

The Annual Financial Statements (Report F-196) for Everett School District of Snohomish County for the fiscal year ended August 31, 2024, 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, 2023-August 31, 2024

DocuSigned by:

Approved: *Andrea Tress*

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School District Superintendent or Authorized Official

11/7/2024

Date

DocuSigned by:

Reviewed: *Lori R. McLeod*

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ESD Superintendent or Authorized Official

11/7/2024

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	393,104,225.66	1,822,397.84	12,759,101.61	48,877,793.53	248,777.89	0.00	456,812,296.53
Total Expenditures	387,499,917.75	1,786,899.11	20,779,696.27	25,601,447.53	0.00	0.00	435,667,960.66
Other Financing Uses	0.00	0.00	0.00	4,500,000.00	0.00	0.00	4,500,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	5,604,307.91	35,498.73	-8,020,594.66	18,776,346.00	248,777.89	0.00	16,644,335.87
Beginning Total Fund Balance	33,314,215.35	1,239,548.45	17,770,736.20	32,781,178.21	216,632.78	0.00	85,322,310.99
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	38,918,523.26	1,275,047.18	9,750,141.54	51,557,524.21	465,410.67	0.00	101,966,646.86

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 12:57:00 PM

COUNTY: 31 Snohomish

Fiscal Year 2023-2024

**ANNUAL FINANCIAL STATEMENTS**

Balance Sheet as of August 31, 2024-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2024-All Funds

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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

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Preliminary Federal Cross-Cutting Maintenance of Effort

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Edit/Error Report

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	2,137,747.90	45,467.18	35,762.65	430,944.67	105.04	0.00	2,650,027.44
Minus Warrants Outstanding	-1,631,943.42	-13,984.79	0.00	-376,748.85	0.00	0.00	-2,022,677.06
Taxes Receivable	30,037,921.94		2,397,190.38	26,115,686.77	0.00		58,550,799.09
Due From Other Funds	33,734.05	80.76	0.00	0.00	0.00	0.00	33,814.81
Due From Other Governmental Units	1,814,087.86	0.00	0.00	0.00	0.00	0.00	1,814,087.86
Accounts Receivable	677,372.99	375.00	0.00	280,927.64	0.00	0.00	958,675.63
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	636,026.09	32,106.53		1,445,998.26			2,114,130.88
Prepaid Items	2,023,075.57	13,045.00			0.00	0.00	2,036,120.57
Investments	37,413,081.50	1,304,394.07	9,668,556.14	54,829,321.17	465,305.63	0.00	103,680,658.51
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>73,141,104.48</b>	<b>1,381,483.75</b>	<b>12,101,509.17</b>	<b>82,726,129.66</b>	<b>465,410.67</b>	<b>0.00</b>	<b>169,815,637.73</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>73,141,104.48</b>	<b>1,381,483.75</b>	<b>12,101,509.17</b>	<b>82,726,129.66</b>	<b>465,410.67</b>	<b>0.00</b>	<b>169,815,637.73</b>
<b>LIABILITIES</b>							
Accounts Payable	2,894,619.15	50,491.59	0.00	5,370,190.95	0.00	0.00	8,315,301.69
Contracts Payable Current	0.00	1.72		0.00	0.00	0.00	1.72
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	690,270.37	0.00		0.00			690,270.37
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	815,435.55	0.00		0.00			815,435.55
Due To Other Governmental Units	96,560.17	0.00		0.00	0.00	0.00	96,560.17
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	19,279.96						19,279.96
Due To Other Funds	80.76	18,137.58	0.00	15,596.47	0.00	0.00	33,814.81
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	16,876.49	0.00		0.00			16,876.49
Unearned Revenue	127,371.79	37,805.68	0.00	7,898.80	0.00		173,076.27
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>4,660,494.24</b>	<b>106,436.57</b>	<b>0.00</b>	<b>5,393,686.22</b>	<b>0.00</b>	<b>0.00</b>	<b>10,160,617.03</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	183,745.77	0.00	0.00	243,617.85	0.00	0.00	427,363.62
Unavailable Revenue - Taxes Receivable	29,378,341.21		2,351,367.63	25,531,301.38	0.00		57,261,010.22
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>29,562,086.98</b>	<b>0.00</b>	<b>2,351,367.63</b>	<b>25,774,919.23</b>	<b>0.00</b>	<b>0.00</b>	<b>57,688,373.84</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	2,659,101.66	45,151.53	0.00	1,445,998.26	0.00	0.00	4,150,251.45
Restricted Fund Balance	7,190,570.85	1,229,895.65	9,750,141.54	5,629,137.00	465,410.67	0.00	24,265,155.71
Committed Fund Balance	436,360.00	0.00	0.00	35,201,056.00	0.00	0.00	35,637,416.00
Assigned Fund Balance	705,761.68	0.00	0.00	9,281,332.95	0.00	0.00	9,987,094.63

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	27,926,729.07	0.00	0.00	0.00	0.00	0.00	27,926,729.07
TOTAL FUND BALANCE	38,918,523.26	1,275,047.18	9,750,141.54	51,557,524.21	465,410.67	0.00	101,966,646.86
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	73,141,104.48	1,381,483.75	12,101,509.17	82,726,129.66	465,410.67	0.00	169,815,637.73

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	67,405,465.83	1,822,397.84	12,759,101.61	48,877,793.53	12,506.32		130,877,265.13
State	292,783,095.83		0.00	0.00	236,271.57		293,019,367.40
Federal	21,704,586.44		0.00	0.00	0.00		21,704,586.44
Other	3,650,927.86			0.00	0.00	0.00	3,650,927.86
<b>TOTAL REVENUES</b>	<b>385,544,075.96</b>	<b>1,822,397.84</b>	<b>12,759,101.61</b>	<b>48,877,793.53</b>	<b>248,777.89</b>	<b>0.00</b>	<b>449,252,146.83</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	204,369,929.60						204,369,929.60
Special Education	60,626,205.20						60,626,205.20
Vocational Education	18,708,962.82						18,708,962.82
Skill Center	0.00						0.00
Compensatory Programs	22,580,052.01						22,580,052.01
Other Instructional Programs	3,323,361.96						3,323,361.96
Federal Stimulus COVID-19	1,263,679.68						1,263,679.68
Community Services	3,992,895.79						3,992,895.79
Support Services	67,391,006.34						67,391,006.34
Student Activities/Other		1,786,899.11				0.00	1,786,899.11
<b>CAPITAL OUTLAY:</b>							
Sites				1,239,685.21			1,239,685.21
Building				17,432,475.27			17,432,475.27
Equipment				2,498,237.79			2,498,237.79
Instructional Technology				4,420,993.94			4,420,993.94
Energy				0.00	0.00		0.00
Transportation Equipment					0.00		0.00
Sales and Lease				10,055.32			10,055.32
Other	3,880,712.30						3,880,712.30
<b>DEBT SERVICE:</b>							
Principal	1,310,218.37		17,445,000.00	0.00	0.00		18,755,218.37

