

ANNUAL FINANCIAL STATEMENTS

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Edit/Error Report

August 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	4,786,295.44	271,279.21	0.00	201,738.06	15.09	0.00	5,259,327.80
Minus Warrants Outstanding	-708,063.39	-525.45	0.00	0.00	0.00	0.00	-708,588.84
Taxes Receivable	1,521,442.81		35.91	25,026.14	0.00		1,546,504.86
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	116,445.89	0.00	0.00	0.00	0.00	0.00	116,445.89
Accounts Receivable	54,767.05	0.00	0.00	0.00	0.00	0.00	54,767.05
Leases Receivable	0.00		0.00	0.00	0.00	0.00	0.00
Interfund Loans Receivable	0.00			0.00	0.00		0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00		0.00			0.00
Prepaid Items	3,401.21	0.00			0.00	0.00	3,401.21
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	5,774,289.01	270,753.76	35.91	226,764.20	15.09	0.00	6,271,857.97
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	5,774,289.01	270,753.76	35.91	226,764.20	15.09	0.00	6,271,857.97
LIABILITIES							
Accounts Payable	115,108.64	555.66	0.00	0.00	0.00	0.00	115,664.30
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	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	17,000.31	0.00		0.00			17,000.31
Leases Payable - Current	0.00		0.00	0.00	0.00	0.00	0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
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	132,108.95	555.66	0.00	0.00	0.00	0.00	132,664.61
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	54,767.05	0.00	0.00	0.00	0.00	0.00	54,767.05
Unavailable Revenue - Leases	0.00		0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	1,521,442.81		35.91	25,026.14	0.00		1,546,504.86
TOTAL DEFERRED INFLOWS OF RESOURCES	1,576,209.86	0.00	35.91	25,026.14	0.00	0.00	1,601,271.91
FUND BALANCE:							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00

August 31, 2025

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Restricted Fund Balance	31,468.30	270,198.10	0.00	0.00	15.09	0.00	301,681.49
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	992,865.40	0.00	0.00	201,738.06	0.00	0.00	1,194,603.46
Unassigned Fund Balance	3,041,636.50	0.00	0.00	0.00	0.00	0.00	3,041,636.50
TOTAL FUND BALANCE	4,065,970.20	270,198.10	0.00	201,738.06	15.09	0.00	4,537,921.45
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	5,774,289.01	270,753.76	35.91	226,764.20	15.09	0.00	6,271,857.97

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	3,356,166.38	194,354.54	0.00	439,878.89	0.51		3,990,400.32
State	20,770,390.19		0.00	0.00	0.00		20,770,390.19
Federal	1,784,718.77		0.00	0.00	0.00		1,784,718.77
Other	220,376.17			0.00	0.00	0.00	220,376.17
TOTAL REVENUES	26,131,651.51	194,354.54	0.00	439,878.89	0.51	0.00	26,765,885.45
EXPENDITURES:							
CURRENT:							
Regular Instruction	11,713,164.67						11,713,164.67
Special Education	2,947,050.27						2,947,050.27
Vocational Education	1,597,392.47						1,597,392.47
Skill Center	0.00						0.00
Compensatory Programs	1,452,048.05						1,452,048.05
Other Instructional Programs	85,370.85						85,370.85
Federal Stimulus COVID-19	0.00						0.00
Community Services	657,946.28						657,946.28
Support Services	7,217,062.51						7,217,062.51
Student Activities/Other		193,155.83				0.00	193,155.83
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				0.00			0.00
Equipment				240,975.49			240,975.49
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	280,143.60						280,143.60
DEBT SERVICE:							
Principal	11,176.81		425,000.00	0.00	0.00		436,176.81

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	503.21		8,308.75	0.00	0.00		8,811.96
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	25,961,858.72	193,155.83	433,308.75	240,975.49	0.00	0.00	26,829,298.79
REVENUES OVER (UNDER) EXPENDITURES	169,792.79	1,198.71	-433,308.75	198,903.40	0.51	0.00	-63,413.34
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		433,308.75	0.00	0.00		433,308.75
Transfers Out (GL 536)	-8,308.75		0.00	-425,000.00	0.00	0.00	-433,308.75
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-8,308.75		433,308.75	-425,000.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	161,484.04	1,198.71	0.00	-226,096.60	0.51	0.00	-63,413.34
BEGINNING TOTAL FUND BALANCE	3,904,486.16	268,999.39	0.00	427,834.66	14.58	0.00	4,601,334.79
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	4,065,970.20	270,198.10	0.00	201,738.06	15.09	0.00	4,537,921.45

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	2,866.09	3,353,300.29	3,356,166.38
State	20,160,447.97	609,942.22	20,770,390.19
Federal	1,784,718.77	0.00	1,784,718.77
Other	88,819.94	131,556.23	220,376.17
TOTAL REVENUES	22,036,852.77	4,094,798.74	26,131,651.51
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	10,199,295.70	1,513,868.97	11,713,164.67
Special Education	2,947,050.27	0.00	2,947,050.27
Vocational Education	1,493,443.93	103,948.54	1,597,392.47
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,452,048.05	0.00	1,452,048.05
Other Instructional Programs	44,279.78	41,091.07	85,370.85
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	0.00	657,946.28	657,946.28
Support Services	5,961,132.54	1,255,929.97	7,217,062.51
CAPITAL OUTLAY:			
Other	145,843.74	134,299.86	280,143.60
DEBT SERVICE:			
Principal	11,176.81	0.00	11,176.81
Interest and Other Charges	503.21	0.00	503.21
TOTAL EXPENDITURES	22,254,774.03	3,707,084.69	25,961,858.72
REVENUES OVER (UNDER) EXPENDITURES:	-217,921.26	387,714.05	169,792.79
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	8,308.75	0.00	8,308.75
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	-8,308.75	0.00	-8,308.75
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-226,230.01	387,714.05	161,484.04
BEGINNING TOTAL FUND BALANCE	3,759,186.70	145,299.46	3,904,486.16
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	3,532,956.69	533,013.51	4,065,970.20

