

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 11:30:10 AM

COUNTY: 31 Snohomish

Fiscal Year 2019-2020

**ANNUAL FINANCIAL STATEMENTS**

Certification Page

Balance Sheet as of August 31, 2020-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2020-All Funds

Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2020-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

NCES Object Expenditure Summary

District Expenditure Summary by Location

**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

The Annual Financial Statements (Report F-196) for Everett School District of Snohomish County for the fiscal year ended August 31, 2020, 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, 2019-August 31, 2020

Approved:

\_\_\_\_\_  
School District Superintendent or Authorized Official

\_\_\_\_\_  
Date

Reviewed:

\_\_\_\_\_  
ESD Superintendent or Authorized Official

\_\_\_\_\_  
Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	328,383,732.55	1,288,484.97	59,112,549.61	28,710,306.13	110,710.89	0.00	417,605,784.15
Total Expenditures	324,372,372.03	1,194,263.73	60,466,437.87	48,294,480.91	0.00	0.00	434,327,554.54
Other Financing Uses	0.00	0.00	0.00	2,650,000.00	0.00	0.00	2,650,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	4,011,360.52	94,221.24	-1,353,888.26	-22,234,174.78	110,710.89	0.00	-19,371,770.39
Beginning Total Fund Balance	33,083,050.64	1,225,683.93	34,484,507.27	68,692,720.62	205,816.78	0.00	137,691,779.24
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending 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

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	5,028,515.41	120,713.14	174,091.31	126,723.25	78.43	0.00	5,450,121.54
Minus Warrants Outstanding	-4,475,976.73	-93,679.46	0.00	-77,063.02	0.00	0.00	-4,646,719.21
Taxes Receivable	21,770,431.41		27,326,201.89	6,219,152.48	0.00		55,315,785.78
Due From Other Funds	436,486.95	8,578.36	0.00	0.00	0.00	0.00	445,065.31
Due From Other Governmental Units	2,369,191.38	0.00	0.00	85,401.76	0.00	0.00	2,454,593.14
Accounts Receivable	121,549.22	1,361.37	0.00	39,344.99	0.00	0.00	162,255.58
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	810,695.38	2,462.43		2,080,490.41			2,893,648.22
Prepaid Items	2,284,909.94	237,867.49			0.00	0.00	2,522,777.43
Investments	34,544,011.49	1,383,479.47	31,706,800.68	47,699,537.72	316,449.24	0.00	115,650,278.60
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
<b>TOTAL ASSETS</b>	<b>62,889,814.45</b>	<b>1,660,782.80</b>	<b>59,207,093.88</b>	<b>56,173,587.59</b>	<b>316,527.67</b>	<b>0.00</b>	<b>180,247,806.39</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>62,889,814.45</b>	<b>1,660,782.80</b>	<b>59,207,093.88</b>	<b>56,173,587.59</b>	<b>316,527.67</b>	<b>0.00</b>	<b>180,247,806.39</b>
<b>LIABILITIES</b>							
Accounts Payable	2,810,254.86	81,769.98	0.00	3,359,815.89	0.00	0.00	6,251,840.73
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	607,844.48	0.00		0.00			607,844.48
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	746,716.47	0.00		0.00			746,716.47
Due To Other Governmental Units	598,742.44	0.00		0.00	0.00	0.00	598,742.44
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	12,825.97						12,825.97
Due To Other Funds	8,578.36	50,369.83	0.00	386,117.12	0.00	0.00	445,065.31
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	22,086.25	0.00		0.00			22,086.25
Unearned Revenue	165,134.12	208,737.82	0.00	3,430.56	0.00		377,302.50
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
<b>TOTAL LIABILITIES</b>	<b>4,972,182.95</b>	<b>340,877.63</b>	<b>0.00</b>	<b>3,749,363.57</b>	<b>0.00</b>	<b>0.00</b>	<b>9,062,424.15</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	46,152.26	0.00	0.00	31,303.59	0.00	0.00	77,455.85
Unavailable Revenue - Taxes Receivable	20,777,068.08		26,076,474.87	5,934,374.59	0.00		52,787,917.54
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>20,823,220.34</b>	<b>0.00</b>	<b>26,076,474.87</b>	<b>5,965,678.18</b>	<b>0.00</b>	<b>0.00</b>	<b>52,865,373.39</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	3,095,605.32	240,329.92	0.00	2,080,490.41	0.00	0.00	5,416,425.65
Restricted Fund Balance	3,060,554.36	1,079,575.25	33,130,619.01	31,931,814.40	316,527.67	0.00	69,519,090.69
Committed Fund Balance	352,000.00	0.00	0.00	10,441,972.89	0.00	0.00	10,793,972.89
Assigned Fund Balance	3,069,495.00	0.00	0.00	2,004,268.14	0.00	0.00	5,073,763.14

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

Balance Sheet - Governmental Funds

RUN TIME: 11:30:10 AM

COUNTY: 31 Snohomish

August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	27,516,756.48	0.00	0.00	0.00	0.00	0.00	27,516,756.48
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
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	62,889,814.45	1,660,782.80	59,207,093.88	56,173,587.59	316,527.67	0.00	180,247,806.39

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							0.00
Local	44,154,116.14	1,288,484.97	59,104,299.61	16,357,747.64	3,430.12		120,908,078.48
State	264,209,219.32		0.00	12,352,205.35	107,007.42		276,668,432.09
Federal	14,539,892.44		0.00	0.00	0.00		14,539,892.44
Other	2,830,504.65			353.14	0.00	0.00	2,830,857.79
<b>TOTAL REVENUES</b>	<b>325,733,732.55</b>	<b>1,288,484.97</b>	<b>59,104,299.61</b>	<b>28,710,306.13</b>	<b>110,437.54</b>	<b>0.00</b>	<b>414,947,260.80</b>
<b>EXPENDITURES:</b>							0.00
<b>CURRENT:</b>							0.00
Regular Instruction	182,862,262.35						182,862,262.35
Special Education	48,416,406.39						48,416,406.39
Vocational Education	15,194,605.53						15,194,605.53
Skill Center	0.00						0.00
Compensatory Programs	18,349,061.18						18,349,061.18
Other Instructional Programs	2,377,603.02						2,377,603.02
Community Services	4,625,645.42						4,625,645.42
<b>Support Services</b>	<b>51,864,358.28</b>						<b>51,864,358.28</b>
<b>Student Activities/Other</b>		<b>1,194,263.73</b>				<b>0.00</b>	<b>1,194,263.73</b>
<b>CAPITAL OUTLAY:</b>							0.00
Sites				1,879,511.15			1,879,511.15
Building				36,986,876.46			36,986,876.46
Equipment				3,804,504.90			3,804,504.90
Instructional Technology				5,620,759.40			5,620,759.40
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				8,846.40			8,846.40
Other	682,429.86						682,429.86
<b>DEBT SERVICE:</b>							0.00
Principal	0.00		51,810,000.00	0.00	0.00		51,810,000.00
Interest and Other Charges	0.00		8,656,437.87	0.00	0.00		8,656,437.87

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				-6,017.40	0.00		-6,017.40
<b>TOTAL EXPENDITURES</b>	<b>324,372,372.03</b>	<b>1,194,263.73</b>	<b>60,466,437.87</b>	<b>48,294,480.91</b>	<b>0.00</b>	<b>0.00</b>	<b>434,327,554.54</b>
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	1,361,360.52	94,221.24	-1,362,138.26	-19,584,174.78	110,437.54	0.00	-19,380,293.74
<b>OTHER FINANCING SOURCES (USES):</b>							0.00
Bond Sales & Refunding Bond Sales	0.00		8,250.00	0.00	0.00		8,250.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	2,650,000.00		0.00	0.00	0.00		2,650,000.00
Transfers Out (GL 536)	0.00		0.00	-2,650,000.00	0.00	0.00	-2,650,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	273.35		273.35
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,650,000.00</b>		<b>8,250.00</b>	<b>-2,650,000.00</b>	<b>273.35</b>	<b>0.00</b>	<b>8,523.35</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>4,011,360.52</b>	<b>94,221.24</b>	<b>-1,353,888.26</b>	<b>-22,234,174.78</b>	<b>110,710.89</b>	<b>0.00</b>	<b>-19,371,770.39</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>33,083,050.64</b>	<b>1,225,683.93</b>	<b>34,484,507.27</b>	<b>68,692,720.62</b>	<b>205,816.78</b>	<b>0.00</b>	<b>137,691,779.24</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>37,094,411.16</b>	<b>1,319,905.17</b>	<b>33,130,619.01</b>	<b>46,458,545.84</b>	<b>316,527.67</b>	<b>0.00</b>	<b>118,320,008.85</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	1,849,506.99	42,304,609.15	44,154,116.14
State	264,202,051.45	7,167.87	264,209,219.32
Federal	13,399,191.74	1,140,700.70	14,539,892.44
Other	509,415.12	2,321,089.53	2,830,504.65
<b>TOTAL REVENUES</b>	<b>279,960,165.30</b>	<b>45,773,567.25</b>	<b>325,733,732.55</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	151,627,542.08	31,234,720.27	182,862,262.35
Special Education	42,926,841.96	5,489,564.43	48,416,406.39
Vocational Education	15,036,754.16	157,851.37	15,194,605.53
Skills Center	0.00	0.00	0.00
Compensatory Programs	18,299,705.01	49,356.17	18,349,061.18
Other Instructional Programs	1,180,261.04	1,197,341.98	2,377,603.02
Community Services	718,464.71	3,907,180.71	4,625,645.42
Support Services	49,730,823.72	2,133,534.56	51,864,358.28
<b>CAPITAL OUTLAY:</b>			
Other	641,953.42	40,476.44	682,429.86
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>280,162,346.10</b>	<b>44,210,025.93</b>	<b>324,372,372.03</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>-202,180.80</b>	<b>1,563,541.32</b>	<b>1,361,360.52</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	2,650,000.00	2,650,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>	<b>0.00</b>	<b>2,650,000.00</b>	<b>2,650,000.00</b>



	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-202,180.80	4,213,541.32	4,011,360.52
BEGINNING TOTAL FUND BALANCE	27,923,121.14	5,159,929.50	33,083,050.64
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	27,720,940.34	9,373,470.82	37,094,411.16

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	51,826,343.00	44,154,116.14	-7,672,226.86
State	266,107,850.00	264,209,219.32	-1,898,630.68
Federal	15,758,800.00	14,539,892.44	-1,218,907.56
Other	2,541,284.00	2,830,504.65	289,220.65
<b>TOTAL REVENUES</b>	<b>336,234,277.00</b>	<b>325,733,732.55</b>	<b>-10,500,544.45</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	195,156,086.00	182,862,262.35	12,293,823.65
Special Education	49,661,482.00	48,416,406.39	1,245,075.61
Vocational Education	14,878,978.00	15,194,605.53	-315,627.53
Skill Center	0.00	0.00	0.00
Compensatory Programs	19,723,603.00	18,349,061.18	1,374,541.82
Other Instructional Programs	2,575,774.00	2,377,603.02	198,170.98
Community Services	3,037,777.00	4,625,645.42	-1,587,868.42
Support Services	59,808,709.00	51,864,358.28	7,944,350.72
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	2,491,140.00	682,429.86	1,808,710.14
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>347,333,549.00</b>	<b>324,372,372.03</b>	<b>22,961,176.97</b>
REVENUES OVER (UNDER) EXPENDITURES	-11,099,272.00	1,361,360.52	12,460,632.52

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	2,650,000.00	2,650,000.00	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	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>2,650,000.00</b>	<b>2,650,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-8,449,272.00</b>	<b>4,011,360.52</b>	<b>12,460,632.52</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>31,700,000.00</b>	<b>33,083,050.64</b>	<b>1,383,050.64</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>23,250,728.00</b>	<b>37,094,411.16</b>	<b>13,843,683.16</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	2,490,737.00	1,288,484.97	-1,202,252.03
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>2,490,737.00</b>	<b>1,288,484.97</b>	<b>-1,202,252.03</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,646,756.00	1,194,263.73	1,452,492.27
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>2,646,756.00</b>	<b>1,194,263.73</b>	<b>1,452,492.27</b>
REVENUES OVER (UNDER) EXPENDITURES	-156,019.00	94,221.24	250,240.24

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	-156,019.00	94,221.24	250,240.24
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	996,271.00	1,225,683.93	229,412.93
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	840,252.00	1,319,905.17	479,653.17

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	58,845,841.00	59,104,299.61	258,458.61
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>58,845,841.00</b>	<b>59,104,299.61</b>	<b>258,458.61</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	51,810,000.00	51,810,000.00	0.00
Interest and Other Charges	9,664,110.00	8,656,437.87	1,007,672.13
<b>TOTAL EXPENDITURES</b>	<b>61,474,110.00</b>	<b>60,466,437.87</b>	<b>1,007,672.13</b>
REVENUES OVER (UNDER) EXPENDITURES	-2,628,269.00	-1,362,138.26	1,266,130.74

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales	1,500,000.00	8,250.00	-1,491,750.00
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,500,000.00</b>	<b>8,250.00</b>	<b>-1,491,750.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-1,128,269.00</b>	<b>-1,353,888.26</b>	<b>-225,619.26</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>32,400,000.00</b>	<b>34,484,507.27</b>	<b>2,084,507.27</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>31,271,731.00</b>	<b>33,130,619.01</b>	<b>1,858,888.01</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	13,845,119.00	16,357,747.64	2,512,628.64
State	14,922,589.00	12,352,205.35	-2,570,383.65
Federal	0.00	0.00	0.00
Other	0.00	353.14	353.14
<b>TOTAL REVENUES</b>	<b>28,767,708.00</b>	<b>28,710,306.13</b>	<b>-57,401.87</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	5,463,000.00	1,879,511.15	3,583,488.85
Building	57,229,000.00	36,986,876.46	20,242,123.54
Equipment	8,277,249.00	3,804,504.90	4,472,744.10
Instructional Technology	3,642,000.00	5,620,759.40	-1,978,759.40
Energy	0.00	0.00	0.00
Sales and Lease	17,600.00	8,846.40	8,753.60
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	300,000.00	-6,017.40	-306,017.40
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
<b>TOTAL EXPENDITURES</b>	<b>74,928,849.00</b>	<b>48,294,480.91</b>	<b>26,634,368.09</b>
REVENUES OVER (UNDER) EXPENDITURES	-46,161,141.00	-19,584,174.78	26,576,966.22
<b>OTHER FINANCING SOURCES(USES):</b>			
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)	-2,650,000.00	-2,650,000.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-2,650,000.00</b>	<b>-2,650,000.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-48,811,141.00</b>	<b>-22,234,174.78</b>	<b>26,576,966.22</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>61,068,021.00</b>	<b>68,692,720.62</b>	<b>7,624,699.62</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>12,256,880.00</b>	<b>46,458,545.84</b>	<b>34,201,665.84</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	2,500.00	3,430.12	930.12
State	110,000.00	107,007.42	-2,992.58
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>112,500.00</b>	<b>110,437.54</b>	<b>-2,062.46</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	210,000.00	0.00	210,000.00
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>210,000.00</b>	<b>0.00</b>	<b>210,000.00</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-97,500.00	110,437.54	207,937.54
OTHER FINANCING SOURCES (USES)	110,437.54	110,437.54	110,437.54
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	273.35	273.35
TOTAL OTHER FINANCING SOURCES (USES)	0.00	273.35	273.35
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-97,500.00	110,710.89	208,210.89
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	172,000.00	205,816.78	33,816.78
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	74,500.00	316,527.67	242,027.67

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

Statement of Fiduciary Net Position

RUN TIME: 11:30:11 AM

COUNTY: 31 Snohomish

August 31, 2020

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	5.00	0.00
Cash On Deposit with Cty Treas	2,597.70	0.00
Minus Warrants Outstanding	-2,361.09	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	50,661.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	187,393.46	0.00
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
<b>TOTAL ASSETS</b>	<b>238,296.07</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	7,272.50	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>7,272.50</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	25,500.00	0.00
Held In Trust For Private Purposes	205,523.57	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>231,023.57</b>	<b>0.00</b>

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	122,306.66	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>122,306.66</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	2,177.88	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	2,177.88	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>124,484.54</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	98.30	0.00
Scholarships	48,661.05	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>48,759.35</b>	<b>0.00</b>
Net Increase (Decrease)	75,725.19	0.00
Net Position--Prior Year August Beginning	155,298.38	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	155,298.38	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>231,023.57</b>	<b>0.00</b>

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	233,390,000.00	0.00	51,810,000.00	181,580,000.00	48,265,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
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	7,081,446.11	6,172,616.51	5,580,276.45	7,673,786.17	6,172,616.51
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
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	52,217,137.22	0.00	1,540,689.72	50,676,447.50	
Net Pension Liabilities TRS 2/3	12,675,936.59	19,714,495.12	0.00	32,390,431.71	
Net Pension Liabilities SERS 2/3	4,079,732.70	5,427,622.04	0.00	9,507,354.74	
Net Pension Liabilities PERS 1	11,660,911.92	0.00	587,190.99	11,073,720.93	
<b>Total Long-Term Liabilities</b>	<b>321,105,164.54</b>	<b>31,314,733.67</b>	<b>59,518,157.16</b>	<b>292,901,741.05</b>	<b>54,437,616.51</b>

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	39,843,114.44	58,841,664.48	13,019,594.61	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	15,954.10	0.00	0.00	0.00
1500 Timber Excise Tax	3.24	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
<b>1000 TOTAL LOCAL TAXES</b>	<b>39,859,071.78</b>	<b>58,841,664.48</b>	<b>13,019,594.61</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	557,253.70			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	4,557.96			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	48,588.50			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	156,068.90		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	71,157.65			
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	15,895.25			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,833,552.89			
2300 Investment Earnings	370,488.86	262,635.13	744,057.75	2,430.12
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	278,678.33		8,000.00	0.00
2600 Fines and Damages	44,139.27		0.00	0.00

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 11:30:11 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2700 Rentals and Leases	311,212.44	0.00	155,047.20	0.00
2800 Insurance Recoveries	35,391.78		0.00	1,000.00
2900 Local Support Nontax, Unassigned	372,389.17	0.00	2,431,048.08	0.00
2910 E-Rate	195,669.66		0.00	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>4,295,044.36</b>	<b>262,635.13</b>	<b>3,338,153.03</b>	<b>3,430.12</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	196,189,950.41			
3121 Special Education - General Apportionment	7,174,231.06			
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	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>203,364,181.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	1,751.00		1,923,340.00	0.00
4121 Special Education	30,218,495.49			
4122 Special Education - Infants and Toddlers - State	2,453,209.81			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			10,317,792.86	
4139 Career Launch	0.00			
4155 Learning Assistance	7,229,902.70			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,199,130.66			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	5,657,444.97			
4174 Highly Capable	675,456.87			



	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4188 Child Care	0.00			
4198 School Food Service	95,298.44			
4199 Transportation - Operations	12,231,271.42			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	75,908.62		111,072.49	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	7,167.87			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				107,007.42
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>60,845,037.85</b>		12,352,205.35	107,007.42
<b>FEDERAL, GENERAL PURPOSE</b>				
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	46,882.03	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>46,882.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 11:30:11 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	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	4,312,985.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	114,145.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	2,805,894.33			
6152 Other Title, ESEA Fed	778,466.02			
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	253,578.19			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	1,149,740.56			
6178 Youth Training Programs	0.00			
6188 Child Care	88,473.80			
6189 Other Community Services	1,005,344.87			
6198 School Food Services	2,932,871.63			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	73,575.17		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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			
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	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	152,388.61		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			

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 11:30:11 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance-ESSER	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	825,547.23			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>14,493,010.41</b>		0.00	0.00
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7145 Skill Center	94,190.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>94,190.00</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	415,225.12		353.14	0.00
8188 Child Care	2,191,730.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	129,359.53			
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			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>2,736,314.65</b>		353.14	0.00
<b>OTHER FINANCING SOURCES</b>				
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	0.00			273.35
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 11:30:11 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>OTHER FINANCING SOURCES</b>				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		8,250.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	2,650,000.00	0.00	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>2,650,000.00</b>	<b>8,250.00</b>	<b>0.00</b>	<b>273.35</b>
 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	 <b>328,383,732.55</b>	 <b>59,112,549.61</b>	 <b>28,710,306.13</b>	 <b>110,710.89</b>

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	177,648,820.75	11 Bd of Dir	977,447.38	0 Debit Transfer	2,348,237.23
02 ALE	4,073,976.84	12 Supt Off	723,057.32	1 Credit Transfer	-2,348,237.23
03 Basic Education - Dropout Reengagement	1,156,062.13	13 Busns Off	2,762,492.75	2 Cert. Salaries	157,481,700.35
21 Sp Ed, Sup, St	41,769,508.23	14 HR	2,533,232.05	3 Class. Salaries	48,052,696.15
22 Sp Ed, Infants and Toddlers, State	2,481,550.19	15 Pblc Rltn	788,159.89	4 Employee Benefits	74,573,322.62
24 Sp Ed, Sup, Fed	4,172,036.03	21 Supv Inst	8,366,206.08	5 Supplies / Materials	9,545,233.48
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	3,478,440.70	7 Purchased Services	33,804,986.08
26 Sp Ed, Inst, St	0.00	23 Princ Off	18,910,243.83	8 Travel	232,003.49
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	10,414,675.30	9 Capital Outlay	682,429.86
31 Voc, Basic, St	11,877,408.10	25 Pupil M/S	5,582,903.25	<b>TOTAL ALL OBJECTS</b>	324,372,372.03
34 MidSchCar/Tec	3,408,237.82	26 Health	16,184,553.87		
38 Voc, Fed	110,029.88	27 Teaching	191,298,642.30		
39 Voc, Other	0.00	28 Extracur	3,622,856.19		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	363,729.04		
46 Skill Cntr, Fed	0.00	31 InstProDev	6,638,643.59		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	642,657.30		
51 ESEA Disadvantaged, Fed	2,711,114.96	33 Curriculum	3,028,388.17		
52 Other Title, ESEA, Fed	750,401.02	34 Pro Learn	2,060,807.97		
53 ESEA Migrant, Federal	0.00	41 Supervisn	723,792.26		
54 Read First, Fed	0.00	42 Food	2,833,604.27		
55 LAP	7,123,662.18	44 Operation	5,813,477.46		
56 St In, Ctr/Hm, D	49,356.17	49 Transfers	-1,841,684.66		
57 St In, N/D, Fed	0.00	51 Supervisn	627,033.46		
58 Sp/Plt Pgm, St	2,345,974.74	52 Operation	11,372,644.38		
59 Inst. JAJ	0.00	53 Maintnce	561,304.56		
61 Head Start, Fed	0.00	56 Insurance	126,795.00		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-297,401.49		
64 LEP, Fed	244,436.27	61 Supv Bldg	1,171,992.76		

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

Program/Activity/Object Report

RUN TIME: 11:30:11 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2020

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT
65	Tran Biling, St	5,000,860.67	62	Grnd Mnt	1,518,277.70
67	Ind Ed, Fd, JOM	0.00	63	Oper Bldg	7,380,257.32
68	Ind Ed, Fd, ED	0.00	64	Maintnce	4,109,286.76
69	Comp, Othr	123,255.17	65	Utilities	4,067,373.82
71	Traffic Safety	0.00	67	Bldg Secu	606,605.95
73	Summer School	303,032.71	68	Insurance	1,900,457.00
74	Highly Capable	607,027.94	72	Info Sys	4,736,404.63
75	Prof Dev, State	0.00	73	Printing	24.10
76	Target Asst, Fed	0.00	74	Warehouse	166,352.13
78	Yth Trg Pm, Fed	0.00	75	Mtr Pool	409,436.43
79	Inst Pgm, Othr	1,475,832.27	83	Interest	0.00
81	Public Radio/TV	0.00	84	Principal	0.00
86	Comm Schools	0.00	85	Debt Expn	0.00
88	Child Care	2,416,898.66	91	Publ Actv	9,201.21
89	Othr Comm Srv	2,240,933.30	<b>TOTAL ALL ACTIVITIES</b>		324,372,372.03
97	Distwide Suppt	33,871,950.54			
98	Schl Food Serv	5,690,160.90			
99	Pupil Transp	12,719,844.56			
<b>TOTAL ALL PROGRAMS</b>		324,372,372.03			



	<b>Certificated Salaries</b>	<b>Amount</b>
2110	Salaries of Regular Employee	127,498,416.97
2120	Salaries of Temporary EEs & Subs	2,949,654.86
2130	Non contracted Salaries	3,473,437.44
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	20,602,512.60
2160	Other Salaries	1,769,623.48
2170	Other Salaries NBCT	1,188,055.00

	<b>Classified Salaries</b>	<b>Amount</b>
3110	Salaries of Regular Employee	43,589,376.88
3120	Salaries of Temporary EEs & Subs	1,021,700.82
3130	Extra Time	1,295,480.59
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,794,383.58
3160	Other Salaries	351,754.28

	<b>Employee Bene &amp; P/R Taxes</b>	<b>Amount</b>
4212	Group Insurance-Certificate	156,001.96
4213	Group Insurance-Classified	56.71
4222	Federally Mandated Insurance-Certificate	11,643,306.38
4223	Federally Mandated Insurance-Classified	3,533,039.81
4232	Retirement Contribution - Certificated	23,749,509.05
4233	Retirement Contribution - Classified	5,903,597.95
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	290,315.33
4263	Unemployment Compensation - Classified	48,078.27

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	703,270.12
4273	Worker's Compensation - Classified	1,231,585.72
4282	Health Benefits - Certificated	15,881,481.40
4283	Health Benefits - Classified	11,433,079.92
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	4,764,989.76
5626	Motor Vehicle Fuel	541,273.98
5630	Food	2,399,235.26
5640	Books and Periodicals	1,157,053.10
5650	Supplies - Technology Related	682,681.38

	Purchased Services	Amount
7310	Office and Administrative Services	141,940.49
7311	Election Fees	208,260.94
7320	Professional Educational Services	2,065,950.11
7321	Contracted Teachers	4,870.00
7322	Contracted Educational Staff Associates	733,759.56
7330	Employee Training and Development Services	239,078.17
7340	Other Professional Purchased Services	2,185,911.70
7341	Legal Services for District support	236,476.07
7342	Audit Services	96,931.46
7343	Other Legal Services	62.50
7350	Technical Services	488,503.37
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	28,946.78
7410	Utility Services	423,890.74

	Purchased Services	Amount
7420	Cleaning Services	264,543.92
7431	Non-Technology-Related Repair and Maintenance	1,412,776.28
7432	Technology-Related Repair and Maintenance	209,816.83
7441	Rentals of Land and Buildings	23,563.07
7442	Rentals of Equipment and Vehicles	340,836.60
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	368,714.39
7490	Other Purchased Property Services	1,235.26
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	8,834,754.21
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,027,252.00
7530	Communications	4,188,883.68
7540	Advertising	8,256.00
7550	Printing and Binding	234,042.60
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	2,676,576.30
7569	Tuition - Other	2,715,723.73
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	598,932.88
7591	Services Purchased from another School District or ESD Within the State	601.20
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	770,236.16
7622	Electricity	2,057,903.71
7623	Bottled Gas	65.88
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	184,090.51
7820	Settlements and Judgements Against the School District	31,598.98

	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	232,003.49

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	22,724.99
9732	Vehicles	322,086.97
9733	Furniture and Fixtures	16,891.20
9734	Technology-Related Hardware	46,423.58
9735	Technology-Related Software	0.00
9739	Other Equipment	274,303.12
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	324,372,372.03
--------------------------------------	----------------

<u>Instructional Location</u>	<u>Amount</u>
Cascade High School	19,514,100.27
Cedar Wood Elementary	7,765,214.95
Eisenhower Middle School	9,466,078.57
Emerson Elementary School	7,285,200.03
Everett High School	17,145,714.11
Everett Reengagement Academy	908,689.39
Evergreen Middle School	11,815,286.62
Forest View Elementary School	7,194,758.96
Garfield Elementary School	5,984,552.51
Gateway Middle School	9,545,605.22
Hawthorne Elementary School - Everett	7,078,654.75
Heatherwood Middle School	10,216,221.45
Henry M. Jackson High School	22,684,634.77
Jackson Elementary School	5,380,306.39
Jefferson Elementary	6,959,047.43
Lowell Elementary - Everett	7,136,596.00
Madison Elementary	6,708,037.77
Mill Creek Elementary	7,590,207.68
Monroe Elementary	7,269,364.23
North Middle School	8,930,218.98
NW Learning Center	0.00
Other Schools	0.00
Pass Program	0.00
Penny Creek Elementary	7,523,507.56
Port Gardner	578,531.92
Sequoia High School	4,891,095.92
Silver Firs Elementary	6,389,965.76
Silver Lake Elementary - Everett	6,654,714.36
Sno Co Jail	0.00
Special Services	0.00
Tambark Creek Elementary School	6,791,892.88

<u>Instructional Location</u>	<u>Amount</u>
View Ridge Elementary	6,685,668.40
Whittier Elementary	6,194,209.77
Woodside Elementary	6,294,014.99
TOTAL INSTRUCTIONAL LOCATIONS	238,582,091.64
TOTAL NON-INSTRUCTIONAL LOCATIONS	85,790,280.39
TOTAL DISTRICT EXPENDITURES	324,372,372.03

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 11:30:11 AM

COUNTY: 31 Snohomish

Fiscal Year 2019-2020

**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	4,491,046.12	918.11		1,867,395.59	1,368,445.07	988,004.72	96,524.91	161,707.90	8,049.82	0.00
22 Lrn Resrc	3,390,961.83	0.00		2,018,337.58	260,730.92	792,138.04	76,430.44	243,244.48	80.37	0.00
23 Princ Off	18,308,078.34	2,269.66		9,292,684.81	4,132,089.15	4,656,973.95	180,490.87	41,271.15	2,298.75	0.00
24 Guid/Coun	7,483,765.14	0.00		5,019,715.18	470,748.81	1,902,487.57	11,225.80	78,931.46	656.32	0.00
25 Pupil M/S	4,092,509.48	40.00		1,708.31	2,212,673.80	1,232,999.26	31,089.38	613,909.49	89.24	0.00
26 Health	2,483,779.72	0.00		102,351.06	1,542,207.30	803,932.81	21,628.07	12,141.70	1,518.78	0.00
27 Teaching	127,365,305.24	18,379.75		90,217,952.32	1,226,485.32	31,640,318.41	874,220.74	3,378,266.67	9,682.03	0.00
28 Extracur	3,011,482.36	199,888.86		538,351.29	1,569,653.78	489,010.54	49,984.11	164,529.75	64.03	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,827,531.36	1,551.13		1,707,302.52	9,829.67	472,895.11	51,434.41	522,831.98	61,686.54	0.00
32 Inst Tech	403,679.79	0.00			159,398.08	48,331.08	41,433.88	154,516.75	0.00	0.00
33 Curriculum	2,262,779.13	2,674.50		341,481.64	6,059.44	104,843.79	1,060,492.07	730,607.53	22.79	16,597.37
34 Pro Learn	1,527,902.24	0.00		1,236,290.75		291,611.49	0.00	0.00	0.00	0.00
01 Total	177,648,820.75	225,722.01		112,343,571.05	12,958,321.34	43,423,546.77	2,494,954.68	6,101,958.86	84,148.67	16,597.37



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	33,392.16	0.00		0.00	19,158.85	13,816.61	416.70	0.00	0.00	0.00
23 Princ Off	551,676.70	0.00		199,819.68	195,701.75	152,103.28	2,943.26	1,108.73	0.00	0.00
24 Guid/Coun	275,678.98	0.00		171,199.04	31,225.89	73,254.05	0.00	0.00	0.00	0.00
25 Pupil M/S	72,381.15	0.00		0.00	48,855.75	23,525.40	0.00	0.00	0.00	0.00
26 Health	33,450.62	0.00		0.00	19,837.24	13,613.38	0.00	0.00	0.00	0.00
27 Teaching	3,030,876.06	668.82		2,197,936.18	23,660.24	732,757.40	51,938.90	22,868.52	1,046.00	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	3,561.78	0.00		2,689.97	0.00	421.81	0.00	450.00	0.00	0.00
32 Inst Tech	5,989.56	0.00			0.00	0.00	0.00	5,989.56	0.00	0.00
33 Curriculum	1,000.51	0.00		0.00	0.00	0.00	1,000.51	0.00	0.00	0.00
34 Pro Learn	65,969.32	0.00		53,514.34		12,454.98	0.00	0.00	0.00	0.00
<b>02 Total</b>	<b>4,073,976.84</b>	<b>668.82</b>		<b>2,625,159.21</b>	<b>338,439.72</b>	<b>1,021,946.91</b>	<b>56,299.37</b>	<b>30,416.81</b>	<b>1,046.00</b>	<b>0.00</b>

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	50,488.79	0.00		39,083.68	0.00	11,405.11	0.00	0.00	0.00	0.00
24 Guid/Coun	248,186.17	0.00		0.00	169,810.91	78,375.26	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	857,387.17	0.00		0.00	0.00	0.00	0.00	857,387.17	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
<b>03 Total</b>	<b>1,156,062.13</b>	<b>0.00</b>		<b>39,083.68</b>	<b>169,810.91</b>	<b>89,780.37</b>	<b>0.00</b>	<b>857,387.17</b>	<b>0.00</b>	<b>0.00</b>

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	1,381,137.98	18.00		707,740.75	319,940.08	319,789.30	21,371.75	11,760.61	517.49	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	20,259.63	0.00		0.00	13,327.03	5,498.47	0.00	1,421.69	12.44	0.00
25 Pupil M/S	458,914.35	0.00		0.00	84,646.56	45,223.87	0.00	329,043.92	0.00	0.00
26 Health	10,084,615.40	1,152.48		6,305,885.43	652,079.45	2,378,860.83	49,901.73	692,663.06	4,072.42	0.00
27 Teaching	29,121,323.59	12,987.14		13,441,392.07	6,452,451.12	8,279,274.09	49,447.95	871,887.35	7,195.81	6,688.06
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	333,886.76							333,886.76		
31 InstProDev	84,300.94	0.00		50,677.31	9,202.21	13,021.91	0.00	11,299.00	100.51	0.00
32 Inst Tech	3,065.55	0.00			0.00	0.00	2,389.20	676.35	0.00	0.00
33 Curriculum	1,483.36	0.00		0.00	0.00	0.00	1,483.36	0.00	0.00	0.00
34 Pro Learn	280,520.67	0.00		227,236.43		53,284.24	0.00	0.00	0.00	0.00
<b>21 Total</b>	<b>41,769,508.23</b>	<b>14,157.62</b>		<b>20,732,931.99</b>	<b>7,531,646.45</b>	<b>11,094,952.71</b>	<b>124,593.99</b>	<b>2,252,638.74</b>	<b>11,898.67</b>	<b>6,688.06</b>

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	114,344.43	0.00		85,029.46	0.00	27,714.76	1,435.09	165.12	0.00	0.00
27 Teaching	2,364,743.11	0.00		61,150.98	0.00	19,891.66	0.00	2,283,700.47	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	2,462.65	0.00		1,994.03		468.62	0.00	0.00	0.00	0.00
<b>22 Total</b>	<b>2,481,550.19</b>	<b>0.00</b>		<b>148,174.47</b>	<b>0.00</b>	<b>48,075.04</b>	<b>1,435.09</b>	<b>2,283,865.59</b>	<b>0.00</b>	<b>0.00</b>

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	150,974.52	0.00		0.00	105,849.21	45,125.31	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	53,437.27	0.00		0.00	36,564.73	16,872.54	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	3,456,618.70	0.00		2,500,541.95	40,240.73	895,935.02	0.00	19,901.00	0.00	0.00
27 Teaching	452,533.30	0.00		110,892.99	142,182.56	120,056.75	2,662.00	76,739.00	0.00	0.00
29 Pmt to SD	9,185.00							9,185.00		
31 InstProDev	49,287.24	0.00		39,956.16	0.00	9,331.08	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
<b>24 Total</b>	<b>4,172,036.03</b>	<b>0.00</b>		<b>2,651,391.10</b>	<b>324,837.23</b>	<b>1,087,320.70</b>	<b>2,662.00</b>	<b>105,825.00</b>	<b>0.00</b>	<b>0.00</b>

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	374,209.64	0.00		160,936.51	121,922.85	84,937.73	1,770.19	1,976.21	2,666.15	0.00
22 Lrn Resrc	46,774.59	0.00		35,187.83	0.00	11,586.76	0.00	0.00	0.00	0.00
24 Guid/Coun	498,394.96	0.00		235,144.08	124,560.81	138,690.07	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	9,894,796.31	27,454.98		6,287,817.93	118,712.39	2,150,538.39	749,280.81	326,637.67	38,828.77	195,525.37
28 Extracur	192,802.47	0.00		0.00	156,655.61	36,146.86	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	401,300.98	0.00		265,221.29	62.38	68,606.21	2,118.16	36,228.22	29,064.72	0.00
32 Inst Tech	111,632.08	0.00			35,609.54	13,376.99	57,046.85	53.80	0.00	5,544.90
33 Curriculum	259,792.96	0.00		122,428.72	0.00	39,290.45	98,073.79	0.00	0.00	0.00
34 Pro Learn	97,704.11	0.00		79,171.63		18,532.48	0.00	0.00	0.00	0.00
<b>31 Total</b>	<b>11,877,408.10</b>	<b>27,454.98</b>		<b>7,185,907.99</b>	<b>557,523.58</b>	<b>2,561,705.94</b>	<b>908,289.80</b>	<b>364,895.90</b>	<b>70,559.64</b>	<b>201,070.27</b>

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	163,047.35	0.00		52,703.59	72,337.99	38,005.77	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
24 Guid/Coun	274,156.00	0.00		205,495.60	0.00	68,660.40	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	2,537,842.30	7,104.88		1,752,477.45	25,926.83	584,811.20	114,311.73	53,094.21	116.00	0.00
28 Extracur	66,827.58	0.00		0.00	54,187.71	12,639.87	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	154,118.85	0.00		109,978.51	36.35	31,961.53	402.19	11,521.00	219.27	0.00
32 Inst Tech	73,103.00	0.00			35,609.66	13,377.20	21,519.37	2,596.77	0.00	0.00
33 Curriculum	110,550.47	0.00		81,851.91	0.00	26,572.84	1,575.72	550.00	0.00	0.00
34 Pro Learn	28,592.27	0.00		23,159.54		5,432.73	0.00	0.00	0.00	0.00
<b>34 Total</b>	<b>3,408,237.82</b>	<b>7,104.88</b>		<b>2,225,666.60</b>	<b>188,098.54</b>	<b>781,461.54</b>	<b>137,809.01</b>	<b>67,761.98</b>	<b>335.27</b>	<b>0.00</b>

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

PROGRAM 38 - Vocational, Federal

RUN TIME: 11:30:11 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2020

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	72,007.16	0.00		0.00	0.00	0.00	0.00	72,007.16	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	38,022.72	0.00		0.00	21,923.96	16,098.76	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
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
<b>38 Total</b>	<b>110,029.88</b>	<b>0.00</b>		<b>0.00</b>	<b>21,923.96</b>	<b>16,098.76</b>	<b>0.00</b>	<b>72,007.16</b>	<b>0.00</b>	<b>0.00</b>



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	368,098.47	0.00		79,461.66	185,518.88	97,212.66	4,127.03	1,222.13	556.11	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	110,449.69	0.00		5,446.54	41,653.50	20,430.50	51.80	42,764.05	103.30	0.00
25 Pupil M/S	35,805.82	0.00		0.00	21,010.76	14,795.06	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,567,196.61	3,856.29		533,522.12	487,416.40	458,232.14	55,598.80	28,570.86	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	584,743.63	0.00		342,580.76	55,874.48	122,241.10	5,780.18	54,072.92	4,194.19	0.00
32 Inst Tech	5,849.13	0.00			0.00	0.00	5,849.13	0.00	0.00	0.00
33 Curriculum	38,971.61	0.00		0.00	0.00	0.00	35,085.18	3,886.43	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
<b>51 Total</b>	<b>2,711,114.96</b>	<b>3,856.29</b>		<b>961,011.08</b>	<b>791,474.02</b>	<b>712,911.46</b>	<b>106,492.12</b>	<b>130,516.39</b>	<b>4,853.60</b>	<b>0.00</b>

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	142,811.37	0.00		0.00	0.00	0.00	0.00	142,811.37	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	181,329.76	0.00		133,906.78	0.00	47,401.05	21.93	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	364,014.85	0.00		254,920.35	0.00	79,692.46	0.00	29,402.04	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	62,245.04	0.00		0.00	0.00	0.00	54,010.04	8,235.00	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
<b>52 Total</b>	<b>750,401.02</b>	<b>0.00</b>	<b>0.00</b>	<b>388,827.13</b>	<b>0.00</b>	<b>127,093.51</b>	<b>54,031.97</b>	<b>180,448.41</b>	<b>0.00</b>	<b>0.00</b>

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	316,187.13	0.00		126,128.59	106,001.82	80,670.71	2,763.51	416.87	205.63	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	202,354.78	0.00		39,429.00	103,208.80	59,716.98	0.00	0.00	0.00	0.00
25 Pupil M/S	489,374.06	0.00		81,721.48	240,951.05	166,701.53	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	5,006,794.16	231.95		2,077,319.69	1,330,302.23	1,423,392.80	90,623.97	84,870.36	53.16	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,043,649.32	0.00		705,264.89	6,733.64	200,134.09	22,719.96	106,246.40	2,550.34	0.00
32 Inst Tech	32,427.38	0.00			0.00	0.00	32,427.38	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	32,875.35	0.00		27,248.61		5,626.74	0.00	0.00	0.00	0.00
<b>55 Total</b>	<b>7,123,662.18</b>	<b>231.95</b>		<b>3,057,112.26</b>	<b>1,787,197.54</b>	<b>1,936,242.85</b>	<b>148,534.82</b>	<b>191,533.63</b>	<b>2,809.13</b>	<b>0.00</b>

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	49,356.17	0.00		0.00	0.00	0.00	0.00	49,356.17	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
<b>56 Total</b>	<b>49,356.17</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,356.17</b>	<b>0.00</b>	<b>0.00</b>

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	32,774.56	0.00		0.00	23,625.54	8,924.02	0.00	225.00	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	186,484.99	0.00		175.98	67,265.58	31,830.75	995.76	84,973.38	1,243.54	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	8,212.92	0.00		0.00	0.00	0.00	4,518.92	3,694.00	0.00	0.00
27 Teaching	1,505,877.50	0.00		1,188,055.00	0.00	276,075.70	6,507.91	35,238.89	0.00	0.00
29 Pmt to SD	20,657.28							20,657.28		
31 InstProDev	542,661.22	0.00		248,798.49	160,858.38	109,967.81	2,027.78	17,891.56	3,117.20	0.00
32 Inst Tech	6,910.81	0.00			0.00	0.00	6,910.81	0.00	0.00	0.00
33 Curriculum	42,395.46	0.00		4,208.81	0.00	1,004.81	32,311.84	4,870.00	0.00	0.00
<b>58 Total</b>	<b>2,345,974.74</b>	<b>0.00</b>		<b>1,441,238.28</b>	<b>251,749.50</b>	<b>427,803.09</b>	<b>53,273.02</b>	<b>167,550.11</b>	<b>4,360.74</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	41,044.48	0.00		28,130.90	16.28	8,548.39	0.00	4,348.91	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	199,933.09	0.00		148,405.35	0.00	48,285.74	0.00	3,242.00	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	3,458.70	0.00		0.00	0.00	0.00	0.00	3,458.70	0.00	0.00
<b>64 Total</b>	<b>244,436.27</b>	<b>0.00</b>		<b>176,536.25</b>	<b>16.28</b>	<b>56,834.13</b>	<b>0.00</b>	<b>11,049.61</b>	<b>0.00</b>	<b>0.00</b>

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	351,705.89	0.00		93,263.11	156,125.28	92,290.64	7,577.93	2,405.77	43.16	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	310,720.48	0.00		0.00	201,197.43	109,523.05	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	3,955,785.70	0.00		1,659,766.23	1,063,904.69	1,158,349.95	31,311.96	40,920.96	1,531.91	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	174,578.11	0.00		134,948.49	-2,343.38	29,244.75	1,877.30	3,676.14	7,174.81	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	184,805.29	0.00		0.00	0.00	0.00	4,395.11	180,410.18	0.00	0.00
34 Pro Learn	23,265.20	0.00		18,829.11		4,436.09	0.00	0.00	0.00	0.00
<b>65 Total</b>	<b>5,000,860.67</b>	<b>0.00</b>		<b>1,906,806.94</b>	<b>1,418,884.02</b>	<b>1,393,844.48</b>	<b>45,162.30</b>	<b>227,413.05</b>	<b>8,749.88</b>	<b>0.00</b>

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	121,734.34	0.00		85,442.19	0.00	31,569.68	3,412.62	1,309.85	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	1,520.83	0.00		1,227.50	0.00	293.33	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
<b>69 Total</b>	<b>123,255.17</b>	<b>0.00</b>		<b>86,669.69</b>	<b>0.00</b>	<b>31,863.01</b>	<b>3,412.62</b>	<b>1,309.85</b>	<b>0.00</b>	<b>0.00</b>



REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

PROGRAM 73 - Summer School

RUN TIME: 11:30:11 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2020

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	57,743.90	0.00		38,091.68	7,011.52	11,583.30	0.00	1,057.40	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	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	245,288.81	0.00		193,957.94	3,541.36	46,796.93	1.00	991.58	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
<b>73 Total</b>	<b>303,032.71</b>	<b>0.00</b>		<b>232,049.62</b>	<b>10,552.88</b>	<b>58,380.23</b>	<b>1.00</b>	<b>2,048.98</b>	<b>0.00</b>	<b>0.00</b>

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	254,768.50	0.00		83,709.86	100,802.41	60,201.32	5,525.01	4,162.68	367.22	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	88,686.78	280.04		62,556.03	11,544.83	11,959.12	2,346.76	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	76,915.33	0.00		2,612.11	36,842.55	27,358.12	2,585.16	7,517.39	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	126,529.57	0.00		69,474.88	195.00	19,272.60	89.89	37,348.00	149.20	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	58,611.60	0.00		44,071.07	0.00	14,540.53	0.00	0.00	0.00	0.00
34 Pro Learn	1,516.16	0.00		1,225.22		290.94	0.00	0.00	0.00	0.00
<b>74 Total</b>	<b>607,027.94</b>	<b>280.04</b>		<b>263,649.17</b>	<b>149,384.79</b>	<b>133,622.63</b>	<b>10,546.82</b>	<b>49,028.07</b>	<b>516.42</b>	<b>0.00</b>

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	37,658.84	0.00		0.00	27,172.02	10,486.82	0.00	0.00	0.00	0.00
22 Lrn Resrc	7,312.12	0.00		0.00	0.00	0.00	7,262.12	50.00	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	447,281.90	0.00		0.00	303,723.10	131,884.01	9,851.79	1,823.00	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	3,532.08	0.00		0.00	0.00	0.00	3,532.08	0.00	0.00	0.00
27 Teaching	941,943.49	22,744.05		147,237.53	7,831.05	43,823.71	481,072.69	230,944.56	0.00	8,289.90
28 Extracur	7,139.96	0.00		0.00	0.00	0.00	5,575.58	1,564.38	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	28,669.84	0.00		2,863.26	0.00	508.21	0.00	22,142.00	3,156.37	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	2,294.04	0.00		0.00	0.00	0.00	1,278.61	1,015.43	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
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
<b>79 Total</b>	<b>1,475,832.27</b>	<b>22,744.05</b>		<b>150,100.79</b>	<b>338,726.17</b>	<b>186,702.75</b>	<b>508,572.87</b>	<b>257,539.37</b>	<b>3,156.37</b>	<b>8,289.90</b>

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	386,853.18	155.43		114,315.25	165,357.77	96,268.22	1,832.24	8,414.14	510.13	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	1,942,546.15	4,336.31		37,106.03	1,241,954.67	596,208.00	26,514.92	34,864.12	1,562.10	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	52,241.98	0.00		9,980.74	17,702.24	8,831.53	2,685.07	12,818.77	223.63	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	12,638.57	12,638.57					0.00	0.00		
44 Operation	22,618.78	22,618.78			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>88 Total</b>	<b>2,416,898.66</b>	<b>39,749.09</b>		<b>161,402.02</b>	<b>1,425,014.68</b>	<b>701,307.75</b>	<b>31,032.23</b>	<b>56,097.03</b>	<b>2,295.86</b>	<b>0.00</b>

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	344,603.82	0.00		0.00	233,222.36	82,625.32	7,187.12	3,054.94	153.63	18,360.45
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	414,497.51	414,497.51					0.00	0.00		
44 Operation	1,389,273.57	1,375,447.48			0.00	0.00	0.00	0.00	0.00	13,826.09
63 Oper Bldg	83,357.19	0.00			66,834.29	16,522.90	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	9,201.21	9,201.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>89 Total</b>	<b>2,240,933.30</b>	<b>1,799,146.20</b>	<b>0.00</b>	<b>0.00</b>	<b>300,056.65</b>	<b>99,148.22</b>	<b>7,187.12</b>	<b>3,054.94</b>	<b>153.63</b>	<b>32,186.54</b>

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	977,447.38	469.00			216,658.71	55,041.46	3,666.60	696,991.09	4,620.52	0.00
12 Supt Off	723,057.32	404.19		335,777.93	180,106.31	137,624.12	7,541.32	48,195.94	13,407.51	0.00
13 Busns Off	2,762,492.75	1,555.75		0.00	1,959,048.35	656,714.68	25,140.03	117,867.91	2,166.03	0.00
14 HR	2,533,232.05	9.00		363,485.56	1,479,331.40	601,729.72	15,505.62	71,326.27	1,844.48	0.00
15 Pblc Rltn	788,159.89	502.00		0.00	429,764.57	134,226.38	25,473.39	197,549.88	643.67	0.00
25 Pupil M/S	104,449.74	0.00		0.00	37,963.00	9,383.10	55,906.84	1,196.80	0.00	0.00
61 Supv Bldg	1,171,992.76	0.00		0.00	879,697.50	274,536.52	9,966.51	7,110.49	681.74	0.00
62 Grnd Mnt	1,518,277.70	0.00			946,874.88	408,446.50	93,343.21	56,493.21	0.00	13,119.90
63 Oper Bldg	7,296,900.13	0.00			4,494,734.13	2,148,314.25	614,038.09	22,527.73	889.48	16,396.45
64 Maintnce	4,109,286.76	13,102.50	- 104,478.96		1,450,815.34	592,215.47	643,330.95	1,488,930.84	3,309.70	22,060.92
65 Utilities	4,067,373.82	0.00	0.00		133,084.75	60,891.18	14,733.31	3,699,983.42	0.00	158,681.16
67 Bldg Secu	606,605.95	0.00			226,521.92	84,094.56	4,693.76	288,675.14	2,620.57	0.00
68 Insurance	1,900,457.00	0.00					0.00	1,900,457.00		0.00
72 Info Sys	4,736,404.63	529.55	0.00	1,017.71	1,930,277.99	628,388.06	81,692.25	2,090,925.53	2,313.54	1,260.00
73 Printing	24.10	0.00	0.00	0.00	0.00	0.00	0.00	24.10	0.00	0.00
74 Warehouse	166,352.13	0.00	-11,063.65	0.00	115,278.89	49,634.01	10,230.19	2,272.69	0.00	0.00
75 Mtr Pool	409,436.43	0.00	-93,608.47	0.00	129,833.60	56,389.89	227,771.93	48,350.73	0.00	40,698.75
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
<b>97 Total</b>	<b>33,871,950.54</b>	<b>16,571.99</b>	<b>- 209,151.08</b>	<b>700,281.20</b>	<b>14,609,991.34</b>	<b>5,897,629.90</b>	<b>1,833,034.00</b>	<b>10,738,878.77</b>	<b>32,497.24</b>	<b>252,217.18</b>

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

PROGRAM 98 - School Food Services

RUN TIME: 11:30:12 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2020

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	723,792.26	0.00		0.00	481,491.07	167,842.80	323.30	73,850.95	284.14	0.00
42 Food	2,406,468.19	7,232.93					2,399,235.26	0.00		
44 Operation	4,401,585.11	91,460.46			2,534,286.62	1,550,504.19	168,398.23	28,784.11	3,834.31	24,317.19
49 Transfers	-1,841,684.66		- 1,841,684. 66							
<b>98 Total</b>	<b>5,690,160.90</b>	<b>98,693.39</b>	<b>- 1,841,684. 66</b>	<b>0.00</b>	<b>3,015,777.69</b>	<b>1,718,346.99</b>	<b>2,567,956.79</b>	<b>102,635.06</b>	<b>4,118.45</b>	<b>24,317.19</b>

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

PROGRAM 99 - Pupil Transportation

RUN TIME: 11:30:12 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2020

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	329,468.65	0.00		0.00	200,071.30	115,235.56	13,862.79	299.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	627,033.46	0.00		4,129.83	437,467.56	147,712.43	380.22	37,343.42	0.00	0.00
52 Operation	11,372,644.38	91,855.92			1,225,730.00	703,754.89	371,942.69	8,844,840.58	503.92	134,016.38
53 Maintnce	561,304.56	0.00			0.00	0.00	63,766.16	490,491.43	0.00	7,046.97
56 Insurance	126,795.00							126,795.00		
59 Transfers	-297,401.49		-							
			297,401.49							
<b>99 Total</b>	<b>12,719,844.56</b>	<b>91,855.92</b>	<b>-</b>	<b>4,129.83</b>	<b>1,863,268.86</b>	<b>966,702.88</b>	<b>449,951.86</b>	<b>9,499,769.43</b>	<b>503.92</b>	<b>141,063.35</b>
			<b>297,401.49</b>							



## 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.	195,669.66
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.	1,937,956.63
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.	422,604.00
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	5,589,789.02
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	1,533,876.16
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	7,123,662.18

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.	10,312.61	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1166	
a) Total All Programs (SYSTEM CALCULATED)		324,372,372.03
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		33,871,950.54
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		290,500,421.49

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.

208,260.94

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.

3,544.93

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

10,397.67

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.

57,103.64

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.

1,494.07

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.

307,648.39

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

35,907.97

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.

3,144.82

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.

161,371.30

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.

117.65

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.

96,931.46

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.

217,822.22

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.

628,232.87

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.

22,273.70

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.

3,579,388.93

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

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 31 Snohomish

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	Fiscal Year 2019-2020						
	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	290,500,421.49	430,212.68		2,406,468.19			287,663,740.62
PROGRAM 97 ACTIVITIES							
11 Board of Directors	977,447.38	0.00		208,260.94	454,432.76	314,753.68	
12 Superintendent's Office	723,057.32	0.00		0.00	723,057.32	0.00	
13 Business Office	2,762,492.75	0.00		3,544.93		2,758,947.82	
14 Human Resources	2,533,232.05	0.00		10,397.67		2,522,834.38	
15 Public Relations	788,159.89	0.00			159,927.02	628,232.87	
25 Pupil Management and Safety	104,449.74	0.00		57,103.64	47,346.10	0.00	
61 Supervision	1,171,992.76	0.00		0.00	1,171,992.76	0.00	
62 Grounds Maintenance	1,518,277.70	13,119.90		1,494.07	1,503,663.73	0.00	
63 Operation of Buildings	7,296,900.13	16,396.45		307,648.39	6,972,855.29	0.00	
64 Maintenance	4,109,286.76	22,060.92		35,907.97	4,051,317.87	0.00	
65 Utilities	4,067,373.82	158,681.16		0.00	3,908,692.66	0.00	
67 Building and Property Security	606,605.95	0.00		3,144.82	603,461.13	0.00	
68 Insurance	1,900,457.00	0.00		0.00	1,900,457.00	0.00	
72 Information Systems	4,736,404.63	1,260.00		161,371.30	994,384.40	3,579,388.93	
73 Printing	24.10	0.00		0.00		24.10	
74 Warehousing	166,352.13	0.00		117.65		166,234.48	
75 Motor Pool	409,436.43	40,698.75		0.00		368,737.68	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>33,871,950.54</b>	<b>252,217.18</b>	<b>0.00</b>	<b>788,991.38</b>	<b>22,491,588.04</b>	<b>10,339,153.94</b>	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 31 Snohomish

Fiscal Year 2019-2020

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	324,372,372.03	682,429.86	0.00	3,195,459.57		10,339,153.94	287,663,740.62
Unallowable Costs					-22,491,588.04		22,491,588.04
<b>TOTALS</b>	<b>324,372,372.03</b>	<b>682,429.86</b>	<b>0.00</b>	<b>3,195,459.57</b>		<b>10,339,153.94</b>	<b>310,155,328.66</b>

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

## FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	9,510,145.81
2. FY 17-18 DIRECT EXPENDITURES	257,332,057.03
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	105,664.60
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	9,615,810.41
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0374

## FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	10,339,153.94
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	105,664.60
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	10,444,818.54
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	310,155,328.66
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0374
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	11,599,809.29
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-1,154,990.74
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	9,184,163.19
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0296



Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 31 Snohomish

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	Fiscal Year 2019-2020				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>290,500,421.49</b>	<b>430,212.68</b>		<b>2,406,468.19</b>			<b>287,663,740.62</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	977,447.38	0.00		208,260.94	454,432.76	314,753.68	
12 Superintendents Office	723,057.32	0.00		0.00		723,057.32	
13 Business Office	2,762,492.75	0.00		3,544.93		2,758,947.82	
14 Human Resources	2,533,232.05	0.00		10,397.67		2,545,108.08	
15 Public Relations	788,159.89	0.00			159,927.02	628,232.87	
25 Pupil Management and Safety	104,449.74	0.00		57,103.64		47,346.10	
61 Supervision	1,171,992.76	0.00		0.00		1,171,992.76	
62 Grounds Maintenance	1,518,277.70	13,119.90		1,494.07		1,503,663.73	
63 Operation of Buildings	7,296,900.13	16,396.45		307,648.39		6,972,855.29	
64 Maintenance	4,109,286.76	22,060.92		35,907.97		4,051,317.87	
65 Utilities	4,067,373.82	158,681.16		0.00		3,908,692.66	
67 Building and Property Security	606,605.95	0.00		3,144.82		603,461.13	
68 Insurance	1,900,457.00	0.00		0.00		1,900,457.00	
72 Information Systems	4,736,404.63	1,260.00		161,371.30		4,573,773.33	
73 Printing	24.10	0.00		0.00		24.10	
74 Warehousing	166,352.13	0.00		117.65		166,234.48	
75 Motor Pool	409,436.43	40,698.75		0.00		368,737.68	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>33,871,950.54</b>	<b>252,217.18</b>	<b>0.00</b>	<b>788,991.38</b>	<b>614,359.78</b>	<b>32,238,655.90</b>	

E.S.D. 189

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

RUN TIME: 11:30:12 AM

COUNTY: 31 Snohomish

Fiscal Year 2019-2020

	Fiscal Year 2019-2020				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	324,372,372.03	682,429.86	0.00	3,195,459.57		32,238,655.90	287,663,740.62
Unallowable Costs					-614,359.78		614,359.78
Totals	324,372,372.03	682,429.86	0.00	3,195,459.57		32,238,655.90	288,278,100.40

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

## FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	30,728,889.30
2. FY 17-18 DIRECT EXPENDITURES	236,133,458.00
3. FY 17-18 OVER (UNDER) RECOVERY	1,974,388.75
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	32,703,278.05
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.1385

## FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	32,238,655.90
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	1,974,388.75
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	34,213,044.65
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	288,278,100.40
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1385
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	39,926,516.90
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-5,713,472.24
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	26,525,183.65
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0920

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	177,648,820.75	146,195,600.33	84,265.82	31,368,954.60
02 Alternative Learning Experience (ALE)	4,073,976.84	2,755,177.51	0.00	1,318,799.33
03 Dropout Reengagement	1,156,062.13	1,156,062.13	0.00	0.00
31 Vocational-Basic, State	11,877,408.10	11,792,919.01	0.00	84,489.09
34 Middle School Career and Tech. Ed., State	3,408,237.82	3,407,436.87	0.00	800.95
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	33,871,950.54	28,564,262.86	1,350,821.11	3,956,866.57
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>232,036,456.18</b>	<b>193,871,458.71</b>	<b>1,435,086.93</b>	<b>36,729,910.54</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
21 Special Education-Supplemental, State	41,769,508.23	40,851,596.46	25,690.63	892,221.14
22 Special Education - Infants and Toddlers - State	2,481,550.19	2,481,550.19	0.00	0.00
24 Special Education-Supplemental, Federal	4,172,036.03	0.00	4,172,036.03	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	110,029.88	0.00	110,029.88	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	2,711,114.96	0.00	2,711,114.96	0.00
52 Other Title Grants Under ESEA, Federal	750,401.02	0.00	750,401.02	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	7,123,662.18	7,123,662.18	0.00	0.00
56 State Inst, Centers and Homes	49,356.17	0.00	0.00	49,356.17
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	2,345,974.74	2,277,890.66	0.00	68,084.08
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

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	244,436.27	0.00	244,436.27	0.00
65 Transitional Bilingual, State	5,000,860.67	4,993,666.66	7,194.01	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	123,255.17	0.00	73,575.17	49,680.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	303,032.71	0.00	0.00	303,032.71
74 Highly Capable	607,027.94	607,027.94	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	1,475,832.27	366,949.77	152,388.61	956,493.89
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>69,268,078.43</b>	<b>58,702,343.86</b>	<b>8,246,866.58</b>	<b>2,318,867.99</b>
<b>OTHER PROGRAMS</b>				
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	2,416,898.66	2,198,897.87	36,011.93	181,988.86
89 Other Community Services	2,240,933.30	533,966.80	1,060,783.03	646,183.47
98 School Food Services	5,690,160.90	95,464.04	3,761,143.97	1,833,552.89
99 Pupil Transportation	12,719,844.56	12,719,279.56	0.00	565.00
<b>TOTAL OTHER PROGRAMS</b>	<b>23,067,837.42</b>	<b>15,547,608.27</b>	<b>4,857,938.93</b>	<b>2,662,290.22</b>
<b>TOTALS</b>	<b>324,372,372.03</b>	<b>268,121,410.84</b>	<b>14,539,892.44</b>	<b>41,711,068.75</b>

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 18 - 19 Actual (A)	FY 19 - 20 Actual (B)
<b>Preliminary FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test</b>		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	38,226,676.92	41,769,508.23
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.	38,226,676.92	41,769,508.23
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	3,542,831.31
<b>Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	2,710.33	2,783.11
7. Expenditures per pupil (line 4/line 6).	14,104.06	15,008.21
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	904.15
<b>Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test</b>		
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.	807,283.62	892,221.14
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	84,937.52
11. Expenditures per pupil (line 9/line 6).	297.85	320.58
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	22.73

**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 2019 - 20	FY 2018 - 19		FY 2019 - 20	FY 2018 - 19	
Total Expenditures	+ (plus)	324,372,372.03	311,993,854.19	Total Program 98	+ 5,690,160.90	7,480,176.35	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,833,552.89	2,517,133.98	
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 95,298.44	129,329.61	
Child Care	- (minus)	2,416,898.66	2,216,944.17	Revenue 4398 (State)	- 0.00	0.00	
Other Community Services	- (minus)	2,240,933.30	797,303.09	Revenue 6198 (Fed)	- 2,932,871.63	4,472,127.02	
School Food Services	- (minus)	5,690,160.90	7,480,176.35	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 825,547.23	621,802.46	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00	
Capital Outlay, All Object 9	- (minus)	682,429.86	1,417,926.67	Revenue 8198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	46,882.03	51,675.78	TOTAL FOOD SERVICES DEFICIT	2,890.71	-260,216.72	
Federal, Special Purpose Revenue	- (minus)	14,493,010.41	14,250,816.89	<b>Note:</b>			
Food Service Deficit	+ (plus)	2,890.71	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	2,932,871.63	4,472,127.02	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	825,547.23	621,802.46	a negative amount, zero dollars			
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				

Description	Operation	FY 2019 - 20	FY 2018 - 19
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	8,289.90	10,000.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	32,186.54	0.00
Capital Outlay, Food Services	+ (plus)	24,317.19	38,312.92
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	302,628,160.07	290,921,253.64

FY 2019 - 20/FY 2018 - 19 1.04

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

Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	11,877,408.10	10,624,313.75
Program 34, Middle School Career and Technical Education-State	+ (plus)	3,408,237.82	3,596,608.30
Program 38, Vocational--Federal	+ (plus)	110,029.88	119,745.80
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)	114,145.00	123,577.00
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	15,281,530.80	14,217,090.85
	FY 19-20 / 18-19		1.07



## 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.	49,356.17	0.00
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	39,843,114.44	39,322,940.69
Informational	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	4,475,976.73	4,483,266.98
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 65-31-3.	-2,343.38	
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.	894.87	
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.	320.58	
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.	3,542,831.31	
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.	84,937.52	
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*	302,628,160.07	290,661,036.92
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	321,105,164.54	321,105,164.11

REPORT F196

Everett School District No. 002

RUN DATE: 12/8/2020

E.S.D. 189

Financial Edit Report Fiscal Year 2019-2020

RUN TIME: 11:30:12 AM

COUNTY: 31 Snohomish

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.610	**Warning** Your district is reporting revenue 7145, but district does not have a Skill Center.	94,190.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	58,841,664.48	58,445,413.79
Informational	3.513	On the Balance Sheet, G.L. 310, Taxes Receivable, is not equal to G.L. 760, Deferred Revenue-Taxes Receivable.	27,326,201.89	26,076,474.87

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.	13,019,594.61	12,920,743.77

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