	0.00
27 Teaching	2,136.75	0.00		0.00	0.00	0.00	936.75	1,200.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	**94,175.37**	**0.00**		**0.00**	**0.00**	**0.00**	**936.75**	**93,238.62**	**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	360,125.00	0.00		258,987.80	0.00	79,388.11	9,998.01	4,450.00	7,301.08	0.00
28 Extracur	18,313.56	0.00		15,671.00	0.00	2,642.56	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	334.00	0.00			0.00	0.00	334.00	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
63 Oper Bldg	0.00				0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00							0.00		
31 Total	**378,772.56**	**0.00**		**274,658.80**	**0.00**	**82,030.67**	**10,332.01**	**4,450.00**	**7,301.08**	**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	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	91,150.54	0.00		69,508.34	0.00	21,642.20	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
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
63 Oper Bldg	0.00				0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00							0.00		
34 Total	**91,150.54**	**0.00**		**69,508.34**	**0.00**	**21,642.20**	**0.00**	**0.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	7,446.74	0.00		0.00	0.00	0.00	4,076.68	2,852.00	518.06	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	**7,446.74**	**0.00**		**0.00**	**0.00**	**0.00**	**4,076.68**	**2,852.00**	**518.06**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	100,284.90	0.00		40,426.35	27,307.68	31,237.77	1,288.10	25.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	**100,284.90**	**0.00**		**40,426.35**	**27,307.68**	**31,237.77**	**1,288.10**	**25.00**	**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
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	37,002.21	0.00		26,919.83	0.00	10,082.38	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	9,998.42	0.00		0.00	0.00	0.00	6,598.42	3,400.00	0.00	0.00
28 Extracur	278.13	0.00		0.00	0.00	0.00	278.13	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	12,071.86	0.00		9,000.00	0.00	1,479.56	0.00	1,592.30	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
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	**59,350.62**	**0.00**	**0.00**	**35,919.83**	**0.00**	**11,561.94**	**6,876.55**	**4,992.30**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	210,783.22	0.00		145,933.89	6,827.09	57,773.92	248.32	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
55 Total	**210,783.22**	**0.00**		**145,933.89**	**6,827.09**	**57,773.92**	**248.32**	**0.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	17,674.87	0.00		15,247.98	0.00	2,396.89	0.00	30.00	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	869.00	0.00		0.00	0.00	0.00	0.00	0.00	869.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	**18,543.87**	**0.00**		**15,247.98**	**0.00**	**2,396.89**	**0.00**	**30.00**	**869.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	8,506.48	0.00		0.00	0.00	0.00	6,665.54	1,840.94	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
74 Total	**8,506.48**	**0.00**		**0.00**	**0.00**	**0.00**	**6,665.54**	**1,840.94**	**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	7.40	0.00		0.00	0.00	0.00	7.40	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	5,150.00	0.00					0.00	5,150.00		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	**5,157.40**	**0.00**		**0.00**	**0.00**	**0.00**	**7.40**	**5,150.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	121,749.31	0.00		16,748.43	60,431.21	44,298.19	271.48	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
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	**121,749.31**	**0.00**		**16,748.43**	**60,431.21**	**44,298.19**	**271.48**	**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	92,136.39	0.00			0.00	0.00	169.87	91,966.52	0.00	0.00
12 Supt Off	217,760.51	0.00		163,694.08	0.00	31,113.28	2,662.21	11,954.71	8,336.23	0.00
13 Busns Off	240,476.99	0.00		0.00	166,876.66	57,573.22	3,984.48	12,042.63	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	2,340.00	0.00		0.00	0.00	0.00	0.00	2,340.00	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	114,616.58	0.00		0.00	85,808.10	28,808.48	0.00	0.00	0.00	0.00
62 Grnd Mnt	142,922.81	0.00			67,360.58	26,311.58	26,951.41	22,299.24	0.00	0.00
63 Oper Bldg	318,015.99	0.00			181,355.06	96,023.51	35,751.42	4,886.00	0.00	0.00
64 Maintnce	36,548.05	0.00	0.00		0.00	0.00	14,495.50	22,052.55	0.00	0.00
65 Utilities	213,348.61	0.00	0.00		0.00	0.00	0.00	213,348.61	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	184,132.65	0.00					0.00	184,132.65		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	68,717.11	0.00	0.00	0.00	0.00	0.00	0.00	68,717.11	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	28,411.26	0.00	0.00	0.00	0.00	0.00	0.00	28,411.26	0.00	0.00
83 Interest	0.00							0.00		0.00
84 Principal	0.00							0.00		0.00
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	**1,659,426.95**	**0.00**	**0.00**	**163,694.08**	**501,400.40**	**239,830.07**	**84,014.89**	**662,151.28**	**8,336.23**	**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
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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	103,370.66	0.00					103,370.66	0.00		
44 Operation	79,286.79	0.00			41,887.33	29,248.91	7,852.55	298.00	0.00	0.00
49 Transfers	0.00		0.00							
98 Total	**182,657.45**	**0.00**	**0.00**	**0.00**	**41,887.33**	**29,248.91**	**111,223.21**	**298.00**	**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
25 Pupil Mngmt	1,378.88	0.00		0.00	1,155.95	222.93	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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	51,554.93	0.00			0.00	0.00	0.00	51,554.93	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		
59 Transfers	0.00		0.00							
99 Total	**52,933.81**	**0.00**	**0.00**	**0.00**	**1,155.95**	**222.93**	**0.00**	**51,554.93**	**0.00**	**0.00**

Other Data Requirements and Certifications

A.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
B.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
C.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
D.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	139,801.06
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	70,982.16
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	210,783.22

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)	0.3005	
a) Total All Programs (SYSTEM CALCULATED)		7,182,479.11
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		1,659,426.95
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		5,523,052.16
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.

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

15,249.01

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.

53,972.85

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

0.00

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

0.00

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

0.00

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

63,243.66

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

E.S.D. 101 Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2027-2028 RUN TIME: 12:00:31 PM

COUNTY: 01 Adams

Fiscal Year 2025-2026

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
PROGRAM AND ACTIVITY TITLES							
TOTAL PROGRAMS 01-89, 98, 99	**5,523,052.16**	**0.00**		**103,370.66**			**5,419,681.50**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	92,136.39	0.00		0.00	22,914.53	69,221.86	
12 Superintendent's Office	217,760.51	0.00		0.00	217,760.51	0.00	
13 Business Office	240,476.99	0.00		0.00		240,476.99	
14 Human Resources	0.00	0.00		0.00		0.00	
15 Public Relations	2,340.00	0.00			2,340.00	0.00	
25 Pupil Management	0.00	0.00		0.00	0.00	0.00	
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	114,616.58	0.00		0.00	114,616.58	0.00	
62 Grounds Maintenance	142,922.81	0.00		0.00	142,922.81	0.00	
63 Operation of Buildings	318,015.99	0.00		0.00	318,015.99	0.00	
64 Maintenance	36,548.05	0.00		0.00	36,548.05	0.00	
65 Utilities	213,348.61	0.00		0.00	213,348.61	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	184,132.65	0.00		0.00	184,132.65	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	68,717.11	0.00		0.00	5,473.45	63,243.66	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	28,411.26	0.00		0.00		28,411.26	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	**1,659,426.95**	**0.00**	**0.00**	**0.00**	**1,258,073.18**	**401,353.77**	

E.S.D. 101 | Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2027-2028 | RUN TIME: 12:00:31 PM

COUNTY: 01 Adams | Fiscal Year 2025-2026

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	7,182,479.11	0.00	0.00	103,370.66		401,353.77	5,419,681.50
Unallowable Costs					-1,258,073.18		1,258,073.18
TOTALS	**7,182,479.11**	**0.00**	**0.00**	**103,370.66**		**401,353.77**	**6,677,754.68**

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

FY 23-24

1. FY 23-24 INDIRECT EXPENDITURES	326,494.11
2. FY 23-24 DIRECT EXPENDITURES	6,093,996.76
3. FY 23-24 OVER/UNDER RECOVERY (CALCULATED)	11,027.75
4. FY 23-24 TOTAL POOL (LINE 1 + LINE 3)	337,521.86
5. CALCULATED FY 23-24 RESTRICTED INDIRECT RATE TO BE USED IN FY 25-26	0.0554

FY 25-26

6. FY 25-26 INDIRECT EXPENDITURES FROM COLUMN 6	401,353.77
7. FY 23-24 OVER/UNDER RECOVERY (LINE 3)	11,027.75
8. FY 25-26 ADJUSTED IND POOL (LINE 6 + LINE 7)	412,381.52
9. FY 25-26 DIRECT EXPENDITURES FROM COLUMN 7	6,677,754.68
10. FY 25-26 RESTRICTED INDIRECT RATE (LINE 5)	0.0554
11. FY 25-26 AMOUNT RECOVERED (LINE 9 * LINE 10)	369,947.60
12. FY 25-26 OVER/UNDER RECOVER (LINE 8 - LINE 11)	42,433.91
13. FY 25-26 TOTAL POOL (LINE 6 + LINE 12)	443,787.68
14. CALCULATED FY 25-26 RESTRICTED INDIRECT RATE TO BE USED IN FY 27-28 (LINE 13 / LINE 9)	0.0665

COUNTY: 01 Adams

Fiscal Year 2025-2026

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
PROGRAM AND ACTIVITY TITLES							
Total Programs 01-89, 98, 99	**5,523,052.16**	**0.00**		**103,370.66**			**5,419,681.50**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	92,136.39	0.00		0.00	22,914.53	69,221.86	
12 Superintendents Office	217,760.51	0.00		0.00		217,760.51	
13 Business Office	240,476.99	0.00		0.00		240,476.99	
14 Human Resources	0.00	0.00		0.00		0.00	
15 Public Relations	2,340.00	0.00			2,340.00	0.00	
25 Pupil Management	0.00	0.00		0.00		0.00	
35 Pupil Safety	0.00	0.00		0.00		0.00	
61 Supervision	114,616.58	0.00		0.00		114,616.58	
62 Grounds Maintenance	142,922.81	0.00		0.00		142,922.81	
63 Operation of Buildings	318,015.99	0.00		0.00		318,015.99	
64 Maintenance	36,548.05	0.00		0.00		36,548.05	
65 Utilities	213,348.61	0.00		0.00		213,348.61	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	184,132.65	0.00		0.00		184,132.65	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	68,717.11	0.00		0.00		68,717.11	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	28,411.26	0.00		0.00		28,411.26	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	**1,659,426.95**	**0.00**	**0.00**	**0.00**	**25,254.53**	**1,634,172.42**	

COUNTY: 01 Adams

Fiscal Year 2025-2026

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	7,182,479.11	0.00	0.00	103,370.66		1,634,172.42	5,419,681.50
Unallowable Costs					-25,254.53		25,254.53
Totals	7,182,479.11	0.00	0.00	103,370.66		1,634,172.42	5,444,936.03

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

FY 23-24

1. FY 23-24 INDIRECT EXPENDITURES	1,440,011.13
2. FY 23-24 DIRECT EXPENDITURES	4,980,479.74
3. FY 23-24 OVER (UNDER) RECOVERY	140,106.72
4. FY 23-24 TOTAL POOL (LINE 1 + LINE 3)	1,580,117.85
5. CALCULATED FY 23-24 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 25-26	0.3173

FY 25-26

6. FY 25-26 INDIRECT EXPENDITURES FROM COLUMN 6	1,634,172.42
7. FY 23-24 OVER (UNDER) RECOVERY (LINE 3)	140,106.72
8. FY 25-26 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	1,774,279.14
9. FY 25-26 DIRECT EXPENDITURES FROM COLUMN 7	5,444,936.03
10. FY 25-26 UNRESTRICTED INDIRECT RATE (LINE 5)	0.3173
11. FY 25-26 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,727,678.20
12. FY 25-26 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	46,600.93
13. FY 25-26 TOTAL POOL (LINE 6 + LINE 12)	1,680,773.35
14. CALCULATED FY 25-26 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 27-28 (LINE 13 / LINE 9)	0.3087

		Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS					
01	Basic Education	3,217,333.33	3,217,333.33	0.00	0.00
02	Alternative Learning Experience (ALE)	204,171.56	204,171.56	0.00	0.00
03	Dropout Reengagement	0.00	0.00	0.00	0.00
31	Vocational-Basic, State	378,772.56	373,795.95	0.00	4,976.61
34	Middle School Career and Tech. Ed., State	91,150.54	85,627.66	0.00	5,522.88
45	Skill Center-Basic, State	0.00	0.00	0.00	0.00
97	Districtwide Support	1,659,426.95	449,996.69	85,553.74	1,123,876.52
09	Transition To Kindergarten	116,852.12	116,852.12	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS		**5,667,707.06**	**4,447,777.31**	**85,553.74**	**1,134,376.01**
OTHER INSTRUCTIONAL PROGRAMS					
11	Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12	Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13	Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14	Federal Stimulus-ESSER III (Learning Loss)	0.00	0.00	0.00	0.00
18	Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19	Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21	Special Education-Supplemental, State	653,182.88	653,182.88	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	94,175.37	5,542.37	88,633.00	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	7,446.74	0.00	7,446.74	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	100,284.90	0.00	95,417.00	4,867.90
52	Other Title Grants Under ESEA, Federal	59,350.62	0.00	33,869.67	25,480.95
53	ESEA Migrant, Federal	0.00	0.00	0.00	0.00

		Program Expenditures	State Resources	Federal Resources	Other Resources
54	Reading First, Federal	0.00	0.00	0.00	0.00
55	Learning Assistance, State	210,783.22	198,416.18	0.00	12,367.04
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	18,543.87	17,033.00	0.00	1,510.87
59	Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61	Head Start, Federal	0.00	0.00	0.00	0.00
62	Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64	Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65	Transitional Bilingual, State	0.00	0.00	0.00	0.00
67	Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68	Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69	Compensatory, Other	0.00	0.00	0.00	0.00
71	Traffic Safety	0.00	0.00	0.00	0.00
73	Summer School	0.00	0.00	0.00	0.00
74	Highly Capable	8,506.48	8,506.48	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	5,157.40	0.00	0.00	5,157.40
TOTAL OTHER INSTRUCTIONAL PROGRAMS		**1,157,431.48**	**882,680.91**	**225,366.41**	**49,384.16**
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	121,749.31	0.00	0.00	121,749.31
89	Other Community Services	0.00	0.00	0.00	0.00
98	School Food Services	182,657.45	63,490.73	119,166.72	0.00
99	Pupil Transportation	52,933.81	0.00	0.00	52,933.81
TOTAL OTHER PROGRAMS		**357,340.57**	**63,490.73**	**119,166.72**	**174,683.12**
TOTALS		**7,182,479.11**	**5,393,948.95**	**430,086.87**	**1,358,443.29**

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 24 - 25 Actual (A)	FY 25 - 26 Actual (B)
Preliminary FY 2025-2026 to FY 2024-2025 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.	534,827.74	653,182.88
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.	534,827.74	653,182.88
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.)		118,355.14
Preliminary FY 2025-2026 to FY 2024-2025 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	51.22	49.66
7. Expenditures per pupil (line 4/line 6).	10,441.77	13,153.10
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,711.33
Preliminary Year-End Special Education Maintenance of Effort Test FY 2025-2026 to FY 2024-2025 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 agest 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenace of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.
If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

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

Description	Operation		FY 2025 - 26	FY 2024 - 25
Total Expenditures	+	(plus)	7,182,479.11	6,899,270.27
Public Radio/Television	-	(minus)	0.00	0.00
Community Schools	-	(minus)	0.00	0.00
Early Learning	-	(minus)	121,749.31	98,159.64
Other Community Services	-	(minus)	0.00	0.00
School Food Services	-	(minus)	182,657.45	187,614.90
Debt Service, Interest	-	(minus)	0.00	0.00
Debt Service, Principal	-	(minus)	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	410,086.87	337,287.13
Food Service Deficit	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	112,109.39	114,066.47
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, USDA Commodities	+	(plus)	7,057.33	8,010.65
Capital Outlay, Stim, Title, SLRF	+	(plus)	0.00	0.00
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

Food Services Deficit Calculation

		FY 2025 - 26	FY 2024 - 25
Total Program 98	+	182,657.45	187,614.90
Revenue 2298 (Local)	-	1,761.05	2,075.90
Revenue 2998 (Local)	-	0.00	0.00
Revenue 4198 (State)	-	64,921.82	66,696.04
Revenue 4398 (State)	-	0.00	0.00
Revenue 6198 (Fed)	-	112,109.39	114,066.47
Revenue 6298 (Fed)	-	0.00	0.00
Revenue 6398 (Fed)	-	0.00	0.00
Revenue 6998 (Fed)	-	7,057.33	8,010.65
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		-3,192.14	-3,234.16

If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures.

If Total Food Service Deficit is a negative amount, zero dollars are displayed.

Description	Operation		FY 2025 - 26	FY 2024 - 25
Capital Outlay, Stim, CARES Act - Other	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Other	+	(plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+	(plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	0.00
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00

Description	Operation		FY 2025 - 26	FY 2024 - 25
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)	6,587,152.20	6,398,285.72
	FY 2025 - 26/FY 2024 - 25			1.03

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

Description	Operation	FY 2025 - 26	FY 2024 - 25
Program 31, Vocational--Basic State	+ (plus)	378,772.56	469,701.66
Program 34, Middle School Career and Technical Education-State	+ (plus)	91,150.54	0.00
Program 38, Vocational--Federal	+ (plus)	7,446.74	20,061.73
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)	15,307.14	15,718.91
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	462,062.70	474,044.48
	FY 25-26 / 24-25		0.97

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.519	On the Balance Sheet GF G.L. 601, Accounts Payable, plus G.L. 602, Contracts Payable, Current, should be greater than zero if the district is on an accrual basis of accounting.	0.00	0.00
Informational	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	197,880.52	198,363.02
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*	6,583,960.06	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
Informational	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.501	**Warning** F-196 DSF total expenditures are greater than authorized DSF budgeted appropriations. ***Attach letter of explanation***	968,900.00	963,300.00

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Warning	2.004	The Actual (F-196) Capital Projects Fund Ending Balance is less than the Budgeted (F-195) Beginning Fund Balance for the Subsequent Year - this is an indicator of financial concern.	120,000.00	66,911.43

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits

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