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	52,893.68		3,334,696.27	0.00	0.00		3,387,589.95
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>387,499,917.75</b>	<b>1,786,899.11</b>	<b>20,779,696.27</b>	<b>25,601,447.53</b>	<b>0.00</b>	<b>0.00</b>	<b>435,667,960.66</b>
REVENUES OVER (UNDER) EXPENDITURES	-1,955,841.79	35,498.73	-8,020,594.66	23,276,346.00	248,777.89	0.00	13,584,186.17
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	3,058,749.70			0.00	0.00		3,058,749.70
Transfers In	4,500,000.00		0.00	0.00	0.00		4,500,000.00
Transfers Out (GL 536)	0.00		0.00	-4,500,000.00	0.00	0.00	-4,500,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	1,400.00		0.00	0.00	0.00		1,400.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,560,149.70</b>		<b>0.00</b>	<b>-4,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,060,149.70</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>5,604,307.91</b>	<b>35,498.73</b>	<b>-8,020,594.66</b>	<b>18,776,346.00</b>	<b>248,777.89</b>	<b>0.00</b>	<b>16,644,335.87</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>33,314,215.35</b>	<b>1,239,548.45</b>	<b>17,770,736.20</b>	<b>32,781,178.21</b>	<b>216,632.78</b>	<b>0.00</b>	<b>85,322,310.99</b>
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>38,918,523.26</b>	<b>1,275,047.18</b>	<b>9,750,141.54</b>	<b>51,557,524.21</b>	<b>465,410.67</b>	<b>0.00</b>	<b>101,966,646.86</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	1,548,430.83	65,857,035.00	67,405,465.83
State	292,538,459.53	244,636.30	292,783,095.83
Federal	20,690,660.55	1,013,925.89	21,704,586.44
Other	47,530.11	3,603,397.75	3,650,927.86
<b>TOTAL REVENUES</b>	<b>314,825,081.02</b>	<b>70,718,994.94</b>	<b>385,544,075.96</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	155,111,245.55	49,258,684.05	204,369,929.60
Special Education	52,652,273.19	7,973,932.01	60,626,205.20
Vocational Education	18,548,807.16	160,155.66	18,708,962.82
Skills Center	0.00	0.00	0.00
Compensatory Programs	22,580,052.01	0.00	22,580,052.01
Other Instructional Programs	1,043,313.10	2,280,048.86	3,323,361.96
Federal Stimulus COVID-19	1,263,679.68	0.00	1,263,679.68
Community Services	0.00	3,992,895.79	3,992,895.79
Support Services	58,401,476.54	8,989,529.80	67,391,006.34
<b>CAPITAL OUTLAY:</b>			
Other	1,377,287.06	2,503,425.24	3,880,712.30
<b>DEBT SERVICE:</b>			
Principal	206,354.31	1,103,864.06	1,310,218.37
Interest and Other Charges	20,982.79	31,910.89	52,893.68
<b>TOTAL EXPENDITURES</b>	<b>311,205,471.39</b>	<b>76,294,446.36</b>	<b>387,499,917.75</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>3,619,609.63</b>	<b>-5,575,451.42</b>	<b>-1,955,841.79</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		3,058,749.70	3,058,749.70
Transfers In	0.00	4,500,000.00	4,500,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		1,400.00	1,400.00



	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	7,560,149.70	7,560,149.70
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	3,619,609.63	1,984,698.28	5,604,307.91
BEGINNING TOTAL FUND BALANCE	24,256,279.00	9,057,936.35	33,314,215.35
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	27,875,888.63	11,042,634.63	38,918,523.26

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	68,319,553.00	67,405,465.83	-914,087.17
State	289,711,650.00	292,783,095.83	3,071,445.83
Federal	19,154,351.00	21,704,586.44	2,550,235.44
Other	3,549,312.00	3,650,927.86	101,615.86
<b>TOTAL REVENUES</b>	<b>380,734,866.00</b>	<b>385,544,075.96</b>	<b>4,809,209.96</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	213,044,736.00	204,369,929.60	8,674,806.40
Special Education	57,118,213.00	60,626,205.20	-3,507,992.20
Vocational Education	18,167,547.00	18,708,962.82	-541,415.82
Skill Center	0.00	0.00	0.00
Compensatory Programs	23,016,903.00	22,580,052.01	436,850.99
Other Instructional Programs	2,530,197.00	3,323,361.96	-793,164.96
Federal Stimulus COVID-19	724,727.00	1,263,679.68	-538,952.68
Community Services	4,250,971.00	3,992,895.79	258,075.21
Support Services	70,287,284.00	67,391,006.34	2,896,277.66
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	384,527.00	3,880,712.30	-3,496,185.30
<b>DEBT SERVICE:</b>			
Principal	0.00	1,310,218.37	-1,310,218.37
Interest and Other Charges	0.00	52,893.68	-52,893.68
<b>TOTAL EXPENDITURES</b>	<b>389,525,105.00</b>	<b>387,499,917.75</b>	<b>2,025,187.25</b>

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Budgetary Comparison Schedule - General Fund

RUN TIME: 12:57:00 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-8,790,239.00	-1,955,841.79	6,834,397.21
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	3,058,749.70	3,058,749.70
Transfers In	4,500,000.00	4,500,000.00	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	1,400.00	1,400.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,500,000.00</b>	<b>7,560,149.70</b>	<b>3,060,149.70</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-4,290,238.00</b>	<b>5,604,307.91</b>	<b>9,894,545.91</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>23,850,000.00</b>	<b>33,314,215.35</b>	<b>9,464,215.35</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>19,559,761.00</b>	<b>38,918,523.26</b>	<b>19,358,762.26</b>

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Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Budgetary Comparison Schedule - Associated Student Body Fund

RUN TIME: 12:57:00 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	2,491,607.00	1,822,397.84	-669,209.16
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>2,491,607.00</b>	<b>1,822,397.84</b>	<b>-669,209.16</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	2,555,132.00	1,786,899.11	768,232.89
<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>2,555,132.00</b>	<b>1,786,899.11</b>	<b>768,232.89</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-63,525.00</b>	<b>35,498.73</b>	<b>99,023.73</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-63,525.00	35,498.73	99,023.73
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	940,790.00	1,239,548.45	298,758.45
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	877,265.00	1,275,047.18	397,782.18

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RUN DATE: 11/1/2024

E.S.D. 189

Budgetary Comparison Schedule - Debt Service Fund

RUN TIME: 12:57:00 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	12,499,168.00	12,759,101.61	259,933.61
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>12,499,168.00</b>	<b>12,759,101.61</b>	<b>259,933.61</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	17,445,000.00	17,445,000.00	0.00
Interest and Other Charges	3,542,749.00	3,334,696.27	208,052.73
<b>TOTAL EXPENDITURES</b>	<b>20,987,749.00</b>	<b>20,779,696.27</b>	<b>208,052.73</b>
REVENUES OVER (UNDER) EXPENDITURES	-8,488,581.00	-8,020,594.66	467,986.34

	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			
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>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-8,488,580.00</b>	<b>-8,020,594.66</b>	<b>467,985.34</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>17,480,625.00</b>	<b>17,770,736.20</b>	<b>290,111.20</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>8,992,044.00</b>	<b>9,750,141.54</b>	<b>758,097.54</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	46,612,477.00	48,877,793.53	2,265,316.53
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>46,612,477.00</b>	<b>48,877,793.53</b>	<b>2,265,316.53</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	7,140,000.00	1,239,685.21	5,900,314.79
Building	26,092,201.00	17,432,475.27	8,659,725.73
Equipment	4,095,368.00	2,498,237.79	1,597,130.21
Instructional Technology	3,958,784.00	4,420,993.94	-462,209.94
Energy	0.00	0.00	0.00
Sales and Lease	12,000.00	10,055.32	1,944.68
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00



REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Budgetary Comparison Schedule - Capital Projects Fund

RUN TIME: 12:57:00 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>41,298,353.00</b>	<b>25,601,447.53</b>	<b>15,696,905.47</b>
REVENUES OVER (UNDER) EXPENDITURES	5,314,124.00	23,276,346.00	17,962,222.00
<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)	-4,500,000.00	-4,500,000.00	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>-4,500,000.00</b>	<b>-4,500,000.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>814,124.00</b>	<b>18,776,346.00</b>	<b>17,962,222.00</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>27,997,298.00</b>	<b>32,781,178.21</b>	<b>4,783,880.21</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>28,811,422.00</b>	<b>51,557,524.21</b>	<b>22,746,102.21</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	5,000.00	12,506.32	7,506.32
State	322,475.00	236,271.57	-86,203.43
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>327,475.00</b>	<b>248,777.89</b>	<b>-78,697.11</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	0.00	0.00	0.00
Transportation Equipment	390,000.00	0.00	390,000.00
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>390,000.00</b>	<b>0.00</b>	<b>390,000.00</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-62,525.00	248,777.89	311,302.89
<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)	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>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-62,525.00</b>	<b>248,777.89</b>	<b>311,302.89</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>280,515.00</b>	<b>216,632.78</b>	<b>-63,882.22</b>
Accounting Changes and Error Corrections		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>217,990.00</b>	<b>465,410.67</b>	<b>247,420.67</b>

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Statement of Fiduciary Net Position

RUN TIME: 12:57:00 PM

COUNTY: 31 Snohomish

August 31, 2024

	Custodial Funds	Private Purpose Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	460.00
Cash On Deposit with Cty Treas	0.00	942.54
Minus Warrants Outstanding	0.00	-820.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	116,947.32
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>117,529.86</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	800.00
Due To Other Governmental Units	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>800.00</b>
<b>NET POSITION:</b>		
<b>Restricted for:</b>		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	116,729.86
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>116,729.86</b>

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Statement of Changes in Fiduciary Net Position

RUN TIME: 12:57:00 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	Custodial Funds	Private Purpose Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	0.00	8,789.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>8,789.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	1,291.90
Interest and Dividends	0.00	5,539.69
Less Investment Expenses	0.00	-163.36
Net Investment Income	0.00	6,668.23
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>0.00</b>	<b>15,457.23</b>
<b>DEDUCTIONS:</b>		
Benefits		12,064.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>12,064.00</b>
Net Increase (Decrease)	0.00	3,393.23
Net Position - Beginning Balance	0.00	113,336.63
Accounting Changes and Error Corrections	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>0.00</b>	<b>116,729.86</b>