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,409,061.00	3,356,166.38	-52,894.62
State	21,201,895.00	20,770,390.19	-431,504.81
Federal	1,752,855.00	1,784,718.77	31,863.77
Other	817,753.00	220,376.17	-597,376.83
TOTAL REVENUES	27,181,564.00	26,131,651.51	-1,049,912.49
EXPENDITURES			
CURRENT:			
Regular Instruction	12,163,127.00	11,713,164.67	449,962.33
Special Education	3,052,967.00	2,947,050.27	105,916.73
Vocational Education	1,563,069.00	1,597,392.47	-34,323.47
Skill Center	0.00	0.00	0.00
Compensatory Programs	1,446,806.00	1,452,048.05	-5,242.05
Other Instructional Programs	788,478.00	85,370.85	703,107.15
Federal Stimulus COVID-19	0.00	0.00	0.00
Community Services	614,471.00	657,946.28	-43,475.28
Support Services	7,653,285.00	7,217,062.51	436,222.49
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	81,000.00	280,143.60	-199,143.60
DEBT SERVICE:			
Principal	19,129.00	11,176.81	7,952.19
Interest and Other Charges	743.00	503.21	239.79
TOTAL EXPENDITURES	27,383,075.00	25,961,858.72	1,421,216.28

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-201,510.00	169,792.79	371,302.79
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)	-8,309.00	-8,308.75	-0.25
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-8,309.00	-8,308.75	0.25
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-209,818.00	161,484.04	371,302.04
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,479,670.00	3,904,486.16	424,816.16
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	3,269,851.00	4,065,970.20	796,119.20

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	411,712.00	194,354.54	-217,357.46
State			
Federal			
Other			
TOTAL REVENUES	411,712.00	194,354.54	-217,357.46
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	366,464.00	193,155.83	173,308.17
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	366,464.00	193,155.83	173,308.17
REVENUES OVER (UNDER) EXPENDITURES	45,248.00	1,198.71	-44,049.29

	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)	45,248.00	1,198.71	-44,049.29
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	343,137.00	268,999.39	-74,137.61
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	388,385.00	270,198.10	-118,186.90

	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			
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			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	425,000.00	425,000.00	0.00
Interest and Other Charges	8,309.00	8,308.75	0.25
TOTAL EXPENDITURES	433,309.00	433,308.75	0.25
REVENUES OVER (UNDER) EXPENDITURES	-433,309.00	-433,308.75	0.25

	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	433,309.00	433,308.75	-0.25
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)	433,309.00	433,308.75	-0.25
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	0.00	0.00	0.00
EXPENDITURES AND OTHER FINANCING USES			
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

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	364,518.00	439,878.89	75,360.89
State	50,000.00	0.00	-50,000.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	414,518.00	439,878.89	25,360.89
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	0.00	0.00
Building	115,545.00	0.00	115,545.00
Equipment	374,000.00	240,975.49	133,024.51
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

REPORT F196

Riverside School District No. 416

RUN DATE: 10/21/2025

E.S.D. 101

Budgetary Comparison Schedule - Capital Projects Fund

RUN TIME: 10:26:23 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	489,545.00	240,975.49	248,569.51
REVENUES OVER (UNDER) EXPENDITURES	-75,027.00	198,903.40	273,930.40
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)	-425,000.00	-425,000.00	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)	-425,000.00	-425,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-500,026.00	-226,096.60	273,929.40
BEGINNING TOTAL FUND BALANCE	506,753.00	427,834.66	-78,918.34
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	6,726.00	201,738.06	195,012.06

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	0.00	0.51	0.51
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	0.51	0.51
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	0.51	0.51
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)	0.00	0.51	0.51
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	0.00	14.58	14.58
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	15.09	15.09

REPORT F196

Riverside School District No. 416

RUN DATE: 10/21/2025

E.S.D. 101

Statement of Fiduciary Net Position

RUN TIME: 10:26:23 AM

COUNTY: 32 Spokane

August 31, 2025

	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	33,913.30
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	33,913.30
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	24,732.90
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	9,180.40
TOTAL NET POSITION	0.00	33,913.30

	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	891.92
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	891.92
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	891.92
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	891.92
Net Position - Beginning Balance	0.00	33,021.38
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	0.00	33,913.30

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	425,000.00	0.00	425,000.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	28,758.79	0.00	11,176.86	17,581.93	9,623.42
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	2,105,669.00	284,892.00	0.00	2,390,561.00	401,308.00
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	1,118,148.00	0.00	48,083.00	1,070,065.00	
Net Pension Liabilities TRS 2/3	221,871.00	0.00	221,871.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	323,642.00	0.00	126,852.00	196,790.00	
Total Long-Term Liabilities	4,223,088.79	284,892.00	832,982.86	3,674,997.93	410,931.42

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

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	2,987,291.73	0.00	426,192.95	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	5,595.05	0.00	2,885.48	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	2,992,886.78	0.00	429,078.43	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	18,298.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	27,225.28			
2200 Sales of Goods, Supplies and Services, Unassigned	941.14		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	123,425.66			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Early Learning Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	2,866.09			
2300 Investment Earnings	111,880.53	0.00	10,800.46	0.51
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	26,716.97		0.00	0.00

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Riverside School District No. 416

RUN DATE: 10/21/2025

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:26:23 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	2,697.00		0.00	0.00
2700 Rentals and Leases	47,555.26	0.00	0.00	0.00
2800 Judgements and Settlements	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	1,673.67	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2000 TOTAL LOCAL SUPPORT NONTAX	363,279.60	0.00	10,800.46	0.51
STATE, GENERAL PURPOSE				
3100 Apportionment	14,469,035.07			
3121 Special Education - General Apportionment	424,773.66			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	14,893,808.73	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4109 Special Purpose - Transition to Kindergarten	0.00			
4121 Special Education	2,127,528.20			
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	803,729.20			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	217,262.57			
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	23,242.88			
4174 Highly Capable	45,602.43			
4188 Early Learning	0.00			
4198 School Food Service	320,229.45			
4199 Transportation - Operations	1,718,572.61			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	10,471.90			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	609,942.22			
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	5,876,581.46		0.00	0.00
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5700 Qualified Energy Investment Tax Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	0.00	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6109 Special Purpose - Transition to Kindergarten	0.00			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal Special Purpose-CARES Act Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	427,077.53			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	35,161.48			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	462,299.77			
6152 Other Title, ESEA Fed	90,606.23			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

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Riverside School District No. 416

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E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:26:23 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Early Learning	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	694,780.02			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6210 Federal E-Rate	6,802.56		0.00	
6211 Federal Special Purpose-SLRF	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6219 Federal Special Purpose-CARES Act Other	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			

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

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E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:26:23 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Early Learning	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	67,991.18			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,784,718.77		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			

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RUN DATE: 10/21/2025

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Report of Revenues and Other Financing Sources

RUN TIME: 10:26:23 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	47,329.22		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	131,556.23			
8500 Nonfederal, ESD	41,490.72		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	220,376.17		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	

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Report of Revenues and Other Financing Sources

RUN TIME: 10:26:23 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	0.00			0.00
9400 Insurance Recoveries	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	433,308.75	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	433,308.75	0.00	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 26,131,651.51	 433,308.75	 439,878.89	 0.51

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	10,985,735.84	11 Bd of Dir	86,522.88	0 Debit Transfer	0.00
02 ALE	684,250.09	12 Supt Off	441,711.09	1 Credit Transfer	0.00
03 Basic Education - Dropout Reengagement	54,355.20	13 Busns Off	368,957.49	2 Cert. Salaries	10,705,911.93
09 Transition to Kindergarten	0.00	14 HR	136,004.06	3 Class. Salaries	3,820,058.61
11 SLRF	0.00	15 Pblc Rltn	15,541.71	4 Employee Benefits	5,718,037.15
12 ESSER II	0.00	21 Supv Inst	679,264.83	5 Supplies / Materials	839,508.30
13 ESSER III	0.00	22 Lrn Resrc	75,748.26	7 Purchased Services	4,534,557.35
14 ESSER III (Learning Loss)	0.00	23 Princ Off	1,370,844.79	8 Travel	63,641.78
18 RSVD N/A	0.00	24 Guid/Coun	553,785.42	9 Capital Outlay	280,143.60
19 Cares Act - Other	0.00	25 Pupil Mngmt	342,550.07	TOTAL ALL OBJECTS	25,961,858.72
21 Sp Ed, Sup, St	2,537,698.74	26 Health	1,093,912.20		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	13,447,965.67		
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	529,027.05		
24 Sp Ed, Sup, Fed	409,351.53	29 Pmt to SD	0.00		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	136,752.80		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	21,913.29		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	131,983.51		
31 Voc, Basic, St	1,094,049.85	34 Pro Learn	154,890.23		
34 MidSchCar/Tec	521,071.79	35 Pupil Safety	0.00		
38 Voc, Fed	33,702.23	41 Supervisn	101,828.04		
39 Voc, Other	0.00	42 Food	343,103.75		
45 Skil Cnt, Bas, St	0.00	44 Operation	581,273.91		
46 Skill Cntr, Fed	0.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	2,487.39		
51 ESEA Disadvantaged, Fed	443,112.77	52 Operation	1,616,751.01		
52 Other Title, ESEA, Fed	86,844.45	53 Maintnce	0.00		
53 ESEA Migrant, Federal	0.00	56 Insurance	0.00		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

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RUN DATE: 10/21/2025

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Program/Activity/Object Report

RUN TIME: 10:26:24 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	818,343.13	59 Transfers	0.00		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	16,982.13		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	287,516.49		
58 Sp/Plt Pgm, St	102,859.24	63 Oper Bldg	816,372.85		
59 Inst. JAJ	0.00	64 Maintnce	805,280.81		
61 Head Start, Fed	0.00	65 Utilities	547,185.00		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	6,802.56		
64 LEP, Fed	0.00	67 Bldg Secu	77,190.04		
65 Tran Biling, St	22,979.42	68 Insurance	616,643.52		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	0.00	72 Info Sys	529,203.57		
69 Comp, Othr	0.00	73 Printing	14,143.53		
71 Traffic Safety	0.00	74 Warehouse	0.00		
73 Summer School	0.00	75 Mtr Pool	0.00		
74 Highly Capable	37,477.22	83 Interest	503.21		
76 Target Asst, Fed	0.00	84 Principal	11,176.81		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	0.00		
79 Inst Pgm, Othr	56,391.65	91 Publ Actv	38.75		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	25,961,858.72		
86 Comm Schools	0.00				
88 Early Learning	657,389.34				
89 Othr Comm Srv	556.94				
97 Distwide Suppt	4,770,245.19				
98 Schl Food Serv	1,026,205.70				
99 Pupil Transp	1,619,238.40				
TOTAL ALL PROGRAMS	25,961,858.72				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	9,677,885.30
2120	Salaries of Temporary EEs & Subs	337,616.78
2130	Non contracted Salaries	317,366.27
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	232,986.34
2160	Other Salaries	95,789.24
2170	Other Salaries NBCT	44,268.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	3,347,934.71
3120	Salaries of Temporary EEs & Subs	130,865.39
3130	Extra Time	83,385.09
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	238,935.59
3160	Other Salaries	18,937.83

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	796,119.16
4223	Federally Mandated Insurance-Classified	280,881.00
4232	Retirement Contribution - Certificated	1,020,299.83
4233	Retirement Contribution - Classified	377,756.65
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	32,554.58
4263	Unemployment Compensation - Classified	12,162.80

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	46,636.97
4273	Worker's Compensation - Classified	72,624.16
4282	Health Benefits - Certificated	1,599,724.00
4283	Health Benefits - Classified	1,367,658.00
4292	Other Employee Benefits - Certificated	111,620.00
4293	Other Employee Benefits - Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	683,996.81
5622	Motor Vehicle Fuel - Electricity	0.00
5626	Motor Vehicle Fuel	19,072.46
5630	Food	67,991.18
5640	Books and Periodicals	18,685.86
5650	Supplies - Technology Related	49,761.99

	Purchased Services	Amount
7310	Office and Administrative Services	32,530.87
7311	Election Fees	0.00
7320	Professional Educational Services	0.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	70,207.39
7340	Other Professional Purchased Services	191,043.61
7341	Legal Services for District support	0.00
7342	Audit Services	42,616.30
7343	Other Legal Services	885.50
7350	Technical Services	4,195.70
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00

	Purchased Services	Amount
7410	Utility Services	9,708.21
7420	Cleaning Services	67,021.89
7431	Non-Technology-Related Repair and Maintenance	210,529.46
7432	Technology-Related Repair and Maintenance	2,819.83
7441	Rentals of Land and Buildings	18,785.00
7442	Rentals of Equipment and Vehicles	16,813.91
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	6,486.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	1,716,662.66
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	616,643.52
7530	Communications	201,899.67
7540	Advertising	521.31
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	212,067.26
7569	Tuition - Other	54,355.20
7570	Food Service Management (FSMC)	433,520.75
7580	Travel - Registration and Entrance	28,675.28
7591	Services Purchased from another School District or ESD Within the State	95,128.03
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	149,101.24
7622	Electricity	313,693.26
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	26,965.48

	Purchased Services	Amount
7820	Settlements and Judgements Against the School District	0.00
7831	Redemption of Principal	11,176.81
7832	Interest on Long-Term Debt	503.21
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	63,641.78

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	16,755.50
9731	Machinery	84,710.73
9732	Vehicles	0.00
9733	Furniture and Fixtures	22,920.13
9734	Technology-Related Hardware	14,050.70
9735	Technology-Related Software	0.00
9739	Other Equipment	141,706.54
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	25,961,858.72
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<u>Instructional Location</u>	<u>Amount</u>
Chattaroy Elementary	3,614,689.39
Independent Scholar	542,947.36
Riverside Elementary	4,603,547.28
Riverside High School	6,035,155.01
Riverside Middle School	3,989,844.54
TOTAL INSTRUCTIONAL LOCATIONS	18,786,183.58
TOTAL NON-INSTRUCTIONAL LOCATIONS	7,175,675.14
TOTAL DISTRICT EXPENDITURES	25,961,858.72

REPORT F196

Riverside School District No. 416

RUN DATE: 10/21/2025

E.S.D. 101

F-196 Annual Financial Statements

RUN TIME: 10:26:24 AM

COUNTY: 32 Spokane

Fiscal Year 2024-2025

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	12,803.83	0.00		10,689.00	0.00	1,898.65	216.18	0.00	0.00	0.00
22 Lrn Resrc	75,748.26	0.00		0.00	45,872.02	28,575.48	1,300.76	0.00	0.00	0.00
23 Princ Off	1,273,005.18	0.00		612,011.45	284,726.05	328,906.13	34,687.17	10,851.89	1,822.49	0.00
24 Guid/Coun	469,269.47	0.00		339,940.07	0.00	128,291.08	197.87	290.45	550.00	0.00
25 Pupil Mngmt	211,972.81	0.00		0.00	117,322.79	94,321.10	328.92	0.00	0.00	0.00
26 Health	330,125.24	0.00		7,430.30	191,897.06	122,680.80	7,013.93	1,103.15	0.00	0.00
27 Teaching	7,923,931.14	0.00		5,612,971.86	32,954.96	1,967,094.87	94,021.99	204,908.33	802.67	11,176.46
28 Extracur	528,842.72	0.00		119,925.63	228,551.40	65,228.86	4,766.31	88,906.52	21,464.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,557.85	0.00		60.00	0.00	11.15	0.00	3,266.65	220.05	0.00
32 Inst Tech	2,700.39	0.00			0.00	0.00	0.00	2,700.39	0.00	0.00
33 Curriculum	47,190.16	0.00		225.00	0.00	39.80	10,612.58	36,312.78	0.00	0.00
34 Pro Learn	106,588.79	0.00		87,156.37		15,715.20	2,644.84	590.00	482.38	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 Total	10,985,735.84	0.00		6,790,409.68	901,324.28	2,752,763.12	155,790.55	348,930.16	25,341.59	11,176.46

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	79,805.28	0.00		20,191.40	34,343.66	24,467.36	42.95	759.91	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	573,770.31	0.00		382,521.68	26,360.68	154,700.34	3,373.97	6,813.64	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	25,166.72	0.00		0.00	0.00	0.00	8,015.88	17,150.84	0.00	0.00
34 Pro Learn	5,507.78	0.00		4,684.59		823.19	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	684,250.09	0.00		407,397.67	60,704.34	179,990.89	11,432.80	24,724.39	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	54,355.20	0.00		0.00	0.00	0.00	0.00	54,355.20	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 Total	54,355.20	0.00		0.00	0.00	0.00	0.00	54,355.20	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	118,185.25	0.00		58,186.06	19,722.92	30,423.70	322.30	9,530.27	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	13,505.72	0.00		0.00	10,332.95	2,795.52	377.25	0.00	0.00	0.00
26 Health	763,677.72	0.00		541,253.47	13,399.14	198,273.24	7,435.66	3,316.21	0.00	0.00
27 Teaching	1,612,426.84	0.00		831,754.37	268,828.98	504,106.04	425.75	6,469.69	842.01	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,602.24	0.00		0.00	0.00	0.00	0.00	545.00	4,057.24	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	25,300.97	0.00		21,400.24		3,770.33	130.40	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	2,537,698.74	0.00		1,452,594.14	312,283.99	739,368.83	8,691.36	19,861.17	4,899.25	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	409,351.53	0.00		11,833.52	217,675.68	179,842.33	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	409,351.53	0.00		11,833.52	217,675.68	179,842.33	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	55,090.46	0.00		39,900.00	0.00	12,887.89	0.00	2,118.67	183.90	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	10,004.25	0.00		7,827.30	0.00	2,176.95	0.00	0.00	0.00	0.00
24 Guid/Coun	44,333.86	0.00		32,073.22	0.00	12,260.64	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	945,024.14	0.00		416,671.01	93,423.08	202,756.59	138,731.46	50,239.51	5,821.79	37,380.70
28 Extracur	184.33	0.00		0.00	0.00	0.00	0.00	184.33	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	14,050.70	0.00			0.00	0.00	0.00	0.00	0.00	14,050.70
33 Curriculum	17,486.10	0.00		0.00	0.00	0.00	0.00	17,486.10	0.00	0.00
34 Pro Learn	7,876.01	0.00		6,697.02		1,178.99	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 Info Sys	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 Total	1,094,049.85	0.00		503,168.55	93,423.08	231,261.06	138,731.46	70,028.61	6,005.69	51,431.40

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	56,343.95	0.00		39,900.00	0.00	12,887.89	0.00	2,371.75	1,184.31	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	8,003.07	0.00		6,245.80	0.00	1,757.27	0.00	0.00	0.00	0.00
24 Guid/Coun	36,353.26	0.00		26,345.15	0.00	10,008.11	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	404,036.92	0.00		292,410.18	0.00	98,113.75	13,207.89	295.30	9.80	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	450.00	0.00		0.00	0.00	0.00	0.00	450.00	0.00	0.00
32 Inst Tech	5,162.20	0.00			0.00	0.00	0.00	5,162.20	0.00	0.00
33 Curriculum	5,441.10	0.00		0.00	0.00	0.00	0.00	5,441.10	0.00	0.00
34 Pro Learn	5,281.29	0.00		4,486.75		794.54	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	521,071.79	0.00		369,387.88	0.00	123,561.56	13,207.89	13,720.35	1,194.11	0.00

REPORT F196

Riverside School District No. 416

RUN DATE: 10/21/2025

E.S.D. 101

PROGRAM 38 - Vocational, Federal

RUN TIME: 10:26:24 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	605.76	0.00		0.00	0.00	0.00	0.00	605.76	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	24,564.78	0.00		0.00	0.00	0.00	23,041.85	399.00	1,123.93	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	8,531.69	0.00		300.00	0.00	26.02	0.00	1,000.00	7,205.67	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	33,702.23	0.00		300.00	0.00	26.02	23,041.85	2,004.76	8,329.60	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	28,611.90	0.00		22,455.50	0.00	6,156.40	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	395.12	0.00		0.00	0.00	0.00	0.00	0.00	395.12	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	399,319.50	0.00		238,571.34	38,123.31	122,624.85	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	14,786.25	0.00		0.00	0.00	0.00	206.25	14,580.00	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	443,112.77	0.00		261,026.84	38,123.31	128,781.25	206.25	14,580.00	395.12	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	27.01	0.00		0.00	0.00	0.00	0.00	27.01	0.00	0.00
24 Guid/Coun	1,328.15	0.00		1,125.00	0.00	203.15	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	10,455.09	0.00		62.50	0.00	10.93	0.00	10,381.66	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	75,034.20	0.00		22,509.65	0.00	4,194.41	4,825.00	43,505.14	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	86,844.45	0.00	0.00	23,697.15	0.00	4,408.49	4,825.00	53,913.81	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	343,069.14	0.00		261,840.33	142.08	78,971.49	2,115.24	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	2,500.68	0.00		0.00	0.00	0.00	2,500.68	0.00	0.00	0.00
25 Pupil Mngmt	116,676.42	0.00		0.00	75,096.79	41,579.63	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	327,857.91	0.00		209,879.99	0.00	82,268.37	1,396.98	34,312.57	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	11,565.83	0.00		400.00	18.27	74.00	0.00	2,100.00	8,973.56	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	13,184.31	0.00		0.00	0.00	0.00	7,352.31	5,832.00	0.00	0.00
34 Pro Learn	3,488.84	0.00		2,961.94		526.90	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	818,343.13	0.00		475,082.26	75,257.14	203,420.39	13,365.21	42,244.57	8,973.56	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	70.18	0.00		0.00	58.38	11.80	0.00	0.00	0.00	0.00
27 Teaching	63,949.56	0.00		18,671.04	2,202.52	4,224.14	27,560.06	10,351.00	940.80	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	15,324.38	0.00		0.00	5,266.31	1,043.20	320.81	7,832.07	861.99	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	23,515.12	0.00		0.00	0.00	0.00	1,424.16	0.00	0.00	22,090.96
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	102,859.24	0.00		18,671.04	7,527.21	5,279.14	29,305.03	18,183.07	1,802.79	22,090.96

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	21,728.21	0.00		17,077.46	0.00	4,650.75	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	1,251.21	0.00		600.00	0.00	58.01	0.00	0.00	593.20	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
65 Total	22,979.42	0.00		17,677.46	0.00	4,708.76	0.00	0.00	593.20	0.00

REPORT F196

Riverside School District No. 416

RUN DATE: 10/21/2025

E.S.D. 101

PROGRAM 74 - Highly Capable

RUN TIME: 10:26:24 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	33,842.34	0.00		12,567.84	0.00	2,402.76	18,421.74	450.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,788.33	0.00		0.00	0.00	0.00	0.00	1,829.00	959.33	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	846.55	0.00		720.00		126.55	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	37,477.22	0.00		13,287.84	0.00	2,529.31	18,421.74	2,279.00	959.33	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	49,589.09	0.00		28,583.13	0.00	12,507.94	0.00	0.00	0.00	8,498.02
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
66 E-Rate - Federal	6,802.56	0.00					0.00	6,802.56		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	56,391.65	0.00		28,583.13	0.00	12,507.94	0.00	6,802.56	0.00	8,498.02

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	42,826.33	0.00		29,027.26	3,849.10	9,865.76	0.00	84.21	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	39.06	0.00		0.00	0.00	0.00	39.06	0.00	0.00	0.00
27 Teaching	613,721.92	0.00		45.86	310,940.40	200,329.67	36,110.85	65,022.76	1,272.38	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	112.03	0.00		0.00	0.00	0.00	0.00	0.00	112.03	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	690.00	0.00			0.00	0.00	0.00	690.00	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	657,389.34	0.00		29,073.12	314,789.50	210,195.43	36,149.91	65,796.97	1,384.41	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	518.19	0.00		0.00	0.00	0.00	518.19	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	38.75	0.00	0.00	0.00	0.00	0.00	38.75	0.00	0.00	0.00
89 Total	556.94	0.00	0.00	0.00	0.00	0.00	556.94	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	86,522.88	0.00			3,100.00	247.44	26.49	83,148.95	0.00	0.00
12 Supt Off	441,711.09	0.00		302,376.85	37,579.08	86,306.72	5,805.27	7,302.19	2,340.98	0.00
13 Busns Off	368,957.49	0.00		0.00	272,218.17	86,112.74	230.43	9,479.66	916.49	0.00
14 HR	136,004.06	0.00		1,205.00	92,318.29	33,669.72	430.98	7,892.75	487.32	0.00
15 Pblc Rltn	15,541.71	0.00		0.00	1,700.00	330.14	9,859.80	3,651.77	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	16,982.13	0.00		0.00	0.00	0.00	32.31	16,949.82	0.00	0.00
62 Grnd Mnt	287,516.49	0.00			128,398.72	57,308.64	51,611.45	20,223.66	0.00	29,974.02
63 Oper Bldg	815,682.85	0.00			490,092.21	256,989.37	61,100.49	7,500.78	0.00	0.00
64 Maintnce	805,280.81	0.00	0.00		236,713.60	104,134.00	170,461.79	169,626.09	18.34	124,326.99
65 Utilities	547,185.00	0.00	0.00		0.00	0.00	0.00	547,185.00	0.00	0.00
67 Bldg Secu	77,190.04	0.00			0.00	0.00	904.81	76,285.23	0.00	0.00
68 Insurance	616,643.52	0.00					0.00	616,643.52		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	529,203.57	0.00	0.00	139.80	249,001.48	98,122.25	16,687.53	165,252.51	0.00	0.00
73 Printing	14,143.53	0.00	0.00	0.00	8,875.92	5,267.61	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83 Interest	503.21							503.21		
84 Principal	11,176.81							11,176.81		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	4,770,245.19	0.00	0.00	303,721.65	1,519,997.47	728,488.63	317,151.35	1,742,821.95	3,763.13	154,301.01

REPORT F196

Riverside School District No. 416

RUN DATE: 10/21/2025

E.S.D. 101

PROGRAM 98 - School Food Services

RUN TIME: 10:26:24 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	101,828.04	0.00		0.00	0.00	0.00	620.34	101,207.70	0.00	0.00
42 Food	343,103.75	0.00					67,991.18	275,112.57		
44 Operation	581,273.91	0.00			278,952.61	210,904.00	19.44	58,752.11	0.00	32,645.75
49 Transfers	0.00		0.00							
98 Total	1,026,205.70	0.00	0.00	0.00	278,952.61	210,904.00	68,630.96	435,072.38	0.00	32,645.75

REPORT F196

Riverside School District No. 416

RUN DATE: 10/21/2025

E.S.D. 101

PROGRAM 99 - Pupil Transportation

RUN TIME: 10:26:24 AM

COUNTY: 32 Spokane

For the Year Ended August 31, 2025

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	2,487.39	0.00		0.00	0.00	0.00	0.00	2,487.39	0.00	0.00
52 Operation	1,616,751.01	0.00			0.00	0.00	0.00	1,616,751.01	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	1,619,238.40	0.00	0.00	0.00	0.00	0.00	0.00	1,619,238.40	0.00	0.00

Other Data Requirements and Certifications

A.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
B.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
C.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
D.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	543,673.04
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	274,670.09
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	818,343.13

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.		
	1,757.09	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)		
	0.2251	
a) Total All Programs (SYSTEM CALCULATED)		25,961,858.72
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		4,770,245.19
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		21,191,613.53
3. District Allocation for CTE Carryover		
a) CTE Carryover percentage designated for program 31 the following year	1.000	
b) CTE Carryover percentage designated for program 34 the following year	0.000	
c) CTE Carryover percentage designated for future CTE Capital Projects	0.000	
4. District Allocation for CTE Recovery		
a) CTE Recovery percentage designated for Program 31 the following year	1.000	
b) CTE Recovery percentage designated for Program 34 the following year	0.000	

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

42,616.30

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.

885.80

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.

15,541.71

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.

316,951.89

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

COUNTY: 32 Spokane

Fiscal Year 2024-2025

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	21,191,613.53	125,842.59		343,103.75			20,722,667.19
PROGRAM 97 ACTIVITIES							
11 Board of Directors	86,522.88	0.00		0.00	43,020.78	43,502.10	
12 Superintendent's Office	441,711.09	0.00		0.00	441,711.09	0.00	
13 Business Office	368,957.49	0.00		0.00		368,957.49	
14 Human Resources	136,004.06	0.00		0.00		136,004.06	
15 Public Relations	15,541.71	0.00			0.00	15,541.71	
25 Pupil Management	0.00	0.00		0.00	0.00	0.00	
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	16,982.13	0.00		0.00	16,982.13	0.00	
62 Grounds Maintenance	287,516.49	29,974.02		0.00	257,542.47	0.00	
63 Operation of Buildings	815,682.85	0.00		0.00	815,682.85	0.00	
64 Maintenance	805,280.81	124,326.99		0.00	680,953.82	0.00	
65 Utilities	547,185.00	0.00		0.00	547,185.00	0.00	
67 Building and Property Security	77,190.04	0.00		0.00	77,190.04	0.00	
68 Insurance	616,643.52	0.00		0.00	616,643.52	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	529,203.57	0.00		0.00	212,251.68	316,951.89	
73 Printing	14,143.53	0.00		0.00		14,143.53	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	503.21		503.21				
84 Principal	11,176.81		11,176.81				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	4,770,245.19	154,301.01	11,680.02	0.00	3,709,163.38	895,100.78	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	25,961,858.72	280,143.60	11,680.02	343,103.75		895,100.78	20,722,667.19
Unallowable Costs					-3,709,163.38		3,709,163.38
TOTALS	25,961,858.72	280,143.60	11,680.02	343,103.75		895,100.78	24,431,830.57

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	930,308.27
2. FY 22-23 DIRECT EXPENDITURES	22,488,033.39
3. FY 22-23 OVER/UNDER RECOVERY (CALCULATED)	43,282.69
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	973,590.96
5. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.0433

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	895,100.78
7. FY 22-23 OVER/UNDER RECOVERY (LINE 3)	43,282.69
8. FY 24-25 ADJUSTED IND POOL (LINE 6 + LINE 7)	938,383.47
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	24,431,830.57
10. FY 24-25 RESTRICTED INDIRECT RATE (LINE 5)	0.0433
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,057,898.26
12. FY 24-25 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-119,514.78
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	775,585.99
14. CALCULATED FY 24-25 RESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.0317

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

COUNTY: 32 Spokane

Fiscal Year 2024-2025

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	21,191,613.53	125,842.59		343,103.75			20,722,667.19
PROGRAM 97 ACTIVITIES							
11 Board of Directors	86,522.88	0.00		0.00	43,020.78	43,502.10	
12 Superintendents Office	441,711.09	0.00		0.00		441,711.09	
13 Business Office	368,957.49	0.00		0.00		368,957.49	
14 Human Resources	136,004.06	0.00		0.00		136,004.06	
15 Public Relations	15,541.71	0.00			0.00	15,541.71	
25 Pupil Management	0.00	0.00		0.00		0.00	
35 Pupil Safety	0.00	0.00		0.00		0.00	
61 Supervision	16,982.13	0.00		0.00		16,982.13	
62 Grounds Maintenance	287,516.49	29,974.02		0.00		257,542.47	
63 Operation of Buildings	815,682.85	0.00		0.00		815,682.85	
64 Maintenance	805,280.81	124,326.99		0.00		680,953.82	
65 Utilities	547,185.00	0.00		0.00		547,185.00	
67 Building and Property Security	77,190.04	0.00		0.00		77,190.04	
68 Insurance	616,643.52	0.00		0.00		616,643.52	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	529,203.57	0.00		0.00		529,203.57	
73 Printing	14,143.53	0.00		0.00		14,143.53	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	503.21		503.21				
84 Principal	11,176.81		11,176.81				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	4,770,245.19	154,301.01	11,680.02	22,920.13	43,020.78	4,561,243.38	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	25,961,858.72	280,143.60	11,680.02	366,023.88		4,561,243.38	20,722,667.19
Unallowable Costs					-43,020.78		43,020.78
Totals	25,961,858.72	280,143.60	11,680.02	366,023.88		4,561,243.38	20,765,687.97

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

FY 22-23

1. FY 22-23 INDIRECT EXPENDITURES	4,166,869.15
2. FY 22-23 DIRECT EXPENDITURES	19,251,472.51
3. FY 22-23 OVER (UNDER) RECOVERY	221,202.35
4. FY 22-23 TOTAL POOL (LINE 1 + LINE 3)	4,388,071.50
5. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25	0.2279

FY 24-25

6. FY 24-25 INDIRECT EXPENDITURES FROM COLUMN 6	4,561,243.38
7. FY 22-23 OVER (UNDER) RECOVERY (LINE 3)	221,202.35
8. FY 24-25 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	4,782,445.73
9. FY 24-25 DIRECT EXPENDITURES FROM COLUMN 7	20,765,687.97
10. FY 24-25 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2279
11. FY 24-25 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,732,500.28
12. FY 24-25 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	49,945.44
13. FY 24-25 TOTAL POOL (LINE 6 + LINE 12)	4,611,188.82
14. CALCULATED FY 24-25 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 26-27 (LINE 13 / LINE 9)	0.2221

	Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS				
01 Basic Education	10,985,735.84	9,471,866.87	0.00	1,513,868.97
02 Alternative Learning Experience (ALE)	684,250.09	684,250.09	0.00	0.00
03 Dropout Reengagement	54,355.20	54,355.20	0.00	0.00
31 Vocational-Basic, State	1,094,049.85	990,101.31	0.00	103,948.54
34 Middle School Career and Tech. Ed., State	521,071.79	521,071.79	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	4,770,245.19	3,398,078.31	0.00	1,372,166.88
09 Transition To Kindergarten	0.00	0.00	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS	18,109,707.96	15,119,723.57	0.00	2,989,984.39
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	2,537,698.74	2,537,698.74	0.00	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	409,351.53	0.00	409,351.53	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	33,702.23	0.00	33,702.23	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	443,112.77	0.00	443,112.77	0.00
52 Other Title Grants Under ESEA, Federal	86,844.45	0.00	86,844.45	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	818,343.13	818,343.13	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	102,859.24	102,859.24	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	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	22,979.42	22,979.42	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	37,477.22	37,477.22	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	56,391.65	0.00	6,802.56	49,589.09
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,548,760.38	3,519,357.75	979,813.54	49,589.09
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	657,389.34	0.00	0.00	657,389.34
89 Other Community Services	556.94	0.00	0.00	556.94
98 School Food Services	1,026,205.70	221,300.68	804,905.02	0.00
99 Pupil Transportation	1,619,238.40	1,619,238.40	0.00	0.00
TOTAL OTHER PROGRAMS	3,303,390.38	1,840,539.08	804,905.02	657,946.28
TOTALS	25,961,858.72	20,479,620.40	1,784,718.56	3,697,519.76

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

	FY 23 - 24 Actual (A)	FY 24 - 25 Actual (B)
Preliminary FY 2024-2025 to FY 2023-2024 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	2,364,035.86	2,537,698.74
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	2,364,035.86	2,537,698.74
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.)		173,662.88
Preliminary FY 2024-2025 to FY 2023-2024 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	216.67	192.89
7. Expenditures per pupil (line 4/line 6).	10,910.76	13,156.20
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,245.44
Preliminary Year-End Special Education Maintenance of Effort Test FY 2024-2025 to FY 2023-2024 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

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

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in age 3-PreK, and K-21.

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

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

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

Description		Operation	Food Services Deficit Calculation					
			FY 2024 - 25	FY 2023 - 24			FY 2024 - 25	FY 2023 - 24
Total Expenditures	+	(plus)	25,961,858.72	25,050,911.37	Total Program 98	+	1,026,205.70	964,303.83
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	2,866.09	5,672.41
Community Schools	-	(minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Early Learning	-	(minus)	657,389.34	610,594.17	Revenue 4198 (State)	-	320,229.45	184,776.55
Other Community Services	-	(minus)	556.94	10,485.22	Revenue 4398 (State)	-	0.00	0.00
School Food Services	-	(minus)	1,026,205.70	964,303.83	Revenue 6198 (Fed)	-	694,780.02	804,438.41
Debt Service, Interest	-	(minus)	503.21	853.33	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	-	(minus)	11,176.81	20,132.09	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00	Revenue 6998 (Fed)	-	67,991.18	62,414.57
Capital Outlay, All Object 9	-	(minus)	280,143.60	187,227.87	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	0.00	0.00	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	1,784,718.77	1,981,991.78	TOTAL FOOD SERVICES DEFICIT		-59,661.04	-92,998.11
Food Service Deficit	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	694,780.02	804,438.41	a positive amount, it is added to			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+	(plus)	67,991.18	62,414.57	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+	(plus)	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III (LL)	+	(plus)	0.00	0.00				
Capital Outlay, Stim, RSVD	+	(plus)	0.00	0.00				

Description	Operation	FY 2024 - 25	FY 2023 - 24
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Fed	+ (plus)	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)	8,498.02	0.00

Description	Operation	FY 2024 - 25	FY 2023 - 24
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Early Learning	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	5,943.62
Capital Outlay, Food Services	+ (plus)	32,645.75	61,046.23
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	23,005,079.32	22,209,165.91

FY 2024 - 25/FY 2023 - 241.04

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)	1,094,049.85	1,079,272.35
Program 34, Middle School Career and Technical Education-State	+ (plus)	521,071.79	449,058.13
Program 38, Vocational--Federal	+ (plus)	33,702.23	33,414.56
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)	35,161.48	34,646.81
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	1,613,662.39	1,527,098.23
	FY 24-25 / 23-24		1.05

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
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*	22,945,418.28	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.630	**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

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits