

REPORT F196

Everett School District No. 002

RUN DATE: 11/15/2021

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 9:58:34 AM

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

ANNUAL FINANCIAL STATEMENTS

Balance Sheet as of August 31, 2021-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2021-All Funds

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Program/Activity/Object Report

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District Expenditure Summary by Location

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

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COUNTY: 31 Snohomish

The Annual Financial Statements (Report F-196) for Everett School District of Snohomish County for the fiscal year ended August 31, 2021, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2020-August 31, 2021

Approved: Jeffrey D. Moore
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 School District Superintendent or Authorized Official

11/15/2021

Date

Reviewed: Lori R. McLeod
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 ESD Superintendent or Authorized Official

11/15/2021

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	331,474,969.89	375,756.63	42,701,276.55	24,929,819.03	138,351.51	0.00	399,620,173.61
Total Expenditures	329,461,497.87	553,626.35	54,565,162.08	25,301,798.21	289,149.68	0.00	410,171,234.19
Other Financing Uses	0.00	0.00	0.00	3,050,000.00	0.00	0.00	3,050,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	2,013,472.02	-177,869.72	-	-3,421,979.18	-150,798.17	0.00	-13,601,060.58
Beginning Total Fund Balance	37,094,411.16	1,319,905.17	33,130,619.01	46,458,545.84	316,527.67	0.00	118,320,008.85
Prior Year(s) Corrections or Restatements	68,213.15	0.00	0.00	0.00	0.00	0.00	68,213.15
Ending Total Fund Balance	39,176,096.33	1,142,035.45	21,266,733.48	43,036,566.66	165,729.50	0.00	104,787,161.42

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	4,490,871.36	75,453.86	154,225.04	98,621.79	153.11	0.00	4,819,325.16
Minus Warrants Outstanding	-3,886,746.46	-13,671.26	0.00	-42,868.80	0.00	0.00	-3,943,286.52
Taxes Receivable	23,415,870.83		15,148,033.75	6,197,984.05	0.00		44,761,888.63
Due From Other Funds	405,006.62	6,434.00	0.00	84,783.91	0.00	0.00	496,224.53
Due From Other Governmental Units	6,008,281.67	0.00	0.00	1,035,824.49	0.00	0.00	7,044,106.16
Accounts Receivable	103,255.31	4,781.87	0.00	11,755.85	0.00	0.00	119,793.03
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1,913,801.98	0.00		4,443,160.60			6,356,962.58
Prepaid Items	1,844,420.21	11,001.49			0.00	0.00	1,855,421.70
Investments	35,313,186.24	1,238,555.52	20,513,822.28	38,577,136.81	165,576.39	0.00	95,808,277.24
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	69,607,947.76	1,322,555.48	35,816,081.07	50,406,398.70	165,729.50	0.00	157,318,712.51
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	69,607,947.76	1,322,555.48	35,816,081.07	50,406,398.70	165,729.50	0.00	157,318,712.51
LIABILITIES							
Accounts Payable	3,284,233.78	115,252.43	0.00	1,013,848.18	0.00	0.00	4,413,334.39
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	1,406,300.25	0.00		0.00			1,406,300.25
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	800,032.91	0.00		0.00			800,032.91
Due To Other Governmental Units	2,021,457.32	0.00		0.00	0.00	0.00	2,021,457.32
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	22,415.36						22,415.36
Due To Other Funds	91,217.91	727.18	0.00	404,279.44	0.00	0.00	496,224.53
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	16,876.49	0.00		0.00			16,876.49
Unearned Revenue	278,503.35	64,540.42	0.00	3,430.56	0.00		346,474.33
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	7,921,037.37	180,520.03	0.00	1,421,558.18	0.00	0.00	9,523,115.58
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	40,257.01	0.00	0.00	0.00	0.00	0.00	40,257.01
Unavailable Revenue - Taxes Receivable	22,470,557.05		14,549,347.59	5,948,273.86	0.00		42,968,178.50
TOTAL DEFERRED INFLOWS OF RESOURCES	22,510,814.06	0.00	14,549,347.59	5,948,273.86	0.00	0.00	43,008,435.51
FUND BALANCE:							
Nonspendable Fund Balance	3,758,222.19	11,001.49	0.00	4,443,160.60	0.00	0.00	8,212,384.28
Restricted Fund Balance	2,811,451.04	1,131,033.96	21,266,733.48	29,864,145.50	165,729.50	0.00	55,239,093.48
Committed Fund Balance	352,000.00	0.00	0.00	6,449,566.87	0.00	0.00	6,801,566.87
Assigned Fund Balance	1,373,380.79	0.00	0.00	2,279,693.69	0.00	0.00	3,653,074.48

REPORT F196

Everett School District No. 002

RUN DATE: 11/15/2021

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Balance Sheet - Governmental Funds

RUN TIME: 9:58:34 AM

COUNTY: 31 Snohomish

August 31, 2021

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	30,881,042.31	0.00	0.00	0.00	0.00	0.00	30,881,042.31
TOTAL FUND BALANCE	39,176,096.33	1,142,035.45	21,266,733.48	43,036,566.66	165,729.50	0.00	104,787,161.42
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	69,607,947.76	1,322,555.48	35,816,081.07	50,406,398.70	165,729.50	0.00	157,318,712.51

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	48,354,196.58	375,756.63	42,701,276.55	15,776,126.68	227.15		107,207,583.59
State	251,400,929.33		0.00	9,117,282.25	138,124.36		260,656,335.94
Federal	25,977,828.81		0.00	36,410.10	0.00		26,014,238.91
Other	2,687,615.17			0.00	0.00	0.00	2,687,615.17
TOTAL REVENUES	328,420,569.89	375,756.63	42,701,276.55	24,929,819.03	138,351.51	0.00	396,565,773.61
EXPENDITURES:							
CURRENT:							
Regular Instruction	185,573,079.29						185,573,079.29
Special Education	47,960,910.86						47,960,910.86
Vocational Education	15,461,711.32						15,461,711.32
Skill Center	0.00						0.00
Compensatory Programs	19,461,269.42						19,461,269.42
Other Instructional Programs	2,627,791.34						2,627,791.34
Federal Stimulus COVID-19	6,679,665.82						6,679,665.82
Community Services	2,896,443.75						2,896,443.75
Support Services	48,423,047.21						48,423,047.21
Student Activities/Other		553,626.35				0.00	553,626.35
CAPITAL OUTLAY:							
Sites				470,009.58			470,009.58
Building				13,999,849.84			13,999,849.84
Equipment				5,888,020.84			5,888,020.84
Instructional Technology				4,937,818.96			4,937,818.96
Energy				0.00			0.00
Transportation Equipment					289,149.68		289,149.68
Sales and Lease				6,098.99			6,098.99
Other	377,578.86						377,578.86
DEBT SERVICE:							
Principal	0.00		48,265,000.00	0.00	0.00		48,265,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		6,300,162.08	0.00	0.00		6,300,162.08
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	329,461,497.87	553,626.35	54,565,162.08	25,301,798.21	289,149.68	0.00	410,171,234.19
REVENUES OVER (UNDER) EXPENDITURES	-1,040,927.98	-177,869.72	-11,863,885.53	-371,979.18	-150,798.17	0.00	-13,605,460.58
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	3,050,000.00		0.00	0.00	0.00		3,050,000.00
Transfers Out (GL 536)	0.00		0.00	-3,050,000.00	0.00	0.00	-3,050,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	4,400.00		0.00	0.00	0.00		4,400.00
TOTAL OTHER FINANCING SOURCES (USES)	3,054,400.00		0.00	-3,050,000.00	0.00	0.00	4,400.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,013,472.02	-177,869.72	-11,863,885.53	-3,421,979.18	-150,798.17	0.00	-13,601,060.58
BEGINNING TOTAL FUND BALANCE	37,094,411.16	1,319,905.17	33,130,619.01	46,458,545.84	316,527.67	0.00	118,320,008.85
Prior Year(s) Corrections or Restatements	68,213.15	0.00	0.00	0.00	0.00	0.00	68,213.15
ENDING TOTAL FUND BALANCE	39,176,096.33	1,142,035.45	21,266,733.48	43,036,566.66	165,729.50	0.00	104,787,161.42