Description	Beginning Outstanding Debt September 1, 2023	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2024	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	88,805,000.00	0.00	17,445,000.00	71,360,000.00	2,075,000.00
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
Leases	1,284,425.00	3,287,101.00	1,569,327.00	3,002,199.00	838,092.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	6,930,476.00	7,538,349.00	6,792,238.00	7,676,587.00	3,733,715.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<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	26,601,323.00	0.00	5,592,749.00	21,008,574.00	
Net Pension Liabilities TRS 2/3	0.00	4,081,340.00	0.00	4,081,340.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	7,050,920.00	0.00	1,779,031.00	5,271,889.00	
<b>Total Long-Term Liabilities</b>	<b>130,672,144.00</b>	<b>14,906,790.00</b>	<b>33,178,345.00</b>	<b>112,400,589.00</b>	<b>6,646,807.00</b>

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	61,267,985.84	12,110,759.44	45,312,441.35	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	2.96	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>61,267,988.80</b>	<b>12,110,759.44</b>	<b>45,312,441.35</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	825,810.32			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	76,650.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	201,023.76		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	132,587.94			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Early Learning Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,548,430.83			
2300 Investment Earnings	1,644,419.24	0.00	0.00	0.00
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	3,459.31	0.00	0.00	0.00
2500 Gifts and Donations	578,366.75		0.00	0.00

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2600 Fines and Damages	63,489.26		0.00	0.00
2700 Rentals and Leases	413,235.64	0.00	0.00	0.00
2800 Insurance Recoveries	306,409.19		0.00	0.00
2900 Local Support Nontax, Unassigned	343,594.79	648,342.17	3,345,514.81	12,506.32
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		219,837.37	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>6,137,477.03</b>	<b>648,342.17</b>	<b>3,565,352.18</b>	<b>12,506.32</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	208,337,823.33			
3121 Special Education - General Apportionment	7,702,599.89			
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>216,040,423.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	236,271.57
4109 Special Purpose - Transition to Kindergarten	227,942.20			
4121 Special Education	39,285,375.58			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	8,790,710.40			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,659,713.90			



	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	7,182,146.54			
4174 Highly Capable	683,170.32			
4188 Early Learning	0.00			
4198 School Food Service	1,619,263.10			
4199 Transportation - Operations	16,019,944.20			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	83.23		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	257,629.04			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	16,694.10			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				0.00
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>76,742,672.61</b>		0.00	236,271.57
<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

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, GENERAL PURPOSE</b>				
5500 Federal Forests	48,094.37	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>48,094.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6109 Special Purpose - Transition to Kindergarten	378,246.59			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	1,062,014.53		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	316,176.73		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal Special Purpose-CARES Act Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	5,055,633.43			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	175,749.65			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	3,512,262.17			
6152 Other Title, ESEA Fed	678,038.04			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	589,323.06			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Early Learning	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	7,834,880.74			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	98,475.90		0.00	0.00
6210 Federal E-Rate	150,419.31		0.00	
6211 Federal Special Purpose-SLRF	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6219 Federal Special Purpose-CARES Act Other	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Early Learning	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	266,522.81		0.00	0.00
6311 Federal Special Purpose-SLRF	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	98,182.13		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6319 Federal Special Purpose-CARES ActOther	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Early Learning	587,584.93			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	852,982.05			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>21,656,492.07</b>		0.00	0.00
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	45,380.11			
7122 Special Education - Infants and Toddlers	0.00			

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>45,380.11</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	2,150.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	466,678.84		0.00	0.00
8188 Early Learning	2,932,109.41			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	204,609.50			
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>3,605,547.75</b>		0.00	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	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	1,400.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	3,058,749.70		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	4,500,000.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	7,560,149.70	0.00	0.00	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 393,104,225.66	 12,759,101.61	 48,877,793.53	 248,777.89

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	197,559,233.43	11 Bd of Dir	988,988.91	0 Debit Transfer	2,485,683.36
02 ALE	4,556,871.90	12 Supt Off	867,929.99	1 Credit Transfer	-2,485,683.36
03 Basic Education - Dropout Reengagement	1,673,006.08	13 Busns Off	3,659,731.67	2 Cert. Salaries	186,248,885.51
09 Transition to Kindergarten	590,577.05	14 HR	2,499,824.49	3 Class. Salaries	59,070,272.06
11 SLRF	0.00	15 Pblc Rltn	674,866.15	4 Employee Benefits	77,020,888.88
12 ESSER II	0.00	21 Supv Inst	9,609,786.26	5 Supplies / Materials	11,811,679.74
13 ESSER III	974,140.55	22 Lrn Resrc	3,417,455.16	7 Purchased Services	49,099,889.58
14 ESSER III (Learning Loss)	289,539.13	23 Princ Off	20,444,488.92	8 Travel	367,589.68
18 RSVD N/A	0.00	24 Guid/Coun	13,174,152.71	9 Capital Outlay	3,880,712.30
19 Cares Act - Other	0.00	25 Pupil Mngmt	5,153,781.50	<b>TOTAL ALL OBJECTS</b>	387,499,917.75
21 Sp Ed, Sup, St	55,725,256.18	26 Health	19,994,161.25		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	224,710,780.63		
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	4,574,878.37		
24 Sp Ed, Sup, Fed	4,906,799.62	29 Pmt to SD	894,343.91		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	5,463,115.69		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	849,179.62		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	3,585,579.64		
31 Voc, Basic, St	13,402,820.10	34 Pro Learn	2,084,228.66		
34 MidSchCar/Tec	5,151,742.07	35 Pupil Safety	998,446.33		
38 Voc, Fed	170,052.88	41 Supervisn	782,136.47		
39 Voc, Other	0.00	42 Food	4,165,491.38		
45 Skil Cnt, Bas, St	0.00	44 Operation	5,551,193.54		
46 Skill Cntr, Fed	0.00	49 Transfers	-17,761.31		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	955,021.64		
51 ESEA Disadvantaged, Fed	3,400,508.26	52 Operation	16,022,933.80		
52 Other Title, ESEA, Fed	656,060.05	53 Maintnce	105,973.74		
53 ESEA Migrant, Federal	0.00	56 Insurance	60,587.00		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		



REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

Program/Activity/Object Report

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	8,465,509.32	59 Transfers	-975,362.85		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	1,464,153.62		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,546,727.59		
58 Sp/Plt Pgm, St	2,874,789.70	63 Oper Bldg	8,984,644.36		
59 Inst. JAJ	0.00	64 Maintnce	4,661,633.74		
61 Head Start, Fed	0.00	65 Utilities	5,447,453.52		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	150,419.31		
64 LEP, Fed	570,220.67	67 Bldg Secu	935,558.51		
65 Tran Biling, St	6,420,082.72	68 Insurance	3,518,086.00		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	0.00	72 Info Sys	6,527,000.12		
69 Comp, Othr	206,331.41	73 Printing	14,641.35		
71 Traffic Safety	0.00	74 Warehouse	256,905.78		
73 Summer School	381,397.48	75 Mtr Pool	546,281.51		
74 Highly Capable	610,710.06	83 Interest	52,893.68		
76 Target Asst, Fed	0.00	84 Principal	1,310,218.37		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	1,717,501.50		
79 Inst Pgm, Othr	2,331,254.42	91 Publ Actv	69,865.52		
81 Public Radio/TV	0.00	<b>TOTAL ALL ACTIVITIES</b>	387,499,917.75		
86 Comm Schools	0.00				
88 Early Learning	3,436,705.12				
89 Othr Comm Srv	622,244.40				
97 Distwide Suppt	45,612,654.34				
98 Schl Food Serv	10,410,273.68				
99 Pupil Transp	16,501,137.13				
<b>TOTAL ALL PROGRAMS</b>	387,499,917.75				

	<b>Certificated Salaries</b>	<b>Amount</b>
2110	Salaries of Regular Employee	138,552,405.27
2120	Salaries of Temporary EEs & Subs	4,700,214.19
2130	Non contracted Salaries	2,803,576.31
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	37,414,667.26
2160	Other Salaries	1,528,861.48
2170	Other Salaries NBCT	1,249,161.00

	<b>Classified Salaries</b>	<b>Amount</b>
3110	Salaries of Regular Employee	52,819,981.32
3120	Salaries of Temporary EEs & Subs	1,784,420.54
3130	Extra Time	1,754,769.90
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	2,274,961.94
3160	Other Salaries	436,138.36

