ANNUAL FINANCIAL STATEMENTS

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COUNTY: 06 Clark

The Annual Financial Statements (Report F-196) for Battle Ground School District of Clark 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 178 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: SubpartE.

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

Approved:

School District Superintendent or Authorized Official _____ Date _____

Reviewed:

ESD Superintendent or Authorized Official _____ Date _____

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	228,836,750.82	1,304,242.09	451,151.68	15,320,401.12	0.00	0.00	245,912,545.71
Total Expenditures	230,769,042.77	1,120,652.94	373,884.85	16,852,815.37	0.00	0.00	249,116,395.93
Other Financing Uses	370,000.00	0.00	595,000.00	349,165.00	0.00	0.00	1,314,165.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-2,302,291.95	183,589.15	-517,733.17	-1,881,579.25	0.00	0.00	-4,518,015.22
Beginning Total Fund Balance	37,874,556.03	1,115,347.64	1,065,300.86	21,388,428.01	0.00	0.00	61,443,632.54
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	35,572,264.08	1,298,936.79	547,567.69	19,506,848.76	0.00	0.00	56,925,617.32

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	242,888.65	107,856.39	0.00	1,773.17	0.00	0.00	352,518.21
Minus Warrants Outstanding	-298,315.16	-60,996.01	0.00	-1,773.17	0.00	0.00	-361,084.34
Taxes Receivable	13,870,632.48		19,180.91	3,722,736.31	0.00		17,612,549.70
Due From Other Funds	43,770.95	9,741.34	0.00	370,059.00	0.00	0.00	423,571.29
Due From Other Governmental Units	1,011,268.71	0.00	0.00	129,034.00	0.00	0.00	1,140,302.71
Accounts Receivable	219,938.55	1,809.33	0.00	0.00	0.00	0.00	221,747.88
Leases Receivable	8,631.74		0.00	0.00	0.00	0.00	8,631.74
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	573,047.75	0.00		0.00			573,047.75
Prepaid Items	5,368,380.92	0.00			0.00	0.00	5,368,380.92
Investments	32,246,434.56	1,299,280.50	547,567.69	23,873,731.52	0.00	0.00	57,967,014.27
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	**53,286,679.15**	**1,357,691.55**	**566,748.60**	**28,095,560.83**	**0.00**	**0.00**	**83,306,680.13**
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	**53,286,679.15**	**1,357,691.55**	**566,748.60**	**28,095,560.83**	**0.00**	**0.00**	**83,306,680.13**
LIABILITIES							
Accounts Payable	1,840,204.30	13,882.89	0.00	4,848,581.30	0.00	0.00	6,702,668.49
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	586,039.27	0.00		0.00			586,039.27
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	29,290.28	0.00		0.00			29,290.28
Leases Payable - Current	0.00		0.00	0.00	0.00	0.00	0.00
Due To Other Governmental Units	420,000.00	0.00		0.00	0.00	0.00	420,000.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	478,974.90						478,974.90
Due To Other Funds	379,800.34	26,376.49	0.00	17,394.46	0.00	0.00	423,571.29
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	101,271.01	18,495.38	0.00	0.00	0.00		119,766.39
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	**3,835,580.10**	**58,754.76**	**0.00**	**4,865,975.76**	**0.00**	**0.00**	**8,760,310.62**
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Leases	8,202.49		0.00	0.00	0.00	0.00	8,202.49
Unavailable Revenue - Taxes Receivable	13,870,632.48		19,180.91	3,722,736.31	0.00		17,612,549.70
TOTAL DEFERRED INFLOWS OF RESOURCES	**13,878,834.97**	**0.00**	**19,180.91**	**3,722,736.31**	**0.00**	**0.00**	**17,620,752.19**
FUND BALANCE:							
Nonspendable Fund Balance	5,941,428.67	0.00	0.00	0.00	0.00	0.00	5,941,428.67

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Restricted Fund Balance	1,600,954.22	1,298,936.79	547,567.69	18,281,146.91	0.00	0.00	21,728,605.61
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	14,186,461.37	0.00	0.00	1,225,701.85	0.00	0.00	15,412,163.22
Unassigned Fund Balance	13,843,419.82	0.00	0.00	0.00	0.00	0.00	13,843,419.82
TOTAL FUND BALANCE	**35,572,264.08**	**1,298,936.79**	**547,567.69**	**19,506,848.76**	**0.00**	**0.00**	**56,925,617.32**
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	**53,286,679.15**	**1,357,691.55**	**566,748.60**	**28,095,560.83**	**0.00**	**0.00**	**83,306,680.13**

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	34,098,341.06	1,304,242.09	81,151.68	14,508,399.71	0.00		49,992,134.54
State	184,224,877.04		0.00	217,001.41	0.00		184,441,878.45
Federal	9,685,512.51		0.00	0.00	0.00		9,685,512.51
Other	116,325.23			0.00	0.00	0.00	116,325.23
TOTAL REVENUES	**228,125,055.84**	**1,304,242.09**	**81,151.68**	**14,725,401.12**	**0.00**	**0.00**	**244,235,850.73**
EXPENDITURES:							
CURRENT:							
Regular Instruction	123,316,801.21						123,316,801.21
Special Education	35,430,724.15						35,430,724.15
Vocational Education	11,347,011.45						11,347,011.45
Skill Center	0.00						0.00
Compensatory Programs	9,163,330.14						9,163,330.14
Other Instructional Programs	2,199,809.27						2,199,809.27
Federal Stimulus COVID-19	0.00						0.00
Community Services	395,679.68						395,679.68
Support Services	47,951,668.26						47,951,668.26
Student Activities/Other		1,120,652.94				0.00	1,120,652.94
CAPITAL OUTLAY:							
Sites				239,806.22			239,806.22
Building				15,053,918.95			15,053,918.95
Equipment				436,984.40			436,984.40
Instructional Technology				864,327.78			864,327.78
Energy				144,212.00	0.00		144,212.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	708,611.85						708,611.85
DEBT SERVICE:							
Principal	236,561.05		370,000.00	0.00	0.00		606,561.05

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	18,845.71		3,884.85	0.00	0.00		22,730.56
Bond/Levy Issuance				113,566.02	0.00		113,566.02
TOTAL EXPENDITURES	**230,769,042.77**	**1,120,652.94**	**373,884.85**	**16,852,815.37**	**0.00**	**0.00**	**249,116,395.93**
REVENUES OVER (UNDER) EXPENDITURES	-2,643,986.93	183,589.15	-292,733.17	-2,127,414.25	0.00	0.00	-4,880,545.20
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	362,241.90			0.00	0.00		362,241.90
Transfers In	349,165.00		370,000.00	595,000.00	0.00		1,314,165.00
Transfers Out (GL 536)	-370,000.00		-595,000.00	-349,165.00	0.00	0.00	-1,314,165.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	288.08		0.00	0.00	0.00		288.08
TOTAL OTHER FINANCING SOURCES (USES)	**341,694.98**		**-225,000.00**	**245,835.00**	**0.00**	**0.00**	**362,529.98**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**-2,302,291.95**	**183,589.15**	**-517,733.17**	**-1,881,579.25**	**0.00**	**0.00**	**-4,518,015.22**
BEGINNING TOTAL FUND BALANCE	**37,874,556.03**	**1,115,347.64**	**1,065,300.86**	**21,388,428.01**	**0.00**	**0.00**	**61,443,632.54**
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	**35,572,264.08**	**1,298,936.79**	**547,567.69**	**19,506,848.76**	**0.00**	**0.00**	**56,925,617.32**

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	694,113.86	33,404,227.20	34,098,341.06
State	182,419,833.83	1,805,043.21	184,224,877.04
Federal	9,685,459.68	52.83	9,685,512.51
Other	70,811.53	45,513.70	116,325.23
TOTAL REVENUES	192,870,218.90	35,254,836.94	228,125,055.84
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	99,816,048.17	23,500,753.04	123,316,801.21
Special Education	31,922,695.84	3,508,028.31	35,430,724.15
Vocational Education	11,347,011.45	0.00	11,347,011.45
Skills Center	0.00	0.00	0.00
Compensatory Programs	9,163,330.14	0.00	9,163,330.14
Other Instructional Programs	1,732,101.86	467,707.41	2,199,809.27
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	1,122.52	394,557.16	395,679.68
Support Services	40,734,630.07	7,217,038.19	47,951,668.26
CAPITAL OUTLAY:			
Other	197,385.01	511,226.84	708,611.85
DEBT SERVICE:			
Principal	236,561.05	0.00	236,561.05
Interest and Other Charges	18,845.71	0.00	18,845.71
TOTAL EXPENDITURES	195,169,731.82	35,599,310.95	230,769,042.77
REVENUES OVER (UNDER) EXPENDITURES:	-2,299,512.92	-344,474.01	-2,643,986.93
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		362,241.90	362,241.90
Transfers In	0.00	349,165.00	349,165.00
Transfers Out (GL 536)	0.00	370,000.00	370,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		288.08	288.08

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	341,694.98	341,694.98
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,299,512.92	-2,779.03	-2,302,291.95
BEGINNING TOTAL FUND BALANCE	3,855,087.79	34,019,468.24	37,874,556.03
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,555,574.87	34,016,689.21	35,572,264.08

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	38,131,114.00	34,098,341.06	-4,032,772.94
State	180,522,380.00	184,224,877.04	3,702,497.04
Federal	14,296,586.00	9,685,512.51	-4,611,073.49
Other	39,029.00	116,325.23	77,296.23
TOTAL REVENUES	**232,989,109.00**	**228,125,055.84**	**-4,864,053.16**
EXPENDITURES			
CURRENT:			
Regular Instruction	127,029,206.00	123,316,801.21	3,712,404.79
Special Education	36,732,998.00	35,430,724.15	1,302,273.85
Vocational Education	11,028,039.00	11,347,011.45	-318,972.45
Skill Center	0.00	0.00	0.00
Compensatory Programs	14,831,142.00	9,163,330.14	5,667,811.86
Other Instructional Programs	4,394,072.00	2,199,809.27	2,194,262.73
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	714,535.00	395,679.68	318,855.32
Support Services	47,561,110.00	47,951,668.26	-390,558.26
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	212,390.00	708,611.85	-496,221.85
DEBT SERVICE:			
Principal	130,000.00	236,561.05	-106,561.05
Interest and Other Charges	12,000.00	18,845.71	-6,845.71
TOTAL EXPENDITURES	**242,645,492.00**	**230,769,042.77**	**11,876,449.23**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-9,656,383.00	-2,643,986.93	7,012,396.07
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	362,241.90	362,241.90
Transfers In	246,000.00	349,165.00	103,165.00
Transfers Out (GL 536)	-370,000.00	-370,000.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	15,000.00	288.08	-14,711.92
TOTAL OTHER FINANCING SOURCES (USES)	**-109,000.00**	**341,694.98**	**450,694.98**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-9,765,383.00	-2,302,291.95	7,463,091.05
BEGINNING TOTAL FUND BALANCE	**33,874,334.00**	**37,874,556.03**	**4,000,222.03**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**24,108,951.00**	**35,572,264.08**	**11,463,313.08**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,903,494.00	1,304,242.09	-1,599,251.91
State			
Federal			
Other			
TOTAL REVENUES	**2,903,494.00**	**1,304,242.09**	**-1,599,251.91**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,902,424.00	1,120,652.94	1,781,771.06
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	**2,902,424.00**	**1,120,652.94**	**1,781,771.06**
REVENUES OVER (UNDER) EXPENDITURES	1,070.00	183,589.15	182,519.15

	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) EXPENDITURES AND OTHER FINANCING USES	1,070.00	183,589.15	182,519.15
BEGINNING TOTAL FUND BALANCE	**1,040,000.00**	**1,115,347.64**	**75,347.64**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**1,041,070.00**	**1,298,936.79**	**257,866.79**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	100.00	81,151.68	81,051.68
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	**100.00**	**81,151.68**	**81,051.68**
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			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	370,000.00	370,000.00	0.00
Interest and Other Charges	3,885.00	3,884.85	0.15
TOTAL EXPENDITURES	**373,885.00**	**373,884.85**	**0.15**
REVENUES OVER (UNDER) EXPENDITURES	-373,785.00	-292,733.17	81,051.83

	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	370,000.00	370,000.00	0.00
Transfers Out (GL 536)	-595,000.00	-595,000.00	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)	**-225,000.00**	**-225,000.00**	**0.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-598,785.00	-517,733.17	81,051.83
BEGINNING TOTAL FUND BALANCE	**1,016,000.00**	**1,065,300.86**	**49,300.86**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**417,215.00**	**547,567.69**	**130,352.69**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	13,077,700.00	14,508,399.71	1,430,699.71
State	0.00	217,001.41	217,001.41
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**13,077,700.00**	**14,725,401.12**	**1,647,701.12**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	239,806.22	-239,806.22
Building	23,770,000.00	15,053,918.95	8,716,081.05
Equipment	204,000.00	436,984.40	-232,984.40
Instructional Technology	1,050,000.00	864,327.78	185,672.22
Energy	0.00	144,212.00	-144,212.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	113,566.02	113,566.02
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	**25,024,000.00**	**16,852,815.37**	**8,171,184.63**
REVENUES OVER (UNDER) EXPENDITURES	-11,946,300.00	-2,127,414.25	9,818,885.75
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	595,000.00	595,000.00	0.00
Transfers Out (GL 536)	-246,000.00	-349,165.00	-103,165.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	**-246,000.00**	**245,835.00**	**491,835.00**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-11,597,300.00	-1,881,579.25	9,715,720.75
BEGINNING TOTAL FUND BALANCE	**13,946,946.00**	**21,388,428.01**	**7,441,482.01**
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	**2,349,646.00**	**19,506,848.76**	**17,157,202.76**

	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**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	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	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	**0.00**	**0.00**
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments – CF	0.00	
Restricted for Individuals, Organizations, and Other Governments – PPT		0.00
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	**0.00**	**0.00**

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

Description	Beginning Outstanding Debt September 1, 2024	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2025	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
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	370,000.00	0.00	370,000.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	488,436.02	69,815.45	0.00	558,251.47	205,523.48
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	19,867,644.00	1,709,708.00	0.00	21,577,352.00	7,910,158.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	10,743,541.00	0.00	705,240.00	10,038,301.00	
Net Pension Liabilities TRS 2/3	2,089,783.00	0.00	2,089,783.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	2,865,160.00	0.00	972,124.00	1,893,036.00	
Total Long-Term Liabilities	**36,424,564.02**	**1,779,523.45**	**4,137,147.00**	**34,066,940.47**	**8,115,681.48**

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	30,237,167.76	38,922.43	4,698,081.81	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	116,213.62	0.00	63,288.64	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	**30,353,381.38**	**38,922.43**	**4,761,370.45**	**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	150.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	148,744.25			
2200 Sales of Goods, Supplies and Services, Unassigned	342,395.36		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	207.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	249,803.12			
2298 School Food Services--Sales of Goods, Supplies, and Services	694,113.86			
2300 Investment Earnings	1,329,103.87	42,229.25	1,070,226.51	0.00
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	277.02	0.00	0.00	0.00
2500 Gifts and Donations	347,934.89		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	55,922.43		0.00	0.00
2700 Rentals and Leases	111,866.18	0.00	0.00	0.00
2800 Judgements and Settlements	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	464,441.70	0.00	8,676,802.75	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2000 TOTAL LOCAL SUPPORT NONTAX	**3,744,959.68**	**42,229.25**	**9,747,029.26**	**0.00**
STATE, GENERAL PURPOSE				
3100 Apportionment	129,541,598.53			
3121 Special Education - General Apportionment	3,750,463.50			
3300 Local Effort Assistance	0.00			
3600 State Forests	278,218.58	0.00	72,789.41	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	**133,570,280.61**	**0.00**	**72,789.41**	**0.00**
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4109 Special Purpose - Transition to Kindergarten	1,526,824.63			
4121 Special Education	24,939,612.67			
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	3,948,406.55			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,273,535.30			
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	2,686,630.69			
4174 Highly Capable	422,274.37			
4188 Early Learning	0.00			
4198 School Food Service	1,208,570.44			
4199 Transportation - Operations	14,285,731.27			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		144,212.00	0.00
4321 Special Education - Other State Agencies	135,495.00			
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	227,515.51			
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	**50,654,596.43**		144,212.00	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	52.83	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	**52.83**	**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	3,032,098.41			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	72,907.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,768,100.61			
6152 Other Title, ESEA Fed	297,129.95			
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	159,017.97			
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	2,399,962.54			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	992,029.83		0.00	0.00
6210 Federal E-Rate	116,710.43		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	178,375.63			
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	37,440.92		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	168,365.62			
6321 Special Education - Medicaid Reimbursement	135,495.01			
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	327,825.76			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**9,685,459.68**		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			

	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	41,368.70			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**41,368.70**		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	4,145.00			
8500 Nonfederal, ESD	70,811.53		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	**74,956.53**		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	288.08			0.00
9400 Insurance Recoveries	0.00		0.00	0.00
9500 Long-Term Financing	362,241.90		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	349,165.00	370,000.00	595,000.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	**711,694.98**	**370,000.00**	**595,000.00**	**0.00**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**228,836,750.82**	**451,151.68**	**15,320,401.12**	**0.00**

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	103,626,994.95
02	ALE	18,107,984.19
03	Basic Education - Dropout Reengagement	91,701.64
09	Transition to Kindergarten	1,511,324.98
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	32,503,072.84
22	Sp Ed, Infants and Toddlers, State	0.00
23	Sp Ed, Sup, IDEA, Fed	0.00
24	Sp Ed, Sup, Fed	2,927,651.31
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	10,470,805.64
34	MidSchCar/Tec	716,410.18
38	Voc, Fed	243,694.79
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	1,705,179.50
52	Other Title, ESEA, Fed	286,556.01
53	ESEA Migrant, Federal	0.00
54	Read First, Fed	0.00

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	1,047,116.22
12	Supt Off	678,860.20
13	Busns Off	2,178,253.42
14	HR	1,730,774.63
15	Pblc Rltn	630,241.09
21	Supv Inst	5,072,734.29
22	Lrn Resrc	2,386,842.35
23	Princ Off	14,312,136.56
24	Guid/Coun	7,522,046.42
25	Pupil Mngmt	3,500,992.65
26	Health	10,209,238.60
27	Teaching	128,054,660.40
28	Extracur	2,322,816.31
29	Pmt to SD	0.00
31	InstProDev	3,305,698.61
32	Inst Tech	1,390,978.32
33	Curriculum	2,109,009.07
34	Pro Learn	1,020,579.14
35	Pupil Safety	1,774,426.37
41	Supervisn	29,249.91
42	Food	274,595.27
44	Operation	3,997,928.01
49	Transfers	0.00
51	Supervisn	267,619.62
52	Operation	13,643,415.38
53	Maintnce	0.00
56	Insurance	0.00
58	Rem. Learn OP.	0.00

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	161,022.26
1	Credit Transfer	-161,022.26
2	Cert. Salaries	101,501,772.12
3	Class. Salaries	37,508,340.86
4	Employee Benefits	48,350,496.80
5	Supplies / Materials	7,524,007.99
7	Purchased Services	34,800,425.21
8	Travel	375,387.94
9	Capital Outlay	708,611.85
	TOTAL ALL OBJECTS	230,769,042.77

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
55	LAP	3,829,122.96
56	St In, Ctr/Hm, D	0.00
57	St In, N/D, Fed	0.00
58	Sp/Plt Pgm, St	804,496.24
59	Inst. JAJ	0.00
61	Head Start, Fed	0.00
62	MS, Pro Dv, Fed	0.00
64	LEP, Fed	153,359.02
65	Tran Biling, St	2,384,616.41
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	395,606.80
76	Target Asst, Fed	0.00
78	Yth Trg Pm, Fed	0.00
79	Inst Pgm, Othr	1,836,598.18
81	Public Radio/TV	0.00
86	Comm Schools	0.00
88	Early Learning	153,203.64
89	Othr Comm Srv	242,476.04
97	Distwide Suppt	29,968,279.28
98	Schl Food Serv	4,300,650.67
99	Pupil Transp	14,509,257.50
	TOTAL ALL PROGRAMS	230,769,042.77

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
59	Transfers	0.00
61	Supv Bldg	887,461.04
62	Grnd Mnt	840,945.27
63	Oper Bldg	7,021,645.07
64	Maintnce	3,719,993.91
65	Utilities	3,699,845.17
66	E-Rate – Federal	116,710.43
67	Bldg Secu	14,231.33
68	Insurance	2,282,663.53
69	Dep SubFund FacMaint	0.00
72	Info Sys	2,713,165.72
73	Printing	124,484.87
74	Warehouse	1,027,854.79
75	Mtr Pool	242,180.15
83	Interest	18,845.71
84	Principal	236,561.05
85	Debt Expn	362,241.89
91	Publ Actv	0.00
	TOTAL ALL ACTIVITIES	230,769,042.77

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	87,745,876.59
2120	Salaries of Temporary EEs & Subs	2,862,182.64
2130	Non contracted Salaries	1,248,052.16
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	8,036,615.71
2160	Other Salaries	1,347,391.62
2170	Other Salaries NBCT	261,653.40

	Classified Salaries	Amount
3110	Salaries of Regular Employee	34,115,371.43
3120	Salaries of Temporary EEs & Subs	898,463.10
3130	Extra Time	2,062,389.02
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	869.28
3160	Other Salaries	431,248.03

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance–Certificate	0.00
4213	Group Insurance–Classified	0.00
4222	Federally Mandated Insurance–Certificate	7,547,219.72
4223	Federally Mandated Insurance–Classified	2,755,654.73
4232	Retirement Contribution – Certificated	9,590,931.72
4233	Retirement Contribution – Classified	3,663,847.96
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	292,730.08
4263	Unemployment Compensation – Classified	91,500.52

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation – Certificated	432,352.08
4273	Worker's Compensation – Classified	729,448.68
4282	Health Benefits – Certificated	12,849,988.47
4283	Health Benefits – Classified	10,396,822.84
4292	Other Employee Benefits – Certificated	0.00
4293	Other Employee Benefits – Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	3,099,634.89
5622	Motor Vehicle Fuel - Electricity	0.00
5626	Motor Vehicle Fuel	870,383.68
5630	Food	274,595.27
5640	Books and Periodicals	1,008,679.68
5650	Supplies – Technology Related	2,270,714.47

	Purchased Services	Amount
7310	Office and Administrative Services	127,808.38
7311	Election Fees	420,000.00
7320	Professional Educational Services	0.00
7321	Contracted Teachers	10,383.15
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	120,081.26
7340	Other Professional Purchased Services	2,874,920.41
7341	Legal Services for District support	315,672.45
7342	Audit Services	48,268.49
7343	Other Legal Services	0.00
7350	Technical Services	23,192.59
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	117,022.13

	Purchased Services	Amount
7410	Utility Services	689,557.91
7420	Cleaning Services	195,146.40
7431	Non-Technology-Related Repair and Maintenance	679,801.14
7432	Technology-Related Repair and Maintenance	232,647.60
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	32,477.13
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	636,858.15
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	80,085.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	12,729,190.19
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,282,663.53
7530	Communications	847,978.22
7540	Advertising	4,357.40
7550	Printing and Binding	20,491.95
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	3,075,255.20
7569	Tuition – Other	0.00
7570	Food Service Management (FSMC)	3,832,421.85
7580	Travel – Registration and Entrance	435,880.00
7591	Services Purchased from another School District or ESD Within the State	2,226,429.28
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	372,736.57
7622	Electricity	1,911,941.67
7623	Bottled Gas	0.00
7624	Oil	71,512.60
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	130,237.80

	Purchased Services	Amount
7820	Settlements and Judgements Against the School District	0.00
7831	Redemption of Principal	236,561.05
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	18,845.71
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	375,387.94

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	42,306.76
9732	Vehicles	87,126.77
9733	Furniture and Fixtures	3,000.00
9734	Technology-Related Hardware	175,200.73
9735	Technology-Related Software	187,041.17
9739	Other Equipment	213,936.42
9950	Special Items – Capital Outlay	0.00
9960	Extraordinary Items – Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE **230,769,042.77**

Instructional Location	Amount
Amboy Middle School	6,589,399.78
Battle Ground High School	25,409,669.41
Battle Ground Virtual Academy	3,923,255.44
CAM Academy	4,520,912.14
Captain Strong	8,341,009.81
Chief Umtuch Middle	7,098,857.10
Daybreak Middle	7,160,561.83
Daybreak Primary	8,507,571.53
Daybreak Youth Services	0.00
Glenwood Heights Primary	8,134,602.87
Homelink River	9,015,244.64
Laurin Middle School	9,075,394.21
Maple Grove Primary	8,806,000.15
Open Doors Battle Ground	0.00
Pleasant Valley Middle	6,082,426.39
Pleasant Valley Primary	7,936,143.07
Prairie High School	20,578,904.96
Preschool Infant Other	1,753.03
Summit View High School	3,367,271.51
Tukes Valley Middle School	6,149,219.49
Tukes Valley Primary	7,850,750.61
Yacolt Primary	8,815,964.95
TOTAL INSTRUCTIONAL LOCATIONS	167,364,912.92
TOTAL NON-INSTRUCTIONAL LOCATIONS	63,404,129.85
TOTAL DISTRICT EXPENDITURES	**230,769,042.77**

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,243,569.50	204.25		1,101,875.12	630,386.62	469,294.19	6,866.60	34,288.64	654.08	0.00
22 Lrn Resrc	1,715,467.71	0.00		985,194.55	269,416.22	428,225.22	32,629.52	2.20	0.00	0.00
23 Princ Off	11,526,700.96	0.00		5,617,616.56	2,988,550.02	2,794,602.58	81,470.49	44,461.31	0.00	0.00
24 Guid/Coun	5,098,611.37	0.00		2,515,291.77	1,076,133.41	1,323,458.08	41,665.56	120,858.00	0.00	21,204.55
25 Pupil Mngmt	2,465,863.39	0.00		0.00	1,485,760.37	968,870.18	11,232.84	0.00	0.00	0.00
26 Health	2,279,731.54	0.00		661,385.94	789,812.92	533,950.57	11,655.35	282,926.76	0.00	0.00
27 Teaching	71,307,650.54	102,616.04		49,820,983.76	1,227,122.68	16,235,584.28	715,567.13	3,202,235.35	3,541.30	0.00
28 Extracur	2,124,802.23	24.15		682.16	1,589,276.46	345,474.55	11,093.77	110,231.71	68,019.43	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	410,454.69	9,498.00		239,479.64	15,866.26	65,260.20	15,493.80	61,583.29	3,273.50	0.00
32 Inst Tech	897,034.84	0.00			611,414.55	214,043.60	63,765.68	7,811.01	0.00	0.00
33 Curriculum	1,681,769.44	3,706.78		97,872.06	79,807.52	52,406.68	1,447,976.40	0.00	0.00	0.00
34 Pro Learn	693,155.66	0.00		543,667.23		100,363.73	0.00	46,658.50	2,466.20	0.00
35 Pupil Safety	1,182,183.08	0.00		0.00	611,876.49	316,493.19	0.00	253,813.40	0.00	0.00
01 Total	**103,626,994.95**	**116,049.22**		**61,584,048.79**	**11,375,423.52**	**23,848,027.05**	**2,439,417.14**	**4,164,870.17**	**77,954.51**	**21,204.55**

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	67,862.91	0.00		0.00	42,760.46	24,948.97	153.48	0.00	0.00	0.00
23 Princ Off	2,607,445.80	0.00		837,879.87	1,066,596.43	690,987.80	8,622.14	3,359.56	0.00	0.00
24 Guid/Coun	861,868.66	0.00		653,397.47	14,536.68	193,575.36	229.15	130.00	0.00	0.00
25 Pupil Mngmt	14,079.04	0.00		0.00	8,757.50	5,321.54	0.00	0.00	0.00	0.00
26 Health	238,870.17	0.00		121,715.03	16,914.09	55,610.66	824.39	43,806.00	0.00	0.00
27 Teaching	13,833,551.22	25,569.19		9,673,008.76	694,524.10	3,290,879.14	117,910.54	29,091.74	2,567.75	0.00
28 Extracur	52,163.19	0.00		0.00	43,882.32	8,280.87	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	17,871.36	0.00		2,846.98	970.56	599.73	0.00	8,545.00	4,909.09	0.00
32 Inst Tech	1,177.91	0.00			0.00	0.00	1,177.91	0.00	0.00	0.00
33 Curriculum	296,176.94	535.14		1,153.33	0.00	127.62	294,360.85	0.00	0.00	0.00
34 Pro Learn	116,916.99	0.00		98,719.55		18,197.44	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	**18,107,984.19**	**26,104.33**		**11,388,720.99**	**1,888,942.14**	**4,288,529.13**	**423,278.46**	**84,932.30**	**7,476.84**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	21,834.97	0.00		12,377.00	4,421.83	5,036.14	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	68,637.49	0.00		51,930.59	0.00	16,706.90	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	1,229.18	0.00		1,043.70		185.48	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	**91,701.64**	**0.00**		**65,351.29**	**4,421.83**	**21,928.52**	**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	395,649.02	0.00		0.00	255,239.30	140,409.72	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,115,675.96	0.00		617,694.41	179,624.17	318,357.38	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	**1,511,324.98**	**0.00**		**617,694.41**	**434,863.47**	**458,767.10**	**0.00**	**0.00**	**0.00**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,199,041.21	312.52		693,596.18	206,449.19	267,676.18	2,308.19	26,321.58	2,377.37	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	160,791.89	0.00		0.00	101,881.44	47,618.98	11,291.47	0.00	0.00	0.00
26 Health	7,485,842.09	0.00		5,027,114.36	225,198.93	1,633,478.89	38,167.64	558,732.96	3,149.31	0.00
27 Teaching	23,417,553.07	45.98		9,549,296.09	5,301,182.27	6,378,700.77	71,077.74	2,097,014.88	20,235.34	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	60,444.13	0.00		573.72	149.14	-157.94	13,594.55	46,284.66	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	26,044.24	0.00		0.00	0.00	0.00	26,044.24	0.00	0.00	0.00
34 Pro Learn	153,356.21	0.00		129,283.93		24,072.28	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	**32,503,072.84**	**358.50**		**15,399,864.28**	**5,834,860.97**	**8,351,389.16**	**162,483.83**	**2,728,354.08**	**25,762.02**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,927,651.31	0.00		0.00	1,707,756.77	1,122,787.54	0.00	97,107.00	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	**2,927,651.31**	**0.00**		**0.00**	**1,707,756.77**	**1,122,787.54**	**0.00**	**97,107.00**	**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	714,443.35	1,056.77		431,275.88	70,375.03	144,427.91	7,285.66	59,860.26	161.84	0.00
22 Lrn Resrc	183,605.20	0.00		0.00	119,812.97	63,792.23	0.00	0.00	0.00	0.00
23 Princ Off	120,829.77	0.00		95,320.17	0.00	25,509.60	0.00	0.00	0.00	0.00
24 Guid/Coun	695,146.45	0.00		277,410.52	223,688.02	191,971.86	1,001.95	1,074.10	0.00	0.00
25 Pupil Mngmt	76,372.40	0.00		0.00	52,175.64	24,196.76	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	7,919,142.28	2,743.69		5,015,411.73	432,520.67	1,789,262.59	382,191.67	158,998.30	54,114.47	83,899.16
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	42,408.29	0.00		9,764.62	0.00	882.33	0.00	23,813.75	7,947.59	0.00
32 Inst Tech	381,200.48	0.00			74,421.70	26,986.23	277,762.76	650.00	1,379.79	0.00
33 Curriculum	81,264.81	0.00		0.00	0.00	0.00	81,264.81	0.00	0.00	0.00
34 Pro Learn	29,841.46	0.00		25,150.53		4,690.93	0.00	0.00	0.00	0.00
35 Pupil Safety	226,551.15	0.00		0.00	154,136.83	72,414.32	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	**10,470,805.64**	**3,800.46**		**5,854,333.45**	**1,127,130.86**	**2,344,134.76**	**749,506.85**	**244,396.41**	**63,603.69**	**83,899.16**

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	75,902.23	0.00		17,617.00	7,723.71	7,434.35	0.00	43,127.17	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	83,804.62	0.00		0.00	58,196.24	25,303.88	0.00	0.00	304.50	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	526,899.32	227.90		322,381.62	45,378.14	125,078.95	29,444.10	4,388.61	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	28,692.96	0.00			8,589.08	3,023.37	17,080.51	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	1,111.05	0.00		932.29		178.76	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	**716,410.18**	**227.90**		**340,930.91**	**119,887.17**	**161,019.31**	**46,524.61**	**47,515.78**	**304.50**	**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	28,847.06	0.00		0.00	0.00	0.00	0.00	28,847.06	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	187,829.79	0.00		137,169.07	0.00	36,212.72	12,815.00	1,633.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	27,017.94	0.00		0.00	0.00	0.00	0.00	16,008.19	11,009.75	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	**243,694.79**	**0.00**		**137,169.07**	**0.00**	**36,212.72**	**12,815.00**	**46,488.25**	**11,009.75**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	1,436.05	0.00		0.00	0.00	0.00	110.48	1,325.57	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	364,328.65	0.00		0.00	248,592.39	114,237.34	0.00	0.00	1,498.92	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	847,199.51	181.78		248,185.72	250,628.40	298,991.44	33,163.05	16,049.12	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	492,215.29	0.00		381,376.77	0.00	110,838.52	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	**1,705,179.50**	**181.78**		**629,562.49**	**499,220.79**	**524,067.30**	**33,273.53**	**17,374.69**	**1,498.92**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	23,712.81	0.00		0.00	0.00	0.00	23,712.81	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	89,685.12	0.00		23,583.98	36,395.08	24,844.58	4,288.88	0.00	572.60	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	171,785.92	0.00		102,656.22	0.00	26,306.34	884.21	40,103.04	1,836.11	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,372.16	0.00		0.00	0.00	0.00	1,372.16	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	**286,556.01**	**0.00**	**0.00**	**126,240.20**	**36,395.08**	**51,150.92**	**30,258.06**	**40,103.04**	**2,408.71**	**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	108,421.51	121.99		24,246.68	36,218.41	16,539.24	29,677.00	1,325.59	292.60	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	6,842.35	0.00		0.00	0.00	0.00	6,842.35	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	202,988.11	0.00		0.00	3,138.40	575.76	0.00	199,273.95	0.00	0.00
27 Teaching	1,936,179.25	8,011.52		752,512.17	364,929.11	475,041.25	321,182.06	14,503.14	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,457,379.56	0.00		1,060,541.91	0.00	302,335.23	41,958.63	52,408.82	134.97	0.00
32 Inst Tech	80,836.08	0.00			0.00	0.00	80,836.08	0.00	0.00	0.00
33 Curriculum	21,968.80	0.00		0.00	5,943.33	1,143.75	14,881.72	0.00	0.00	0.00
34 Pro Learn	14,507.30	0.00		12,197.20		2,310.10	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
55 Total	**3,829,122.96**	**8,133.51**		**1,849,497.96**	**410,229.25**	**797,945.33**	**495,377.84**	**267,511.50**	**427.57**	**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	2,096.00	0.00		0.00	0.00	0.00	2,096.00	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	634,811.84	679.25		294,773.83	37,423.81	72,481.10	53,395.82	140,626.88	35,431.15	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	167,588.40	0.00		20,383.47	108,880.59	25,488.94	0.00	7,725.00	5,110.40	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	**804,496.24**	**679.25**		**315,157.30**	**146,304.40**	**97,970.04**	**55,491.82**	**148,351.88**	**40,541.55**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	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	153,359.02	0.00		117,898.30	0.00	35,460.72	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
64 Total	**153,359.02**	**0.00**		**117,898.30**	**0.00**	**35,460.72**	**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	99,111.43	0.00		3,505.80	64,979.20	27,103.05	2,786.13	26.74	710.51	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	2,235,589.16	24.45		1,163,912.64	408,366.96	657,467.14	2,136.47	2,096.46	1,585.04	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	41,105.96	0.00		32,885.47	58.50	6,204.17	744.81	1,213.01	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	8,809.86	0.00		7,398.46		1,411.40	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	**2,384,616.41**	**24.45**		**1,207,702.37**	**473,404.66**	**692,185.76**	**5,667.41**	**3,336.21**	**2,295.55**	**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	42,951.17	0.00		32,015.59	0.00	7,972.18	195.83	2,767.57	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	327,613.81	455.24		180,340.64	37,428.39	75,269.09	33,802.13	120.00	198.32	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	23,390.39	0.00		10,184.86	0.00	1,678.36	578.33	10,502.70	446.14	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	1,651.43	0.00		1,397.72		253.71	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	**395,606.80**	**455.24**		**223,938.81**	**37,428.39**	**85,173.34**	**34,576.29**	**13,390.27**	**644.46**	**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	458,005.32	0.00		154,111.82	29,254.23	59,796.37	5,537.01	209,305.89	0.00	0.00
22 Lrn Resrc	24,257.51	0.00		0.00	0.00	0.00	24,257.51	0.00	0.00	0.00
23 Princ Off	35,325.06	0.00		0.00	159.29	30.42	33,794.63	1,340.72	0.00	0.00
24 Guid/Coun	387,731.51	0.00		194,915.50	0.00	63,442.58	30,499.61	98,873.82	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	1,806.69	0.00		0.00	0.00	0.00	1,806.69	0.00	0.00	0.00
27 Teaching	521,578.72	0.00		46,966.05	16,197.71	11,119.92	276,623.96	64,654.80	73,620.57	32,395.71
28 Extracur	9,711.20	0.00		0.00	6,381.26	1,141.00	2,188.94	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	240,677.66	70.95		87,502.11	1,940.35	15,955.78	16,401.66	84,257.14	34,549.67	0.00
32 Inst Tech	2,036.05	0.00			0.00	0.00	2,036.05	0.00	0.00	0.00
33 Curriculum	412.68	0.00		0.00	0.00	0.00	412.68	0.00	0.00	0.00
35 Pupil Safety	191.73	0.00		0.00	159.29	32.44	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	289.75	0.00			238.40	51.35	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	37,863.87	0.00					0.00	37,863.87		0.00
66 E-Rate – Federal	116,710.43	0.00					0.00	116,710.43		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	**1,836,598.18**	**70.95**		**483,495.48**	**54,330.53**	**151,569.86**	**393,558.74**	**613,006.67**	**108,170.24**	**32,395.71**

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	-0.11	0.00		0.00	0.00	-0.11	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	153,203.75	0.00		0.00	95,893.81	56,719.81	590.13	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	**153,203.64**	**0.00**		**0.00**	**95,893.81**	**56,719.70**	**590.13**	**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	101,005.57	42.75		0.00	72,017.02	28,560.44	313.09	72.27	0.00	0.00
27 Teaching	4,208.26	0.00		0.00	0.00	0.00	4,208.26	0.00	0.00	0.00
28 Extracur	136,139.69	0.00		0.00	58,888.10	11,379.91	9,806.91	56,064.77	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	1,122.52	0.00			0.00	0.00	0.00	1,122.52	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	**242,476.04**	**42.75**	**0.00**	**0.00**	**130,905.12**	**39,940.35**	**14,328.26**	**57,259.56**	**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	1,047,116.22	4.89			112,870.28	31,693.96	28,454.56	870,975.30	3,117.23	0.00
12 Supt Off	678,860.20	298.40		555,142.28	0.00	106,453.70	9,676.60	5,214.59	2,074.63	0.00
13 Busns Off	2,178,253.42	820.05		0.00	1,477,307.97	460,730.70	47,177.08	180,467.89	8,749.73	3,000.00
14 HR	1,730,774.63	76.68		406,959.49	884,889.58	381,586.77	37,316.00	19,136.88	809.23	0.00
15 Pblc Rltn	630,241.09	195.94		10,154.19	400,713.26	122,043.20	38,672.00	58,462.50	0.00	0.00
25 Pupil Mngmt	183,567.43	0.00		140,932.59	1,199.48	29,920.74	6,712.74	4,801.88	0.00	0.00
35 Pupil Safety	365,500.41	9.78		0.00	217,511.41	59,638.36	64,135.89	24,204.97	0.00	0.00
61 Supv Bldg	887,461.04	120.00		0.00	660,791.16	204,778.70	6,991.67	14,515.85	263.66	0.00
62 Grnd Mnt	840,945.27	0.00			543,648.86	206,483.93	71,680.42	19,132.06	0.00	0.00
63 Oper Bldg	7,021,355.32	0.00			4,633,245.27	2,005,397.20	324,630.81	12,119.45	3,655.83	42,306.76
64 Maintnce	3,719,993.91	0.00	0.00		1,579,437.90	553,886.43	443,596.90	1,082,329.96	697.10	60,045.62
65 Utilities	3,661,981.30	0.00	0.00		44,028.74	15,645.64	3,784.31	3,598,522.61	0.00	0.00
67 Bldg Secu	14,231.33	0.00			0.00	0.00	0.00	14,231.33	0.00	0.00
68 Insurance	2,282,663.53	0.00					0.00	2,282,663.53		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	2,713,165.72	0.00	0.00	0.00	1,128,838.03	353,570.56	276,948.55	940,309.58	13,498.99	0.01
73 Printing	124,484.87	0.00	-161,022.26	0.00	118,902.04	56,154.33	68,178.04	42,272.72	0.00	0.00
74 Warehouse	1,027,854.79	9.78	0.00	0.00	734,668.40	266,081.72	16,808.57	9,863.09	423.23	0.00
75 Mtr Pool	242,180.15	0.00	0.00	0.00	62,282.27	18,761.35	50,496.97	23,512.79	0.00	87,126.77
83 Interest	18,845.71							18,845.71		
84 Principal	236,561.05							236,561.05		
85 Debt Expn	362,241.89		0.00					0.00		362,241.89
97 Total	**29,968,279.28**	**1,535.52**	**-161,022.26**	**1,113,188.55**	**12,600,334.65**	**4,872,827.29**	**1,495,261.11**	**9,458,143.74**	**33,289.63**	**554,721.05**

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	29,249.91	3,358.40		0.00	18,641.50	7,107.56	0.00	142.45	0.00	0.00
42 Food	274,595.27	0.00					274,595.27	0.00		
44 Operation	3,996,805.49	0.00			0.00	0.00	44,073.39	3,936,340.72	0.00	16,391.38
49 Transfers	0.00		0.00							
98 Total	**4,300,650.67**	**3,358.40**	**0.00**	**0.00**	**18,641.50**	**7,107.56**	**318,668.66**	**3,936,483.17**	**0.00**	**16,391.38**

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	598,222.50	0.00		0.00	351,975.39	245,940.61	306.50	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	267,619.62	0.00		46,977.47	159,990.56	59,642.73	856.26	152.60	0.00	0.00
52 Operation	13,643,415.38	0.00			0.00	0.00	811,767.49	12,831,647.89	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	**14,509,257.50**	**0.00**	**0.00**	**46,977.47**	**511,965.95**	**305,583.34**	**812,930.25**	**12,831,800.49**	**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.	8,676,802.75
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	3,498,046.18
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	331,076.78
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	3,829,122.96

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.	12,225.97	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1492	
a) Total All Programs (SYSTEM CALCULATED)		230,769,042.77
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		29,968,279.28
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		200,800,763.49
3. District Allocation for CTE Carryover		
a) CTE Carryover percentage designated for program 31 the following year	0.750	
b) CTE Carryover percentage designated for program 34 the following year	0.000	
c) CTE Carryover percentage designated for future CTE Capital Projects	0.250	
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.

420,000.00

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.

48,268.49

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.

157,560.27

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

0.00

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

2,285,730.60

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

COUNTY: 06 Clark

Fiscal Year 2024-2025

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	--- EXCLUDED --- DEBT SERVICE	--- EXCLUDED --- DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	**200,800,763.49**	**153,890.80**		**274,595.27**			**200,372,277.42**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,047,116.22	0.00		420,000.00	578,847.73	48,268.49	
12 Superintendent's Office	678,860.20	0.00		0.00	678,860.20	0.00	
13 Business Office	2,178,253.42	3,000.00		0.00		2,175,253.42	
14 Human Resources	1,730,774.63	0.00		0.00		1,730,774.63	
15 Public Relations	630,241.09	0.00			472,680.82	157,560.27	
25 Pupil Management	183,567.43	0.00		0.00	183,567.43	0.00	
35 Pupil Safety	365,500.41	0.00		0.00	365,500.41	0.00	
61 Supervision	887,461.04	0.00		0.00	887,461.04	0.00	
62 Grounds Maintenance	840,945.27	0.00		0.00	840,945.27	0.00	
63 Operation of Buildings	7,021,355.32	42,306.76		0.00	6,979,048.56	0.00	
64 Maintenance	3,719,993.91	60,045.62		0.00	3,659,948.29	0.00	
65 Utilities	3,661,981.30	0.00		0.00	3,661,981.30	0.00	
67 Building and Property Security	14,231.33	0.00		0.00	14,231.33	0.00	
68 Insurance	2,282,663.53	0.00		0.00	2,282,663.53	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	2,713,165.72	0.01		0.00	427,435.11	2,285,730.60	
73 Printing	124,484.87	0.00		0.00		124,484.87	
74 Warehousing	1,027,854.79	0.00		0.00		1,027,854.79	
75 Motor Pool	242,180.15	87,126.77		0.00		155,053.38	
83 Interest	18,845.71		18,845.71				
84 Principal	236,561.05		236,561.05				
85 Debt-Related Expenditures	362,241.89		0.00				
Total Program 97	**29,968,279.28**	**554,721.05**	**255,406.76**	**420,000.00**	**21,033,171.02**	**7,704,980.45**	

COUNTY: 06 Clark

Fiscal Year 2024-2025

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	230,769,042.77	708,611.85	255,406.76	694,595.27		7,704,980.45	200,372,277.42
Unallowable Costs					-21,033,171.02		21,033,171.02
TOTALS	**230,769,042.77**	**708,611.85**	**255,406.76**	**694,595.27**		**7,704,980.45**	**221,405,448.44**

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	6,601,060.45
2. FY 22-23 DIRECT EXPENDITURES	185,936,767.72
3. FY 22-23 OVER/UNDER RECOVERY (CALCULATED)	252,458.67
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	6,853,519.12
5. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.0369

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	7,704,980.45
7. FY 22-23 OVER/UNDER RECOVERY (LINE 3)	252,458.67
8. FY 24-25 ADJUSTED IND POOL (LINE 6 + LINE 7)	7,957,439.12
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	221,405,448.44
10. FY 24-25 RESTRICTED INDIRECT RATE (LINE 5)	0.0369
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	8,169,861.04
12. FY 24-25 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-212,421.91
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	7,492,558.53
14. CALCULATED FY 24-25 RESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.0338

E.S.D. 112 | Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2026-2027 | RUN TIME: 8:24:00 AM

COUNTY: 06 Clark

Fiscal Year 2024-2025

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	--- EXCLUDED --- DEBT SERVICE	--- EXCLUDED --- DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
PROGRAM AND ACTIVITY TITLES							
Total Programs 01-89, 98, 99	**200,800,763.49**	**153,890.80**		**274,595.27**			**200,372,277.42**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,047,116.22	0.00		420,000.00	578,847.73	48,268.49	
12 Superintendents Office	678,860.20	0.00		0.00		678,860.20	
13 Business Office	2,178,253.42	3,000.00		0.00		2,175,253.42	
14 Human Resources	1,730,774.63	0.00		0.00		1,730,774.63	
15 Public Relations	630,241.09	0.00			472,680.82	157,560.27	
25 Pupil Management	183,567.43	0.00		0.00		183,567.43	
35 Pupil Safety	365,500.41	0.00		0.00		365,500.41	
61 Supervision	887,461.04	0.00		0.00		887,461.04	
62 Grounds Maintenance	840,945.27	0.00		0.00		840,945.27	
63 Operation of Buildings	7,021,355.32	42,306.76		0.00		6,979,048.56	
64 Maintenance	3,719,993.91	60,045.62		0.00		3,659,948.29	
65 Utilities	3,661,981.30	0.00		0.00		3,661,981.30	
67 Building and Property Security	14,231.33	0.00		0.00		14,231.33	
68 Insurance	2,282,663.53	0.00		0.00		2,282,663.53	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	2,713,165.72	0.01		0.00		2,713,165.71	
73 Printing	124,484.87	0.00		0.00		124,484.87	
74 Warehousing	1,027,854.79	0.00		0.00		1,027,854.79	
75 Motor Pool	242,180.15	87,126.77		0.00		155,053.38	
83 Interest	18,845.71		18,845.71				
84 Principal	236,561.05		236,561.05				
85 Debt-Related Expenditures	362,241.89		0.00				
Total Program 97	**29,968,279.28**	**554,721.05**	**255,406.76**	**423,000.00**	**1,051,528.55**	**27,686,622.92**	

Fiscal Year 2024-2025

	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	230,769,042.77	708,611.85	255,406.76	697,595.27		27,686,622.92	200,372,277.42
Unallowable Costs					-1,051,528.55		1,051,528.55
Totals	230,769,042.77	708,611.85	255,406.76	697,595.27		27,686,622.92	201,423,805.97

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	23,637,973.12
2. FY 22-23 DIRECT EXPENDITURES	168,899,855.05
3. FY 22-23 OVER (UNDER) RECOVERY	-1,763,740.88
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	21,874,232.23
5. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.1295

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	27,686,622.92
7. FY 22-23 OVER (UNDER) RECOVERY (LINE 3)	-1,763,740.88
8. FY 24-25 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	25,922,882.03
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	201,423,805.97
10. FY 24-25 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1295
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	26,084,382.87
12. FY 24-25 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-161,500.84
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	27,525,122.07
14. CALCULATED FY 24-25 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.1367

		Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS					
01	Basic Education	103,626,994.95	88,601,148.42	0.00	15,025,846.53
02	Alternative Learning Experience (ALE)	18,107,984.19	18,107,984.19	0.00	0.00
03	Dropout Reengagement	91,701.64	91,701.64	0.00	0.00
31	Vocational-Basic, State	10,470,805.64	10,470,805.64	0.00	0.00
34	Middle School Career and Tech. Ed., State	716,410.18	716,410.18	0.00	0.00
45	Skill Center-Basic, State	0.00	0.00	0.00	0.00
97	Districtwide Support	29,968,279.28	15,055,487.35	1,505,788.57	13,407,003.36
09	Transition To Kindergarten	1,511,324.98	1,511,324.98	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS		**164,493,500.86**	**134,554,862.40**	**1,505,788.57**	**28,432,849.89**
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	32,503,072.84	28,825,571.17	135,495.01	3,542,006.66
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	2,927,651.31	0.00	2,927,651.31	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	243,694.79	0.00	243,694.79	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	1,705,179.50	0.00	1,705,179.50	0.00
52	Other Title Grants Under ESEA, Federal	286,556.01	0.00	286,556.01	0.00
53	ESEA Migrant, Federal	0.00	0.00	0.00	0.00

		Program Expenditures	State Resources	Federal Resources	Other Resources
54	Reading First, Federal	0.00	0.00	0.00	0.00
55	Learning Assistance, State	3,829,122.96	3,829,122.96	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	804,496.24	804,496.24	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	153,359.02	0.00	153,359.02	0.00
65	Transitional Bilingual, State	2,384,616.41	2,384,616.41	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	395,606.80	395,606.80	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	1,836,598.18	0.00	0.00	1,836,598.18
TOTAL OTHER INSTRUCTIONAL PROGRAMS		**47,069,954.06**	**36,239,413.58**	**5,451,935.64**	**5,378,604.84**
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	153,203.64	0.00	0.00	153,203.64
89	Other Community Services	242,476.04	0.00	0.00	242,476.04
98	School Food Services	4,300,650.67	1,208,570.44	2,727,788.30	364,291.93
99	Pupil Transportation	14,509,257.50	14,285,731.27	0.00	223,526.23
TOTAL OTHER PROGRAMS		**19,205,587.85**	**15,494,301.71**	**2,727,788.30**	**983,497.84**
TOTALS		**230,769,042.77**	**186,288,577.69**	**9,685,512.51**	**34,794,952.57**

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.

Preliminary FY 2024-2025 to FY 2023-2024 Aggregate Maintenance of Effort Test	**FY 23 - 24 Actual (A)**	**FY 24 - 25 Actual (B)**
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.	29,305,465.62	32,503,072.84
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	129,544.16	135,495.01
4. Equals aggregate special education expenditures for resident special education students.	29,175,921.46	32,367,577.83
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.)		3,191,656.37
Preliminary FY 2024-2025 to FY 2023-2024 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,878.77	1,946.55
7. Expenditures per pupil (line 4/line 6).	15,529.26	16,628.18
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.)		1,098.92
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.	3,081,604.83	3,542,006.66
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.)		460,401.83
11. Expenditures per pupil (line 9/line 6).	1,640.22	1,819.63
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.)		179.41

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 2024 - 25	FY 2023 - 24
Total Expenditures	+	(plus)	230,769,042.77	221,262,010.49
Public Radio/Television	-	(minus)	0.00	0.00
Community Schools	-	(minus)	0.00	0.00
Early Learning	-	(minus)	153,203.64	142,338.46
Other Community Services	-	(minus)	242,476.04	200,176.89
School Food Services	-	(minus)	4,300,650.67	4,348,897.96
Debt Service, Interest	-	(minus)	18,845.71	19,150.47
Debt Service, Principal	-	(minus)	236,561.05	239,323.75
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	708,611.85	254,752.33
Federal, General Purpose Revenue	-	(minus)	52.83	261.36
Federal, Special Purpose Revenue	-	(minus)	9,685,459.68	18,513,899.21
Food Service Deficit	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	2,399,962.54	2,876,741.07
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, USDA Commodities	+	(plus)	327,825.76	312,263.19
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 2024 - 25	FY 2023 - 24
Total Program 98	+	4,300,650.67	4,348,897.96
Revenue 2298 (Local)	-	694,113.86	1,030,205.41
Revenue 2998 (Local)	-	0.00	0.00
Revenue 4198 (State)	-	1,208,570.44	184,544.50
Revenue 4398 (State)	-	0.00	0.00
Revenue 6198 (Fed)	-	2,399,962.54	2,876,741.07
Revenue 6298 (Fed)	-	0.00	0.00
Revenue 6398 (Fed)	-	0.00	0.00
Revenue 6998 (Fed)	-	327,825.76	312,263.19
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		-329,821.93	-54,856.21

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 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)	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)	32,395.71	63,029.30

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)	16,391.38	0.00
Total Expenditures for Preliminary Maintenance of Effort	=	(equals)	218,199,756.69	200,795,243.62

FY 2024 - 25/FY 2023 - 24 1.09

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)	10,470,805.64	9,297,400.54
Program 34, Middle School Career and Technical Education-State	+ (plus)	716,410.18	680,117.16
Program 38, Vocational--Federal	+ (plus)	243,694.79	254,838.56
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)	72,907.00	111,627.87
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	11,358,003.61	10,120,728.39
	FY 24-25 / 23-24		1.12

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	178.00	180.00
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	166,690.08	336,865.66
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.	298,315.16	336,523.04
Informational	1.539	On the Balance Sheet GF G.L. 450, Investments, is not equal to County Treasurer Item 450, Investments.	32,246,434.56	32,109,646.77
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 21-31-4.	-157.94	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 88-21-4.	-0.11	
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*	217,869,934.76	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	1.630	**WARNING** Your district has entries in columns 1, 2, 3 or 4 for Non-Voted Bonds on the Schedule of Long Term Liabilites, but there are no entries under column 5 on the Amount Due Within One Year column.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	65,138.87	66,338.87
Informational	4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasurer Item 241, Minus Warrants Outstanding.	60,996.01	65,600.86
Informational	4.504	On the Balance Sheet, ASB G.L. 450, Investments, is not equal to F-197 County Treasurer Item 450, Investments.	1,299,280.50	1,292,922.92

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.503	On the Balance Sheet DSF G.L. 450, Investments, is not equal to F-197 County Treasurer report item 450, Investments.	547,567.69	545,025.90

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.506	On the Balance Sheet CPF G.L. 450, Investment, is not equal to F-197 County Treasurer report Item 450, Investments.	23,873,731.52	23,761,278.91

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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