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	-6,560.29	48,360,756.87	48,354,196.58
State	251,395,929.33	5,000.00	251,400,929.33
Federal	25,744,491.84	233,336.97	25,977,828.81
Other	314,007.83	2,373,607.34	2,687,615.17
TOTAL REVENUES	277,447,868.71	50,972,701.18	328,420,569.89
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	147,850,154.82	37,722,924.47	185,573,079.29
Special Education	39,230,305.27	8,730,605.59	47,960,910.86
Vocational Education	15,390,827.59	70,883.73	15,461,711.32
Skills Center	0.00	0.00	0.00
Compensatory Programs	19,403,941.25	57,328.17	19,461,269.42
Other Instructional Programs	1,527,101.62	1,100,689.72	2,627,791.34
Federal Stimulus COVID-19	6,679,665.82	0.00	6,679,665.82
Community Services	17,343.15	2,879,100.60	2,896,443.75
Support Services	45,375,786.82	3,047,260.39	48,423,047.21
CAPITAL OUTLAY:			
Other	287,164.38	90,414.48	377,578.86
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	275,762,290.72	53,699,207.15	329,461,497.87
REVENUES OVER (UNDER) EXPENDITURES:	1,685,577.99	-2,726,505.97	-1,040,927.98
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	3,050,000.00	3,050,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		4,400.00	4,400.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	3,054,400.00	3,054,400.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,685,577.99	327,894.03	2,013,472.02
BEGINNING TOTAL FUND BALANCE	27,720,940.34	9,373,470.82	37,094,411.16
Prior Year(s) Corrections or Restatements	0.00	68,213.15	68,213.15
ENDING TOTAL FUND BALANCE	29,406,518.33	9,769,578.00	39,176,096.33

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	57,761,477.00	48,354,196.58	-9,407,280.42
State	268,022,319.00	251,400,929.33	-16,621,389.67
Federal	15,477,416.00	25,977,828.81	10,500,412.81
Other	2,758,530.00	2,687,615.17	-70,914.83
TOTAL REVENUES	344,019,742.00	328,420,569.89	-15,599,172.11
EXPENDITURES			
CURRENT:			
Regular Instruction	202,548,435.00	185,573,079.29	16,975,355.71
Special Education	52,269,975.00	47,960,910.86	4,309,064.14
Vocational Education	16,848,871.00	15,461,711.32	1,387,159.68
Skill Center	0.00	0.00	0.00
Compensatory Programs	20,455,095.00	19,461,269.42	993,825.58
Other Instructional Programs	2,673,156.00	2,627,791.34	45,364.66
Federal Stimulus COVID-19	0.00	6,679,665.82	-6,679,665.82
Community Services	3,142,640.00	2,896,443.75	246,196.25
Support Services	59,207,013.00	48,423,047.21	10,783,965.79
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,097,982.00	377,578.86	720,403.14
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	358,243,167.00	329,461,497.87	28,781,669.13

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-14,223,425.00	-1,040,927.98	13,182,497.02
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	3,050,000.00	3,050,000.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	4,400.00	4,400.00
TOTAL OTHER FINANCING SOURCES (USES)	3,050,000.00	3,054,400.00	4,400.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-11,173,425.00	2,013,472.02	13,186,897.02
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	32,800,000.00	37,094,411.16	4,294,411.16
Prior Year(s) Corrections or Restatements		68,213.15	68,213.15
ENDING TOTAL FUND BALANCE	21,626,575.00	39,176,096.33	17,549,521.33

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,720,616.00	375,756.63	-2,344,859.37
State			
Federal			
Other			
TOTAL REVENUES	2,720,616.00	375,756.63	-2,344,859.37
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,923,618.00	553,626.35	2,369,991.65
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	2,923,618.00	553,626.35	2,369,991.65
REVENUES OVER (UNDER) EXPENDITURES	-203,002.00	-177,869.72	25,132.28

	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)	-203,002.00	-177,869.72	25,132.28
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,024,967.00	1,319,905.17	294,938.17
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	821,965.00	1,142,035.45	320,070.45

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	53,587,000.00	42,701,276.55	-10,885,723.45
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	53,587,000.00	42,701,276.55	-10,885,723.45
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	49,595,438.00	48,265,000.00	1,330,438.00
Interest and Other Charges	8,538,973.00	6,300,162.08	2,238,810.92
TOTAL EXPENDITURES	58,134,411.00	54,565,162.08	3,569,248.92
REVENUES OVER (UNDER) EXPENDITURES	-4,547,411.00	-11,863,885.53	-7,316,474.53

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	3,000,000.00	0.00	-3,000,000.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	3,000,000.00	0.00	-3,000,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,547,411.00	-11,863,885.53	-10,316,474.53
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	30,700,000.00	33,130,619.01	2,430,619.01
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	29,152,589.00	21,266,733.48	-7,885,855.52

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	13,983,864.00	15,776,126.68	1,792,262.68
State	7,502,894.00	9,117,282.25	1,614,388.25
Federal	0.00	36,410.10	36,410.10
Other	0.00	0.00	0.00
TOTAL REVENUES	21,486,758.00	24,929,819.03	3,443,061.03
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	11,850,000.00	470,009.58	11,379,990.42
Building	23,505,195.00	13,999,849.84	9,505,345.16
Equipment	14,121,683.00	5,888,020.84	8,233,662.16
Instructional Technology	3,502,654.00	4,937,818.96	-1,435,164.96
Energy	0.00	0.00	0.00
Sales and Lease	20,000.00	6,098.99	13,901.01
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	300,000.00	0.00	-300,000.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	53,299,532.00	25,301,798.21	27,997,733.79
REVENUES OVER (UNDER) EXPENDITURES	-31,812,774.00	-371,979.18	31,440,794.82
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	50,000,000.00	0.00	-50,000,000.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-3,050,000.00	-3,050,000.00	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)	46,950,000.00	-3,050,000.00	-50,000,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	15,137,226.00	-3,421,979.18	-18,559,205.18
BEGINNING TOTAL FUND BALANCE	40,289,259.00	46,458,545.84	6,169,286.84
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	55,426,485.00	43,036,566.66	-12,389,918.34

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,000.00	227.15	-2,772.85
State	118,000.00	138,124.36	20,124.36
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	121,000.00	138,351.51	17,351.51
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			
Transportation Equipment	319,500.00	289,149.68	30,350.32
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	319,500.00	289,149.68	30,350.32

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-198,500.00	-150,798.17	47,701.83
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)	-198,500.00	-150,798.17	47,701.83
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	316,500.00	316,527.67	27.67
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	118,000.00	165,729.50	47,729.50

REPORT F196

Everett School District No. 002

RUN DATE: 11/15/2021

E.S.D. 189

Statement of Fiduciary Net Position

RUN TIME: 9:58:35 AM

COUNTY: 31 Snohomish

August 31, 2021

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	325.00
Cash On Deposit with Cty Treas	0.00	107.35
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	155,427.95
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	155,860.30
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	25,500.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	130,360.30
TOTAL NET POSITION	0.00	155,860.30

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	6,977.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	6,977.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	5,335.98
Interest and Dividends	0.00	314.50
Less Investment Expenses	0.00	-385.46
Net Investment Income	0.00	5,265.02
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	12,242.02
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	19,192.14
TOTAL DEDUCTIONS	0.00	19,192.14
Net Increase (Decrease)	0.00	-6,950.12
Net Position--Prior Year August Beginning	0.00	231,023.57
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	231,023.57
Prior Year(s) Corrections or Restatements	0.00	-68,213.15
NET POSITION--ENDING	0.00	155,860.30

Description	Beginning Outstanding Debt September 1, 2020	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2021	Amount Due Within One Year
Voted Debt					
Voted Bonds	181,580,000.00	0.00	48,265,000.00	133,315,000.00	25,395,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	7,673,786.17	6,389,030.03	6,413,060.44	7,649,755.76	6,389,030.03
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	50,676,447.50	0.00	36,372,729.02	14,303,718.48	
Net Pension Liabilities TRS 2/3	32,390,431.71	0.00	32,390,431.71	0.00	
Net Pension Liabilities SERS 2/3	9,507,354.74	0.00	9,507,354.74	0.00	
Net Pension Liabilities PERS 1	11,073,720.93	0.00	7,394,709.49	3,679,011.44	
Total Long-Term Liabilities	292,901,741.05	6,389,030.03	140,343,285.40	158,947,485.68	31,784,030.03

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	47,216,575.58	42,675,255.58	12,903,830.41	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	3,164.57	0.00	0.00	0.00
1500 Timber Excise Tax	3.32	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	47,219,743.47	42,675,255.58	12,903,830.41	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	300,286.05			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	385.46			
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 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	13,090.62		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	9,268.67			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care 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	-9,724.86			
2300 Investment Earnings	45,797.24	26,020.97	55,298.89	227.15
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	239,513.51		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	38,641.47		0.00	0.00
2700 Rentals and Leases	96,610.45	0.00	107,486.60	0.00
2800 Insurance Recoveries	1,070.86		0.00	0.00
2900 Local Support Nontax, Unassigned	276,997.64	0.00	2,530,501.05	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	122,516.00		179,009.73	
2000 TOTAL LOCAL SUPPORT NONTAX	1,134,453.11	26,020.97	2,872,296.27	227.15
STATE, GENERAL PURPOSE				
3100 Apportionment	191,344,461.27			
3121 Special Education - General Apportionment	7,023,695.01			
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	198,368,156.28	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	28,530,672.26			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			8,632,659.21	
4139 Career Launch	0.00			
4155 Learning Assistance	7,471,359.66			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,435,271.49			
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	5,702,983.14			
4174 Highly Capable	657,836.57			
4188 Child Care	0.00			
4198 School Food Service	122,540.03			
4199 Transportation - Operations	8,041,294.82			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	65,815.08		484,623.04	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	5,000.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				138,124.36
4000 TOTAL STATE, SPECIAL PURPOSE	53,032,773.05		9,117,282.25	138,124.36
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	41,336.97	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
5000 TOTAL FEDERAL, GENERAL PURPOSE	41,336.97	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	163,340.07		0.00	
6112 Federal Special Purpose-ESSER II	7,110,804.62		36,410.10	
6113 Federal Special Purpose-ESSER III	108,301.56		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	58,381.85		0.00	
6118 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6119 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	3,671,358.23			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	89,844.59			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	3,331,131.70			
6152 Other Title, ESEA Fed	724,306.08			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	486,975.49			
6167 Indian Education, JOM	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	1,605,393.84			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	6,936,535.54			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	83,116.95		0.00	0.00
6211 Federal Special Purpose-GEER	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 20-21)	0.00		0.00	
6219 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	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			
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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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 Child Care	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	546,859.75		0.00	0.00
6311 Federal Special Purpose-GEER	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 20-21)	0.00		0.00	
6319 Federal Special Purpose-Reserved (N/A 20-21)	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			
6324 Special Education - Supplemental	0.00			
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			

REPORT F196

Everett School District No. 002

RUN DATE: 11/15/2021

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:58:35 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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 Child Care	192,000.00			
6389 Other Community Services	0.00			
6398 School Food Services	131,353.20			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	696,788.37			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	25,936,491.84		36,410.10	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			
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			

REPORT F196

Everett School District No. 002

RUN DATE: 11/15/2021

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:58:35 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
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	314,007.83		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	2,245,120.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	128,487.34			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	2,687,615.17		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	
9300 Sale of Equipment	4,400.00			0.00
9400 Compensated Loss of Fixed Assets	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	3,050,000.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	3,054,400.00	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	331,474,969.89	42,701,276.55	24,929,819.03	138,351.51

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	180,038,805.74	11 Bd of Dir	993,248.35	0 Debit Transfer	789,022.14
02 ALE	4,263,888.50	12 Supt Off	790,978.83	1 Credit Transfer	-789,022.14
03 Basic Education - Dropout Reengagement	1,290,825.23	13 Busns Off	2,859,332.96	2 Cert. Salaries	163,878,789.53
11 Stim, Title, GEER	163,319.76	14 HR	3,112,502.16	3 Class. Salaries	46,059,716.03
12 Stim, ESSER II	6,363,705.58	15 Pblc Rltn	844,166.54	4 Employee Benefits	79,311,411.81
13 Stim, ESSER III	99,177.25	21 Supv Inst	8,967,798.02	5 Supplies / Materials	10,886,048.81
14 Federal Stimulus, ESSER III (Learning Loss)	53,463.23	22 Lrn Resrc	3,626,162.65	7 Purchased Services	28,925,692.06
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	20,488,149.07	8 Travel	22,260.77
19 Stim, RSVD N/A 20-21	0.00	24 Guid/Coun	10,715,127.10	9 Capital Outlay	377,578.86
21 Sp Ed, Sup, St	44,400,903.47	25 Pupil M/S	5,122,243.58	TOTAL ALL OBJECTS	329,461,497.87
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	17,082,272.75		
24 Sp Ed, Sup, Fed	3,560,007.39	27 Teaching	197,769,016.10		
25 Sp Ed, Infants and Toddlers, Federal	0.00	28 Extracur	2,664,497.53		
26 Sp Ed, Inst, St	0.00	29 Pmt to SD	387,754.55		
29 Sp Ed, Oth, Fed	0.00	31 InstProDev	6,693,177.36		
31 Voc, Basic, St	12,044,428.40	32 Inst Tech	2,473,122.22		
34 MidSchCar/Tec	3,456,447.09	33 Curriculum	2,641,107.70		
38 Voc, Fed	86,907.13	34 Pro Learn	2,078,693.13		
39 Voc, Other	0.00	41 Supervisn	610,460.93		
45 Skil Cnt, Bas, St	0.00	42 Food	2,722,084.46		
46 Skill Cntr, Fed	0.00	44 Operation	3,573,317.77		
47 Skil Cnt, Fac Upgrade	0.00	49 Transfers	-1,310.00		
51 ESEA Disadvantaged, Fed	3,222,220.05	51 Supervisn	604,203.08		
52 Other Title, ESEA, Fed	700,624.96	52 Operation	5,070,922.97		
53 ESEA Migrant, Federal	0.00	53 Maintnce	595,435.17		
54 Read First, Fed	0.00	56 Insurance	138,558.00		
55 LAP	7,310,443.32	58 Rem. Learn OP.	1,203,217.50		
56 St In, Ctr/Hm, D	57,328.17	59 Transfers	-596,100.02		

REPORT F196

Everett School District No. 002

RUN DATE: 11/15/2021

E.S.D. 189

Program/Activity/Object Report

RUN TIME: 9:58:35 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2021

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT
57	St In, N/D, Fed	0.00	61	Supv Bldg	1,296,306.03
58	Sp/Plt Pgm, St	2,461,623.98	62	Grnd Mnt	1,415,773.89
59	Inst. JAJ	0.00	63	Oper Bldg	6,716,774.78
61	Head Start, Fed	0.00	64	Maintnce	4,009,200.93
62	MS, Pro Dv, Fed	0.00	65	Utilities	4,217,805.34
64	LEP, Fed	471,053.87	67	Bldg Secu	575,363.42
65	Tran Biling, St	5,153,976.71	68	Insurance	2,145,905.00
67	Ind Ed, Fd, JOM	0.00	72	Info Sys	5,148,815.39
68	Ind Ed, Fd, ED	0.00	73	Printing	3,165.67
69	Comp, Othr	83,998.36	74	Warehouse	194,439.89
71	Traffic Safety	0.00	75	Mtr Pool	430,842.96
73	Summer School	470,496.65	83	Interest	0.00
74	Highly Capable	608,351.26	84	Principal	0.00
75	Prof Dev, State	0.00	85	Debt Expn	0.00
76	Target Asst, Fed	0.00	91	Publ Actv	76,964.11
78	Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES		329,461,497.87
79	Inst Pgm, Othr	1,553,247.15			
81	Public Radio/TV	0.00			
86	Comm Schools	0.00			
88	Child Care	2,480,684.89			
89	Othr Comm Srv	493,415.19			
97	Distwide Suppt	34,604,966.40			
98	Schl Food Serv	6,809,224.29			
99	Pupil Transp	7,157,963.85			
TOTAL ALL PROGRAMS		329,461,497.87			

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	130,081,048.90
2120	Salaries of Temporary EEs & Subs	1,927,176.38
2130	Non contracted Salaries	4,344,914.77
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	24,310,301.52
2160	Other Salaries	1,899,617.76
2170	Other Salaries NBCT	1,315,730.20

	Classified Salaries	Amount
3110	Salaries of Regular Employee	41,934,357.51
3120	Salaries of Temporary EEs & Subs	723,401.46
3130	Extra Time	1,578,047.01
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,371,022.22
3160	Other Salaries	452,887.83

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	12,128,257.24
4223	Federally Mandated Insurance-Classified	3,388,367.04
4232	Retirement Contribution - Certificated	25,142,778.71
4233	Retirement Contribution - Classified	5,755,093.07
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	15,371.00
4253	Tuition Reimbursement - Classified	15,632.56
4262	Unemployment Compensation - Certificated	1,241,117.68
4263	Unemployment Compensation - Classified	341,037.31

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	723,861.90
4273	Worker's Compensation - Classified	1,035,754.68
4282	Health Benefits - Certificated	17,409,054.17
4283	Health Benefits - Classified	12,115,086.45
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	4,385,936.66
5626	Motor Vehicle Fuel	365,569.64
5630	Food	2,722,084.46
5640	Books and Periodicals	940,527.10
5650	Supplies - Technology Related	2,471,930.95

	Purchased Services	Amount
7310	Office and Administrative Services	66,940.00
7311	Election Fees	85,443.62
7320	Professional Educational Services	1,390,070.81
7321	Contracted Teachers	24,325.00
7322	Contracted Educational Staff Associates	823,459.67
7330	Employee Training and Development Services	795,913.62
7340	Other Professional Purchased Services	1,650,788.44
7341	Legal Services for District support	174,757.38
7342	Audit Services	98,057.70
7343	Other Legal Services	0.00
7350	Technical Services	1,549,489.55
7351	Data Processing and Coding Services	1,600.00
7352	Other Technical Services	42,603.70
7410	Utility Services	468,702.40

	Purchased Services	Amount
7420	Cleaning Services	260,133.17
7431	Non-Technology-Related Repair and Maintenance	1,080,596.01
7432	Technology-Related Repair and Maintenance	170,592.39
7441	Rentals of Land and Buildings	6,320.00
7442	Rentals of Equipment and Vehicles	275,511.01
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	770,005.53
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	3,572,013.76
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,284,463.00
7530	Communications	5,039,883.76
7540	Advertising	5,088.30
7550	Printing and Binding	167,003.11
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	3,261,153.55
7569	Tuition - Other	1,233,307.18
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	138,759.88
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	997,007.38
7622	Electricity	2,197,509.58
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	264,442.56
7820	Settlements and Judgements Against the School District	29,750.00

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

	Travel	Amount
8580	Travel, Meals and Lodging	22,260.77

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	38,518.59
9732	Vehicles	63,866.09
9733	Furniture and Fixtures	6,083.54
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	269,110.64
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	329,461,497.87
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<u>Instructional Location</u>	<u>Amount</u>
Archbishop Murphy High School	0.00
Cascade High School	20,766,551.88
Cedar Park Christian School - Mill Creek Campus	0.00
Cedar Wood Elementary	8,293,758.34
Eisenhower Middle School	9,481,062.03
Emerson Elementary School	6,987,340.07
Everett Christian School	0.00
Everett High School	17,883,941.27
Everett Reengagement Academy	1,048,822.21
Evergreen Middle School	11,654,240.45
Forest Park Adventist Christian School	0.00
Forest View Elementary School	7,138,247.14
Garfield Elementary School	6,030,777.57
Gateway Middle School	9,463,921.40
Hawthorne Elementary School - Everett	6,949,250.88
Heatherwood Middle School	10,101,810.49
Henry M. Jackson High School	23,784,839.76
Immaculate Conception & Our Lady of Perpetual Help School	0.00
Jackson Elementary School	5,156,745.13
Jefferson Elementary	6,853,019.91
Lowell Elementary - Everett	7,091,160.82
Madison Elementary	6,746,186.04
Mill Creek Elementary	7,750,273.39
Monroe Elementary	7,076,361.75
Montessori Schools of Snohomish County	0.00
North Middle School	8,943,874.96
Northshore Christian Academy	0.00
NW Learning Center	6,710.00
Other Schools	0.00
Penny Creek Elementary	7,239,456.19
Port Gardner	704,663.78

REPORT F196

Everett School District No. 002

RUN DATE: 11/15/2021

E.S.D. 189

District Expenditure Summary by Location

RUN TIME: 9:58:35 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2021

<u>Instructional Location</u>	<u>Amount</u>
Sequoia High School	4,960,183.16
Silver Firs Elementary	6,872,200.65
Silver Lake Elementary - Everett	6,809,126.22
Sno Co Jail	0.00
Special Services	322,169.55
St. Mary Magdalen	0.00
Tambark Creek Elementary School	7,543,736.45
View Ridge Elementary	6,648,201.10
Whittier Elementary	5,975,755.25
Woodside Elementary	6,177,589.59
TOTAL INSTRUCTIONAL LOCATIONS	242,461,977.43
TOTAL NON-INSTRUCTIONAL LOCATIONS	86,999,520.44
TOTAL DISTRICT EXPENDITURES	329,461,497.87

REPORT F196

Everett School District No. 002

RUN DATE: 11/15/2021

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 9:58:35 AM

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

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	4,767,331.14	0.00		2,188,835.01	1,284,257.05	1,115,085.61	51,265.72	126,051.79	1,835.96	0.00
22 Lrn Resrc	3,532,144.15	70.00		2,026,076.07	217,287.52	821,744.91	65,119.57	401,846.08	0.00	0.00
23 Princ Off	19,689,220.72	756.56		10,148,175.74	4,143,789.25	5,079,683.48	266,290.70	50,000.94	524.05	0.00
24 Guid/Coun	7,624,613.76	0.00		5,035,012.90	482,389.92	2,008,488.68	8,567.96	90,154.30	0.00	0.00
25 Pupil M/S	3,808,846.89	0.00		32,447.93	2,061,479.22	1,254,401.73	44,166.65	399,865.04	1,103.06	15,383.26
26 Health	2,477,543.29	0.00		449,163.06	1,205,204.41	803,083.57	12,432.80	7,186.91	472.54	0.00
27 Teaching	129,179,473.48	13,695.37		90,137,487.28	1,159,723.71	33,387,821.61	777,747.78	3,694,828.41	3,112.40	5,056.92
28 Extracur	1,998,492.25	61,060.37		343,172.11	1,130,680.00	316,631.79	6,182.55	140,318.20	447.23	0.00
29 Pmt to SD	6,710.00							6,710.00		
31 InstProDev	2,625,969.67	0.00		1,530,089.94	175,821.10	484,072.04	56,795.04	379,769.16	-577.61	0.00
32 Inst Tech	859,305.34	0.00			156,258.31	49,127.29	592,875.45	61,044.29	0.00	0.00
33 Curriculum	1,928,497.45	0.00		266,367.62	6,430.24	85,754.16	765,368.83	804,576.60	0.00	0.00
34 Pro Learn	1,540,657.60	0.00		1,242,365.79		298,291.81	0.00	0.00	0.00	0.00
01 Total	180,038,805.74	75,582.30		113,399,193.45	12,023,320.73	45,704,186.68	2,646,813.05	6,162,351.72	6,917.63	20,440.18

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	6,500.00	0.00		0.00	0.00	0.00	0.00	6,500.00	0.00	0.00
22 Lrn Resrc	39,873.08	0.00		0.00	22,689.62	17,024.79	158.67	0.00	0.00	0.00
23 Princ Off	734,488.67	0.00		353,539.37	177,188.05	197,809.74	5,701.51	250.00	0.00	0.00
24 Guid/Coun	256,847.19	0.00		179,805.05	10,179.34	66,862.80	0.00	0.00	0.00	0.00
25 Pupil M/S	68,574.50	0.00		0.00	46,392.28	22,167.12	15.10	0.00	0.00	0.00
26 Health	14,815.58	0.00		0.00	6,727.31	8,088.27	0.00	0.00	0.00	0.00
27 Teaching	3,114,026.38	0.00		2,243,232.07	24,843.62	763,899.63	73,139.28	8,911.78	0.00	0.00
28 Extracur	1,794.00	0.00		0.00	0.00	0.00	401.00	1,393.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,596.12	0.00		717.15	486.06	229.62	0.00	163.29	0.00	0.00
32 Inst Tech	269.01	0.00			0.00	0.00	0.00	269.01	0.00	0.00
33 Curriculum	28.91	0.00		0.00	0.00	0.00	28.91	0.00	0.00	0.00
34 Pro Learn	25,075.06	0.00		20,254.88		4,820.18	0.00	0.00	0.00	0.00
02 Total	4,263,888.50	0.00		2,797,548.52	288,506.28	1,080,902.15	79,444.47	17,487.08	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	26,320.05	0.00		20,623.68	0.00	5,696.37	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	274,700.28	0.00		0.00	188,112.56	86,587.72	0.00	0.00	0.00	0.00
25 Pupil M/S	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	989,804.90	0.00		0.00	0.00	0.00	0.00	989,804.90	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
03 Total	1,290,825.23	0.00		20,623.68	188,112.56	92,284.09	0.00	989,804.90	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	163,319.76	0.00			0.00	0.00	163,319.76	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
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	163,319.76	0.00	0.00	0.00	0.00	0.00	163,319.76	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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	2,101.06	0.00		0.00	0.00	0.00	1,906.06	195.00	0.00	0.00
14 HR	6,267.21	0.00		0.00	5,432.32	834.89	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	28,431.44	0.00		16,913.58	787.38	4,110.02	6,620.46	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	10,107.44	0.00		2,007.01	6,689.64	1,410.79	0.00	0.00	0.00	0.00
24 Guid/Coun	55,143.90	0.00		34,730.56	0.00	20,413.34	0.00	0.00	0.00	0.00
25 Pupil M/S	141,564.03	0.00		0.00	74,163.91	24,540.36	42,859.76	0.00	0.00	0.00
26 Health	234,506.01	0.00		24,437.62	119,271.10	52,882.34	9,705.48	28,209.47	0.00	0.00
27 Teaching	4,031,690.40	320,448.25		2,366,599.69	383,900.91	941,477.93	3,276.91	15,964.14	22.57	0.00
28 Extracur	81,493.88	0.00		0.00	22,990.00	4,328.45	555.55	53,619.88	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	393,597.54	0.00		299,776.38	839.21	92,981.95	0.00	0.00	0.00	0.00
32 Inst Tech	1,126,132.22	0.00			0.00	0.00	1,041,976.41	84,155.81	0.00	0.00
33 Curriculum	16,739.48	0.00		0.00	0.00	0.00	0.00	16,739.48	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	329.39	0.00			0.00	0.00	329.39	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	5,867.64	0.00		0.00	4,514.07	1,353.57	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	60,530.64	0.00			444.57	117.65	59,968.42	0.00	0.00	0.00
64 Maintnce	168,697.48	0.00	0.00		8,044.83	2,015.71	69,702.89	88,934.05	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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	505.82	0.00	0.00	0.00	0.00	0.00	0.00	505.82	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	6,363,705.58	320,448.25	0.00	2,744,464.84	627,077.94	1,146,467.00	1,236,901.33	288,323.65	22.57	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	54,332.24	0.00		28,802.18	2,364.24	9,348.00	13,817.82	0.00	0.00	0.00
24 Guid/Coun	13,957.37	0.00		78.68	10,041.24	3,837.45	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	15,000.00	0.00		0.00	0.00	0.00	0.00	15,000.00	0.00	0.00
27 Teaching	5,441.97	0.00		4,382.87	0.00	1,059.10	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	908.25	0.00		732.49	0.00	175.76	0.00	0.00	0.00	0.00
32 Inst Tech	3,513.60	0.00			0.00	0.00	3,513.60	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
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	6,023.82	0.00	0.00		0.00	0.00	6,023.82	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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	99,177.25	0.00	0.00	33,996.22	12,405.48	14,420.31	23,355.24	15,000.00	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	5,050.20	0.00		0.00	4,142.43	907.77	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 M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	48,413.03	0.00		39,636.73	0.00	8,776.30	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
14 Total	53,463.23	0.00		39,636.73	4,142.43	9,684.07	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,442,817.37	0.00		724,036.68	340,233.79	345,325.05	13,050.58	20,144.85	26.42	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	21,130.67	0.00		59.01	0.00	14.16	0.00	21,057.50	0.00	0.00
25 Pupil M/S	221,278.72	0.00		0.00	72,572.92	42,574.66	0.00	106,131.14	0.00	0.00
26 Health	11,440,346.60	663.15		7,182,865.07	677,592.71	2,793,148.85	37,850.89	747,390.01	835.92	0.00
27 Teaching	30,441,654.35	71,452.42		14,223,899.17	6,217,117.14	8,689,209.10	55,633.62	1,183,200.19	1,142.71	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	322,169.55							322,169.55		
31 InstProDev	194,503.50	0.00		129,035.13	21,281.99	34,151.95	2,556.35	7,136.52	341.56	0.00
32 Inst Tech	-37.01	0.00			0.00	0.00	-37.01	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	317,039.72	0.00		255,815.39		61,224.33	0.00	0.00	0.00	0.00
21 Total	44,400,903.47	72,115.57		22,515,710.45	7,328,798.55	11,965,648.10	109,054.43	2,407,229.76	2,346.61	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	160,912.24	0.00		3,489.39	109,184.69	48,238.16	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	93,631.48	0.00		0.00	62,913.38	30,718.10	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	2,880,937.16	0.00		2,118,085.46	0.00	762,851.70	0.00	0.00	0.00	0.00
27 Teaching	319,097.37	0.00		83,236.62	18,384.44	39,436.31	0.00	178,040.00	0.00	0.00
29 Pmt to SD	58,646.00							58,646.00		
31 InstProDev	46,783.14	0.00		37,805.93	0.00	8,977.21	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
24 Total	3,560,007.39	0.00		2,242,617.40	190,482.51	890,221.48	0.00	236,686.00	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	493,979.67	0.00		269,265.47	95,100.96	114,454.16	8,743.91	6,415.17	0.00	0.00
22 Lrn Resrc	49,028.31	0.00		36,716.78	0.00	12,311.53	0.00	0.00	0.00	0.00
24 Guid/Coun	684,981.37	0.00		374,158.51	120,823.17	189,999.69	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	9,975,298.15	0.00		6,727,224.99	85,993.67	2,318,091.30	397,759.78	426,341.71	0.00	19,886.70
28 Extracur	169,939.08	0.00		0.00	126,096.32	25,743.11	17,916.72	182.93	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	260,608.23	0.00		181,653.71	46.50	53,043.62	1,192.08	24,571.32	101.00	0.00
32 Inst Tech	50,253.16	0.00			36,316.80	13,936.36	0.00	0.00	0.00	0.00
33 Curriculum	259,280.73	0.00		112,472.26	0.00	36,486.00	187.11	3,950.76	0.00	106,184.60
34 Pro Learn	101,059.70	0.00		81,589.58		19,470.12	0.00	0.00	0.00	0.00
31 Total	12,044,428.40	0.00		7,783,081.30	464,377.42	2,783,535.89	425,799.60	461,461.89	101.00	126,071.30

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	178,723.28	0.00		105,588.50	29,093.93	44,040.85	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	124,939.16	0.00		92,406.34	0.00	32,532.82	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,688,943.12	0.00		1,913,488.60	0.00	645,044.00	89,809.35	40,601.17	0.00	0.00
28 Extracur	79,340.38	0.00		0.00	62,454.28	13,977.28	0.00	2,908.82	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	184,819.71	0.00		134,845.61	448.16	40,846.77	182.97	8,496.20	0.00	0.00
32 Inst Tech	50,253.19	0.00			36,316.80	13,936.39	0.00	0.00	0.00	0.00
33 Curriculum	118,959.13	0.00		88,933.73	0.00	28,788.72	1,236.68	0.00	0.00	0.00
34 Pro Learn	30,469.12	0.00		24,575.06		5,894.06	0.00	0.00	0.00	0.00
34 Total	3,456,447.09	0.00		2,359,837.84	128,313.17	825,060.89	91,229.00	52,006.19	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	44,500.00	0.00		0.00	0.00	0.00	0.00	44,500.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	42,407.13	0.00		0.00	14,664.34	11,242.79	0.00	16,500.00	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
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	86,907.13	0.00		0.00	14,664.34	11,242.79	0.00	61,000.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	418,204.27	0.00		82,813.96	214,091.92	111,393.68	6,301.06	3,568.79	34.86	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	157,696.58	0.00		17,001.42	65,611.96	30,361.57	1,185.31	42,332.14	1,204.18	0.00
25 Pupil M/S	62,848.21	0.00		0.00	41,574.19	21,274.02	0.00	0.00	0.00	0.00
26 Health	1,700.36	0.00		0.00	1,565.04	135.32	0.00	0.00	0.00	0.00
27 Teaching	2,091,691.45	18,555.92		762,208.46	614,175.47	612,546.41	59,516.82	24,494.00	194.37	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	490,079.18	0.00		286,339.46	57,144.38	108,331.92	1,586.43	36,676.99	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
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	3,222,220.05	18,555.92		1,148,363.30	994,162.96	884,042.92	68,589.62	107,071.92	1,433.41	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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	158,916.00	0.00		0.00	0.00	0.00	0.00	158,916.00	0.00	0.00
25 Pupil M/S	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	203,892.20	0.00		145,347.77	0.00	51,490.76	6,353.67	700.00	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	318,037.39	0.00		219,758.96	0.00	70,881.15	2,011.61	25,385.67	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	19,779.37	0.00		0.00	0.00	0.00	19,779.37	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	700,624.96	0.00	0.00	365,106.73	0.00	122,371.91	28,144.65	185,001.67	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	419,802.33	0.00		121,145.38	181,708.04	112,543.28	2,568.39	1,837.24	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	127,992.05	0.00		44,014.24	45,753.14	38,224.67	0.00	0.00	0.00	0.00
25 Pupil M/S	350,786.49	0.00		0.05	222,356.86	128,429.58	0.00	0.00	0.00	0.00
26 Health	1,730.91	0.00		0.00	1,590.14	140.77	0.00	0.00	0.00	0.00
27 Teaching	5,369,553.04	60,803.79		2,107,286.19	1,379,217.77	1,500,898.19	165,584.45	154,610.50	1,152.15	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,004,852.08	0.00		636,444.03	6,889.82	178,110.84	15,640.48	167,041.91	725.00	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	35,726.42	0.00		28,816.38		6,910.04	0.00	0.00	0.00	0.00
55 Total	7,310,443.32	60,803.79		2,937,706.27	1,837,515.77	1,965,257.37	183,793.32	323,489.65	1,877.15	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 M/S	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	57,328.17	0.00		0.00	0.00	0.00	0.00	57,328.17	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
56 Total	57,328.17	0.00		0.00	0.00	0.00	0.00	57,328.17	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	45,160.35	0.00		0.00	33,648.28	11,512.07	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	161,071.70	0.00		10,757.10	54,679.30	28,010.59	616.07	66,074.79	933.85	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	300.00	0.00		0.00	0.00	0.00	0.00	300.00	0.00	0.00
27 Teaching	1,674,153.58	0.00		1,316,248.48	0.00	309,816.37	20,051.73	28,037.00	0.00	0.00
29 Pmt to SD	229.00							229.00		
31 InstProDev	553,614.92	0.00		243,968.82	175,182.12	115,009.19	9,349.70	9,773.71	331.38	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	27,094.43	0.00		1,546.97	0.00	372.50	25,174.96	0.00	0.00	0.00
58 Total	2,461,623.98	0.00		1,572,521.37	263,509.70	464,720.72	55,192.46	104,414.50	1,265.23	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,173.95	0.00		0.00	956.92	212.88	4.15	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	157,150.53	0.00		0.00	102,489.61	54,660.92	0.00	0.00	0.00	0.00
25 Pupil M/S	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	33,936.38	0.00		15,408.76	134.36	5,641.07	4,123.62	8,628.57	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	276,374.88	0.00		207,291.31	0.00	67,130.57	272.00	1,681.00	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	2,418.13	0.00		0.00	0.00	0.00	573.49	1,844.64	0.00	0.00
64 Total	471,053.87	0.00		222,700.07	103,580.89	127,645.44	4,973.26	12,154.21	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	292,413.13	0.00		55,619.48	151,208.96	80,233.09	3,355.21	1,996.39	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	191,354.64	0.00		0.00	126,955.23	64,399.41	0.00	0.00	0.00	0.00
25 Pupil M/S	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	4,248,272.32	30,764.19		1,808,517.20	1,098,929.27	1,271,287.34	24,045.76	14,637.63	90.93	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	119,954.29	0.00		78,925.61	5,573.25	19,790.64	1,741.85	13,922.94	0.00	0.00
32 Inst Tech	81,073.22	0.00			0.00	0.00	81,073.22	0.00	0.00	0.00
33 Curriculum	193,770.22	0.00		0.00	0.00	0.00	17,573.49	176,196.34	0.39	0.00
34 Pro Learn	27,138.89	0.00		21,895.77		5,243.12	0.00	0.00	0.00	0.00
65 Total	5,153,976.71	30,764.19		1,964,958.06	1,382,666.71	1,440,953.60	127,789.53	206,753.30	91.32	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 M/S	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	83,154.35	0.00		53,566.25	0.00	19,308.47	7,596.88	1,350.95	1,331.80	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	844.01	0.00		679.88	0.00	164.13	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
69 Total	83,998.36	0.00		54,246.13	0.00	19,472.60	7,596.88	1,350.95	1,331.80	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	47,828.47	0.00		30,635.16	6,058.35	8,608.56	0.00	2,526.40	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	1,023.43	0.00		0.00	836.40	187.03	0.00	0.00	0.00	0.00
26 Health	11,123.17	0.00		0.00	9,740.96	1,382.21	0.00	0.00	0.00	0.00
27 Teaching	409,827.13	31,035.65		287,346.63	19,777.89	70,587.18	1,079.78	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	694.45	0.00		559.97	0.00	134.48	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
73 Total	470,496.65	31,035.65		318,541.76	36,413.60	80,899.46	1,079.78	2,526.40	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	246,054.75	0.00		76,567.25	100,663.55	63,959.74	4,171.78	692.43	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	108,754.44	186.32		45,410.26	11,243.02	10,237.50	41,677.34	0.00	0.00	0.00
25 Pupil M/S	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	71,609.13	0.00		3,894.13	35,381.87	30,369.83	841.66	1,121.64	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	107,707.11	0.00		48,435.38	0.00	15,484.97	0.00	43,786.76	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	72,699.21	0.00		48,736.44	0.00	16,022.64	7,940.13	0.00	0.00	0.00
34 Pro Learn	1,526.62	0.00		1,231.36		295.26	0.00	0.00	0.00	0.00
74 Total	608,351.26	186.32		224,274.82	147,288.44	136,369.94	54,630.91	45,600.83	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	24,096.13	0.00		0.00	14,931.60	6,144.53	0.00	3,020.00	0.00	0.00
22 Lrn Resrc	5,117.11	0.00		0.00	0.00	0.00	5,232.10	-114.99	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	457,745.98	0.00		354.03	308,727.27	138,842.90	5,637.32	4,184.46	0.00	0.00
25 Pupil M/S	205,540.91	0.00		0.00	0.00	0.00	205,540.91	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	711,300.99	3,550.00		132,924.12	630.23	43,256.78	383,519.81	143,116.33	0.00	4,303.72
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	20,833.93	0.00		7,185.70	0.00	1,726.69	0.00	11,921.54	0.00	0.00
32 Inst Tech	108,862.00	0.00			0.00	0.00	108,862.00	0.00	0.00	0.00
33 Curriculum	638.33	0.00		0.00	0.00	0.00	638.33	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	19,111.77	0.00			0.00	0.00	19,111.77	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	1,553,247.15	3,550.00		140,463.85	324,289.10	189,970.90	728,542.24	162,127.34	0.00	4,303.72

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	362,999.25	191.20		114,204.75	148,574.31	90,456.82	2,381.38	7,132.43	58.36	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	4,269.67	0.00		0.00	0.00	0.00	4,269.67	0.00	0.00	0.00
27 Teaching	2,026,460.11	0.00		53,302.66	1,193,511.95	590,746.69	135,314.56	52,697.41	886.84	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	42,985.93	0.00		11,162.90	17,872.36	9,508.10	100.51	4,342.06	0.00	0.00
32 Inst Tech	30,177.73	0.00			0.00	0.00	30,177.73	0.00	0.00	0.00
33 Curriculum	1,202.31	0.00		0.00	0.00	0.00	1,202.31	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	12,589.89	0.00		0.00	0.00	0.00	12,466.69	88.19	35.01	0.00
88 Total	2,480,684.89	191.20		178,670.31	1,359,958.62	690,711.61	185,912.85	64,260.09	980.21	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	333,437.94	0.00		0.00	230,246.97	86,037.19	14,252.25	2,875.78	25.75	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	94,999.48	0.00			0.00	16,605.00	738.15	0.00	0.00	77,656.33
63 Oper Bldg	603.55	0.00			477.40	126.15	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	64,374.22	2,919.52	0.00	0.00	24,771.49	4,796.68	26,493.02	5,393.51	0.00	0.00
89 Total	493,415.19	2,919.52	0.00	0.00	255,495.86	107,565.02	41,483.42	8,269.29	25.75	77,656.33

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	993,248.35	0.00			229,606.29	58,422.36	7,545.39	697,454.10	220.21	0.00
12 Supt Off	790,978.83	0.00		354,203.59	215,627.23	149,432.11	12,085.16	59,494.94	135.80	0.00
13 Busns Off	2,857,231.90	0.00		0.00	2,036,226.03	698,956.78	22,278.93	97,563.48	206.68	2,000.00
14 HR	3,106,234.95	0.00		459,695.75	1,605,259.94	892,764.89	16,756.26	130,355.48	1,205.00	197.63
15 Pblc Rltn	844,166.54	0.00		0.00	485,552.65	154,186.53	22,571.41	181,026.96	0.00	828.99
25 Pupil M/S	120,053.25	0.00		0.00	42,956.74	10,622.81	66,153.70	320.00	0.00	0.00
61 Supv Bldg	1,290,438.39	0.00		0.00	965,568.13	300,631.51	11,859.96	12,363.84	14.95	0.00
62 Grnd Mnt	1,415,773.89	0.00			832,124.68	374,364.08	82,585.35	88,181.19	0.00	38,518.59
63 Oper Bldg	6,636,528.82	0.00			4,237,883.01	2,106,922.58	276,609.76	14,306.38	807.09	0.00
64 Maintnce	3,834,479.63	0.00	-99,216.96		1,439,116.82	629,923.01	603,002.58	1,247,637.13	586.33	13,430.72
65 Utilities	4,217,805.34	0.00	0.00		101,088.00	48,664.16	66.30	4,067,986.88	0.00	0.00
67 Bldg Secu	575,363.42	0.00			210,701.23	83,080.80	877.66	280,703.73	0.00	0.00
68 Insurance	2,145,905.00	0.00					0.00	2,145,905.00		0.00
72 Info Sys	5,148,309.57	665.01	0.00	627.09	2,063,590.06	699,194.61	74,648.77	2,307,993.58	1,590.45	0.00
73 Printing	3,165.67	0.00	0.00	0.00	0.00	0.00	0.00	3,165.67	0.00	0.00
74 Warehouse	194,439.89	0.00	-19,515.83	0.00	144,053.29	66,044.37	3,474.06	384.00	0.00	0.00
75 Mtr Pool	430,842.96	0.00	-72,879.33	0.00	132,412.80	58,770.52	219,728.40	28,944.48	0.00	63,866.09
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	34,604,966.40	665.01	- 191,612.12	814,526.43	14,741,766.90	6,331,981.12	1,420,243.69	11,363,786.84	4,766.51	118,842.02

REPORT F196

Everett School District No. 002

RUN DATE: 11/15/2021

E.S.D. 189

PROGRAM 98 - School Food Services

RUN TIME: 9:58:35 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2021

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 M/S	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		
41 Supervisn	610,460.93	0.00		0.00	442,297.75	154,937.94	315.73	12,901.57	7.94	0.00
42 Food	2,722,084.46	0.00					2,722,084.46	0.00		
44 Operation	3,477,988.90	101,498.96			1,814,072.85	1,334,353.84	189,183.65	7,520.65	1,093.64	30,265.31
49 Transfers	-1,310.00		-1,310.00							
98 Total	6,809,224.29	101,498.96	-1,310.00	0.00	2,256,370.60	1,489,291.78	2,911,583.84	20,422.22	1,101.58	30,265.31

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 M/S	141,727.15	0.00		0.00	79,493.65	52,986.72	8,991.78	255.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	604,203.08	0.00		0.00	454,913.11	148,565.12	6.10	718.75	0.00	0.00
52 Operation	5,070,922.97	70,705.46			528,092.03	527,796.05	276,440.41	3,667,889.02	0.00	0.00
53 Maintnce	595,435.17	0.00			0.00	0.00	5,137.19	590,297.98	0.00	0.00
56 Insurance	138,558.00							138,558.00		
58 Rem. Learn OP.	1,203,217.50	0.00			23,996.68	7,156.08	0.00	1,172,064.74		
59 Transfers	-596,100.02		-							
			596,100.02							
99 Total	7,157,963.85	70,705.46	- 596,100.02	0.00	1,086,495.47	736,503.97	290,575.48	5,569,783.49	0.00	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	301,525.73
B.	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.	2,287,045.61
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	146,066.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	5,720,134.12
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	1,590,309.20
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	7,310,443.32

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.	10,550.58	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1174	
a) Total All Programs (SYSTEM CALCULATED)		329,461,497.87
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		34,604,966.40
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		294,856,531.47

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.

85,443.62

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.

10,854.95

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

15,418.45

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 & Safety.

65,920.75

7. 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

8. 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

9. 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.

46,554.95

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

54,995.79

11. 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

12. 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.

16.45

DISTORTING ITEMS

13. 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

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

44,841.41

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

0.00

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

0.00

17. 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

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

98,057.70

19. 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.

227,073.75

20. 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

21. 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.

664,688.76

22. 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.

32,520.84

23. 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.

3,713,182.27

24. 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

25. 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

26. 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

INDIRECT EXPENDITURES

27. 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

28. 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

29. 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

30. 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

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

0.00

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	294,856,531.47	258,736.84		2,722,084.46			291,875,710.17
PROGRAM 97 ACTIVITIES							
11 Board of Directors	993,248.35	0.00		85,443.62	582,673.28	325,131.45	
12 Superintendent's Office	790,978.83	0.00		0.00	790,978.83	0.00	
13 Business Office	2,857,231.90	2,000.00		10,854.95		2,844,376.95	
14 Human Resources	3,106,234.95	197.63		15,418.45		3,090,618.87	
15 Public Relations	844,166.54	828.99			178,648.79	664,688.76	
25 Pupil Management and Safety	120,053.25	0.00		65,920.75	54,132.50	0.00	
61 Supervision	1,290,438.39	0.00		0.00	1,290,438.39	0.00	
62 Grounds Maintenance	1,415,773.89	38,518.59		0.00	1,377,255.30	0.00	
63 Operation of Buildings	6,636,528.82	0.00		46,554.95	6,589,973.87	0.00	
64 Maintenance	3,834,479.63	13,430.72		54,995.79	3,766,053.12	0.00	
65 Utilities	4,217,805.34	0.00		0.00	4,217,805.34	0.00	
67 Building and Property Security	575,363.42	0.00		16.45	575,346.97	0.00	
68 Insurance	2,145,905.00	0.00		0.00	2,145,905.00	0.00	
72 Information Systems	5,148,309.57	0.00		44,841.41	1,390,285.89	3,713,182.27	
73 Printing	3,165.67	0.00		0.00		3,165.67	
74 Warehousing	194,439.89	0.00		0.00		194,439.89	
75 Motor Pool	430,842.96	63,866.09		0.00		366,976.87	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	34,604,966.40	118,842.02	0.00	324,046.37	22,959,497.28	11,202,580.73	

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	329,461,497.87	377,578.86	0.00	3,046,130.83		11,202,580.73	291,875,710.17
Unallowable Costs					-22,959,497.28		22,959,497.28
TOTALS	329,461,497.87	377,578.86	0.00	3,046,130.83		11,202,580.73	314,835,207.45

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	10,147,588.09
2. FY 18-19 DIRECT EXPENDITURES	297,286,417.37
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	-88,741.10
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	10,058,846.98
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.0338

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	11,202,580.73
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	-88,741.10
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	11,113,839.62
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	314,835,207.45
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	0.0338
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	10,641,430.01
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	472,409.60
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	11,674,990.33
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.0371

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

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	294,856,531.47	258,736.84		2,722,084.46			291,875,710.17
PROGRAM 97 ACTIVITIES							
11 Board of Directors	993,248.35	0.00		85,443.62	582,673.28	325,131.45	
12 Superintendents Office	790,978.83	0.00		0.00		790,978.83	
13 Business Office	2,857,231.90	2,000.00		10,854.95		2,844,376.95	
14 Human Resources	3,106,234.95	197.63		15,418.45		3,123,139.71	
15 Public Relations	844,166.54	828.99			178,648.79	664,688.76	
25 Pupil Management and Safety	120,053.25	0.00		65,920.75		54,132.50	
61 Supervision	1,290,438.39	0.00		0.00		1,290,438.39	
62 Grounds Maintenance	1,415,773.89	38,518.59		0.00		1,377,255.30	
63 Operation of Buildings	6,636,528.82	0.00		46,554.95		6,589,973.87	
64 Maintenance	3,834,479.63	13,430.72		54,995.79		3,766,053.12	
65 Utilities	4,217,805.34	0.00		0.00		4,217,805.34	
67 Building and Property Security	575,363.42	0.00		16.45		575,346.97	
68 Insurance	2,145,905.00	0.00		0.00		2,145,905.00	
72 Information Systems	5,148,309.57	0.00		44,841.41		5,103,468.16	
73 Printing	3,165.67	0.00		0.00		3,165.67	
74 Warehousing	194,439.89	0.00		0.00		194,439.89	
75 Motor Pool	430,842.96	63,866.09		0.00		366,976.87	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	34,604,966.40	118,842.02	0.00	324,046.37	761,322.07	33,433,276.78	

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	329,461,497.87	377,578.86	0.00	3,046,130.83		33,433,276.78	291,875,710.17
Unallowable Costs					-761,322.07		761,322.07
Totals	329,461,497.87	377,578.86	0.00	3,046,130.83		33,433,276.78	292,637,032.24

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	32,769,965.45
2. FY 18-19 DIRECT EXPENDITURES	274,714,476.24
3. FY 18-19 OVER (UNDER) RECOVERY	-524,536.85
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	32,245,428.59
5. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.1174

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	33,433,276.78
7. FY 18-19 OVER (UNDER) RECOVERY (LINE 3)	-524,536.85
8. FY 20-21 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	32,908,739.92
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	292,637,032.24
10. FY 20-21 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1174
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	34,355,587.58
12. FY 20-21 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-1,446,847.66
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	31,986,429.11
14. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.1093

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	180,038,805.74	138,874,135.05	0.00	41,164,670.69
02 Alternative Learning Experience (ALE)	4,263,888.50	2,354,789.05	0.00	1,909,099.45
03 Dropout Reengagement	1,290,825.23	1,290,825.23	0.00	0.00
31 Vocational-Basic, State	12,044,428.40	12,033,930.27	0.00	10,498.13
34 Middle School Career and Tech. Ed., State	3,456,447.09	3,456,447.09	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	34,604,966.40	27,858,780.18	3,504,506.20	3,241,680.02
TOTAL BASIC EDUCATIONAL PROGRAMS	235,699,361.36	185,868,906.87	3,504,506.20	46,325,948.29
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	163,319.76	0.00	163,319.76	0.00
12 Federal Stimulus-ESSER II	6,363,705.58	0.00	6,363,705.58	0.00
13 Federal Stimulus-ESSER III	99,177.25	0.00	99,177.25	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	53,463.23	0.00	53,463.23	0.00
18 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	44,400,903.47	43,162,388.40	0.00	1,238,515.07
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	3,560,007.39	0.00	3,560,007.39	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	86,907.13	0.00	86,907.13	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	3,222,220.05	0.00	3,222,220.05	0.00
52 Other Title Grants Under ESEA, Federal	700,624.96	0.00	700,624.96	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	7,310,443.32	7,310,443.32	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
56 State Inst, Centers and Homes	57,328.17	0.00	0.00	57,328.17
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	2,461,623.98	2,399,237.35	0.00	62,386.63
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	471,053.87	0.00	471,053.87	0.00
65 Transitional Bilingual, State	5,153,976.71	5,153,976.71	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	83,998.36	0.00	83,116.95	881.41
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	470,496.65	0.00	0.00	470,496.65
74 Highly Capable	608,351.26	608,351.26	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	1,553,247.15	368,717.98	668,502.15	516,027.02
TOTAL OTHER INSTRUCTIONAL PROGRAMS	76,820,848.29	59,003,115.02	15,472,098.32	2,345,634.95
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 Child Care	2,480,684.89	2,250,120.00	192,000.00	38,564.89
89 Other Community Services	493,415.19	179,177.48	0.00	314,237.71
98 School Food Services	6,809,224.29	0.00	6,809,224.29	0.00
99 Pupil Transportation	7,157,963.85	7,157,963.85	0.00	0.00
TOTAL OTHER PROGRAMS	16,941,288.22	9,587,261.33	7,001,224.29	352,802.60
TOTALS	329,461,497.87	254,459,283.22	25,977,828.81	49,024,385.84

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 19 - 20 Actual (A)	FY 20 - 21 Actual (B)
Preliminary FY 2020-2021 to FY 2019-2020 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.	41,769,508.23	44,400,903.47
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.	41,769,508.23	44,400,903.47
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.)	0.00	2,631,395.24
Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,783.11	2,693.66
7. Expenditures per pupil (line 4/line 6).	15,008.21	16,483.48
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.)	0.00	1,475.27
Preliminary Year-End Special Education Maintenance of Effort Test FY 2020-2021 to FY 2019-2020 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.	892,221.14	1,238,515.07
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	346,293.93
11. Expenditures per pupil (line 9/line 6).	320.58	459.79
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	139.21

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			<u>Food Services Deficit Calculation</u>			
		FY 2020 - 21	FY 2019 - 20		FY 2020 - 21	FY 2019 - 20	
Total Expenditures	+ (plus)	329,461,497.87	324,372,372.03	Total Program 98	+ 6,809,224.29	5,690,160.90	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- -9,724.86	1,833,552.89	
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 0.00	0.00	
Child Care	- (minus)	2,480,684.89	2,416,898.66	Revenue 4198 (State)	- 122,540.03	95,298.44	
Other Community Services	- (minus)	493,415.19	2,240,933.30	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	6,809,224.29	5,690,160.90	Revenue 6198 (Fed)	- 6,936,535.54	2,932,871.63	
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 131,353.20	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 696,788.37	825,547.23	
Capital Outlay, All Object 9	- (minus)	377,578.86	682,429.86	Revenue 7198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	41,336.97	46,882.03	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	25,936,491.84	14,493,010.41	TOTAL FOOD SERVICES DEFICIT	-1,068,267.99	2,890.71	
Food Service Deficit	+ (plus)	0.00	2,890.71	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	6,936,535.54	2,932,871.63	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)	131,353.20	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	696,788.37	825,547.23	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00				

Description	Operation	FY 2020 - 21	FY 2019 - 20	
Capital Outlay, Stim, RSVD N/A 20-21	+(plus)	0.00	0.00	
Capital Outlay, Sp Ed, Sup, Fed	+(plus)	0.00	0.00	are displayed.
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)	4,303.72	8,289.90	
Capital Outlay, Public Radio/TV	+(plus)	0.00	0.00	
Capital Outlay, Comm Schools	+(plus)	0.00	0.00	

Description	Operation	FY 2020 - 21	FY 2019 - 20
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	77,656.33	32,186.54
Capital Outlay, Food Services	+ (plus)	30,265.31	24,317.19
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	301,199,668.30	302,628,160.07

FY 2020 - 21/FY 2019 - 20 1

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

Description	Operation	FY 2020 - 21	FY 2019 - 20
Program 31, Vocational--Basic State	+ (plus)	12,044,428.40	11,877,408.10
Program 34, Middle School Career and Technical Education-State	+ (plus)	3,456,447.09	3,408,237.82
Program 38, Vocational--Federal	+ (plus)	86,907.13	110,029.88
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	89,844.59	114,145.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	15,497,938.03	15,281,530.80
	FY 20-21 / 19-20		1.01

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.028	**Warning** Your district has not reported expenditures in Program 59, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
Informational	1.029	**Warning** Your district has not reported revenues in 4159, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	0.00
Informational	1.044	Your district is reporting expenditures in Program 56, State Institutions, Centers, and Homes-Delinquent. This account must be zero.	57,328.17	0.00
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	47,216,575.58	47,264,625.13
Informational	1.545	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, GF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	68,213.15	0.00
Informational	1.554	Your district has a negative GF revenue account 2298.	-9,724.86	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-31-8.	-577.61	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 21-32-5.	-37.01	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 79-22-7.	-114.99	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	1,475.27	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	459.78	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	2,631,395.24	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	346,293.93	

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*	300,131,400.31	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	42,675,255.58	43,326,296.44
Informational	3.513	On the Balance Sheet, G.L. 310, Taxes Receivable, is not equal to G.L. 760, Deferred Revenue-Taxes Receivable.	15,148,033.75	14,549,347.59

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 1100 is not equal to County Treasurer Cash File F-197 account 20.	12,903,830.41	12,938,898.11

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