	<b>Employee Bene &amp; P/R Taxes</b>	<b>Amount</b>
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	13,736,843.14
4223	Federally Mandated Insurance-Classified	4,373,782.94
4232	Retirement Contribution - Certificated	17,604,420.51
4233	Retirement Contribution - Classified	5,995,678.68
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	8,796.62
4253	Tuition Reimbursement - Classified	11,781.30
4262	Unemployment Compensation - Certificated	474,024.81
4263	Unemployment Compensation - Classified	161,924.81

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	787,628.88
4273	Worker's Compensation - Classified	1,355,880.30
4282	Health Benefits - Certificated	18,757,964.52
4283	Health Benefits - Classified	13,752,162.37
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	4,449,872.54
5626	Motor Vehicle Fuel	1,289,264.37
5630	Food	4,163,521.63
5640	Books and Periodicals	1,424,106.68
5650	Supplies - Technology Related	484,914.52

	Purchased Services	Amount
7310	Office and Administrative Services	23,544.00
7311	Election Fees	56,769.56
7320	Professional Educational Services	7,962,868.01
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	444,744.41
7330	Employee Training and Development Services	363,445.20
7340	Other Professional Purchased Services	1,974,243.33
7341	Legal Services for District support	441,901.59
7342	Audit Services	134,851.52
7343	Other Legal Services	151,554.58
7350	Technical Services	393,618.09
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	11,586.26
7410	Utility Services	898,629.07

	Purchased Services	Amount
7420	Cleaning Services	342,967.08
7431	Non-Technology-Related Repair and Maintenance	1,502,292.13
7432	Technology-Related Repair and Maintenance	410,054.42
7441	Rentals of Land and Buildings	74,982.70
7442	Rentals of Equipment and Vehicles	195,382.74
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	261,172.61
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	12,725,555.01
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	3,578,673.00
7530	Communications	5,121,988.64
7540	Advertising	2,211.59
7550	Printing and Binding	90,459.05
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	3,292,983.93
7569	Tuition - Other	2,502,027.33
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	876,230.78
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	1,125,801.34
7622	Electricity	2,505,021.14
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	271,218.42
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	1,310,218.37
7832	Interest on Long-Term Debt	52,893.68
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	367,589.68

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	561,853.41
9733	Furniture and Fixtures	75.58
9734	Technology-Related Hardware	601,426.87
9735	Technology-Related Software	2,290,214.72
9739	Other Equipment	427,141.72
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	387,499,917.75
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REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

District Expenditure Summary by Location

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

<u>Instructional Location</u>	<u>Amount</u>
Cascade High School	21,964,210.49
Cedar Wood Elementary	9,637,678.27
Eisenhower Middle School	10,790,654.79
Emerson Elementary School	9,082,429.29
Everett High School	21,972,347.93
Everett Reengagement Academy	1,475,125.51
Everett Virtual Academy	0.00
Everett Virtual Academy	273,043.68
Evergreen Middle School	11,824,681.69
Forest View Elementary School	8,127,930.46
Garfield Elementary School	6,763,836.72
Gateway Middle School	10,807,707.15
Hawthorne Elementary School - Everett	8,332,765.50
Heatherwood Middle School	11,360,267.65
Henry M. Jackson High School	24,953,071.92
Jackson Elementary School	6,164,169.41
Jefferson Elementary	7,567,146.36
Lowell Elementary - Everett	8,938,654.89
Madison Elementary	7,045,395.14
Mill Creek Elementary	9,368,942.60
Monroe Elementary	7,782,543.68
North Middle School	9,906,142.57
NW Learning Center	0.00
Penny Creek Elementary	10,345,894.89
Port Gardner	649,854.02
Sequoia High School	5,812,913.28
Silver Firs Elementary	7,602,833.90
Silver Lake Elementary - Everett	8,635,904.63
Sno Co Jail	0.00
Special Services	0.00
Tambark Creek Elementary School	9,048,080.15

<u>Instructional Location</u>	<u>Amount</u>
View Ridge Elementary	7,501,695.62
Whittier Elementary	6,888,355.99
Woodside Elementary	7,995,058.12
TOTAL INSTRUCTIONAL LOCATIONS	278,619,336.30
TOTAL NON-INSTRUCTIONAL LOCATIONS	108,880,581.45
TOTAL DISTRICT EXPENDITURES	387,499,917.75

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

Fiscal Year 2023-2024

**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



REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

PROGRAM 01 - Basic Education

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

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	4,774,212.35	3,039.60		2,316,892.88	1,366,210.37	958,498.17	21,652.04	98,784.63	9,134.66	0.00
22 Lrn Resrc	3,030,145.92	33,430.25		1,716,313.87	269,043.21	600,256.84	86,513.26	324,088.49	500.00	0.00
23 Princ Off	19,804,281.28	5,993.15		10,128,633.99	4,969,245.88	4,457,976.15	173,059.94	67,758.12	1,614.05	0.00
24 Guid/Coun	8,692,054.95	0.00		6,289,475.74	374,599.49	1,927,330.78	18,196.87	76,895.29	5,556.78	0.00
25 Pupil Mngmt	3,928,610.88	2,299.92		5,006.49	2,076,017.04	1,149,484.86	55,368.41	639,710.38	723.78	0.00
26 Health	3,536,818.80	0.00		195,480.88	2,225,191.74	1,082,164.23	24,332.92	7,697.86	1,951.17	0.00
27 Teaching	141,924,909.63	176,615.06		105,097,692.54	1,328,494.88	30,772,618.35	749,995.06	3,788,727.04	10,691.12	75.58
28 Extracur	3,761,629.89	432,866.53		548,436.16	2,094,408.81	427,716.25	63,735.56	184,783.30	0.00	9,683.28
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,928,046.77	7,396.99		1,005,885.47	256,894.64	287,762.06	55,144.22	295,851.40	19,111.99	0.00
32 Inst Tech	646,630.74	0.00			305,528.00	100,915.92	19,358.05	220,828.77	0.00	0.00
33 Curriculum	3,130,921.51	122,387.26		385,978.81	3,559.09	92,854.62	1,054,100.53	1,472,041.20	0.00	0.00
34 Pro Learn	1,481,550.70	0.00		1,254,010.26		227,540.44	0.00	0.00	0.00	0.00
35 Pupil Safety	919,420.01	0.00		0.00	628,119.96	286,958.68	0.00	4,341.37	0.00	0.00
<b>01 Total</b>	<b>197,559,233.43</b>	<b>784,028.76</b>		<b>128,943,807.09</b>	<b>15,897,313.11</b>	<b>42,372,077.35</b>	<b>2,321,456.86</b>	<b>7,181,507.85</b>	<b>49,283.55</b>	<b>9,758.86</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	44,646.89	0.00		0.00	26,619.87	16,822.92	1,204.10	0.00	0.00	0.00
23 Princ Off	636,609.82	0.00		230,310.10	236,298.54	161,443.39	8,009.01	535.35	13.43	0.00
24 Guid/Coun	279,203.27	0.00		157,384.64	50,418.25	71,400.38	0.00	0.00	0.00	0.00
25 Pupil Mngmt	6,315.50	0.00		0.00	3,864.17	2,451.33	0.00	0.00	0.00	0.00
26 Health	55,806.55	0.00		0.00	33,765.50	22,041.05	0.00	0.00	0.00	0.00
27 Teaching	3,403,209.74	3,390.61		2,450,703.62	-20,823.89	646,635.10	30,723.57	292,252.82	327.91	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	3,862.90	0.00		2,588.88	649.78	525.39	0.00	98.85	0.00	0.00
32 Inst Tech	349.48	0.00			0.00	0.00	0.00	349.48	0.00	0.00
33 Curriculum	21,562.26	0.00		1,050.00	0.00	97.30	14,866.11	5,548.85	0.00	0.00
34 Pro Learn	34,439.23	0.00		29,199.61		5,239.62	0.00	0.00	0.00	0.00
35 Pupil Safety	70,866.26	0.00		0.00	48,070.40	22,795.86	0.00	0.00	0.00	0.00
<b>02 Total</b>	<b>4,556,871.90</b>	<b>3,390.61</b>		<b>2,871,236.85</b>	<b>378,862.62</b>	<b>949,452.34</b>	<b>54,802.79</b>	<b>298,785.35</b>	<b>341.34</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	61,692.56	0.00		51,213.23	0.00	10,479.33	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	225,478.41	0.00		0.00	157,743.83	67,734.58	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,385,835.11	0.00		0.00	0.00	0.00	0.00	1,385,835.11	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>03 Total</b>	<b>1,673,006.08</b>	<b>0.00</b>		<b>51,213.23</b>	<b>157,743.83</b>	<b>78,213.91</b>	<b>0.00</b>	<b>1,385,835.11</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	15,297.13	0.00		12,275.70	0.00	3,021.43	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	477,680.94	0.00		267,586.03	75,689.83	133,544.14	504.18	356.76	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	96,528.08	0.00		75,585.25	702.98	20,239.85	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,070.90	0.00		906.98		163.92	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
<b>09 Total</b>	<b>590,577.05</b>	<b>0.00</b>		<b>356,353.96</b>	<b>76,392.81</b>	<b>156,969.34</b>	<b>504.18</b>	<b>356.76</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
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	79,590.97	0.00		63,347.08	0.00	16,243.89	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	229,681.12	0.00		164,059.51	0.00	45,352.98	0.00	20,268.63	0.00	0.00
25 Pupil Mngmt	-226.06	0.00		0.00	-191.00	-35.06	0.00	0.00	0.00	0.00
26 Health	242,174.52	0.00		182,552.97	0.00	59,423.02	0.00	0.00	198.53	0.00
27 Teaching	4,768.51	0.00		141.55	0.00	25.22	4,601.74	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	412,687.15	0.00		317,743.85	165.44	84,585.50	3,592.36	6,600.00	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	5,329.55	0.00		0.00	0.00	0.00	5,329.55	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00

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
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	134.79	0.00	0.00		0.00	0.00	0.00	134.79	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	974,140.55	0.00	0.00	727,844.96	-25.56	205,595.55	13,523.65	27,003.42	198.53	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	289,492.42	0.00		225,676.48	0.00	63,815.94	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	46.71	0.00		38.14	0.00	8.57	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	289,539.13	0.00		225,714.62	0.00	63,824.51	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,351,908.61	0.00		830,203.96	240,558.62	272,705.78	3,481.37	4,010.46	948.42	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	138,454.01	0.00		0.00	101,380.40	37,073.61	0.00	0.00	0.00	0.00
26 Health	12,166,491.31	682.51		8,052,039.59	842,915.62	2,663,166.24	100,717.03	496,028.34	5,091.38	5,850.60
27 Teaching	40,740,366.72	136,534.65		16,112,990.63	8,175,620.01	8,954,672.65	36,254.16	7,309,735.65	14,558.97	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	864,575.52							864,575.52		
31 InstProDev	142,466.54	0.00		67,963.16	39,901.04	19,188.14	4,019.20	11,395.00	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	320,993.47	0.00		271,678.95		49,314.52	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>21 Total</b>	<b>55,725,256.18</b>	<b>137,217.16</b>		<b>25,334,876.29</b>	<b>9,400,375.69</b>	<b>11,996,120.94</b>	<b>144,471.76</b>	<b>8,685,744.97</b>	<b>20,598.77</b>	<b>5,850.60</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	184,919.93	0.00		0.00	132,884.04	52,035.89	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	63,515.57	0.00		0.00	44,281.04	19,234.53	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	3,967,172.65	0.00		3,105,575.09	0.00	861,597.56	0.00	0.00	0.00	0.00
27 Teaching	637,361.47	0.00		137,125.29	0.00	36,232.18	0.00	464,004.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	47,037.72	0.00		37,664.50	16.80	6,842.42	0.00	2,514.00	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	6,792.28	0.00		0.00	0.00	0.00	6,792.28	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>24 Total</b>	<b>4,906,799.62</b>	<b>0.00</b>		<b>3,280,364.88</b>	<b>177,181.88</b>	<b>975,942.58</b>	<b>6,792.28</b>	<b>466,518.00</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	741,874.93	10.00		527,244.88	61,496.66	145,011.08	2,986.33	2,772.19	2,353.79	0.00
22 Lrn Resrc	56,744.35	0.00		44,889.67	0.00	11,854.68	0.00	0.00	0.00	0.00
24 Guid/Coun	762,511.90	0.00		424,346.86	156,770.36	181,394.68	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	10,780,165.21	67,271.93		7,312,141.28	138,945.97	2,098,859.64	300,855.42	728,982.80	133,108.17	0.00
28 Extracur	233,730.41	796.35		0.00	199,732.36	33,201.70	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	340,820.16	0.00		263,866.47	826.02	64,900.69	927.35	7,872.19	2,427.44	0.00
32 Inst Tech	116,691.49	0.00			86,662.50	30,028.99	0.00	0.00	0.00	0.00
33 Curriculum	248,835.49	0.00		190,538.70	0.00	50,054.29	0.00	8,242.50	0.00	0.00
34 Pro Learn	121,446.16	0.00		102,926.58		18,519.58	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>31 Total</b>	<b>13,402,820.10</b>	<b>68,078.28</b>		<b>8,865,954.44</b>	<b>644,433.87</b>	<b>2,633,825.33</b>	<b>304,769.10</b>	<b>747,869.68</b>	<b>137,889.40</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	329,609.42	0.00		226,759.98	35,788.56	66,695.44	0.00	282.49	82.95	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	256,625.43	0.00		154,451.05	43,351.49	58,822.89	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,922,590.58	5,591.17		2,856,752.28	0.00	785,518.60	213,157.70	50,039.26	11,531.57	0.00
28 Extracur	129,795.89	0.00		120.90	109,887.51	19,666.42	121.06	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	237,011.57	0.00		188,055.22	0.00	47,394.78	0.00	1,170.52	391.05	0.00
32 Inst Tech	57,407.56	0.00			42,545.82	14,861.74	0.00	0.00	0.00	0.00
33 Curriculum	170,756.52	0.00		127,541.15	0.00	33,597.72	9,617.65	0.00	0.00	0.00
34 Pro Learn	47,945.10	0.00		40,618.15		7,326.95	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>34 Total</b>	<b>5,151,742.07</b>	<b>5,591.17</b>		<b>3,594,298.73</b>	<b>231,573.38</b>	<b>1,033,884.54</b>	<b>222,896.41</b>	<b>51,492.27</b>	<b>12,005.57</b>	<b>0.00</b>

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

PROGRAM 38 - Vocational, Federal

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	146,567.93	0.00		26,182.49	31,188.86	27,633.84	30,318.06	15,592.45	0.00	15,652.23
29 Pmt to SD	0.00							0.00		
31 InstProDev	23,484.95	0.00		2,462.17	0.00	259.42	0.00	6,262.00	14,501.36	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
<b>38 Total</b>	<b>170,052.88</b>	<b>0.00</b>		<b>28,644.66</b>	<b>31,188.86</b>	<b>27,893.26</b>	<b>30,318.06</b>	<b>21,854.45</b>	<b>14,501.36</b>	<b>15,652.23</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	675,281.12	0.00		96,946.26	411,893.69	165,173.20	780.14	353.73	134.10	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	13,590.18	0.00		0.00	3,652.80	1,645.91	332.91	7,440.04	518.52	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,493,901.21	3,046.91		1,037,188.20	708,806.42	686,047.95	38,388.02	20,423.71	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	217,735.75	0.00		170,616.86	2,313.41	39,735.41	2,627.27	597.00	1,845.80	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
<b>51 Total</b>	<b>3,400,508.26</b>	<b>3,046.91</b>		<b>1,304,751.32</b>	<b>1,126,666.32</b>	<b>892,602.47</b>	<b>42,128.34</b>	<b>28,814.48</b>	<b>2,498.42</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
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	33,600.00	0.00		0.00	0.00	0.00	0.00	33,600.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	188,649.18	0.00		149,291.78	0.00	39,357.40	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	432,811.47	0.00		323,487.53	0.00	84,753.94	0.00	24,570.00	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	999.40	0.00		0.00	0.00	0.00	0.00	999.40	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>52 Total</b>	<b>656,060.05</b>	<b>0.00</b>	<b>0.00</b>	<b>472,779.31</b>	<b>0.00</b>	<b>124,111.34</b>	<b>0.00</b>	<b>59,169.40</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	453,555.33	0.00		124,531.57	218,323.83	109,845.35	542.30	173.44	138.84	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	845,800.13	0.00		480,193.41	162,111.75	203,476.24	18.73	0.00	0.00	0.00
25 Pupil Mngmt	747,433.80	0.00		146,671.78	373,087.96	227,674.06	0.00	0.00	0.00	0.00
26 Health	11,555.89	0.00		0.00	9,669.71	1,886.18	0.00	0.00	0.00	0.00
27 Teaching	5,979,967.98	9,789.95		2,834,207.94	1,455,868.85	1,560,270.81	83,696.10	36,104.12	30.21	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	383,355.24	0.00		297,188.54	4,058.49	67,169.94	3,262.24	11,632.55	43.48	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	43,840.95	0.00		37,144.11		6,696.84	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>55 Total</b>	<b>8,465,509.32</b>	<b>9,789.95</b>		<b>3,919,937.35</b>	<b>2,223,120.59</b>	<b>2,177,019.42</b>	<b>87,519.37</b>	<b>47,910.11</b>	<b>212.53</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	30,000.00	0.00		0.00	0.00	0.00	0.00	30,000.00	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	3,597.82	0.00		0.00	0.00	0.00	3,597.82	0.00	0.00	0.00
24 Guid/Coun	392,923.71	0.00		5,877.57	212,257.01	81,297.25	12,580.61	80,520.08	391.19	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,900,673.94	16,792.07		1,293,187.79	8,103.01	225,559.09	92,393.78	242,810.96	8,377.12	13,450.12
28 Extracur	24,450.00	0.00		0.00	0.00	0.00	0.00	24,450.00	0.00	0.00
29 Pmt to SD	29,768.39							29,768.39		
31 InstProDev	465,318.79	0.00		221,403.85	132,495.70	76,799.10	4,638.76	19,804.50	10,176.88	0.00
32 Inst Tech	28,057.05	0.00			0.00	0.00	26,315.33	1,741.72	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>58 Total</b>	<b>2,874,789.70</b>	<b>16,792.07</b>		<b>1,520,469.21</b>	<b>352,855.72</b>	<b>383,655.44</b>	<b>139,526.30</b>	<b>429,095.65</b>	<b>18,945.19</b>	<b>13,450.12</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	293,916.97	0.00		0.00	196,071.47	97,845.50	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	38,891.25	0.00		24,847.44	0.00	6,528.44	0.00	7,515.37	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	237,412.45	0.00		188,022.01	0.00	49,390.44	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>64 Total</b>	<b>570,220.67</b>	<b>0.00</b>		<b>212,869.45</b>	<b>196,071.47</b>	<b>153,764.38</b>	<b>0.00</b>	<b>7,515.37</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	262,576.58	0.00		63,812.51	125,664.72	63,620.41	8,470.66	325.86	682.42	0.00
22 Lrn Resrc	270,605.60	0.00		12,739.26	18,998.33	5,568.82	233,299.19	0.00	0.00	0.00
24 Guid/Coun	103,573.26	0.00		0.00	70,408.64	33,164.62	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	5,494,863.26	0.00		2,528,949.32	1,334,162.65	1,437,677.47	151,935.66	39,577.53	2,560.63	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	255,521.87	0.00		126,058.19	2,268.07	21,325.14	7,694.92	28,706.48	69,469.07	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	32,942.15	0.00		27,873.76		5,068.39	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>65 Total</b>	<b>6,420,082.72</b>	<b>0.00</b>		<b>2,759,433.04</b>	<b>1,551,502.41</b>	<b>1,566,424.85</b>	<b>401,400.43</b>	<b>68,609.87</b>	<b>72,712.12</b>	<b>0.00</b>

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

PROGRAM 69 - Compensatory, Other

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	204,367.80	0.00		143,743.75	0.00	38,999.32	17,221.91	2,929.45	1,473.37	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	1,963.61	0.00		1,667.99	0.00	295.62	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>69 Total</b>	<b>206,331.41</b>	<b>0.00</b>		<b>145,411.74</b>	<b>0.00</b>	<b>39,294.94</b>	<b>17,221.91</b>	<b>2,929.45</b>	<b>1,473.37</b>	<b>0.00</b>

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

PROGRAM 73 - Summer School

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

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	19,345.63	0.00		6,000.00	10,247.96	3,097.67	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
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	8,661.45	0.00		0.00	7,242.69	1,418.76	0.00	0.00	0.00	0.00
27 Teaching	345,230.34	55,223.19		227,825.40	9,286.73	42,997.33	2,717.31	7,180.38	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	8,160.06	0.00		0.00	6,784.36	1,375.70	0.00	0.00	0.00	0.00
<b>73 Total</b>	<b>381,397.48</b>	<b>55,223.19</b>		<b>233,825.40</b>	<b>33,561.74</b>	<b>48,889.46</b>	<b>2,717.31</b>	<b>7,180.38</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	290,553.10	0.00		88,998.83	127,333.76	68,941.06	1,168.51	4,101.55	9.39	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	97,766.66	0.00		29,597.06	1,564.44	2,934.36	63,399.40	177.72	93.68	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	202,073.94	0.00		220.00	112,846.52	78,755.44	10,224.21	0.00	27.77	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	19,933.73	0.00		6,585.00	0.00	662.77	0.00	12,685.96	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	382.63	0.00		0.00	0.00	0.00	382.63	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>74 Total</b>	<b>610,710.06</b>	<b>0.00</b>		<b>125,400.89</b>	<b>241,744.72</b>	<b>151,293.63</b>	<b>75,174.75</b>	<b>16,965.23</b>	<b>130.84</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	15,312.40	0.00		0.00	0.00	0.00	15,312.40	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	594,390.73	0.00		0.00	409,442.02	162,765.80	15,496.21	6,686.70	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	2,618.72	0.00		0.00	0.00	0.00	0.00	2,618.72	0.00	0.00
27 Teaching	1,387,387.36	124,756.00		222,774.30	29,381.33	52,995.02	454,426.59	490,441.87	12,612.25	0.00
28 Extracur	6,743.29	2,921.88		620.00	0.00	57.57	2,564.24	579.60	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	174,339.31	2,426.35		95,923.03	2,777.83	32,089.47	10,342.59	30,461.89	318.15	0.00
32 Inst Tech	43.30	0.00			0.00	0.00	43.30	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
66 E-Rate - Federal	150,419.31	0.00					0.00	150,419.31		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>2,331,254.42</b>	<b>130,104.23</b>		<b>319,317.33</b>	<b>441,601.18</b>	<b>247,907.86</b>	<b>498,185.33</b>	<b>681,208.09</b>	<b>12,930.40</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	339,368.60	0.00		9,191.43	237,801.72	87,605.47	4,125.96	644.02	0.00	0.00
24 Guid/Coun	28.00	28.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	2,861.36	0.00		0.00	2,389.61	471.75	0.00	0.00	0.00	0.00
27 Teaching	3,051,271.82	71,291.67		852.91	1,918,323.81	895,739.42	50,275.93	112,591.45	2,196.63	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	42,777.63	0.00		0.00	1,444.42	293.75	4,642.85	36,277.47	119.14	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	397.71	0.00		0.00	320.46	77.25	0.00	0.00	0.00	0.00
<b>88 Total</b>	<b>3,436,705.12</b>	<b>71,319.67</b>		<b>10,044.34</b>	<b>2,160,280.02</b>	<b>984,187.64</b>	<b>59,044.74</b>	<b>149,512.94</b>	<b>2,315.77</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	418,528.89	0.00		348.26	302,403.17	90,165.34	12,284.33	2,259.60	109.23	10,958.96
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	70,786.40	0.00			13,423.92	2,267.71	0.00	0.00	0.00	55,094.77
63 Oper Bldg	63,461.30	0.00			51,451.12	12,010.18	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	69,467.81	1,479.92	0.00	0.00	23,506.41	1,847.84	37,969.64	4,355.53	308.47	0.00
<b>89 Total</b>	<b>622,244.40</b>	<b>1,479.92</b>	<b>0.00</b>	<b>348.26</b>	<b>390,784.62</b>	<b>106,291.07</b>	<b>50,253.97</b>	<b>6,615.13</b>	<b>417.70</b>	<b>66,053.73</b>



REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

PROGRAM 97 - District-wide Support

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

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	988,988.91	0.00			62,201.17	14,098.24	9,433.78	900,565.88	2,689.84	0.00
12 Supt Off	867,929.99	2,193.39		425,818.69	268,252.54	143,972.15	15,985.54	10,730.21	977.47	0.00
13 Busns Off	3,659,731.67	0.00		0.00	2,625,137.99	824,320.33	19,116.16	186,646.58	4,510.61	0.00
14 HR	2,499,824.49	0.00		513,485.05	1,305,129.03	534,818.04	23,486.23	121,521.21	1,384.93	0.00
15 Pblc Rltn	674,866.15	0.00		0.00	491,266.76	137,264.34	3,739.21	42,509.81	86.03	0.00
25 Pupil Mngmt	1,209.57	0.00		0.00	110.00	1,099.57	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	1,464,153.62	0.00		538.44	1,097,422.29	323,208.57	26,211.14	16,773.18	0.00	0.00
62 Grnd Mnt	1,546,727.59	0.00			906,891.21	371,211.87	89,617.56	140,702.20	0.00	38,304.75
63 Oper Bldg	8,921,183.06	0.00			5,764,156.14	2,604,110.67	505,035.92	21,536.90	3,097.08	23,246.35
64 Maintnce	4,661,633.74	0.00	- 138,958.74		1,604,710.45	632,964.74	734,996.05	1,807,577.36	10.30	20,333.58
65 Utilities	5,447,318.73	0.00	0.00		114,988.46	50,883.72	20,344.81	5,261,101.74	0.00	0.00
67 Bldg Secu	935,558.51	0.00			450,456.47	144,429.24	868.95	339,711.81	92.04	0.00
68 Insurance	3,518,086.00	0.00					0.00	3,518,086.00		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	6,527,000.12	1,062,504. 02	0.00	3,913.31	2,577,001.64	780,030.67	46,419.86	1,942,946.77	3,994.31	110,189.54
73 Printing	14,641.35	13,420.12	0.00	0.00	0.00	0.00	0.00	1,221.23	0.00	0.00
74 Warehouse	256,905.78	0.00	-2,652.26	0.00	178,430.35	79,241.80	1,311.18	574.71	0.00	0.00
75 Mtr Pool	546,281.51	0.00	0.00	0.00	88,670.40	33,724.28	200,266.74	47,344.70	0.00	176,275.39
83 Interest	52,893.68							52,893.68		
84 Principal	1,310,218.37							1,310,218.37		
85 Debt Expn	1,717,501.50		- 1,350,948. 20					0.00		3,068,449. 70
<b>97 Total</b>	<b>45,612,654.34</b>	<b>1,078,117.</b>	<b>-</b>	<b>943,755.49</b>	<b>17,534,824.90</b>	<b>6,675,378.23</b>	<b>1,696,833.13</b>	<b>15,722,662.34</b>	<b>16,842.61</b>	<b>3,436,799.</b>
		<b>53 1,492,559.</b>	<b>20</b>							<b>31</b>

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

PROGRAM 98 - School Food Services

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	782,136.47	0.00		0.00	582,404.96	177,405.96	564.56	21,760.99	0.00	0.00
42 Food	4,165,491.38	1,969.75					4,163,521.63	0.00		
44 Operation	5,480,407.14	119,254.16			3,169,923.32	1,831,885.53	259,109.25	39,399.15	3,951.35	56,884.38
49 Transfers	-17,761.31		-17,761.31							
<b>98 Total</b>	<b>10,410,273.68</b>	<b>121,223.91</b>	<b>-17,761.31</b>	<b>0.00</b>	<b>3,752,328.28</b>	<b>2,009,291.49</b>	<b>4,423,195.44</b>	<b>61,160.14</b>	<b>3,951.35</b>	<b>56,884.38</b>

REPORT F196

Everett School District No. 002

RUN DATE: 11/1/2024

E.S.D. 189

PROGRAM 99 - Pupil Transportation

RUN TIME: 12:57:01 PM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2024

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil Mngmt	331,983.80	0.00		232.67	212,064.83	119,686.30	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	955,021.64	0.00		0.00	723,595.18	230,356.14	5.52	1,064.80	0.00	0.00
52 Operation	16,022,933.80	280.00			1,134,229.59	616,934.57	1,218,838.88	12,776,046.83	340.86	276,263.07
53 Maintnce	105,973.74	0.00			0.00	0.00	99.23	105,874.51	0.00	0.00
56 Insurance	60,587.00							60,587.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-975,362.85		- 975,362.85							
<b>99 Total</b>	<b>16,501,137.13</b>	<b>280.00</b>	<b>- 975,362.85</b>	<b>232.67</b>	<b>2,069,889.60</b>	<b>966,977.01</b>	<b>1,218,943.63</b>	<b>12,943,573.14</b>	<b>340.86</b>	<b>276,263.07</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.	370,256.68
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.	597,766.14
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.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	5,684,946.13
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	2,780,563.19
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	8,465,509.32

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	10,449.42	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1334	
a) Total All Programs (SYSTEM CALCULATED)		387,499,917.75
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		45,612,654.34
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		341,887,263.41

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.

56,769.56

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

DISTORTING ITEMS

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.  
0.00
14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.  
0.00
15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.  
0.00
16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.  
0.00
17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.  
0.00
18. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.  
0.00

INDIRECT EXPENDITURES

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

134,851.52

20. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

458,368.94

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

0.00

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

437,306.72

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

104,136.44

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

3,918,622.30

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

0.00

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

0.00

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

0.00



INDIRECT EXPENDITURES

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
- 0.00
29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
- 0.00
30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
- 0.00
31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
- 0.00
32. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
- 0.00
33. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
- 0.00

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2025-2026

COUNTY: 31 Snohomish

Fiscal Year 2023-2024

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>341,887,263.41</b>	<b>443,912.99</b>		<b>4,165,491.38</b>			<b>337,277,859.04</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	988,988.91	0.00		56,769.56	338,998.89	593,220.46	
12 Superintendent's Office	867,929.99	0.00		0.00	867,929.99	0.00	
13 Business Office	3,659,731.67	0.00		0.00		3,659,731.67	
14 Human Resources	2,499,824.49	0.00		0.00		2,499,824.49	
15 Public Relations	674,866.15	0.00			237,559.43	437,306.72	
25 Pupil Management	1,209.57	0.00		0.00	1,209.57	0.00	
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	1,464,153.62	0.00		0.00	1,464,153.62	0.00	
62 Grounds Maintenance	1,546,727.59	38,304.75		0.00	1,508,422.84	0.00	
63 Operation of Buildings	8,921,183.06	23,246.35		0.00	8,897,936.71	0.00	
64 Maintenance	4,661,633.74	20,333.58		0.00	4,641,300.16	0.00	
65 Utilities	5,447,318.73	0.00		0.00	5,447,318.73	0.00	
67 Building and Property Security	935,558.51	0.00		0.00	935,558.51	0.00	
68 Insurance	3,518,086.00	0.00		0.00	3,518,086.00	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	6,527,000.12	110,189.54		0.00	2,498,188.28	3,918,622.30	
73 Printing	14,641.35	0.00		0.00		14,641.35	
74 Warehousing	256,905.78	0.00		0.00		256,905.78	
75 Motor Pool	546,281.51	176,275.39		0.00		370,006.12	
83 Interest	52,893.68		52,893.68				
84 Principal	1,310,218.37		1,310,218.37				
85 Debt-Related Expenditures	1,717,501.50		0.00				
<b>Total Program 97</b>	<b>45,612,654.34</b>	<b>3,436,799.31</b>	<b>1,363,112.05</b>	<b>56,769.56</b>	<b>30,356,662.73</b>	<b>11,750,258.89</b>	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	387,499,917.75	3,880,712.30	1,363,112.05	4,222,260.94		11,750,258.89	337,277,859.04
Unallowable Costs					-30,356,662.73		30,356,662.73
TOTALS	387,499,917.75	3,880,712.30	1,363,112.05	4,222,260.94		11,750,258.89	367,634,521.77

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	11,576,581.70
2. FY 21-22 DIRECT EXPENDITURES	348,417,131.04
3. FY 21-22 OVER/UNDER RECOVERY (CALCULATED)	108,443.87
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	11,685,025.57
5. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.0335

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	11,750,258.89
7. FY 21-22 OVER/UNDER RECOVERY (LINE 3)	108,443.87
8. FY 23-24 ADJUSTED IND POOL (LINE 6 + LINE 7)	11,858,702.76
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	367,634,521.77
10. FY 23-24 RESTRICTED INDIRECT RATE (LINE 5)	0.0335
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	12,315,756.47
12. FY 23-24 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-457,053.71
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	11,293,205.17
14. CALCULATED FY 23-24 RESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.0307

PROGRAM AND ACTIVITY TITLES	Fiscal Year 2023-2024						
	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	341,887,263.41	443,912.99		4,165,491.38			337,277,859.04
PROGRAM 97 ACTIVITIES							
11 Board of Directors	988,988.91	0.00		56,769.56	338,998.89	593,220.46	
12 Superintendents Office	867,929.99	0.00		0.00		867,929.99	
13 Business Office	3,659,731.67	0.00		0.00		3,659,731.67	
14 Human Resources	2,499,824.49	0.00		0.00		2,603,960.93	
15 Public Relations	674,866.15	0.00			237,559.43	437,306.72	
25 Pupil Management	1,209.57	0.00		0.00		1,209.57	
35 Pupil Safety	0.00	0.00		0.00		0.00	
61 Supervision	1,464,153.62	0.00		0.00		1,464,153.62	
62 Grounds Maintenance	1,546,727.59	38,304.75		0.00		1,508,422.84	
63 Operation of Buildings	8,921,183.06	23,246.35		0.00		8,897,936.71	
64 Maintenance	4,661,633.74	20,333.58		0.00		4,641,300.16	
65 Utilities	5,447,318.73	0.00		0.00		5,447,318.73	
67 Building and Property Security	935,558.51	0.00		0.00		935,558.51	
68 Insurance	3,518,086.00	0.00		0.00		3,518,086.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	6,527,000.12	110,189.54		0.00		6,416,810.58	
73 Printing	14,641.35	0.00		0.00		14,641.35	
74 Warehousing	256,905.78	0.00		0.00		256,905.78	
75 Motor Pool	546,281.51	176,275.39		0.00		370,006.12	
83 Interest	52,893.68		52,893.68				
84 Principal	1,310,218.37		1,310,218.37				
85 Debt-Related Expenditures	1,717,501.50		0.00				
Total Program 97	45,612,654.34	3,436,799.31	1,363,112.05	56,845.14	576,558.32	41,634,499.74	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	387,499,917.75	3,880,712.30	1,363,112.05	4,222,336.52		41,634,499.74	337,277,859.04
Unallowable Costs					-576,558.32		576,558.32
Totals	387,499,917.75	3,880,712.30	1,363,112.05	4,222,336.52		41,634,499.74	337,854,417.36

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	37,953,765.04
2. FY 21-22 DIRECT EXPENDITURES	322,175,750.61
3. FY 21-22 OVER (UNDER) RECOVERY	2,600,123.73
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	40,553,888.77
5. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.1259

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	41,634,499.74
7. FY 21-22 OVER (UNDER) RECOVERY (LINE 3)	2,600,123.73
8. FY 23-24 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	44,234,623.47
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	337,854,417.36
10. FY 23-24 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1259
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	42,535,871.14
12. FY 23-24 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,698,752.33
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	43,333,252.07
14. CALCULATED FY 23-24 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.1283

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>REGULAR INSTRUCTIONAL PROGRAMS</b>				
01 Basic Education	197,559,233.43	139,333,464.98	0.00	58,225,768.45
02 Alternative Learning Experience (ALE)	4,556,871.90	2,521,109.35	0.00	2,035,762.55
03 Dropout Reengagement	1,673,006.08	1,135,453.14	0.00	537,552.94
31 Vocational-Basic, State	13,402,820.10	13,402,820.10	0.00	0.00
34 Middle School Career and Tech. Ed., State	5,151,742.07	5,151,742.07	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	45,612,654.34	35,768,307.78	2,043,486.00	7,800,860.56
09 Transition To Kindergarten	590,577.05	212,330.46	378,246.59	0.00
<b>TOTAL REGULAR INSTRUCTIONAL PROGRAMS</b>	<b>268,546,904.97</b>	<b>197,525,227.88</b>	<b>2,421,732.59</b>	<b>68,599,944.50</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13 Federal Stimulus-ESSER III	974,140.55	0.00	974,140.55	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	289,539.13	0.00	289,539.13	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	55,725,256.18	54,289,355.18	0.00	1,435,901.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	4,906,799.62	0.00	4,906,799.62	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	170,052.88	0.00	170,052.88	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	3,400,508.26	0.00	3,400,508.26	0.00
52 Other Title Grants Under ESEA, Federal	656,060.05	0.00	656,060.05	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	8,465,509.32	8,465,509.32	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	2,874,789.70	2,874,789.70	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	570,220.67	0.00	570,220.67	0.00
65 Transitional Bilingual, State	6,420,082.72	6,420,082.72	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	206,331.41	0.00	98,475.90	107,855.51
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	381,397.48	0.00	0.00	381,397.48
74 Highly Capable	610,710.06	610,710.06	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	2,331,254.42	466,678.84	338,797.74	1,525,777.84
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>87,982,652.45</b>	<b>73,127,125.82</b>	<b>11,404,594.80</b>	<b>3,450,931.83</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 Early Learning	3,436,705.12	16,694.10	3,180,894.93	239,116.09
89 Other Community Services	622,244.40	0.00	0.00	622,244.40
98 School Food Services	10,410,273.68	1,619,263.10	7,242,579.75	1,548,430.83
99 Pupil Transportation	16,501,137.13	16,019,944.20	0.00	481,192.93
<b>TOTAL OTHER PROGRAMS</b>	<b>30,970,360.33</b>	<b>17,655,901.40</b>	<b>10,423,474.68</b>	<b>2,890,984.25</b>
<b>TOTALS</b>	<b>387,499,917.75</b>	<b>288,308,255.10</b>	<b>24,249,802.07</b>	<b>74,941,860.58</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 22 - 23 Actual (A)	FY 23 - 24 Actual (B)
<b>Preliminary FY 2023-2024 to FY 2022-2023 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.	50,008,674.94	55,725,256.18
2. Minus Revenue 7121 Payments From Other Districts.	23,271.85	45,380.11
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	49,985,403.09	55,679,876.07
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.)		5,694,472.98
<b>Preliminary FY 2023-2024 to FY 2022-2023 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	2,735.33	2,819.78
7. Expenditures per pupil (line 4/line 6).	18,273.99	19,746.18
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,472.19
<b>Preliminary Year-End Special Education Maintenance of Effort Test FY 2023-2024 to FY 2022-2023 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.	1,383,996.29	1,435,901.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		51,904.71
11. Expenditures per pupil (line 9/line 6).	505.97	509.22
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.)		3.25

**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 ages 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 2023 - 24	FY 2022 - 23		FY 2023 - 24	FY 2022 - 23	
Total Expenditures	+ (plus)	387,499,917.75	379,239,523.28	Total Program 98	+ 10,410,273.68	9,919,168.27	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,548,430.83	1,379,099.29	
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 0.00	0.00	
Early Learning	- (minus)	3,436,705.12	3,434,277.14	Revenue 4198 (State)	- 1,619,263.10	961,846.08	
Other Community Services	- (minus)	622,244.40	509,225.43	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	10,410,273.68	9,919,168.27	Revenue 6198 (Fed)	- 7,834,880.74	8,252,257.19	
Debt Service, Interest	- (minus)	52,893.68	28,251.41	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	1,310,218.37	817,001.36	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 852,982.05	749,112.79	
Capital Outlay, All Object 9	- (minus)	3,880,712.30	2,152,629.74	Revenue 7198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	48,094.37	46,671.74	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	21,656,492.07	28,517,122.98	TOTAL FOOD SERVICES DEFICIT	-1,445,283.04	-1,423,147.08	
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	7,834,880.74	8,252,257.19	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)	852,982.05	749,112.79	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+ (plus)	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III (LL)	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD	+ (plus)	0.00	0.00				

Description	Operation	FY 2023 - 24	FY 2022 - 23
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Fed	+ (plus)	15,652.23	0.00
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00

Description	Operation	FY 2023 - 24	FY 2022 - 23
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Early Learning	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	66,053.73	0.00
Capital Outlay, Food Services	+ (plus)	56,884.38	26,632.19
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	354,908,736.89	342,843,177.38

FY 2023 - 24/FY 2022 - 231.04

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

Description	Operation	FY 2023 - 24	FY 2022 - 23
Program 31, Vocational--Basic State	+ (plus)	13,402,820.10	13,156,536.62
Program 34, Middle School Career and Technical Education-State	+ (plus)	5,151,742.07	4,143,641.82
Program 38, Vocational--Federal	+ (plus)	170,052.88	120,128.24
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)	175,749.65	124,585.00
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	18,548,865.40	17,295,721.68
	FY 23-24 / 22-23		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	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	61,267,985.84	61,284,203.00
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 02-27-3.	-20,823.89	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 13-25-3.	-191.00	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 13-25-4.	-35.06	
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*	353,463,453.85	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00

## 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.	12,110,759.44	12,299,673.78
Informational	3.513	On the Balance Sheet, G.L. 310, Taxes Receivable, is not equal to G.L. 760, Deferred Revenue-Taxes Receivable.	2,397,190.38	2,351,367.63

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.	45,312,441.35	45,113,847.11

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits