

EVERETT PUBLIC SCHOOLS
Everett, Washington
AGENDA

4:30 p.m.

1. Adoption of Agenda
2. Consent Agenda
 - a. Approval of Minutes
 - b. Personnel Report
 - c. Voucher Lists
 - d. Alternative Programs Annual Report 2009-2010 and Alternative Learning Experience Programs & Staffing Ratios for 2010-2011
 - e. Interagency Memorandum of Understanding Between the Division of Children and Family Services and the Everett School District Regarding Educational Stability for Children in Foster Care
 - f. Declaration of Surplus Property
 - g. Revisions to Fee Schedules for Community Use of Facilities
 - h. International Field Trip—Cascade High School Band & Choir Students Travel to Beijing, China and Seoul, South Korea in the Spring of 2011
 - i. Classified Non-Represented Non-Exempt 2010-2011 Salary Schedule
 - j. Event Support Personnel 2010-2011 Salary Schedule
 - k. Pacific Northwest Regional Council of Carpenters 2010-2011 Salary Schedule
 - l. Everett Professional & Technical 2010-2011 Salary Schedule, Positions on the Professional & Technical Salary Schedule, and Professional & Technical Employees Vacation Schedule
 - m. Service Employees International Union, Local 925 2010-2011 Salary Schedule
 - n. Everett Association of Paraeducators 2010-2011 Salary Schedule
 - o. Everett Association of Educational Office Personnel 2010-2011 Salary Schedule
 - p. Financial Reports as of April 30, 2010
3. Recognition of Retirees
4. Public Comment
 - a. Audience Comments Regarding Items Not on the Agenda
 - b. Audience Comments Regarding Items on the Agenda
5. Superintendent's Comments
6. Items for Information and/or Board Discussion
 - a. Teacher of the Year Selection
 - b. 2010-2011 Annual Strategic Plan (draft review)
 - c. Proposed Revised Policy 1450—Minutes (regarding "no" votes & abstentions) (*1st reading*)
 - d. Washington State Auditor's Reports—September 1, 2008 through August 31, 2009 (issued May 17, 2010)
7. Action Items
 - a. Adoption of Resolution 1000—Authorization to Issue Contracts to Administrative Supervisory Staff and Adoption of Interim Administrative 2010-2011 Salary Schedule 1, Interim Administrative 2010-2011 Salary Schedule 2, Interim School Administrative 2010-2011 Salary Schedule (*closed session discussion may be held*)
 - b. Tentative Agreement Between Everett School District No. 2 and Everett Education Association/United Teachers of Everett (*closed session discussion may be held*)
8. Board Comments
9. Work/Study Session
10. Executive/Closed Session
 - a. Executive Session—Review the Performance of a Public Employee

Language Interpreters will be made available upon request by calling (425) 385-4016.

1. ADOPTION OF AGENDA

2. CONSENT AGENDA

The administration recommends approval of the following Consent Agenda items:

- a. Approval of Minutes (ATTACHMENT);
- b. Personnel Report (ATTACHMENT);
- c. Voucher Lists (ATTACHMENT);
- d. Alternative Programs Annual Report 2009-2010 and Alternative Learning Experience Programs & Staffing Ratios for 2010-2011 (ATTACHMENT);
- e. Interagency Memorandum of Understanding Between the Division of Children and Family Services and the Everett School District Regarding Educational Stability for Children in Foster Care (ATTACHMENT);
- f. Declaration of Surplus Property (ATTACHMENT);
- g. Revisions to Fee Schedules for Community Use of Facilities (ATTACHMENT);
- h. International Field Trip—Cascade High School Band & Choir Students Travel to Beijing, China and Seoul, South Korea in the Spring of 2011 (ATTACHMENT);
- i. Classified Non-Represented Non-Exempt 2010-2011 Salary Schedule (ATTACH.);
- j. Event Support Personnel 2010-2011 Salary Schedule (ATTACHMENT);
- k. Pacific Northwest Regional Council of Carpenters 2010-2011 Salary Schedule (ATT.);
- l. Everett Professional & Technical 2010-2011 Salary Schedule, Positions on the Professional & Technical Salary Schedule, and Professional & Technical Employees Vacation Schedule (ATTACHMENT);
- m. Service Employees International Union, Local 925 2010-2011 Salary Schedule (ATT.);
- n. Everett Association of Paraeducators 2010-2011 Salary Schedule (ATTACHMENT);
- o. Everett Association of Educational Office Personnel 2010-2011 Salary Schedule (ATT.);
- p. Financial Reports as of April 30, 2010 (ATTACHMENT).

3. RECOGNITION OF RETIREES

4. PUBLIC COMMENT

- a. Audience Comments Regarding Items Not on the Agenda
- b. Audience Comments Regarding Items on the Agenda

5. SUPERINTENDENT'S COMMENTS

6. ITEMS FOR INFORMATION and/or BOARD DISCUSSION

- a. Teacher of the Year Selection
JoAnne Buiteweg, English teacher and English department chairperson at Sequoia High School, has been selected as the 2010-2011 Everett Public Schools Teacher of the Year (ATTACHMENT).
- b. 2010-2011 Annual Strategic Plan (draft review)
The Administration will provide the Board members with a newly-revised draft of the 2010-2011 Annual Strategic Plan. This draft will be forwarded electronically to Board members prior to the June 8 meeting. Board member feedback will be sought. (ATT.).
- c. Proposed Revised Policy 1450—Minutes (regarding “no” votes & abstentions)
(1st reading)
The recommendation is that the Board of Directors approve the revised policy as submitted (ATTACHMENT).

- d. Washington State Auditor's Reports—September 1, 2008 through August 31, 2009
(issued May 17, 2010)

The audit reports are provided for the Board of Directors' information (ATTACH.).

7. ACTION ITEMS

- a. Adoption of Resolution 1000—Authorization to Issue Contracts to Administrative Supervisory Staff and Adoption of Interim Administrative 2010-2011 Salary Schedule 1, Interim Administrative 2010-2011 Salary Schedule 2, Interim School Administrative 2010-2011 Salary Schedule (closed session discussion may be held)

The recommendation is that the Board of Directors adopt Resolution 1000—Authorization to Issue Contracts to Administrative Supervisory Staff, and Adoption of Interim Administrative 2010-2011 Salary Schedule 1, Interim Administrative 2010-2011 Salary Schedule 2, Interim School Administrative 2010-2011 Salary Schedule (ATTACHMENT).

- b. Tentative Agreement Between Everett School District No. 2 and Everett Education Association/United Teachers of Everett (closed session discussion may be held)

The recommendation is that the Board of Directors authorize the superintendent to execute the successor collective bargaining agreement between the Everett Education/United Teachers of Everett and Everett School District No. 2 (ATTACH.).

8. BOARD COMMENTS

9. WORK/STUDY SESSION

10. EXECUTIVE/CLOSED SESSION

- a. Executive Session—Review the Performance of a Public Employee

CALENDAR

June	17	Sequoia High School Graduation—6 p.m.—Performing Arts Center
	19	High School Graduations (Jackson, Everett, Cascade)—noon, 4 p.m., 8 p.m.—Comcast Center
	22	Regular Board Meeting—4:30 p.m.

EVERETT PUBLIC SCHOOLS AUDITORIUM SCHEDULE

June	8-9	Awards/Talent Night	Everett High School
	10	Choir Concert	Jackson High School
	11-12	Dance Rehearsal/Recital Performance	Reflections School of Dance
	13	2010 Showcase Performance	Pacific West Performing Arts
	14-15	Band Concert	Evergreen Middle School
	17-19	Recital & Rehearsal	Alderwood Dance Spectrum
	20	2010 Showcase Performance	Pacific West Performing Arts
	21	8 th Grade Bridging Event	North Middle School
	22	Shareholders Meeting	Cascade Bank
	24-25	Spring Dance Recital	Sky Valley Dance
	26	Dance Performance	Dance Elite

EVERETT PUBLIC SCHOOLS

Everett, Washington Special Board Meeting

The Board of Directors of Everett School District No. 2, Snohomish County, Washington, held a special Board meeting on Monday, May 24, 2010 at 5 p.m., in Conference Room C3 of the Everett School District Educational Service Center, 4730 Colby Avenue, Everett, Washington. Board members in attendance were Carol Andrews, Kristie Dutton, Jessica Olson, Ed Petersen and Jeff Russell.

The purpose of the special meeting was to discuss various options for offering a supplemental educational programs and operations support levy to the District voters.

In attendance were guest presenters Karen Madsen and Gay Campbell. Both worked on developing and conducting a recent community survey regarding a supplemental levy. Ms. Madsen shared preliminary results of the survey and Ms. Campbell clarified the structuring of the survey.

Jeff Moore distributed information relative to the timing, calculations and amount of a supplemental levy (attached). Board member Olson distributed documents showing calculations she had made (attached). Discussion followed.

President Petersen called for a rest break at 6:55 p.m.

President Petersen re-convened the special meeting at 7:05 p.m.

Jeff Moore distributed copies of a draft of Resolution 996 (Res.25/10). Following a review and discussion, Kristie Dutton moved to approve Resolution 996 to submit a supplemental educational programs and operations levy to the voters on August 17, 2010 as described in the resolution. Carol Andrews seconded the motion and the motion passed with Board member Olson voting no.

Next, the Board was asked to consider Resolution 998 appointing a "pro" committee (Res.26/10). Following discussion, Karen Madsen volunteered to serve as the chair of the committee, and Board members Andrews and Russell volunteered to serve as the second and third members of the committee. With that, Kristie Dutton moved to adopt the aforementioned Resolution 998. Carol Andrews seconded the motion and the motion carried unanimously.

At 7:35 p.m., President Petersen adjourned the special meeting.

Following a brief rest break, at 7:40 p.m. the Board went into closed session regarding collective bargaining.

Gary Cohn, Secretary

Ed Petersen, President

EVERETT PUBLIC SCHOOLS
EVERETT, WASHINGTON
Regular Meeting

The Board of Directors of Everett Public Schools, Snohomish County, Washington, held a regular Board meeting on Tuesday, May 25, 2010, beginning at 4:30 p.m., in the Board Room of the Educational Service Center, 4730 Colby Avenue, Everett, Washington. Those in attendance were: Carol Andrews, Kristie Dutton, Ed Petersen and Jeff Russell. Absent: Jessica Olson.

ADOPTION OF AGENDA

President Petersen called for any revisions to the agenda. There were none. Kristie Dutton moved to adopt the agenda. Carol Andrews seconded the motion and the motion carried unanimously.

**ADOPTION OF
AGENDA**

CONSENT AGENDA

Prior to action on the Consent Agenda, Superintendent Cohn said that the Board had before them corrected minutes to the May 11, 2010 regular meeting, prepared in response to input from Board member Olson. Jeff Russell moved to approve the Consent Agenda, as corrected. Kristie Dutton seconded the motion.

- a. Approval of Minutes (as corrected) (E:192/10);
- b. Personnel Report (E:193/10);
- c. Voucher Lists (E:194/10);
- d. Authorization to Call for Bids for Jackson High School Cafeteria Addition (E:195/10);
- e. Approval of Monroe Elementary Replacement Constructability Review (E:196/10);
- f. Everett High School Gymnasium Educational Specifications (E:197/10);
- g. Agreement Between Everett Public Schools and Assistance League of Everett for Participation in Operation School Bell (E:198/10);
- h. Agreement Between Everett Public Schools and Assistance League of Everett for Participation in the Assistance League's Graduation Award (E:199/10);
- i. Wel-Pro Service Agreement Renewal (E:200/10);
- j. Resolution 994—WIAA District Enrollment Form for Middle Level & Senior High Schools Delegating Authority to WIAA & Sunday Waiver Agreement (Res.27/10);
- k. Resolution 995—Authorization to Establish an Interlocal Agreement with Seattle Community College (Res.28/10).

The motion carried unanimously.

**CONSENT
AGENDA**

RECOGNITION OF RETIREES

Three retirees were welcomed: Marie Gavaghan (Penny Creek Elementary); Jackie Knopf (Jackson Elementary); and Brian Webber (View Ridge Elementary).

**RECOGNITION OF
RETIREES**

PUBLIC COMMENT

Following a review of the public comment guidelines, President Petersen called on the one individual who asked to make public comment.

Audience Comments Regarding Items Not on the Agenda:

Jennifer Knutson—Former student in the District—Commended the District for keeping Kathy Knutson (no relation) in her position in the Highly Capable program at Mill Creek Elementary. Jennifer is grateful to all of the teachers she had as a student in the District.

Audience Comments Regarding Items on the Agenda:

None.

**PUBLIC
COMMENT**

SUPERINTENDENT'S COMMENTS

Superintendent Cohn called on Terry Edwards who introduced Dr. Cynthia Jones, principal of Emerson Elementary, who will be replacing Dr. Sue Dedrick as the Director of Categorical Programs. He outlined Cynthia's background. Dr. Jones commented.

Dr. Cohn shared a copy of a release summarizing *Race to the Top* results statewide (E:201/10). He also distributed a copy of a District *NewsLinks* concerning the supplemental levy (attached). He congratulated the Board for their hard work, careful study, debate and courage in putting something before the voters in difficult economic times in order to protect the children in Everett Public Schools and to build community. He then commented about the fact that members of the community are beginning to feel the results of the reduced educational program plan; if the Board receives communications, please refer them to him. Staff members are working very hard to mitigate effects on families. He again thanked the Board for taking an action that allows the community to mitigate some of the effects that the Legislature will have upon schools and recognizing that there will be reductions over the next several years. It is hoped the Board's courage will help lessen the effects.

In closing, Dr. Cohn distributed possible revisions to Policies 1440 and/or 1450 (attached) relating to abstentions and "no" votes. Following discussion, President Petersen asked that Policy 1450 and the accompanying revision to wording appear on the next Board meeting agenda for first reading.

ITEMS FOR INFORMATION

The administration presented an update on current and upcoming projects in the Facilities & Operations department (E:202/10). It included an overview of capital construction projects and summer maintenance projects, and the plan for implementing budget reductions affecting student transportation and services next school year (one-mile walking distance). Mike Gunn reported. He also described the new Versa Trans system which provides increased routing capabilities, among other things.

The current progress of the class of 2010 was provided (E:203/10). This is a report that has been done yearly detailing the current status of this year's seniors and how they are progressing toward graduation. Information on intervention strategies schools are using to help seniors make this final push to completing graduation requirements was also presented. Previously, the status of student progress in meeting standards and reaching on-time graduation has been shared with the Board. Terry Edwards reported. The Board asked questions.

ACTION ITEMS

At the May 11, 2010, Board meeting, the attached proposed school board meetings schedule for 2010-2011 was submitted for first reading (E:204/10). Tonight's recommendation was that the aforementioned proposed schedule be approved. Kristie Dutton moved for adoption of the aforementioned 2010-2011 proposed school board meetings schedule. Jeff Russell seconded the motion and the motion carried unanimously.

The recommendation was that the Board of Directors adopt Resolution 997 authorizing the issuance of individual employment contracts, with the accompanying rider, to certificated non-supervisory employees for the 2010-2011 year (Res.209/10). Lynn Evans commented. Kristie Dutton moved for the adoption of the aforementioned Resolution 997. Carol Andrews seconded the motion and the motion passed, with Board member Russell abstaining because his wife is a teacher in the District.

**SUPT'S
COMMENTS****FACILITIES &
OPERATIONS
UPDATE****PROGRESS TO
GRADUATION:
CLASS OF 2010****PROPOSED
SCHOOL BOARD
MEETINGS
SCHEDULE FOR
2010-2011 (2nd reading)****RESOLUTION 997—
RE-EMPLOYMENT
OF NON-
SUPERVISORY
CERTIFICATED
EMPLOYEES**

BOARD COMMENTS

Board member Russell said he enjoyed being at the student engagement session held at Eisenhower Middle School on May 18. Board member Dutton read from a statement regarding the strategic planning process. She is thankful for the highly effective process and Dr. Cohn's use of highly-trained and highly-capable consultants in the field of strategic planning. Dr. Cohn has delivered on the Board's request to initiate and conduct this renewal process. The fact that Dr. Cohn has his doctorate in the field of strategic planning and is able to use his mentors is a real 'win' for the District and community. President Petersen echoed those statements and said there is still work to be done, but the process is proceeding exactly as was hoped.

President Petersen said two situations have arisen lately, one relating to the highly capable program and the other regarding the Lighthouse program. These were highly volatile, emotional issues for which a healthy process of decision-making, talking to those concerned and working within the resources available to achieve win-win scenarios. These are the kinds of situations we are going to face in this environment. He extended kudos to the staff who were involved in working to resolution.

President Petersen called for a rest break at 6:20 p.m. so the group could move to Conference Rooms C1 & C2 for the work/study session.

President Petersen re-convened the regular meeting at 6:50 p.m. and moved immediately into the work/study session.

WORK/STUDY SESSION

The Board of Directors held a strategic plan work/study session concerning CORE 24, a new high school graduation policy framework by the Washington State Board of Education (SBE) (E:205/10). Kathe Taylor, Policy Director with SBE, provided an overview of CORE 24, answered questions and provided an update on SBE's recent discussions regarding the CORE 24 Implementation Task Force Final Report. Administrative staff members provided various perspectives of the implications of CORE 24 on district programs, operations and budgets. A member of the CORE 24 task force, Karen Madsen, offered a commentary. Terry Edwards followed with additional information regarding CORE 24. Discussion followed.

EXECUTIVE/CLOSED SESSION

None.

With no further discussion President Petersen adjourned the regular meeting at 8:50 pm.

**BOARD
COMMENTS****STRATEGIC PLAN
STUDY SESSION
#2: CORE 24**

Gary Cohn, Secretary

Ed Petersen, President

EVERETT SCHOOL DISTRICT NO. 2
PERSONNEL REPORT

2. b.

June 8, 2010

I. NEW PERSONNEL

A. CERTIFICATED

<u>Name</u>	<u>Position</u>	<u>FTE</u>	<u>Date</u>	<u>Status</u>
Chandler Forna	Teacher	1.00	09/01/2010	Non-Continuing
Abigail Sudbery	Speech Language Pathologist	1.00	09/01/2010	Non-Continuing

II. RETIREMENTS - RESIGNATIONS - TERMINATIONS

<u>Name</u>	<u>Position</u>	<u>Date</u>	<u>Reason</u>
Patricia A. Burke	Teacher	06/22/2010	Retirement
Phyllis N. Busch	School Psychologist	06/30/2010	Retirement
Kelly Clapp	Assistant Principal	06/30/2010	Resignation
Francis G. Fitzpatrick	Head Custodian	07/06/2010	Retirement
A. Marie Underwood	General Office Secretary	06/18/2010	Retirement

VI. LEAVES OF ABSENCE

<u>Name</u>	<u>Position</u>	<u>Period of Leave</u>	<u>Reason</u>
Rebecca Camp	Teacher	08/2010 – 06/2011	Childcare (.5 FTE)
Patricia Kuntz	Teacher	08/2010 – 06/2011	Childcare
Carin Richer-McMains	Teacher	08/2010 – 06/2011	Childcare

Board Agenda Request Form

Date of Board Meeting: 6/8/2010

2 C.

Subject

Title:

Voucher Lists - General Fund (2), Capital Projects Fund, ASB Fund (2), Trust and Agency(2)

Recommendation:

The Administration recommends the Board of Directors approve the Voucher Lists for pay date May 14, 2010 (General, Capital Projects, ASB, Trust and Agency), May 21, 2010 (General, ASB, Trust and Agency).

Background

Purpose/Summary:

Board approval of District disbursements is required by RCW 42.24.080.

Previous Related Action:

Vouchers have been approved by the District's auditing officer.

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

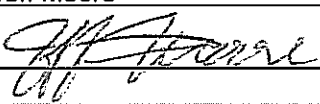
☒ Attachment(s)

Presentation Time Minute(s)

of pages 25

Submitted By: Jeff Moore

Contact Person(s): _____

Signature: 

Approval

Applicable Executive Director signature(s) should be obtained prior to submission to Superintendent's Office.

☒ Approved

☐ Denied

☐ Revised (see attached)

By: _____

Executive Director, Finance & Operations

By: _____

Executive Director, Facilities & Operations

Date: JUNE 1, 2010

Date: _____

Comments:

AP VOUCHER REGISTER

EVERETT PUBLIC SCHOOLS

Board Date: 06/08/2010

Fund: GENERAL FUND

Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, have been recorded on a listing which has been made available to the Board.

As of Jun. 08, 2010, the Board, by a _____ vote, does approve for payment those vouchers included in the following list and further described as follows:

Warrant Number 00221841 through 00222023 in the total amount of \$ 1,027,132.14

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00221841	05/14/2010	911 ETC <i>E911 Lines</i>	<u>456.75</u> 456.75
00221842	05/14/2010	ACHESON, ERIN <i>SUPPLIES AND MATERIALS</i>	<u>21.25</u> 21.25
00221843	05/14/2010	ACTION AUTO PARTS <i>SUPPLIES AND MATERIALS</i>	<u>582.08</u> 582.08
00221844	05/14/2010	ALDERWOOD WATER DISTRICT <i>WATER</i>	<u>2,673.05</u> 2,673.05
00221845	05/14/2010	ALEXANDER PRINTING COMPANY INC <i>PRINTING</i>	<u>782.36</u> 782.36
00221846	05/14/2010	ALFYS PIZZA <i>SUPPLIES AND MATERIALS</i>	<u>76.40</u> 76.40
00221847	05/14/2010	ALLNOCH, TERESA <i>SUPPLIES AND MATERIALS</i>	<u>26.26</u> 26.26
00221848	05/14/2010	AMBACHER, SHERI <i>TRAVEL IN DISTRICT</i>	<u>6.20</u> 6.20
00221849	05/14/2010	AMERICAN LASER INC <i>SUPPLIES AND MATERIALS</i>	<u>11,417.48</u> 11,417.48
00221850	05/14/2010	ANDERSON, KARI <i>TUITION/REGISTRATION/MEMBRSH</i>	<u>130.00</u> 130.00
00221851	05/14/2010	ARTS COUNCIL OF SNOHOMISH COUNTY <i>PRINTING</i>	<u>5,000.00</u> 5,000.00
00221852	05/14/2010	ASCD <i>TUITION/REGISTRATION/MEMBRSH</i>	<u>308.00</u> 308.00
00221853	05/14/2010	ASL INTERPRETER NETWORK <i>CONTRACT SERVICES</i>	<u>175.00</u> 175.00
00221854	05/14/2010	BANK & OFFICE INTERIORS INC <i>NON TAGABLE FURNITURE/EQUIP</i>	<u>121.56</u> 121.56
00221855	05/14/2010	BAUS-FIFIELD, JENNIFER <i>SUPPLIES AND MATERIALS</i>	<u>69.23</u> 69.23

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00221856	05/14/2010	BAVIS, RENEE	SUPPLIES AND MATERIALS
			22.90
			22.90
00221857	05/14/2010	BIRDSONG, MICHELLE	CONTRACT SERVICES
			150.00
			150.00
00221858	05/14/2010	BLACK, SARAH	TRAVEL IN DISTRICT
			21.29
			TRAVEL OUT OF DISTRICT
			7.20
			28.49
00221859	05/14/2010	BODEAU, DEBRA	SUPPLIES AND MATERIALS
			43.76
			43.76
00221860	05/14/2010	BOESCHE, ROBERT S	CONTRACT SERVICES
			1,700.00
			1,700.00
00221861	05/14/2010	BONTRAGER, MELANA	LEARNING ALLOCATION
			216.57
			216.57
00221862	05/14/2010	BROSES WHOLESALE FLORIST INC	SUPPLIES AND MATERIALS
			166.26
			166.26
00221863	05/14/2010	BUNDY, SUE	TRAVEL IN DISTRICT
			12.80
			12.80
00221864	05/14/2010	BUSCH, PHYLLIS	SUPPLIES AND MATERIALS
			20.00
			20.00
00221865	05/14/2010	CAMPBELL, LAURA	SUPPLIES AND MATERIALS
			9.76
			9.76
00221866	05/14/2010	CAREERSTAFF UNLIMITED	CONTRACT SERVICES
			2,166.50
			2,166.50
00221867	05/14/2010	CARLSON, MELISSA	PRINTING
			30.61
			30.61
00221868	05/14/2010	CAROLINA BIOLOGICAL SUPPLY	SUPPLIES AND MATERIALS
			1,071.25
			TEXTBOOKS/WORKBOOKS/INST KITS
			9,918.01
			10,989.26
00221869	05/14/2010	CASCADE COFFEE INC	SUPPLIES AND MATERIALS
			202.50
			202.50
00221870	05/14/2010	CASCADE WHOLESALE	SUPPLIES AND MATERIALS
			186.73
			186.73
00221871	05/14/2010	CINTAS CORPORATION #460	CONTRACT SERVICES
			230.54
			230.54
00221872	05/14/2010	CITY OF EVERETT	CONTRACT SERVICES
			22,183.17
			22,183.17
00221873	05/14/2010	CITY OF EVERETT	WATER
			2,404.69
			2,404.69
00221874	05/14/2010	COMCAST CABLE COMMUNICATIONS INC	TELEPHONE
			64.90
			64.90
00221875	05/14/2010	COMFORT, LORETTA	TRAVEL IN DISTRICT
			29.95
			29.95
00221876	05/14/2010	CROWN RECOGNITION LLC	SUPPLIES AND MATERIALS
			28.39
			28.39
00221877	05/14/2010	CWIKLA, LAURIE	SUPPLIES AND MATERIALS
			200.00
			200.00
00221878	05/14/2010	DAIRY VALLEY DISTRIBUTING	SUPPLIES AND MATERIALS
			3,360.76

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
			3,360.76
00221879	05/14/2010	DATA BASE	CONTRACT SERVICES
			164.28
			164.28
00221880	05/14/2010	DEDRICK, SUE	TRAVEL IN DISTRICT
			28.00
			TRAVEL OUT OF DISTRICT
			28.70
			56.70
00221881	05/14/2010	DELTA EDUCATION	SUPPLIES AND MATERIALS
			543.04
			TEXTBOOKS/WORKBOOKS/INST KITS
			3,630.42
			4,173.46
00221882	05/14/2010	DETTMER SAFETY	CONTRACT SERVICES
			750.00
			750.00
00221883	05/14/2010	DIAZ, AILINETTE	TRAVEL IN DISTRICT
			22.60
			22.60
00221884	05/14/2010	DIONNE AND RORICK	LEGAL FEES
			28,250.00
			28,250.00
00221885	05/14/2010	DURHAM SCHOOL SERVICE LP	SUPPLIES AND MATERIALS
			13,282.04
			CONTRACT SERVICES
			592,407.77
			MAINTENANCE & REPAIRS
			283.95
			605,973.76
00221886	05/14/2010	EDEN ADVANCED PEST TECHNOLOGIES	CONTRACT SERVICES
			267.54
			267.54
00221890	05/14/2010	EVERETT PUBLIC SCHOOLS	SUPPLIES AND MATERIALS
			27,224.64
			COPIER SUPPLIES
			776.59
			POSTAGE
			50.48
			NON TAGABLE FURNITURE/EQUIP
			1,198.01
			NON TAGABLE TECHNOLOGY EQUIP
			262.08
			TEXTBOOKS/WORKBOOKS/INST KITS
			2,340.87
			TUITION/REGISTRATION/MEMBRSHIP
			1,521.00
			TRANSP IN LIEU OF TRANSP
			418.00
			TRAVEL OUT OF DISTRICT
			1,089.54
			TRAVEL OUT OF STATE
			516.22
			35,397.43
00221891	05/14/2010	EVERETT PUBLIC SCHOOLS	TEXTBOOKS/WORKBOOKS/INST KITS
			9.83
			9.83
00221892	05/14/2010	EVERETT PUBLIC SCHOOLS	SUPPLIES AND MATERIALS
			200.00
			PRINTING
			1,604.21
			1,804.21
00221893	05/14/2010	EVERGREEN PRINTING & GRAPHICS INC	PRINTING
			383.41
			383.41
00221894	05/14/2010	EXPERIENCE MUSIC PROJECT	TUITION/REGISTRATION/MEMBRSHIP
			230.00
			230.00
00221895	05/14/2010	EYES ON PERFORMANCE	CONTRACT SERVICES
			1,000.00
			1,000.00
00221896	05/14/2010	FACKERELL, JACK M	SUPPLIES AND MATERIALS
			100.00
			100.00
00221897	05/14/2010	FELLER, TERRY	TRAVEL IN DISTRICT
			37.85
			37.85
00221898	05/14/2010	FENDER, CARL	TRAVEL OUT OF DISTRICT
			14.50

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
			14.50
00221899	05/14/2010	FLOWERS, NANCY	<i>SUPPLIES AND MATERIALS</i>
			112.88
			112.88
00221900	05/14/2010	FOLLETT SOFTWARE CO	<i>SUPPLIES AND MATERIALS</i>
			160.69
			160.69
00221902	05/14/2010	FOOD SERVICES OF AMERICA INC	<i>SUPPLIES AND MATERIALS</i>
			107,260.27
			<i>CONTRACT SERVICES</i>
			990.55
			108,250.82
00221903	05/14/2010	FRANZ FAMILY BAKERIES	<i>SUPPLIES AND MATERIALS</i>
			1,796.64
			1,796.64
00221904	05/14/2010	FURICK, PAULA	<i>SUPPLIES AND MATERIALS</i>
			29.69
			29.69
00221905	05/14/2010	GALLI, JODI	<i>SUPPLIES AND MATERIALS</i>
			7.62
			7.62
00221906	05/14/2010	GOLDSMITH, LYNN	<i>SUPPLIES AND MATERIALS</i>
			5.49
			<i>TRAVEL IN DISTRICT</i>
			18.90
			24.39
00221907	05/14/2010	GRAHN MORGAN, ANN	<i>SUPPLIES AND MATERIALS</i>
			155.76
			155.76
00221908	05/14/2010	GREAT BOOKS FOUNDATION INC	<i>CONTRACT SERVICES</i>
			3,800.00
			3,800.00
00221909	05/14/2010	HAGENBAUGH, JULIE-ANN	<i>CONTRACT SERVICES</i>
			214.00
			214.00
00221910	05/14/2010	HALL, PATRICIA	<i>TRAVEL IN DISTRICT</i>
			146.30
			146.30
00221911	05/14/2010	HALLMAN, HEATHER	<i>SUPPLIES AND MATERIALS</i>
			153.56
			153.56
00221912	05/14/2010	HERALD INC, THE	<i>CONTRACT SERVICES</i>
			13.70
			13.70
00221913	05/14/2010	HICKMAN, DEBBIE	<i>TRAVEL IN DISTRICT</i>
			61.15
			<i>TRAVEL OUT OF DISTRICT</i>
			41.45
			102.60
00221914	05/14/2010	HINES-ELIZINGA, SUSAN	<i>SUPPLIES AND MATERIALS</i>
			47.64
			47.64
00221915	05/14/2010	HOLLEY, CHRYSTAL	<i>TRAVEL IN DISTRICT</i>
			54.50
			54.50
00221916	05/14/2010	HOLSOPPLE, KRISTEN	<i>TRAVEL IN DISTRICT</i>
			13.45
			13.45
00221917	05/14/2010	HOUGHTON MIFFLIN COMPANY	<i>TEXTBOOKS/WORKBOOKS/INST KITS</i>
			5,399.70
			5,399.70
00221918	05/14/2010	HOYLA, MARCELINO	<i>ALL DAY KINDERGARTEN TUITION</i>
			100.00
			100.00
00221919	05/14/2010	HULTENG, CHRIS	<i>SUPPLIES AND MATERIALS</i>
			6.99
			6.99
00221920	05/14/2010	JENKINS, SCOTT	<i>TRAVEL IN DISTRICT</i>
			114.20
			114.20
00221921	05/14/2010	JOHANSEN, SUSAN	<i>TRAVEL IN DISTRICT</i>
			15.40

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
			15.40
00221922	05/14/2010	JONES, KENNETH W	CONTRACT SERVICES
			750.00
			750.00
00221923	05/14/2010	JONES, MILISSA	TRAVEL IN DISTRICT
			15.45
			15.45
00221924	05/14/2010	KARBER, JUDITH E	SUPPLIES AND MATERIALS
			24.01
			24.01
00221925	05/14/2010	KELLY, KENLEIGH	SUPPLIES AND MATERIALS
			84.43
			84.43
00221926	05/14/2010	KING COUNTY DIRECTORS ASSOCIATON	SUPPLIES AND MATERIALS
		PAPER	5,632.54
			1,053.25
			6,685.79
00221927	05/14/2010	KINSELLA, SARAH D	SUPPLIES AND MATERIALS
			253.44
			253.44
00221928	05/14/2010	KLEVEN, SHANE	TRAVEL OUT OF DISTRICT
			118.00
			118.00
00221929	05/14/2010	LAMBERT, CINDY	TRAVEL IN DISTRICT
			41.60
			41.60
00221930	05/14/2010	LEADER SERVICES	CONTRACT SERVICES
			1,071.00
			1,071.00
00221931	05/14/2010	LEADING EDGE GYMNASTICS	CONTRACT SERVICES
			185.70
			185.70
00221932	05/14/2010	LEGOWIK ZOHN, CAROLE	SUPPLIES AND MATERIALS
			15.45
			15.45
00221933	05/14/2010	LOOMIS FARGO AND COMPANY	CONTRACT SERVICES
			570.24
			570.24
00221934	05/14/2010	LYNCH, GAYLYNN	SUPPLIES AND MATERIALS
			170.44
			170.44
00221935	05/14/2010	MANDY, DIANN	SUPPLIES AND MATERIALS
			20.52
			20.52
00221936	05/14/2010	MARGIS-KESTLE, JULIE	FOOD SERVICE LOCAL REVENUES
			1.40
			1.40
00221937	05/14/2010	MARKS, DANIELLE	TRAVEL IN DISTRICT
			46.62
			17.60
			64.22
00221938	05/14/2010	MCBEE, JOHN	SUPPLIES AND MATERIALS
			121.71
			121.71
00221939	05/14/2010	MCCOLLUM, GEORGINA	LEARNING ALLOCATION
			100.00
			100.00
00221940	05/14/2010	MCINTYRE, CYNTHIA	SUPPLIES AND MATERIALS
			147.29
			147.29
00221941	05/14/2010	MCLEOD, JACK	SUPPLIES AND MATERIALS
			41.44
			41.44
00221942	05/14/2010	MEINZ, JOY C	SUPPLIES AND MATERIALS
			36.11
			36.11
00221943	05/14/2010	MESSICK, TERIE	TRAVEL IN DISTRICT
			102.40
			102.40

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00221944	05/14/2010	MIKE STEPHENSON TIRE CENTERS	MAINTENANCE & REPAIRS
			663.78
			663.78
00221945	05/14/2010	MILLS MUSIC INC	SUPPLIES AND MATERIALS
			45.95
			45.95
00221946	05/14/2010	NAYLOR, MARILYN	TRAVEL IN DISTRICT
			16.65
			16.65
00221947	05/14/2010	NEXTEL COMMUNICATIONS INC	CLEARING ACCOUNT
			217.26
			1,952.91
			2,170.17
00221948	05/14/2010	NOLAN, DANIEL	TUITION & FEES
			100.00
			100.00
00221949	05/14/2010	NORTH CASCADE BLDG MATERIALS	SUPPLIES AND MATERIALS
			3,665.84
			3,665.84
00221950	05/14/2010	NORTHWEST COUNCIL FOR COMPUTER E	TUITION/REGISTRATION/MEMBRSH
			8,520.00
			8,520.00
00221951	05/14/2010	NORTHWEST CREATIONS	SUPPLIES AND MATERIALS
			382.00
			382.00
00221952	05/14/2010	ORG FOR EDUC TECHNOLOGY AND CURR	SOFTWARE/HARDWARE AGREEMENTS
			181.20
			181.20
00221953	05/14/2010	ORIGO	TEXTBOOKS/WORKBOOKS/INST KITS
			1,928.09
			1,928.09
00221954	05/14/2010	OVERLAKE HOSPITAL MEDICAL CENTER	CONTRACT SERVICES
			8,143.00
			8,143.00
00221955	05/14/2010	PACIFIC LEARNING CENTER NW LLC	CONTRACT SERVICES
			3,300.00
			3,300.00
00221956	05/14/2010	PARKEN, CATHERINE	SUPPLIES AND MATERIALS
			102.82
			102.82
00221957	05/14/2010	PEELER, JOANNA	TRAVEL IN DISTRICT
			168.00
			168.00
00221958	05/14/2010	PETTIT, ROBIN	TRAVEL IN DISTRICT
			72.40
			72.40
00221959	05/14/2010	PITNEY BOWES RESERVE ACCOUNT	CLEARING ACCOUNT
			8.36
			2,991.64
			3,000.00
00221960	05/14/2010	POWELL, LIANA	SUPPLIES AND MATERIALS
			10.30
			10.30
00221961	05/14/2010	PRICE, CHARLENE	LEARNING ALLOCATION
			81.90
			81.90
00221962	05/14/2010	PRIMA WA CHAPTER	TUITION/REGISTRATION/MEMBRSH
			125.00
			125.00
00221963	05/14/2010	PSR	MAINTENANCE & REPAIRS
			874.70
			874.70
00221964	05/14/2010	PUD NO 1 SNOHOMISH CO	ELECTRICITY
			2,940.44
			2,940.44
00221965	05/14/2010	PUGET SOUND DATA SYSTEMS	SOFTWARE/HARDWARE AGREEMENTS
			861.59
			861.59
00221966	05/14/2010	PUGET SOUND ENERGY	GAS
			30,649.82

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
			30,649.82
00221967	05/14/2010	REFUGEE & IMMIGRANT SERVICES NW <i>CONTRACT SERVICES</i>	<u>303.10</u>
			303.10
00221968	05/14/2010	REYNOLDS, JOAN E <i>SUPPLIES AND MATERIALS</i>	<u>101.61</u>
			101.61
00221969	05/14/2010	RICE, NEWEL S <i>TRAVEL OUT OF DISTRICT</i>	<u>23.12</u>
			23.12
00221970	05/14/2010	RIVERSIDE TOPSOIL <i>SUPPLIES AND MATERIALS</i>	<u>165.00</u>
			165.00
00221971	05/14/2010	ROCKWOOD, JOANNA <i>TRAVEL IN DISTRICT</i>	<u>9.05</u>
			9.05
00221972	05/14/2010	ROMERO, VICTORIA <i>CONTRACT SERVICES</i>	<u>521.00</u>
			521.00
00221973	05/14/2010	ROY, JACK <i>TRAVEL OUT OF DISTRICT</i>	<u>71.00</u>
			71.00
00221974	05/14/2010	RUBATINO REFUSE REMOVAL INC <i>REFUSE</i>	<u>851.42</u>
			851.42
00221975	05/14/2010	SAFEWAY INC <i>SUPPLIES AND MATERIALS</i>	<u>181.06</u>
			181.06
00221976	05/14/2010	SCREEN PRINTING NORTHWEST INC <i>SUPPLIES AND MATERIALS</i>	<u>352.00</u>
			352.00
00221977	05/14/2010	SERVICE PAPER COMPANY <i>SUPPLIES AND MATERIALS</i>	<u>4,831.20</u>
			4,831.20
00221978	05/14/2010	SHACKELFORD, ANDREA AZRIEL <i>CONTRACT SERVICES</i>	<u>102.00</u>
			102.00
00221979	05/14/2010	SHAW ELEVATOR COMPANY LLC <i>CONTRACT SERVICES</i>	<u>1,468.74</u>
			1,468.74
00221980	05/14/2010	SIEVERS-BAILEY, JOCELYN <i>SUPPLIES AND MATERIALS</i>	<u>73.34</u>
			73.34
00221981	05/14/2010	SILVER LAKE WATER DISTRICT <i>WATER</i>	<u>50.08</u>
			50.08
00221982	05/14/2010	SKAGIT WHATCOM ELECTRONICS <i>NON TAGABLE FURNITURE/EQUIP</i>	<u>323.52</u>
			323.52
00221983	05/14/2010	SMITH, KAJA <i>SUPPLIES AND MATERIALS</i>	<u>97.02</u>
			97.02
00221984	05/14/2010	SMITH, SALLI <i>SUPPLIES AND MATERIALS</i>	<u>27.96</u>
			27.96
00221985	05/14/2010	SMITH-AIKENS, DEIDRE <i>TRAVEL IN DISTRICT</i>	<u>136.81</u>
			136.81
00221986	05/14/2010	SNYDER, LINDA <i>TRAVEL IN DISTRICT</i>	<u>77.35</u>
			77.35
00221987	05/14/2010	SOCIETY OF AMERICAN FLORISTS <i>TUITION/REGISTRATION/MEMBRSHIP</i>	<u>40.00</u>
			40.00
00221988	05/14/2010	SOLID WASTE MANAGEMENT <i>REFUSE</i>	<u>8,204.00</u>
			8,204.00
00221989	05/14/2010	SONITROL PACIFIC INC <i>CONTRACT SERVICES</i>	<u>15,207.40</u>
			15,207.40

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00221990	05/14/2010	SOTAK, ROBERT	TRAVEL IN DISTRICT
			42.85
			TRAVEL OUT OF DISTRICT
			25.00
			67.85
00221991	05/14/2010	SPRINGER, MICHAEL	TRAVEL OUT OF DISTRICT
			42.00
			42.00
00221992	05/14/2010	STARLINE LUXURY COACHES	CONTRACT SERVICES
			500.00
			500.00
00221993	05/14/2010	STOLMEIER, MARY R	SUPPLIES AND MATERIALS
			87.22
			87.22
00221994	05/14/2010	SULLIVAN, KAREN M	TRAVEL IN DISTRICT
			45.05
			45.05
00221995	05/14/2010	SUNBELT STAFFING	CONTRACT SERVICES
			2,512.50
			2,512.50
00221996	05/14/2010	THUMMA, MARCIA	CONTRACT SERVICES
			60.00
			60.00
00221997	05/14/2010	TOP ECHELON CONTRACTING INC	CONTRACT SERVICES
			2,475.00
			2,475.00
00221998	05/14/2010	ULKE, MICHELLE	SUPPLIES AND MATERIALS
			200.00
			200.00
00221999	05/14/2010	US HEALTHWORKS MEDICAL GROUP WA	CONTRACT SERVICES
			138.00
			138.00
00222000	05/14/2010	VANEK, MARY	TRAVEL IN DISTRICT
			19.75
			19.75
00222001	05/14/2010	VANRY, GINGER	TRAVEL IN DISTRICT
			9.40
			9.40
00222002	05/14/2010	VERIZON NORTHWEST	TELEPHONE
			95.67
			95.67
00222003	05/14/2010	VERIZON WIRELESS	WIRELESS SERVICE
			809.75
			809.75
00222004	05/14/2010	VWR SARGENT WELCH SCIENTIFIC	NON TAGABLE FURNITURE/EQUIP
			183.96
			183.96
00222005	05/14/2010	WA ASSOC OF DIV OCCUPATIONS TEACH	TUITION/REGISTRATION/MEMBRSHIP
			270.00
			270.00
00222006	05/14/2010	WABASH INSTRUMENT CORPORATION	TEXTBOOKS/WORKBOOKS/INST KITS
			233.39
			233.39
00222007	05/14/2010	WAGONER, ROSCHELE	AUDIO VISUAL SUPPLIES
			179.72
			179.72
00222008	05/14/2010	WALKER, KIM	TRAVEL OUT OF DISTRICT
			152.50
			152.50
00222009	05/14/2010	WALLENBERG, JENNIFER	SUPPLIES AND MATERIALS
			9.80
			9.80
00222010	05/14/2010	WEBB, THERESA	SUPPLIES AND MATERIALS
			10.69
			10.69
00222011	05/14/2010	WELLS FARGO FINANCIAL LEASING INC	COPIER LEASE & MAINTENANCE
			20,003.48
			20,003.48
00222012	05/14/2010	WESTERN PSYCHOLOGICAL SERVICES	SUPPLIES AND MATERIALS
			237.60
			237.60
00222013	05/14/2010	WILDER, PENNY	SUPPLIES AND MATERIALS
			27.14

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
			27.14
00222014	05/14/2010	WILKINS, SHELLY	
		TRAVEL IN DISTRICT	26.05
			26.05
00222015	05/14/2010	WILLIAMS, ALISON	
		LEARNING ALLOCATION	10.00
			10.00
00222016	05/14/2010	WILLIAMS, RIC	
		TRAVEL IN DISTRICT	11.50
			11.50
00222017	05/14/2010	WILLIAMSON, ANNA	
		TRAVEL IN DISTRICT	136.90
			136.90
00222018	05/14/2010	WINECOFF, NATALIA	
		CONTRACT SERVICES	810.00
			810.00
00222019	05/14/2010	WINTERS, HOLLY	
		TRAVEL IN DISTRICT	114.00
			114.00
00222020	05/14/2010	WITTCO SYSTEMS INC	
		SUPPLIES AND MATERIALS	226.30
		COPIER SUPPLIES	229.51
		COPIER LEASE & MAINTENANCE	13,624.12
			14,079.93
00222021	05/14/2010	WOOLWINE, PHYLLIS	
		SUPPLIES AND MATERIALS	123.32
			123.32
00222022	05/14/2010	XEROX CORP	
		COPIER LEASE & MAINTENANCE	5,839.64
			5,839.64
00222023	05/14/2010	ZEUTENHORST, GINA	
		TRAVEL OUT OF DISTRICT	118.00
			118.00
TOTAL			\$1,027,132.14

AP VOUCHER REGISTER

EVERETT PUBLIC SCHOOLS

Board Date: 06/08/2010

Fund: GENERAL FUND

Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, have been recorded on a listing which has been made available to the Board.

As of Jun. 08, 2010, the Board, by a _____ vote, does approve for payment those vouchers included in the following list and further described as follows:

Warrant Number 00222160 through 00222275 in the total amount of \$ 306,921.01

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00222160	05/21/2010	ALLDATA LLC SUBSCRIPTION SERVICES	1,064.70 1,064.70
00222161	05/21/2010	ANDERSON, EILEEN SUPPLIES AND MATERIALS	110.27 110.27
00222162	05/21/2010	ANTONEVICH, PAULA J TRAVEL OUT OF DISTRICT	26.00 26.00
00222163	05/21/2010	AWARDS OF PRAISE INC SUPPLIES AND MATERIALS	11.47 11.47
00222164	05/21/2010	BECKER, DEBRA TRAVEL IN DISTRICT	43.45 43.45
00222165	05/21/2010	BELLEVUE SCHOOL DISTRICT #405 TUITION/REGISTRATION/MEMBRSHIP	725.00 725.00
00222166	05/21/2010	BERESFORD COMPANY, THE CONTRACT SERVICES	349.44 349.44
00222167	05/21/2010	CAREERSTAFF UNLIMITED CONTRACT SERVICES	2,201.50 2,201.50
00222168	05/21/2010	CENTER FOR EDUCATIONAL EFFECTIVENESS CONTRACT SERVICES	250.00 250.00
00222169	05/21/2010	CONTROL CONTRACTORS INC CONTRACT SERVICES	642.69 642.69
00222170	05/21/2010	COURTYARD BY MARRIOTT, THE TRAVEL OUT OF DISTRICT	203.62 203.62
00222172	05/21/2010	DAIRY VALLEY DISTRIBUTING SUPPLIES AND MATERIALS	11,141.43 11,141.43
00222173	05/21/2010	EDMONDS DISCOVERY PROGRAMS TUITION/REGISTRATION/MEMBRSHIP	412.00 412.00
00222174	05/21/2010	EILERS, HEIDI TRAVEL IN DISTRICT	94.15 94.15
00222175	05/21/2010	EVERETT PUBLIC SCHOOLS CONTRACT SERVICES	47.00 47.00

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00222179	05/21/2010	EVERETT PUBLIC SCHOOLS	SUPPLIES AND MATERIALS
			26,417.42
			PAPER
			64.43
			COPIER SUPPLIES
			162.82
			POSTAGE
			15.19
			NON TAGABLE TECHNOLOGY EQUIP
			16.35
			TEXTBOOKS/WORKBOOKS/INST KITS
			1,896.13
			TECHNOLOGY SOFTWARE
			583.00
			TUITION/REGISTRATION/MEMBRSHP
			3,670.00
			TRANSP IN LIEU OF TRANSP
			120.00
			32,945.34
00222180	05/21/2010	EVERETT PUBLIC SCHOOLS	SUPPLIES AND MATERIALS
			318.30
			318.30
00222181	05/21/2010	FARMER, JENNIFER	TRAVEL OUT OF DISTRICT
			216.00
			216.00
00222182	05/21/2010	FENDER, CARL	TRAVEL IN DISTRICT
			115.95
			115.95
00222183	05/21/2010	FOLLETT LIBRARY RESOURCES	SUPPLIES AND MATERIALS
			742.97
			TEXTBOOKS/WORKBOOKS/INST KITS
			2,144.37
			2,887.34
00222184	05/21/2010	FRANZ FAMILY BAKERIES	SUPPLIES AND MATERIALS
			2,408.58
			2,408.58
00222185	05/21/2010	GILLINGHAM, JANET	TRAVEL IN DISTRICT
			29.40
			29.40
00222186	05/21/2010	H CAULFIELD INC	SUPPLIES AND MATERIALS
			11.00
			NON TAGABLE FURNITURE/EQUIP
			1,384.88
			1,395.88
00222187	05/21/2010	HALSEY, SUSAN	TRAVEL IN DISTRICT
			35.28
			35.28
00222188	05/21/2010	HANEY, JUSTIN	TEXTBOOKS/WORKBOOKS/INST KITS
			1,221.77
			1,221.77
00222189	05/21/2010	HARRIS, CHERYL L	CONTRACT SERVICES
			381.25
			381.25
00222190	05/21/2010	HYDRAULIC FITNESS PRODUCTS	NON TAGABLE FURNITURE/EQUIP
			3,482.00
			3,482.00
00222191	05/21/2010	IMAGINE CHILDRENS MUSEUM	CONTRACT SERVICES
			3,550.00
			3,550.00
00222192	05/21/2010	INTEGRA TELECOM	TELEPHONE
			12,979.44
			12,979.44
00222193	05/21/2010	JAMBA JUICE	SUPPLIES AND MATERIALS
			1,318.50
			1,318.50
00222194	05/21/2010	JENKINS, ELAINE	TUITION & FEES
			20.00
			20.00
00222195	05/21/2010	JOHNSON, STEPHEN	SUPPLIES AND MATERIALS
			30.00
			30.00
00222196	05/21/2010	JORDAN, JILL	LEARNING ALLOCATION
			75.76
			75.76
00222197	05/21/2010	JUDD AND BLACK INC	MAINTENANCE & REPAIRS
			163.80
			163.80

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00222198	05/21/2010	K & L GATES	LEGAL FEES
			13,597.44
			13,597.44
00222199	05/21/2010	KELLY, KENLEIGH	SUPPLIES AND MATERIALS
			13.49
			13.49
00222200	05/21/2010	KING COUNTY DIRECTORS ASSOCIATION	SUPPLIES AND MATERIALS
			5,263.60
			PAPER
			2,432.95
			NON TAGABLE FURNITURE/EQUIP
			27,357.75
			35,054.30
00222201	05/21/2010	KINGS COMMAND FOODS	INVENTORY LUNCHROOMS
			3,856.58
			3,856.58
00222202	05/21/2010	KINSELLA, SARAH D	SUPPLIES AND MATERIALS
			41.55
			41.55
00222203	05/21/2010	KOEHLER, REGINA	TUITION/REGISTRATION/MEMBERSHIP
			133.00
			TRAVEL OUT OF DISTRICT
			55.64
			188.64
00222204	05/21/2010	KRISTIANSEN, BECKY	SUPPLIES AND MATERIALS
			143.25
			143.25
00222205	05/21/2010	LANDERS, SEEMAE	TUITION & FEES
			30.00
			30.00
00222206	05/21/2010	LEADING EDGE GYMNASTICS	CONTRACT SERVICES
			413.40
			413.40
00222207	05/21/2010	LEGOWIK ZOHN, CAROLE	SUPPLIES AND MATERIALS
			16.02
			16.02
00222208	05/21/2010	LOOMIS FARGO AND COMPANY	CONTRACT SERVICES
			442.68
			442.68
00222209	05/21/2010	LULL, DENISE	LEARNING ALLOCATION
			95.00
			95.00
00222210	05/21/2010	MCCAULEY, MATTHEW	TRAVEL OUT OF DISTRICT
			247.20
			247.20
00222211	05/21/2010	MCCLURE, MARGARET	TRAVEL IN DISTRICT
			126.00
			126.00
00222212	05/21/2010	MEDIC REPAIR	RENTAL EQUIPMENT
			60.06
			60.06
00222213	05/21/2010	MICROFIBER CLEANING PRODUCTS	SUPPLIES AND MATERIALS
			451.61
			451.61
00222214	05/21/2010	MUSCO SPORTS LIGHTING LLC	CONTRACT SERVICES
			400.00
			400.00
00222215	05/21/2010	MUSIC FACTORY DIRECT	NON TAGABLE FURNITURE/EQUIP
			9,889.92
			9,889.92
00222216	05/21/2010	NATIONAL STUTTERING ASSOCIATION	TUITION/REGISTRATION/MEMBERSHIP
			65.00
			65.00
00222217	05/21/2010	NEW CARE CONCEPT INC	CONTRACT SERVICES
			12,155.00
			12,155.00
00222218	05/21/2010	NORTHWEST ESD 189	CONTRACT SERVICES
			69,594.00
			TUITION/REGISTRATION/MEMBERSHIP
			134.00
			69,728.00
00222219	05/21/2010	NORTHWEST SCHOOL FOR INNOVATIVE I	CONTRACT SERVICES
			9,200.00
			9,200.00

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00222220	05/21/2010	OLSON, JOHN R	786.32
		CONTRACT SERVICES	786.32
00222221	05/21/2010	ORG FOR EDUC TECHNOLOGY AND CURF	362.40
		TECHNOLOGY SOFTWARE	362.40
00222222	05/21/2010	PARKEN, CATHERINE	129.89
		SUPPLIES AND MATERIALS	129.89
00222223	05/21/2010	PEDIGO PIANO INC	499.86
		NON TAGABLE FURNITURE/EQUIP	499.86
00222224	05/21/2010	PERFECTION LEARNING CORP	240.61
		TEXTBOOKS/WORKBOOKS/INST KITS	240.61
00222225	05/21/2010	PITNEY BOWES RESERVE ACCOUNT	11.88
		CLEARING ACCOUNT	2,612.12
		POSTAGE	2,624.00
00222226	05/21/2010	REESE, ROBERT	4,573.19
		CONTRACT SERVICES	4,573.19
00222227	05/21/2010	REFUGEE & IMMIGRANT SERVICES NW	6,728.40
		CONTRACT SERVICES	6,728.40
00222228	05/21/2010	REJERSEN PIANO SERVICE	140.00
		MAINTENANCE & REPAIRS	140.00
00222229	05/21/2010	RIVERSIDE TOPSOIL	441.87
		SUPPLIES AND MATERIALS	441.87
00222230	05/21/2010	ROCHON, SHIRLEY	92.00
		TRAVEL OUT OF DISTRICT	92.00
00222231	05/21/2010	ROGERS, BEVERLY	56.00
		TRAVEL OUT OF DISTRICT	56.00
00222232	05/21/2010	SAFEWAY INC	184.76
		SUPPLIES AND MATERIALS	184.76
00222233	05/21/2010	SCHOOL SPECIALTY INC	175.35
		NON TAGABLE FURNITURE/EQUIP	175.35
00222234	05/21/2010	SCIENCE EXPRESS	654.75
		CONTRACT SERVICES	654.75
00222235	05/21/2010	SENSORY IMPAIRMENTS CONSULTANTS	467.50
		CONTRACT SERVICES	467.50
00222236	05/21/2010	SERVICE PAPER COMPANY	5,695.36
		SUPPLIES AND MATERIALS	5,695.36
00222237	05/21/2010	SEYMOUR, KAREN	24.75
		FOOD SERVICE LOCAL REVENUES	24.75
00222238	05/21/2010	SHACKELFORD, ANDREA AZRIEL	108.00
		CONTRACT SERVICES	108.00
00222239	05/21/2010	SMITH, ADDIE	204.00
		TRAVEL OUT OF DISTRICT	204.00
00222240	05/21/2010	SMITH, SALLI	30.36
		SUPPLIES AND MATERIALS	30.36
00222241	05/21/2010	SOLUTION TREE	1,198.00
		TUITION/REGISTRATION/MEMBRSHIP	1,198.00
00222242	05/21/2010	STANGLAND, DAVID	164.75
		SUPPLIES AND MATERIALS	164.75
00222243	05/21/2010	STATE AUDITORS OFFICE	2,711.70
		CONTRACT SERVICES	2,711.70

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
			2,711.70
00222244	05/21/2010	STEPHENS, STACY	SUPPLIES AND MATERIALS
			252.50
			252.50
00222245	05/21/2010	STERICYCLE INC	CONTRACT SERVICES
			10.36
			10.36
00222246	05/21/2010	STRONG, DEBRA	SUPPLIES AND MATERIALS
			19.63
			19.63
00222247	05/21/2010	SUNBELT STAFFING	CONTRACT SERVICES
			2,512.50
			2,512.50
00222248	05/21/2010	SURYAN, PAMELA	FINES AND DAMAGES
			5.00
			5.00
00222249	05/21/2010	TANNER, CAROLE	TRAVEL OUT OF DISTRICT
			204.00
			204.00
00222250	05/21/2010	TEACHING STRATEGIES INC	TEXTBOOKS/WORKBOOKS/INST KITS
			60.00
			60.00
00222251	05/21/2010	THOMAS, CHRISTINE	FOOD SERVICE LOCAL REVENUES
			33.50
			33.50
00222252	05/21/2010	THUMMA, MARCIA	CONTRACT SERVICES
			55.00
			55.00
00222253	05/21/2010	TOP ECHELON CONTRACTING INC	CONTRACT SERVICES
			2,310.00
			2,310.00
00222254	05/21/2010	TOYN, KEN	TRAVEL IN DISTRICT
			41.13
			41.13
00222255	05/21/2010	TOYS FOR SPECIAL CHILDREN INC	NON TAGABLE FURNITURE/EQUIP
			362.95
			362.95
00222256	05/21/2010	TROPICANA CHILLED DSD	SUPPLIES AND MATERIALS
			1,207.36
			1,207.36
00222257	05/21/2010	TUCKER, LESLIE	SUPPLIES AND MATERIALS
			16.43
			16.43
00222258	05/21/2010	UNITED STATES POSTAL SERVICE	POSTAGE
			228.44
			228.44
00222259	05/21/2010	UNIVERSITY BOOKSTORE	SUPPLIES AND MATERIALS
			418.78
			TEXTBOOKS/WORKBOOKS/INST KITS
			643.27
			1,062.05
00222260	05/21/2010	VAUGHN, ERIC	CONTRACT SERVICES
			300.00
			300.00
00222261	05/21/2010	VERIZON WIRELESS	WIRELESS SERVICE
			546.02
			546.02
00222262	05/21/2010	WA STATE UNIVERSITY	SUPPLIES AND MATERIALS
			2,800.00
			2,800.00
00222263	05/21/2010	WAEOP	TUITION/REGISTRATION/MEMBRSHIP
			133.00
			133.00
00222264	05/21/2010	WALBURN, SHANNON	TRAVEL OUT OF DISTRICT
			200.00
			200.00
00222265	05/21/2010	WEBSTER, MELISSA	TEXTBOOKS/WORKBOOKS/INST KITS
			29.96
			29.96
00222266	05/21/2010	WELSH, COLLEEN	SUPPLIES AND MATERIALS
			4.99

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
			4.99
00222267	05/21/2010	WILDER FITNESS EQUIPMENT	<i>NON TAGABLE FURNITURE/EQUIP</i>
			<u>22,932.00</u>
			22,932.00
00222268	05/21/2010	WILLIAMS M ED BCBA, PENNY	<i>CONTRACT SERVICES</i>
			<u>4,465.50</u>
			4,465.50
00222269	05/21/2010	WILLIAMS, ALISON	<i>LEARNING ALLOCATION</i>
			<u>112.50</u>
			112.50
00222270	05/21/2010	WILSON, JANA	<i>TRAVEL IN DISTRICT</i>
			<u>186.35</u>
			186.35
00222271	05/21/2010	WITTCO SYSTEMS INC	<i>SUPPLIES AND MATERIALS</i>
			<u>120.23</u>
			120.23
00222272	05/21/2010	WOLFF, LINNEA	<i>TRAVEL OUT OF DISTRICT</i>
			<u>66.35</u>
			66.35
00222273	05/21/2010	WOOD, KRISTINE	<i>FOOD SERVICE LOCAL REVENUES</i>
			<u>73.73</u>
			73.73
00222274	05/21/2010	WOODLAND PARK ZOO	<i>TUITION/REGISTRATION/MEMBRSHIP</i>
			<u>91.00</u>
			91.00
00222275	05/21/2010	WORLD COMMUNICATION CENTER	<i>WIRELESS SERVICE</i>
			<u>1,072.26</u>
			1,072.26
TOTAL			\$306,921.01

AP VOUCHER REGISTER

EVERETT PUBLIC SCHOOLS

Board Date: 06/08/2010

Fund: CAPITAL PROJECTS FUND

Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, have been recorded on a listing which has been made available to the Board.

As of Jun. 08, 2010, the Board, by a _____ vote, does approve for payment those vouchers included in the following list and further described as follows:

Warrant Number 00221812 through 00221839 in the total amount of \$ 883,191.94

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00221812	05/14/2010	ALCATEL OTHER FURNITURE/EQUIPMENT	27,674.97
			27,674.97
00221813	05/14/2010	ALTERNATIVE ENVIRONMENTAL TECHN ASBESTOS	7,929.95
			7,929.95
00221814	05/14/2010	ASSOCIATED EARTH SCIENCES INC GEOTECHNICAL REPORT/TESTING	1,446.18
			1,446.18
00221815	05/14/2010	BEUMEL, HAROLD MILEAGE	206.50
			206.50
00221816	05/14/2010	CENTURY PACIFIC LP OTHER GENERAL SUPPORT	1,938.50
			1,938.50
00221817	05/14/2010	COLLINS, JENNIFER MILEAGE	179.05
			179.05
00221818	05/14/2010	DATA BASE OTHER PROJECT EXPENSES	19.13
			19.13
00221819	05/14/2010	DYKEMAN ARCHITECTS GENERAL ARCHITECT/ENGINEER	382.50
			382.50
00221820	05/14/2010	EVERETT COMMUNITY COLLEGE OTHER PROJECT EXPENSES	600.00
			600.00
00221821	05/14/2010	EVERETT PUBLIC SCHOOLS MATERIALS - F & P DEPT	138.50
		MEMBERSHIP DUES	234.57
		OTHER PROJECT EXPENSES	277.15
		OTHER FURNITURE/EQUIPMENT	428.85
		OTHER HARDWARE EQUIPMENT	1,536.10
			2,615.17
00221822	05/14/2010	EVERETT PUBLIC SCHOOLS OTHER PROJECT EXPENSES	65.80
			65.80
00221823	05/14/2010	EWING ENVIRONMENTAL ASBESTOS	2,340.00
			2,340.00
00221824	05/14/2010	GRAHAM CONTRACTING LTD GENERAL CONTRACTOR	628,184.54
		GENERAL CONTRACTOR WSST	62,818.45
			691,002.99

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00221825	05/14/2010	HWA GEOSCIENCES INC	<i>MATERIALS TESTING/INSPECTION</i>
			<u>16,144.00</u>
			16,144.00
00221826	05/14/2010	KEY BANK NA GRAHAM CONTRACTING I	<i>GENERAL CONTRACTOR</i>
			<u>33,062.34</u>
			33,062.34
00221827	05/14/2010	KLAPPENBACH ARCHITECTS	<i>GENERAL ARCHITECT/ENGINEER</i>
			<u>18,668.14</u>
			18,668.14
00221828	05/14/2010	MOUNTAIN MIST	<i>OTHER PROJECT EXPENSES</i>
			<u>31.09</u>
			31.09
00221829	05/14/2010	OLYMPIC PAVING INC	<i>OTHER CONTRACTOR</i>
			<u>1,041.77</u>
			1,041.77
00221830	05/14/2010	PACIFIC MOBILE STRUCTURES	<i>CONTRACTUAL EQUIPMENT</i>
			<u>885.62</u>
			<i>OTHER PROJECT EXPENSES</i>
			<u>1,028.89</u>
			1,914.51
00221831	05/14/2010	PACIFIC NORTHWEST TITLE CO	<i>OTHER PROJECT EXPENSES</i>
			<u>218.40</u>
			218.40
00221832	05/14/2010	RUBATINO REFUSE REMOVAL INC	<i>OTHER PROJECT EXPENSES</i>
			<u>129.58</u>
			129.58
00221833	05/14/2010	SHOCKEY BRENT INCORPORATED	<i>LAND USE/ENVIRONMENTAL</i>
			<u>2,370.00</u>
			2,370.00
00221834	05/14/2010	SOUNDVIEW AERIAL PHOTOGRAPHY INC	<i>PHOTOS & REPROGRAPHICS</i>
			<u>549.28</u>
			549.28
00221835	05/14/2010	STAR RENTALS	<i>CONTRACTUAL EQUIPMENT</i>
			<u>895.44</u>
			895.44
00221836	05/14/2010	TRES WEST ENGINEERS INC.	<i>GENERAL ARCHITECT/ENGINEER</i>
			<u>4,851.10</u>
			4,851.10
00221837	05/14/2010	TYLER TECHNOLOGIES	<i>SOFTWARE</i>
			<u>48,730.50</u>
			48,730.50
00221838	05/14/2010	WALKENHORST, JAMES	<i>OTHER GENERAL SUPPORT</i>
			<u>15,152.50</u>
			15,152.50
00221839	05/14/2010	WETHERHOLT AND ASSOCIATES PS INC	<i>ROOFING CONSULTANT</i>
			<u>3,032.55</u>
			3,032.55

TOTAL \$883,191.94

AP VOUCHER REGISTER

EVERETT PUBLIC SCHOOLS

Board Date: 06/08/2010

Fund: ASSOCIATED STUDENT BODY FUND

Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, have been recorded on a listing which has been made available to the Board.

As of Jun. 08, 2010, the Board, by a _____ vote, does approve for payment those vouchers included in the following list and further described as follows:

Warrant Number 00222024 through 00222115 in the total amount of \$ 52,224.03

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00222024	05/14/2010	4A BOOSTER CLUB <i>CONTRACT SERVICES</i>	<u>500.00</u> 500.00
00222025	05/14/2010	ALEXANDER PRINTING COMPANY INC <i>SUPPLIES AND MATERIALS</i>	<u>81.90</u> 81.90
00222026	05/14/2010	ALFORD, KAILEIGH <i>SUPPLIES AND MATERIALS</i>	<u>24.08</u> 24.08
00222027	05/14/2010	ALFYS PIZZA <i>SUPPLIES AND MATERIALS</i>	<u>1,071.53</u> 1,071.53
00222028	05/14/2010	ALFYS PIZZA <i>SUPPLIES AND MATERIALS</i>	<u>39.29</u> 39.29
00222029	05/14/2010	AMERICAN SIGN LANGUAGE HONOR SOC <i>CONTRACT SERVICES</i>	<u>25.00</u> 25.00
00222030	05/14/2010	ANAHEIM PARK HOTEL <i>CONTRACT SERVICES</i>	<u>2,428.80</u> 2,428.80
00222031	05/14/2010	ARPIN, PATRICK <i>REVENUE-ASB</i>	<u>132.00</u> 132.00
00222032	05/14/2010	ASB IMPREST FUND JACKSON HIGH <i>TRAVEL IN DISTRICT</i>	<u>450.00</u> 450.00
00222033	05/14/2010	ASSOC OF WA SCHOOL PRINCIPALS INC <i>CONTRACT SERVICES</i>	<u>2,324.00</u> 2,324.00
00222034	05/14/2010	ATOMIC PHOTOBOOTH CO <i>CONTRACT SERVICES</i>	<u>1,787.81</u> 1,787.81
00222035	05/14/2010	AWARDS OF PRAISE INC <i>SUPPLIES AND MATERIALS</i>	<u>23.21</u> 23.21
00222036	05/14/2010	BAE, MEYONG HUN <i>REVENUE-ASB</i>	<u>44.00</u> 44.00
00222037	05/14/2010	BAKERS MEDICAL SERVICES <i>SUPPLIES AND MATERIALS</i>	<u>18.91</u> 18.91
00222038	05/14/2010	BEST WESTERN INC <i>TRAVEL IN DISTRICT</i>	<u>403.04</u> 403.04

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00222039	05/14/2010	BETTER BASKETBALL INC	<i>SUPPLIES AND MATERIALS</i>
			<u>179.89</u>
			179.89
00222040	05/14/2010	BLAZING BAGELS	<i>SUPPLIES AND MATERIALS</i>
			<u>35.00</u>
			35.00
00222041	05/14/2010	BOYD COFFEE COMPANY	<i>SUPPLIES AND MATERIALS</i>
			<u>98.16</u>
			98.16
00222042	05/14/2010	BROSES WHOLESALE FLORIST INC	<i>SUPPLIES AND MATERIALS</i>
			<u>34.13</u>
			34.13
00222043	05/14/2010	BROWN, ROBERT	<i>REVENUE-ASB</i>
			<u>44.00</u>
			44.00
00222044	05/14/2010	BURLINGTON EDISON HIGH SCHOOL	<i>REVENUE-ASB</i>
			<u>205.00</u>
			205.00
00222045	05/14/2010	CASCADE WHOLESALE	<i>SUPPLIES AND MATERIALS</i>
			<u>107.56</u>
			107.56
00222046	05/14/2010	CHINA PEARL RESTAURANT	<i>CONTRACT SERVICES</i>
			<u>228.97</u>
			228.97
00222047	05/14/2010	CHINOOK CHARTERS INC	<i>CONTRACT SERVICES</i>
			<u>975.00</u>
			975.00
00222048	05/14/2010	COMEAX, ANGELO	<i>REVENUE-ASB</i>
			<u>3.00</u>
			3.00
00222049	05/14/2010	CONNER, JIM	<i>SUPPLIES AND MATERIALS</i>
			<u>49.06</u>
			49.06
00222050	05/14/2010	CROSS, ROBERT	<i>REVENUE-ASB</i>
			<u>44.00</u>
			44.00
00222051	05/14/2010	CROY, HEATHER	<i>SUPPLIES AND MATERIALS</i>
			<u>43.76</u>
			43.76
00222052	05/14/2010	DISNEYLAND RESORT	<i>CONTRACT SERVICES</i>
			<u>20,446.00</u>
			20,446.00
00222053	05/14/2010	DISPLAY & COSTUME SUPPLY INC	<i>SUPPLIES AND MATERIALS</i>
			<u>92.90</u>
			92.90
00222054	05/14/2010	DOMINGO, RAFAEL SANTO	<i>CONTRACT SERVICES</i>
			<u>750.00</u>
			750.00
00222055	05/14/2010	DUEHNING, HEIDI	<i>REVENUE-ASB</i>
			<u>44.00</u>
			44.00
00222056	05/14/2010	DURHAM SCHOOL SERVICE LP	<i>CONTRACT SERVICES</i>
			<u>4,564.99</u>
			4,564.99
00222057	05/14/2010	ENERGETIC EVENTS	<i>CONTRACT SERVICES</i>
			<u>410.63</u>
			410.63
00222058	05/14/2010	ESCOBAR, TONY	<i>REVENUE-ASB</i>
			<u>44.00</u>
			44.00
00222059	05/14/2010	EVERETT PUBLIC SCHOOLS	<i>SUPPLIES AND MATERIALS</i>
			<u>58.34</u>
			58.34
00222060	05/14/2010	EVERETT PUBLIC SCHOOLS	<i>REVENUE-ASB</i>
			<u>15.00</u>
			15.00
00222061	05/14/2010	EVERETT PUBLIC SCHOOLS	<i>REVENUE-ASB</i>
			<u>15.00</u>
			15.00
00222062	05/14/2010	EVERETT PUBLIC SCHOOLS	<i>REVENUE-ASB</i>
			<u>27.00</u>
			27.00

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
			27.00
00222063	05/14/2010	FIFIELD, CAROL	REVENUE-ASB
			44.00
			44.00
00222064	05/14/2010	FRED MEYER	SUPPLIES AND MATERIALS
			34.93
			34.93
00222065	05/14/2010	GALLI, JODI	SUPPLIES AND MATERIALS
			22.00
			22.00
00222066	05/14/2010	H&L SPORTING GOODS	SUPPLIES AND MATERIALS
			27.30
			27.30
00222067	05/14/2010	HARTSHORN, JEFF	REVENUE-ASB
			44.00
			44.00
00222068	05/14/2010	HERITAGE FESTIVALS	CONTRACT SERVICES
			240.00
			240.00
00222069	05/14/2010	INSIDE SCOOP	SUPPLIES AND MATERIALS
			57.00
			57.00
00222070	05/14/2010	JOHNSON, JANE	TRAVEL IN DISTRICT
			196.18
			196.18
00222071	05/14/2010	KAMIAK HIGH SCHOOL	CONTRACT SERVICES
			50.00
			50.00
00222072	05/14/2010	KENMORE CAMERA	CONTRACT SERVICES
			68.00
			68.00
00222073	05/14/2010	KENT, BRIAN	REVENUE-ASB
			44.00
			44.00
00222074	05/14/2010	KING COUNTY DIRECTORS ASSOCIATON	SUPPLIES AND MATERIALS
			1,017.02
			1,017.02
00222075	05/14/2010	LAKE WASHINGTON HIGH SCHOOL	CONTRACT SERVICES
			75.00
			75.00
00222076	05/14/2010	LEE, JANET	REVENUE-ASB
			44.00
			44.00
00222077	05/14/2010	LIEURANCE, NEIL W	CONTRACT SERVICES
			250.00
			250.00
00222078	05/14/2010	MAM, NGOY	REVENUE-ASB
			44.00
			44.00
00222079	05/14/2010	MCMASTER CARR SUPPLY CO INC	SUPPLIES AND MATERIALS
			110.27
			110.27
00222080	05/14/2010	MEDCO SUPPLY COMPANY INC	SUPPLIES AND MATERIALS
			314.85
			314.85
00222081	05/14/2010	MOTIVATORS PROMOTIONAL PRODUCTS	SUPPLIES AND MATERIALS
			1,096.40
			1,096.40
00222082	05/14/2010	MT PIT, THE	SUPPLIES AND MATERIALS
			38.00
			38.00
00222083	05/14/2010	NELSON, DARRYL	REVENUE-ASB
			44.00
			44.00
00222084	05/14/2010	NOEL, MICHELLE	REVENUE-ASB
			44.00
			44.00
00222085	05/14/2010	NORTH CHAPTER SOCCER REF ASSOC INC	CONTRACT SERVICES
			3,634.58
			3,634.58

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00222086	05/14/2010	NUNES, ELIZABETH	<i>SUPPLIES AND MATERIALS</i>
			23.97
			23.97
00222087	05/14/2010	OLSON, ERICK	<i>CONTRACT SERVICES</i>
			350.00
			350.00
00222088	05/14/2010	OTIS SPUNKMEYER INC	<i>SUPPLIES AND MATERIALS</i>
			166.95
			166.95
00222089	05/14/2010	PAPA JOHNS PIZZA	<i>SUPPLIES AND MATERIALS</i>
			438.00
			438.00
00222090	05/14/2010	PEDERSON, CHRISTA	<i>REVENUE-ASB</i>
			66.00
			66.00
00222091	05/14/2010	PETTIS, DANE	<i>REVENUE-ASB</i>
			44.00
			44.00
00222092	05/14/2010	PURDY, JEFF	<i>REVENUE-ASB</i>
			44.00
			44.00
00222093	05/14/2010	RHS BBA	<i>CONTRACT SERVICES</i>
			275.00
			275.00
00222094	05/14/2010	RICHARDSON, RILEY A	<i>CONTRACT SERVICES</i>
			40.00
			40.00
00222095	05/14/2010	SAFEWAY INC	<i>SUPPLIES AND MATERIALS</i>
			96.21
			96.21
00222096	05/14/2010	SEATTLE MARINERS BASEBALL CLUB	<i>CONTRACT SERVICES</i>
			613.50
			613.50
00222097	05/14/2010	SELLERS, TRINA	<i>REVENUE-ASB</i>
			175.00
			175.00
00222098	05/14/2010	SHULL, BRIAN	<i>REVENUE-ASB</i>
			44.00
			44.00
00222099	05/14/2010	SNOHOMISH PUBLISHING CO INC	<i>CONTRACT SERVICES</i>
			515.52
			515.52
00222100	05/14/2010	SPIRIT PRODUCTS LTD	<i>SUPPLIES AND MATERIALS</i>
			469.27
			469.27
00222101	05/14/2010	TEAM CASINO	<i>CONTRACT SERVICES</i>
			500.00
			500.00
00222102	05/14/2010	TIMMERMAN, DOLORES	<i>REVENUE-ASB</i>
			44.00
			44.00
00222103	05/14/2010	TORRES, STEPHANIE	<i>REVENUE-ASB</i>
			44.00
			44.00
00222104	05/14/2010	TRAFICANTE, CHERRY	<i>REVENUE-ASB</i>
			44.00
			44.00
00222105	05/14/2010	UNITED GROCERS INC	<i>SUPPLIES AND MATERIALS</i>
			153.92
			153.92
00222106	05/14/2010	VINDICO PRINTING & DESIGN	<i>SUPPLIES AND MATERIALS</i>
			460.00
			460.00
00222107	05/14/2010	WA DECA INC	<i>CONTRACT SERVICES</i>
			396.00
			396.00
00222108	05/14/2010	WALKER, KENNETH C	<i>TRAVEL OUT OF STATE</i>
			319.00
			319.00
00222109	05/14/2010	WARNKE, RHONDA	<i>REVENUE-ASB</i>
			44.00

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
			44.00
00222110	05/14/2010	WELLS FARGO FINANCIAL LEASING INC <i>CONTRACT SERVICES</i>	<u>88.27</u>
			88.27
00222111	05/14/2010	WESCO LOCAL ASSOC OF STUDENT COUNCIL <i>SUPPLIES AND MATERIALS</i>	<u>50.00</u>
		<i>CONTRACT SERVICES</i>	<u>400.00</u>
			450.00
00222112	05/14/2010	WESTCOAST SEARCHLIGHT <i>CONTRACT SERVICES</i>	<u>250.00</u>
			250.00
00222113	05/14/2010	WILSON, JANA <i>SUPPLIES AND MATERIALS</i>	<u>200.69</u>
			200.69
00222114	05/14/2010	WITTCO SYSTEMS INC <i>CONTRACT SERVICES</i>	<u>47.46</u>
			47.46
00222115	05/14/2010	ZIPPYDOGS.COM <i>SUPPLIES AND MATERIALS</i>	<u>412.78</u>
			412.78
TOTAL			\$52,224.03

AP VOUCHER REGISTER

EVERETT PUBLIC SCHOOLS

Board Date: 06/08/2010

Fund: ASSOCIATED STUDENT BODY FUND

Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, have been recorded on a listing which has been made available to the Board.

As of Jun. 08, 2010, the Board, by a _____ vote, does approve
for payment those vouchers included in the following list and further described as follows:

Warrant Number 00222117 through 00222159 in the total amount of \$ 50,987.46

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00222117	05/21/2010	AMERICA'S BEST VALUE INN AND SUITE: TRAVEL IN DISTRICT	12,179.00
			12,179.00
00222118	05/21/2010	ANAHEIM BAND INSTRUMENTS CONTRACT SERVICES	652.35
			652.35
00222119	05/21/2010	ASB IMPREST FUND JACKSON HIGH SUPPLIES AND MATERIALS	400.00
			400.00
00222120	05/21/2010	AUCHTERLONIE, LINDA TRAVEL IN DISTRICT	20.00
			20.00
00222121	05/21/2010	AUTOMOTIVE SERVICE EXCELLENCE CONTRACT SERVICES	195.00
			195.00
00222122	05/21/2010	BEST WESTERN INC TRAVEL IN DISTRICT	786.59
			786.59
00222123	05/21/2010	CANYON LAKES GOLF CONTRACT SERVICES	394.21
			394.21
00222124	05/21/2010	CHINA PEARL RESTAURANT SUPPLIES AND MATERIALS	915.87
			915.87
00222125	05/21/2010	CLASS OF 2010 PARENT GROUP CONTRACT SERVICES	3,564.90
			3,564.90
00222126	05/21/2010	CLASS OF 2011 PARENT GROUP CONTRACT SERVICES	3,564.90
			3,564.90
00222127	05/21/2010	CUMMINGS, JACLIN R CONTRACT SERVICES	250.00
			250.00
00222128	05/21/2010	EVERETT PUBLIC SCHOOLS SUPPLIES AND MATERIALS	570.64
			570.64
00222129	05/21/2010	EVERETT PUBLIC SCHOOLS SUPPLIES AND MATERIALS	1,056.67
			1,056.67
00222130	05/21/2010	EVERETT PUBLIC SCHOOLS DUE TO OTHER FUNDS	2,461.56
		PAYROLL REIMB ASB ONLY	2,461.56
		CERT INSTR SUB TRAVEL/INSERVE	-2,090.00
		CLEARING ACCOUNT ASB	-151.20

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
		CERT INDUSTRIAL INSURANCE	-36.72
		CERT UNEMPLOYMENT	-2.09
		CERT FICA	-159.87
		CLASS INDUSTRIAL INSURANCE	-1.74
		CLASS UNEMPLOYMENT	-0.15
		CLASS FICA	-11.56
		CLASS RETIREMENT	-8.23
			2,461.56
00222131	05/21/2010	FRED MEYER	SUPPLIES AND MATERIALS
			39.26
			39.26
00222132	05/21/2010	HARBOR CLUB, THE	CONTRACT SERVICES
			14,625.30
			14,625.30
00222133	05/21/2010	HILTON	TRAVEL IN DISTRICT
			461.46
			461.46
00222134	05/21/2010	HOME DEPOT GECF	SUPPLIES AND MATERIALS
			27.93
			27.93
00222135	05/21/2010	IVERSON, JULIE	SUPPLIES AND MATERIALS
			87.44
			87.44
00222136	05/21/2010	KRISPY KREME	SUPPLIES AND MATERIALS
			112.50
			112.50
00222137	05/21/2010	LEE, HONG	REVENUE-ASB
			20.00
			20.00
00222138	05/21/2010	LOWES	SUPPLIES AND MATERIALS
			106.84
			106.84
00222139	05/21/2010	MANSFIELD, MARK	REVENUE-ASB
			40.00
			40.00
00222140	05/21/2010	MOFFAT, LESLEY	SUPPLIES AND MATERIALS
			30.00
			30.00
00222141	05/21/2010	MT PILCHUCK MUSIC EDUCATORS ASSOC	CONTRACT SERVICES
			362.50
			362.50
00222142	05/21/2010	MT PIT, THE	SUPPLIES AND MATERIALS
			30.00
			30.00
00222143	05/21/2010	NATIONAL SCHOLASTIC PRESS ASSOC	CONTRACT SERVICES
			105.00
			105.00
00222144	05/21/2010	NORTH CHAPTER SOCCER REF ASSOC INC	CONTRACT SERVICES
			665.11
			665.11
00222145	05/21/2010	OFFICE INTERIORS INC	SUPPLIES AND MATERIALS
			179.88
			179.88
00222146	05/21/2010	OLSON, DENISE	REVENUE-ASB
			30.00
			30.00
00222147	05/21/2010	OLSON, ERICK	CONTRACT SERVICES
			350.00
			350.00
00222148	05/21/2010	OTIS SPUNKMEYER INC	SUPPLIES AND MATERIALS
			307.31
			307.31
00222149	05/21/2010	PAPA JOHNS PIZZA	SUPPLIES AND MATERIALS
			657.00
			657.00
00222150	05/21/2010	PIRATE'S DINNER ADVENTURE	CONTRACT SERVICES
			3,130.00

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
			3,130.00
00222151	05/21/2010	POSTAL ANNEX 7013	<i>SUPPLIES AND MATERIALS</i>
			62.87
			62.87
00222152	05/21/2010	SAFEWAY INC	<i>SUPPLIES AND MATERIALS</i>
			74.96
			74.96
00222153	05/21/2010	SCREEN PRINTING NORTHWEST INC	<i>SUPPLIES AND MATERIALS</i>
			320.00
			320.00
00222154	05/21/2010	SOUND MUSIC PUBLICATIONS	<i>SUPPLIES AND MATERIALS</i>
			292.66
			292.66
00222155	05/21/2010	STEWART, KAREN	<i>REVENUE-ASB</i>
			15.00
			15.00
00222156	05/21/2010	SUMMIT VENDING	<i>SUPPLIES AND MATERIALS</i>
			1,498.76
			1,498.76
00222157	05/21/2010	SYLVIA'S SWIMWEAR	<i>SUPPLIES AND MATERIALS</i>
			193.18
			193.18
00222158	05/21/2010	TC SPAN AMERICA	<i>SUPPLIES AND MATERIALS</i>
			36.63
			36.63
00222159	05/21/2010	UNITED GROCERS INC	<i>SUPPLIES AND MATERIALS</i>
			114.18
			114.18
TOTAL			\$50,987.46

AP VOUCHER REGISTER

EVERETT PUBLIC SCHOOLS

Board Date: 05/25/2010

Fund: TRUST AND AGENCY FUND

Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, have been recorded on a listing which has been made available to the Board.

As of May. 25, 2010, the Board, by a _____ vote, does approve for payment those vouchers included in the following list and further described as follows:

Warrant Number 00221840 through 00221840 in the total amount of \$ 529.00

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00221840	05/14/2010	EVERETT PUBLIC SCHOOLS	
		<i>SUPPLIES AND MATERIALS</i>	24.00
		<i>CONTRACT SERVICES</i>	505.00
			529.00
TOTAL			\$529.00

AP VOUCHER REGISTER

EVERETT PUBLIC SCHOOLS

Board Date: 06/08/2010

Fund: TRUST AND AGENCY FUND

Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, have been recorded on a listing which has been made available to the Board.

As of Jun. 08, 2010, the Board, by a _____ vote, does approve for payment those vouchers included in the following list and further described as follows:

Warrant Number 00222116 through 00222116 in the total amount of \$ 20.00

Secretary _____ **Board Member** _____

Board Member _____ **Board Member** _____

Board Member _____ **Board Member** _____

Warrant Number	Warrant Date	Payee Name / Category	Warrant Amount
00222116	05/21/2010	HENRY M JACKSON HIGH SCHOOL SUPPLIES AND MATERIALS	<u>20.00</u> 20.00
TOTAL			\$20.00

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

2.d.

Subject

Title: Alternative Programs Annual Report 2009 – 10 and
Alternative Learning Experience Programs & Staffing Ratios for 2010-2011

Recommendation:

We are requesting approval of the 2010 – 11 alternative learning experience programs and staffing ratios.

Background

Purpose/Summary:

Board Policy 2214 requires that the Board annually reviews the District's alternative learning experience programs or courses and monitor compliance with WAC 392-121-182. The Board also approves the ratio of certificated instructional staff to full-time equivalent students enrolled in those programs.

Previous Related Action:

Board Approval of the 2009 – 10 Alternative Learning Program and certificated staff to student ratios

Additional Information

Agenda Placement:

☐ Information

☐ Action

☐ Consent Agenda

☐ Attachment(s)

of pages _____

Submitted By: Jim McNally

Contact Person(s): Sally Lancaster

Signature: _____

Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By: _____
Associate Superintendent, Finance & Operations

By: _____
Deputy Superintendent, Instruction

Date: _____

Date: _____

Comments:



Sequoia

Alternative Programs Annual Report 2009-2010

Sally Lancaster
Everett Public Schools

Everett Homeschool
Alternative
A K-12 Parent Partnership



OnlineHS.net
Learning Anywhere, Anytime!

Δ DJJ.C.

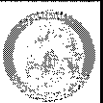


Sequoia

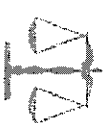
Annual Review & Approval

- Annual Review of Policy 2214-Consistent with WAC 392-121-182
 - FTE, Headcount, Written Student Learning Plan (WSLP) , Evaluation of WSLP, Program Goals, Self-Evaluation Results, Expenditure Reimbursement
- Approval of staff to student ratio for program

Everett Homeschool
Alternative
A & T Parent Partnership



OnlineHS.net
Learning Anywhere, Anytime!



DJJ.C.



Alternative Programs Support Overall Goals for Academic Achievement

- Providing learning options for students
- Offering high quality courses
- Focus on standards
- Keeping student on a path to graduation

Everett Homeschool
Alternative
a.k.a. Everett Partnership



nineT's.net
Learning Anywhere, Anytime!

ΔΔ D.J.J.C.



Alternative Program Self-Evaluation Plan

- Accredited through Sequoia High School
- Courses meet the State Board of Education (SBE) requirements for course of study and equivalencies
- Credits meet SBE requirements for high school graduation

Everett Homeschool
Alternative
A 6-12 student Partnership

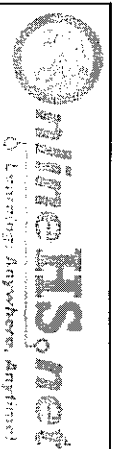




Alternative Program Self-Evaluation Plan

- Conducted annually through the school improvement planning process
- Continued focus on core academic subject areas
- 2009-2010 emphasis on math, increased graduation rate & college readiness

Everett Montessori
Alternative
A & T Talent Partnership



ΔΤΔ D.J.J.C.



Student FTE

Sequoia/OnlineHS

2009-2010:

- October FTE= 311
- Headcount = 313
- Monthly Average= 288
- Staff to Student Ratio 26:1

Homeschool

Alternative

2009-2010:

- October FTE= 103.6
- Headcount = 111
- Monthly Average= 105
- Staff to Student Ratio 31:1

Everett Homeschool
Alternative
5000 Everett Everett WA 98003



PTD D.J.J.C.



Sequoia

Additional OnlineHS Enrollment

- Fall 2009 – Seat Count: 255
- Spring 2009- Seat Count: 447

Seat Count Total: 702

Everett Homeschool
Alternative
A K-12 Parent Partnership



OnlineHS.net
Learning Anywhere, Anytime!

DTA D.J.J.C.



Sequoia

Student Learning Plan:

A plan to guide instruction and learning

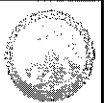
Sequoia/OnlineHS:

- Developed by the student and a certificated teacher
- Based on transcript evaluation, graduation plan, and credits needed to meet graduation requirements

Homeschool:

- Developed by the student and a certificated teacher
- Based on transcript evaluation, graduation plan, and credits needed to meet graduation requirements
- Final plan is approved by the certified teacher

Everett Homeschool
Alternative
A & J's Educational Inc. 199



OnlineHS.net
Learning Anywhere, Anytime!

DT D.J.I.C.



Student Supervision and Evaluation

Sequoia/OnlineHS:

- Appointment Day-Student progress is evaluated in a meeting with a certificated teacher. Progress based on earning points towards credit.
- Students may receive feedback by telephone, email, or through Blackboard
- Student schedules may be accelerated, maintained, or modified to promote student success.

Everett Homeschool
Alternative
A & T's Home Education



OnlineHS
Learning Anywhere, Anytime!



DJJC



Sequoia

Student Supervision and Evaluation

Homeschool:

- Monthly Review- Student progress is reviewed monthly by the certificated teacher with input from the parent. It is evaluated according to progress towards standard in each subject area.
- Students may receive feedback by telephone or email.
- Student schedules may be accelerated, maintained or modified to promote student success.

Everett Homeschool
Alternative
A & T Grant Partnership

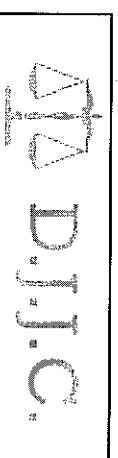
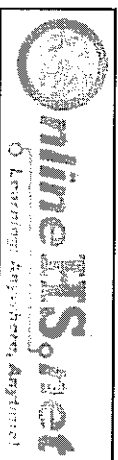
 **OnlineHSnet**
Learning Anywhere, Anytime!

 **DTJJC**



Homeschool Allocation or Expenditure Reimbursement:

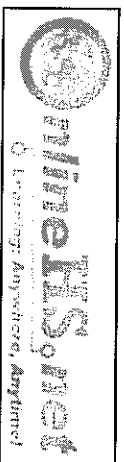
- Support home instruction consistent with district purchasing guidelines, and prior planning through the written student learning plan.
- Instructional materials: books, curriculum, supplies
- Field Trip Admissions: museums, plays, events
- Private or group lessons: music, language, athletics, tutoring





Alternative Programs 2010-2011

- Anticipated Enrollment and Staffing Ratios
 - **Sequoia High School**
Enrollment: 260 Ratio 30:1
 - **OnlineHS**
Enrollment: 75 Ratio 30:1
 - **Homeschool Alternative**
Enrollment: 105 Ratio 35:1



WAC 392-121-182

Alternative learning experience requirements.

(1) An alternative learning experience may be counted as a course of study. A school district alternative learning experience may make use of digital and/or on-line curricula, and may be delivered over the internet or using other electronic means. A school district alternative learning experience may also include significant participation by students, parents, and families in the design and implementation of a student's learning experience. This section provides an alternative method of determining full-time equivalent enrollment and claiming state funding for public school learning experiences that are:

(a) Individual courses of study for students who meet the definition for enrollment specified by WAC 392-121-106. Students may enroll part-time in alternative learning experiences. Such enrollment shall be subject to the provisions of RCW 28A.150.350 and chapter 392-134 WAC;

(b) Supervised, monitored, assessed, and evaluated by school staff. As used in this section, "school staff" means certificated instructional staff of the school district according to the provisions of chapter 181-82 WAC, or a contractor pursuant to WAC 392-121-188;

(c) Provided in accordance with a written alternative learning experience plan that is implemented pursuant to the school district board's policy for alternative learning experiences; and

(d) Provided in whole or part, outside the regular classroom setting, including those learning experiences provided digitally via the internet or other electronic means.

This section sets forth the standards, procedures, and requirements for state funded alternative learning experiences. This section is not intended to prevent or limit alternative education programs provided by a school district with federal or local resources.

An alternative learning experience may be counted as a course of study pursuant to WAC 392-121-107 if the following requirements are met:

(2) **School district board policies for alternative learning experiences:** The board of directors of a school district claiming state funding for alternative learning experiences shall adopt and annually review written policies for each alternative learning experience program and program provider that:

(a) Require a written plan for each student participating in an alternative learning experience that meets the minimum criteria pursuant to subsection (4) of this section;

(b) Require that the overall ratio of certificated instructional staff to full-time equivalent students enrolled in alternative learning experience programs and courses, including those that rely primarily on digital curriculum, be identified and approved by the school district board of directors in a public meeting;

(c) Describe how student performance will be supervised, monitored, assessed, evaluated, and recorded by school staff. Such description shall include methods for periodic grade reporting, if different from existing school district policy;

(d) Require each student enrolled in an alternative learning experience to have direct personal contact with school staff at least weekly, until the student completes the course objectives or the requirements of the learning plan. Direct personal contact shall be for the purposes of instruction, review of assignments, testing, reporting of student progress, or other learning activities. Direct personal contact means a face-to-face meeting with the student and, where appropriate, the student's parent or guardian. In establishing policies for alternative learning experience programs and program providers, the school district board of directors may determine that direct personal contact can be accomplished through the use of telephone, e-mail, instant messaging, interactive video communication, or other means of digital communication, instead of a face-to-face meeting, if in the judgment of the board such contact methods do not compromise educational quality, student health and safety, or the fiscal integrity of the district;

(e) Require that each student's educational progress be reviewed at least monthly and that the results of each review be communicated to the student and if the student is in grades K-8, the student's parent or guardian;

(f) At the discretion of the school district board, the policy may describe responsibilities of the student's parent(s) or guardian including, but not limited to:

(i) Approval of the written alternative learning experience plan;

(ii) Responsibility for the parent(s) or guardian to provide or implement a portion of the student's alternative learning experience under the supervision of school staff, if the parent(s) or guardian agrees; and

(iii) Requirements to meet with school staff for purposes of evaluating the student's performance and/or receiving instructions on assisting with the student's alternative learning experience. The school district board may also prescribe requirements for appointing a person to provide or supervise a portion of the student's alternative learning experience in the

event the student's parent(s) or guardian will not or cannot be a participant in the student's alternative learning experience;

(g) Designate one or more school district official(s) responsible for approving specific alternative learning experience programs or courses, monitoring compliance with this section, and reporting at least annually to the school district board of directors on the program. This annual report shall include at least the following:

(i) Documentation of alternative learning experience student headcount and full-time equivalent enrollment claimed for basic education funding;

(ii) A description of how certificated and classified staff are assigned program management and instructional responsibilities that maximize student learning, including the ratio of certificated instructional staff to full-time equivalent students;

(iii) A description of how a written student learning plan pursuant to subsection (4) of this section, is developed, and student performance supervised and evaluated, by certificated staff;

(iv) A description of how the program supports the district's overall goals and objectives for student academic achievement; and

(v) Results of any self-evaluations conducted pursuant to subsection (7) of this section;

(h) Satisfy the office of superintendent of public instruction's requirements for courses of study and equivalencies (chapter 392-410 WAC);

(i) For alternative learning experience courses offering credit, or for alternative learning experience programs issuing a high school diploma, satisfy the state board of education's high school graduation requirements (chapter 180-51 WAC); and

(j) Identify what, if any, expenditures which are directly related to the written student learning plan and are paid by participants of an alternative learning experience may be subject to reimbursement by the district.

(3) Alternative learning experience implementation standards:

(a) Alternative learning experiences shall be accessible to all students, including those with disabilities. Alternative learning experiences for special education students shall be provided in accordance with chapter 392-172A WAC.

(b) It is the responsibility of the school district or school district contractor to ensure that students have all curricula, course content, instructional materials, and other learning resources essential to successfully complete the requirements of the written student learning plan. Curricula, course content, instructional materials, and other learning resources for alternative learning experiences shall at minimum be consistent in quality with those available to the district's overall student population. Instructional materials shall be provided in accordance with RCW 28A.320.230.

(c) Work-based learning as a component of an alternative learning experience course of study shall be subject to the provisions of WAC 392-410-315 and 392-121-124.

(d) Contracting for alternative learning experiences shall be subject to the provisions of WAC 392-121-188 and RCW 28A.150.305.

(e) A school district that provides one or more alternative learning experiences to a student shall provide the parent(s) or guardian of the student, prior to the student's enrollment, with a description of the difference between home-based instruction pursuant to chapter 28A.200 RCW and the enrollment option selected by the student. The parent or guardian shall sign documentation attesting to his or her understanding of the difference and the documentation shall be retained by the district and made available for audit.

(f) The school district shall institute reliable methods to verify a student is doing his or her own work. The methods may include proctored examinations or projects, including the use of web cams or other technologies. "Proctored" means directly monitored by an adult authorized by the school district.

(g) State funded public schools or public school programs whose primary purpose is to provide alternative learning experiences using digital or on-line means shall be accredited through the state accreditation program or through the regional accreditation program.

(4) Written student learning plan: Each student enrolled in an alternative learning experience course of study shall have a written student learning plan designed to meet the student's individual educational needs. The written student learning plan may be developed in partnership with the student, the student's parents, and other interested parties, with recognition that school staff has the primary responsibility and accountability for the plan, including supervision and monitoring, and evaluation and assessment of the student's progress. The written student learning plan shall include, but not be limited to, the following elements:

(a) A beginning and ending date for the learning experience;

(b) An estimate of the average number of hours per week that the student will engage in learning activities to meet the requirements of the student learning plan. This estimate may be used in reporting enrollment in compliance with subsection (5) of this section and must be based upon the criteria in subsection (6) of this section;

(c) A description of how weekly contact requirements will be fulfilled;

(d) A description of the specific learning goals and performance objectives of the alternative learning experience. This requirement may be met through the use of course syllabi or other similarly detailed descriptions of learning requirements. The description shall clearly identify the requirements a student must meet to successfully complete the course or program;

(e) Identification of instructional materials essential to successful completion of the learning plan; and

(f) A description of the timelines and methods for evaluating student progress toward the learning goals and performance objectives specified in the learning plan.

The written student learning plan shall identify whether the alternative learning experience meets one or more of the state essential academic learning requirements or any other academic goals, objectives, and learning requirements defined by the school district. For a high school alternative learning experience, the plan shall specify whether the experience meets state and district graduation requirements.

(5) Enrollment reporting: Effective the 2005–06 school year, the full-time equivalency of students enrolled in alternative learning experience programs shall be determined as follows:

(a) Using the definition of full-time equivalent student in WAC 392-121-122 and the number of hours the student is expected to engage in learning activities as follows:

(i) On the first enrollment count date on or after the start date specified in the written student learning plan, the estimated average weekly hours of learning activity described in the written student learning plan;

(ii) On subsequent monthly count dates, if the student's progress review pursuant to subsection (6) of this section indicates satisfactory progress, the student's full-time equivalent shall be based on the estimated average weekly hours of learning activity identified in the student learning plan;

(iii) If the student's progress review indicates a lack of satisfactory progress, the student's full-time equivalent shall be based on the estimated average weekly hours of learning activity described in the student learning plan, and the actual number of hours the student engages in learning activity pursuant to the written student learning plan shall be documented during the ensuing month. Documented hours shall encompass only time spent on those learning activities intended to accomplish the learning goals and performance objectives identified in the written student learning plan, shall meet the following criteria and shall be verified by district staff:

(A) Those hours of classroom instruction provided by school staff;

(B) Those hours of work based learning calculated in accordance with WAC 392-121-107 (1)(f);

(C) Those hours of learning activity other than those specified in (a)(iii)(A), (B) and (D) of this subsection that are conducted and supervised by the student's parent(s) or guardian, or other person as designated by the written plan; and

(D) Those hours that the student participates in learning activities other than those specified in (a)(iii)(A), (B) and (C) of this subsection. If the student is in grades K–8, such learning activity shall be supervised by the student's parent(s) or guardian or other person designated by the written student learning plan;

(iv) On subsequent monthly count dates, if the student's progress review indicates a lack of satisfactory progress, the student's full-time equivalent shall be based on the actual average weekly hours of learning activity documented during the prior month;

(v) Enrollment of part-time students shall be subject to the provisions of RCW 28A.150.350, and shall generate the pro rata share of full-time funding.

(b) The enrollment count shall exclude students meeting the definition of enrollment exclusions in WAC 392-121-108 or students who have not had direct personal contact with school staff for twenty consecutive school days. Any such student shall not be counted as an enrolled student until the student has met with appropriate school staff and resumed participation in their alternative learning experience or participated in another course of study as defined in WAC 392-121-107;

(c) School districts providing alternative learning experiences to nonresident students shall document the district of the student's physical residence, and shall establish procedures that address, at a minimum, the coordination of student counting for state funding so that no student is counted for more than one full-time equivalent in the aggregate.

(6) Accountability for student performance:

(a) At minimum, students enrolled in alternative learning experiences shall have their educational performance evaluated according to the following process and schedule:

(i) Each student's educational progress shall be reviewed at least once per month. The progress review shall be based on the learning goals and performance objectives defined in the written student learning plan.

(ii) The progress review shall be conducted by school staff and shall include direct personal contact with the student. If allowed by district policy, direct personal contact may include the use of telephone, e-mail, instant messaging, interactive video communication, or other means of digital communication. The results of the review shall be communicated to the student and, where possible, the student's parent(s) or guardian.

(iii) Based on the progress review, school staff shall determine and document whether the student is making satisfactory progress in completing the learning activities and reaching the learning goals and performance objectives defined in the written plan.

(iv) If the student fails to make satisfactory progress for no more than two consecutive evaluation periods or if the student fails to follow the written student learning plan, an intervention plan designed to improve student progress shall be developed and implemented. This intervention plan shall be developed by school staff in conjunction with the student and, for students in grades K-8, the student's parent(s) or guardian.

(v) If, after no more than three subsequent evaluation periods, the student still is not making satisfactory progress, a plan designed to more appropriately meet the student's educational need shall be developed and implemented by school staff in conjunction with the student and, for students in grades K-8, the student's parent(s) or guardian.

(b) The educational progress of students enrolled in alternative learning experiences shall be assessed at least annually, using, for full-time students, the state assessment for the student's grade level and using any other annual assessments required by the school district. Part-time students shall also be assessed at least annually. However, part-time students who are either receiving home-based instruction under chapter 28A.200 RCW or who are enrolled in an approved private school under chapter 28A.195 RCW are not required to participate in the assessments required under chapter 28A.655 RCW.

(c) Students enrolled full-time in nonresident alternative learning experience schools, programs, or courses shall have the opportunity to participate in any required annual state assessments at the district of residence, subject to that district's planned testing schedule. It is the responsibility of the enrolling district to facilitate all necessary coordination with the district of residence and with the student and, where appropriate, the student's parent(s) or guardian to fulfill this requirement. Such coordination may include arranging for appropriate assessment booklets, student notification of assessment administration schedules, arrangements for forwarding of completed assessment booklets to the enrolling district for submission for scoring and reporting, and other steps as may be necessary. Assessment results for students assessed according to these provisions shall be included in the enrolling district's accountability measurements, and not in the district of residence's accountability measurements.

(7) Program evaluation: School districts offering alternative learning experiences shall engage in periodic self-evaluation of these learning experiences in a manner designed to objectively measure their effectiveness, including the impact of the experiences on student learning and achievement. Self-evaluation shall follow a continuous improvement model, and may be implemented as part of the school district's school improvement planning efforts.

(8) Annual reporting: Each school district offering alternative learning experiences shall report annually to the superintendent of public instruction on the types of programs and course offerings subject to this section, including student headcount and full-time equivalent enrollment claimed for basic education funding. The report shall identify the ratio of certificated instructional staff to full-time equivalent students enrolled in alternative learning experience courses or programs. The report shall separately identify alternative learning experience enrollment of students provided under contract pursuant to RCW 28A.150.305 and WAC 392-121-188.

(9) Documentation: In accordance with required records retention schedules, a school district claiming state funding for alternative learning experiences shall maintain the following written documentation available for audit:

(a) School board policy for alternative learning experiences pursuant to this section;

(b) Annual reports to the school district board of directors as required by subsection (2)(g) of this section;

(c) Annual reports to the superintendent of public instruction as required by subsection (8) of this section;

(d) The written student learning plans required by subsection (4) of this section, including documentation of required weekly direct personal contact;

(e) Student progress reviews, evaluations, and assessments required by subsection (6) of this section;

(f) Student enrollment detail substantiating full-time equivalent enrollment reported to the state, including estimated total hours of participation in educational activities, and any actual documentation of hours of learning for those students failing to make satisfactory progress; and

(g) Signed parent enrollment disclosure documents required by subsection (3)(e) of this section.

[Statutory Authority: RCW 28A.150.290, 09-06-038, § 392-121-182, filed 2/25/09, effective 3/28/09. Statutory Authority: RCW 28A.150.290 and 2005 c 356, 05-13-154, § 392-121-182, filed 6/21/05, effective 7/22/05. Statutory Authority: 1997 c 265 § 6 and RCW 28A.150.290, 99-08-008 (Order 99-01), § 392-121-182, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 28A.150.290, 95-18-097, § 392-121-182, filed 9/6/95, effective 10/7/95; 95-01-013, § 392-121-182, filed 12/8/94, effective 1/8/95. Statutory Authority: RCW 28A.150.290, 28A.150.250 and 28A.150.260, 91-02-096 (Order 50), § 392-121-182, filed 1/2/91, effective 2/2/91. Statutory Authority: RCW 28A.41.055 and 28A.41.170, 88-03-013 (Order 88-8), § 392-121-182, filed 1/11/88.]

Board Agenda Request Form

Date of Board Meeting:
June 8, 2010

2. e.

Subject

Title: Interagency Memorandum of Understanding, Division of Children and Family Services and Everett School District - Educational Stability for Children in Foster Care

Recommendation: It is recommended that this memorandum of understanding be accepted by the Board of Directors of Everett Public Schools. Memorandums of understanding are being requested by the Division of Children and Family Services of all school districts in Washington.

Background

Purpose/Summary: This Memorandum of Understanding is for the purpose of promoting educational stability for children in out of home/foster care who are enrolled in schools within the School District.

DCFS and ESD are committed to working together to assure the education of children in out of home/foster care is promoted and nurtured.

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

☐ Attachment(s)

of pages 5

Submitted By: Sue Dedrick

Contact Person(s): Sue Dedrick, ext 4030

Signature: Sue Dedrick

Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☒ Approved

☐ Denied

☐ Revised (see attached)

By: 3/4/10

Associate Superintendent, Chief Academic Officer

By: _____

Associate Superintendent, Chief Instructional Officer

Date: _____

Date: _____

Comments:

INTERAGENCY MEMORANDUM OF UNDERSTANDING

Division of Children and Family Services- Everett School District EDUCATIONAL STABILITY FOR CHILDREN IN FOSTER CARE

This Interagency Agreement ("Agreement") is entered into between the Division of Children and Family Services (DCFS), within the Children's Administration (CA), of the Washington State Department of Social and Health Services (DSHS), and the Everett School District (ESD) for the purpose of promoting educational stability for children in out of home/foster care who are enrolled in schools within the School District, pursuant to RCW 74.13.550 – 74.13.570.

DCFS and ESD are committed to working together to assure the education of children in out of home/foster care is promoted and nurtured.

The parties acknowledge and support the intent of RCW 74.13.550 that children placed into foster care shall remain enrolled in the schools they were attending at the time they entered into foster care, whenever that is practical and in the best interest of the child. Further, the parties agree to coordinate services to children in out of home/foster care in order to improve their educational outcomes.

This protocol will be used by both parties and shared with staff involved in the care and education of children in out of home/ foster care. Should questions arise during attempts to implement this protocol, each agency will refer to their respective liaison identified in attachment A.

I. General

A. Confidentiality

The parties shall ensure that confidential information regarding a student will be protected consistent with state and federal laws pertaining to the confidentiality of student information.

B. Collaboration

The parties agree to ongoing collaboration to ensure educational stability for children in foster care. Collaboration will include participating in yearly meetings with representatives from the ESD and DCFS.

II. Everett School District (ESD) Responsibilities

A. Information Sharing

1. Transmit educational records in a timely manner after receiving a request from DCFS, provided DCFS certifies that it will not disclose to any other party the educational records without prior written consent of the parent or student unless authorized to disclose the records under state law.
2. Upon request of a CA Child Health and Education (CHET) social worker, whenever possible the child's teacher or school counselor will complete a tool used to help identify a child's educational, social, and emotional needs. When a teacher/ counselor is unable to complete the screening tools, the CHET social worker will attempt to obtain the information verbally or via email.
3. Notify DCFS social worker of significant changes in a foster child's academic performance, school behavior, or educational plan.

4. Requests for information regarding a foster child's academic performance, school attendance, disciplinary action, or behavior will be handled by the School District's designated staff member in a timely manner.
5. The ESD will permit educational information about the needs of foster homes within the community to be distributed in accordance with ESD guidelines.

B. Service Planning

1. Maintain a stable academic placement for the child when it is in the best interest of the child and can be practically accomplished.
2. Participate in a timely collaborative effort with a DCFS representative and the child's caregiver to determine if the best interest of a child in foster care is to continue attending the child's school of origin and if continuation in the school of origin is practical.
3. Consider the following information as part of this collaborative planning effort: safety concerns, wishes of the child, wishes of the parent, anticipated length of stay in foster care, proposed permanent living arrangement, geographic location of the placement, length of travel time from the placement to school, available transportation resources, attendance history, grades, after school activities, temporary housing and any other information that would assist in making a sound educational decision that is in the best interest of the child.
4. Assist in developing a transition plan with a DSFS representative and child's caregiver for the student who is changing schools when it is determined that it is not practical for the child to remain in the school of origin or in the child's best interest.
5. The DCFS Social worker, the child's foster parent, surrogate parent (for special education purposes), and the child's birth parents are invited to attend education meetings pertaining to the child. The social worker will recommend to the school other appropriate participants, such as Guardian Ad Litem or the child's therapist.

C. Transportation

1. If the decision is to have the child remain at his or her school of origin and if the child would still live within the ESD attendance boundaries during temporary placement, then a cooperative transportation plan that can be reasonably accomplished will be developed between the ESD, the caregiver and the DSFS representative.
2. If the decision is to have the child remain at his or her school of origin and the child would live outside of the ESD attendance boundaries during temporary placement, then a cooperative transportation plan that can be reasonably accomplished should be developed by all involved school districts, the caregiver and the DCFS representative.
3. When a student in foster care qualifies as "homeless" under the federal McKinney-Vento Act, use the principles contained in the Act and subsequent local agreements to provide for transportation. (By definition of the federal McKinney-Vento Act, 42 U.S.C. § 11434A (2) (A) and (B) (i), students awaiting foster care placement are considered homeless. These students are to be afforded all of the rights and protections of the McKinney-Vento Act as outlined in law.)

D. Training

1. Work collaboratively with DCFS to provide cross-training concerning educational rights, educational services, educational advocacy organizations, and child abuse and neglect services for DCFS staff and school staff. Training may be coordinated through DCFS, the ESD and/or through the educational services district.

III. Division of Children and Family Services (DCFS) Responsibilities

A. Information Sharing

1. Promptly notify the ESD that a child originally enrolled in an ESD school has been placed in foster care. Notification will consist of faxing the Notification Form to the district Special Services office at (425) 252-7769.
2. Contact the school the child attends to provide an update within a few days of placement. This update will include providing a copy of the court order or voluntary placement agreement, emergency contact information and identifying information about the persons who are allowed to contact or transport the child, and the name and telephone number of the social worker.
3. DCFS agrees to promptly notify the school whenever the child has a change in placement. DCFS will provide the school with the child's caregiver's contact information. Notification will consist of faxing the Notification form to the district Special Services office at (425) 252-7769.
4. DCFS will assure that the assigned social worker will be the school's primary point of contact for all services to the child rendered by the ESD.

B. Transportation

1. Instruct caregivers to continue the foster child's enrollment in the school of origin, at the time of placement, whenever practical and in the best interest of the child.
2. Facilitate the foster child's continues attendance at the current school during the first few days of foster care placement until a transportation plan is finalized for the child. This includes encouraging transportation by the child's caregiver to the school of origin and reimbursing the caregiver for school transportation mileage expense.
3. Participate in a collaborative effort with the ESD and child's caregiver to determine whether it is in the best interest of a child who is in foster care placement to continue attending the child's school of origin and if continuation in the school of origin is practical.
4. When a student in foster care qualifies as "homeless" under the federal McKinney-Vento Act, use the principles contained in the Act and subsequent local agreements to provide for transportation. (By definition of the federal McKinney-Vento Act, 42 U.S.C. § 11434A (2) (A) and (B) (i), students awaiting foster care placement are considered homeless. These students are to be afforded all of the rights and protections of the McKinney-Vento Act as outlined in law.)

C. Planning

1. Participate with the ESD and child's caregiver in a timely, collaborative effort to assess, on a child specific basis, whether and how to maintain stable school placement during foster care placement.
2. Participate in timely educational planning with the school on behalf of the child in foster care. This includes sharing sufficient case information to allow the school to make appropriate safety and educational decision on behalf of the child. Examples of information to be shared include: child's legal status, child's living arrangement, child's caregiver's contact information, results of any developmental or health screening that may have an impact on education, names of persons authorized to pick up the child from school, any threats to child safety, copies of any restraining orders, threats by the foster child to other children, name and method of contact for Guardian ad Litem and other relevant case information.

3. Include information from the school in the child's initial DCFS health and education screening and in the development of the DCFS service plans for the child.

4. Invite school participation (in person or by phone) to relevant case planning meetings, including Family Team Decision Making Meetings.

D. Training:

1. Ensure that the importance of educational services and advocacy for foster children is incorporated in initial and continuing education for caregivers.

2. Work collaboratively with the ESD to provide cross-training concerning educational rights, educational services, educational advocacy organizations, and child abuse and neglect services for DCFS staff and school staff. Training may be coordinated through DCFS, the ESD and/or through the educational services district.

E. Placement

1. Develop and distribute educational materials about the need for foster homes within the community, in accordance with ESD guidelines.

2. Develop a method to identify foster homes by school district and make an effort to first place a child in a suitable foster home within the district of origin, if one is available (suitable relative placements outside of the district of origin will take priority over a foster home within the district of origin).

The undersigned parties agree to this Memorandum of Understanding and agree to execute such other agreements or documents as may be necessary or advisable for the purpose of carrying out the provisions of this Agreement.

Everett School District

Division of Children and Family Services

Signature

Date

Randy W. Hart
Signature

5/7/10
Date

Name

Position/Title

RANDY W. HART
Name

REGIONAL ADMINISTRATOR
Position/Title

INTERAGENCY MEMORANDUM OF UNDERSTANDING

Division of Children and Family Services- Everett School District EDUCATIONAL STABILITY FOR CHILDREN IN FOSTER CARE

ADDENDUM A

	Everett School District	Division of Children and Family Services
Primary Contact	Cynthia Jones Director of Categorical Programs	Kathy Ramsay Regional Permanency Manager
Address	4730 Colby Ave Everett, WA 98203	840 N. Broadway, Suite 540 Everett, WA 98201
Telephone	425.385.4030	425.339.1746
Email	cjones@everettsd.org	RAKA300@dshs.wa.gov

May 26, 2010

TO: Everett Public Schools Board of Directors

FROM: Sue Dedrick
Director, Categorical Programs

SUBJECT: Memorandum of Understanding between the Division of Children and Family Services and the Everett School District Regarding Educational Stability for Children in Foster Care

The Division of Children and Family Services (DCFS) has requested from all school districts in the State of Washington a Memorandum of Understanding between the two agencies promoting a relationship of working together to provide educational stability for children who are in foster care. The purpose of this relationship will be to improve the educational outcomes for our students. This MOU was created during a series of meetings this school year between representatives from DCFS and the Everett Public Schools.

The Everett Public Schools will collaborate with DCFS in sharing pertinent information related to foster children in order to determine what is best for the foster children. Areas addressed in the MOU include, but are not limited to, agreements regarding school of attendance, transportation, academic performance, development and health screenings that may impact education, safety of student and contact information.

Board Agenda Request Form

Date of Board Meeting: 06/08/2010

2.f.

Subject

Title:

Declaration of Surplus Property

Recommendation:

The administration recommends that the Board of Directors declare as surplus to the needs of the District the items on the attached memo.

Background

Purpose/Summary:

District policy #7251 provides that the Board of Directors shall take action to declare District property as obsolete and/or surplus to the needs of the District. The items on the attached memo will be surplus in accordance with RCW.

Previous Related Action:

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

☒ Attachment(s)

Presentation Time Minute(s)

of pages 1

Submitted By: Jennifer Farmer

Contact Person(s): Jennifer Farmer

Signature: Jennifer Farmer

Approval

Applicable Executive Director signature(s) should be obtained prior to submission to Superintendent's Office.

☒ Approved

☐ Denied

☐ Revised (see attached)

By: J. Farmer

Executive Director, Finance & Operations

By: _____

Executive Director, Facilities & Operations

Date: JUNE 1, 2010

Date: _____

Comments:

Jefferson Surplus Inventory		5/26/2010	
Item		total	
Chairs- wood and cloth		13	
Chairs- adult size		8	
Chairs student cloth		8	
Chairs Student		699	
Chairs Teacher		29	
Chairs Wood		7	
Chairs Teacher wood		1	
Chairs Library wood and cloth		38	
Chairs- Adult size rolling		2	
Metal filing Cabinets- 2 drawers		35	
Metal filing cabinets- 4 drawer		10	
Metal filing cabinet- 3 drawer		1	
Filing Cabinet- double wide		1	
Retrievals		14	
Student Desks		491	
Teacher Desks		28	
Desk- high side		1	
computer desk		1	
Gym Equipment Holder- metal		1	
Overhead Projector 3M		1	
VCR Panasonic		8	
Televisions-Panasonic		16	
Wood Rolling Cart Box		1	
Rolling book Cart		7	
Wood bookcase 6'		2	
Wood Bench small		1	
Tables 24x30		1	
Tables 24x48		1	
Tables 24x48		16	
Tables 24x54		6	
Tables 36x60		18	
Tables 40x60		1	
Tables Computer		8	
Table Conference		1	
Tables Round		5	
Tables Trapezoid computer		2	
Tables Trapezoid		26	
Tables Computer 30x30		5	
HP LaserJet printer 4200N, no asset tag		1	
pressboard cabinet in boxes		5	
pressboard computer cart in box		1	
Bookcase six shelves		1	
Bookcase/file holder		2	
bookcase wood shelves 5 each		3	
Audio Wheeled Cart Asset tag 1851		1	
Metal Rolling Racks for Metal Chairs		5	
CD Player		1	
25' Extension Cord		1	
Surge Protectors		3	
Jet Direct Printer 300X		1	
Cordless Mouse		2	
Computer Keyboard		2	
HP Laser Jet printer 300X		1	
TV Stand		1	
Laser Jet 4 Printer		1	
Computer Monitor HP7540		1	
HP LaserJet 4000 printer		1	
HP DeskJet 670C printer		1	
HP DeskJet 895CXI printer		1	
Sony Cybershot DSC-P52 Camera		1	
Sony Mavica Digital Camera		1	
Paper Cutter CL530M		1	
HP DeskJet 970 CXI printer		1	
1 Powerbook Duo Battery		1	
Stainless Steel Refer Model 6151-5		1	Asset #66659
HP Computer monitor HP7500		1	

Board Agenda Request Form

2. g.

Date of Board Meeting

06/08/10

Month/Day/Year

Subject

Title:

Revisions to Fee Schedules for Community Use of Facilities

Recommendation:

The Administration recommends the Board approve the Revisions to Fee Schedules for Community Use of Facilities.

Background

Purpose/Summary:

The attached revisions to the fee schedules for community use of facilities are necessary to implement the Reduced Educational Program approved by the Board on April 20, 2010 in Resolution No. 989. These changes include increasing the fees charged for community use of district facilities by 10%.

Previous Related Action:

Resolution No. 989 - Reduced Educational Program approved by the Board April 20, 2010.

Additional Information

Agenda Placement:

☐

Information

☐

Action

☒

Consent Agenda

☒

Attachment(s)

Presentation Time

N/A

Minute(s)

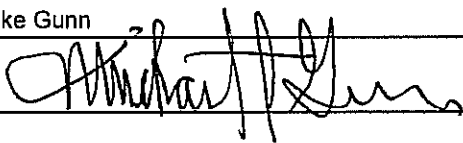
of Pages 7

Submitted By: Mike Gunn

Contact Person(s):

Mike Gunn

Signature



Approval

Applicable Executive Director signature(s) should be obtained prior to submission to Superintendent's Office

☒ Approved

☐ Denied

☐ Revised (See Attached)

by:

Executive Director, Finance & Operations

by:

Executive Director, Facilities & Operations

Date

Date

6-2-10

Comments:

PROPOSED REVISIONS

Addendum A

Everett Civic Auditorium Priority and Rental Rate Schedule

Sept. 1, 2010~~09~~ – Aug. 31, 2011~~10~~

Mailing Address:

Everett Public Schools, Community Services Department
4730 Colby Avenue, Everett, WA 98203

24-hour message line and main office phone: 425-385-4045 / 425-385-4046

After-hours phone 425-923-6336 E-mail: yperez@everettsd.org

Physical Address:

Everett Civic Auditorium

2415 Colby Avenue, Everett, WA 98201

CATEGORY GROUP		DAYTIME	EVENING	AFTERNOON/ EVENING
		4 sequential hours between 6:00 a.m. and 4:00 p.m.	4 sequential hours between 4:00 p.m. and midnight	8 sequential hours between noon and midnight
I. Everett Public Schools	Minimum: Each Add. Hour:	\$ 0 \$ 0	\$ 0 \$ 0	\$ 0 \$ 0
II. Local organizations raising money for local educational or charitable purposes approved by the Board or its representatives. Examples: Everett Public Schools Foundation, PTAs, Everett Community College.	Minimum: Each Add. Hour:	\$503553 \$ 95105	\$503553 \$ 95105	\$9981,098 \$ 95105
III. Local organizations that rent for their own pleasure or to promote the good of their own organization. No admission or donation.	Minimum: Each Add. Hour:	\$834914 \$458174	\$897987 \$475193	\$ 1,7201,892 \$ 464180
IV. Organizations with local sponsorship that use the income, above the cost of the facility, to bring in talent. Series membership, etc.	Minimum: Each Add. Hour:	\$9581,054 \$484199	\$1,1321,245 \$ 247239	\$2,0822,290 \$ 499219
V. Organizations outside the school district boundaries, with no admission charge, that rent to advertise their own organization, political parties, etc.	Minimum: Each Add. Hour:	\$1,1951,315 \$ 225248	\$ 1,5361,690 \$294323	\$ 2,7232,995 \$ 254279
VI. Organizations that rent for their financial profit.	Minimum: Each Add. Hour:	\$ 1,6481,780 \$ 395336	\$ 2,3682,605 \$454496	\$ 3,9784,376 \$ 376414

All users of district facilities must provide a completed "Request to Use School Facilities" form, proof of insurance, and submit any rental fee payment two weeks in advance of the reserved date. The "Request to Use School Facility" forms and the "Facility Calendar" are available online at: www.everett.k12.wa.us choose Community, Building-Field Rental and click on "forms you need to fill out are available online" or, to view calendar information, click on "facilities use calendar."

Addendum B

EVERETT PUBLIC SCHOOLS FACILITIES USER CLASSIFICATIONS

All educational and athletic facilities shall be available for use by the community under this fee schedule and prioritization program as long as such use will not interfere with school activities or reflect negatively on Everett Public Schools (EPS), except where the risk of damage to equipment or facilities is high, i.e., all athletic fields should be available for community use after hours unless bad weather or high impact activities pose substantial risk of damage to the field, or maintenance activities are required.

In accordance with District Policy 3210, "Nondiscrimination," no person or organization seeking to use District facilities pursuant to these policies shall be denied the use of the facilities, or be subjected to discrimination, on the basis of race, creed, color, national origin, sex, sexual orientation, marital status, previous arrest or incarceration, or disability.

The users of Everett Public Schools' facilities shall be grouped and prioritized in the following manner. The users in Group I shall have top priority before the other groups have use of the facilities and other priority use shall be in the order listed.

Group I – School Affiliated Nonprofit Groups

Nonprofit groups affiliated with the District whose purpose is to support the mission of the District, i.e., PTAs, EPS Foundation, Booster Clubs, Blue and Gold Club, etc.

Group II – Inter-local Agreement Groups

Groups that have an inter-local agreement with the District.

Group III – Nonprofit In-district Youth Groups

Nonprofit groups/events that are exclusively for youth 20 years of age or younger with open enrollment and open participation of all ability levels with at least 80% of the youth living within the boundaries of the District, i.e., scouting organizations, soccer leagues, little leagues, etc.

Special events (beyond regular league play) asking for donations, charging entry fees or admission fees, etc., may be charged Group VIII user fees at the discretion of the District. This does not apply to the sale of concessions.

Group IV – Select Nonprofit In-district Youth Groups

Nonprofit groups/events that are exclusively for youth 20 years of age or younger with at least 80% of the youth living within the boundaries of the District whose participants are selected on a competitive or tryout basis and whose activities are not open to youth of all ability levels. If an organization includes both "select" and "non-select" activities (i.e., select/premier and club soccer teams), user fees shall be determined by applying Group III rates for the non-select activities.

Special events (beyond regular league play) asking for donations, charging entry fees or admission fees, etc., may be charged Group VIII user fees at the discretion of the District. This does not apply to the sale of concessions.

Group V – Nonprofit Partial In-district Youth Groups

Nonprofit groups/events that are exclusively for youth 20 years of age or under with more than 50% and less than 80% of the youth living within the boundaries of the District whose participants are provided activities for a season.

Special events (beyond regular league play) asking for donations, charging entry fees or admission fees, etc., may be charged Group VIII user fees at the discretion of the District. This does not apply to the sale of concessions.

Group VI – Private Schools K-12

Youth groups sponsored by a K-12 private school located within the District boundaries.

Group VII – Nonprofit In-district Adult Groups

Not-for-profit local adult groups with 80% of the adults living within the boundaries of the District which have as their prime focus the interest and needs of the adults of the local community, which includes adult organizations with a nonprofit status, adult organizations approved by United Way, and adult activities sponsored by government agencies, i.e., adult recreational sports, homeowners' associations, government agencies, organized community groups.

Any Group VII activity that charges a participation fee or tuition shall be classified as a Group IX.

Group VIII – Other Youth Groups

Youth groups or youth organizational activities which do not qualify under Groups I, III, IV, V, or VI.

Group IX – Other Adult Groups

Adult groups or organizational activities which do not qualify under Group VII.

Group X – For-profit Groups

Includes all commercial and/or promotional activities such as for-profit presentations, i.e., insurance TSA informational meetings, wedding receptions and private parties.

In the event there is a conflict in scheduling a facility, the highest priority group shall prevail. If there is a scheduling conflict within a group, the user with the greater longevity with the District and most in-district participants will receive first consideration.

The District reserves the right to assign priorities and reduce fees based on equity and diversity in accordance with federal and state law and District policy.

The District reserves the right to cancel any approved application whenever it is deemed in the best interest of the District at its sole discretion.

The District reserves the right to add a utility surcharge based on fluctuating energy costs.

An administrative charge of \$19,2521.18 per change/revision (above the first three changes per contract year) will be applied for contract changes initiated by the user. The District reserves the right to change the contract due to program needs. This administrative charge applies across the entire fee schedule.

The authorization of the use of District facilities does not constitute an endorsement of a group's activity, nor the purpose it represents.

Addendum C

Rates Effective 9/1/2010-8/31/2011

Community Services Department
 4730 Colby Avenue
 Everett, WA 98203
 24-hour message line and main office phone: 425-385-4045 / 425-385-4046
 After-hours phone: 425-923-6336 E-mail: yperez@everettsd.org

Facility	Group I	Group II	Group III	Group IV	Group V	Group VI	Group VII	Group VIII	Group IX	Group X
Classroom	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$12.6544-50/hr</u>	\$5.7825/Youth/Season Single Event <u>\$12.6544-50/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$12.6544-50/hr</u>	\$14.3043-00/hr	\$12.6544-50/hr	\$14.3043-00/hr	\$38.5035-00/hr	\$38.5035-00/hr
Computer Lab	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$12.6544-50/hr</u>	\$5.7825/Youth/Season Single Event <u>\$12.6544-50/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$12.6544-50/hr</u>	\$17.6046-00/hr	\$12.6544-50/hr	\$17.6046-00/hr	\$47.0342-75/hr	\$47.0342-75/hr
Library	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$14.8543-50/hr</u>	\$5.7825/Youth/Season Single Event <u>\$14.5043-50/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$14.5043-50/hr</u>	\$20.0949-00/hr	\$14.5043-50/hr	\$20.0949-00/hr	\$56.1054-00/hr	\$56.1054-00/hr
Cafeteria	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$16.5045-00/hr</u>	\$5.7825/Youth/Season Single Event <u>\$16.5045-00/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$16.5045-00/hr</u>	\$23.6524-50/hr	\$16.5045-00/hr	\$23.6524-50/hr	\$66.2860-25/hr	\$66.2860-25/hr
Kitchen	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$22.5520-50/hr</u>	\$5.7825/Youth/Season Single Event <u>\$22.5520-50/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$22.5520-50/hr</u>	\$25.3023-00/hr	\$22.5020-50/hr	\$25.3023-00/hr	\$70.4064-00/hr	\$70.4064-00/hr
Elementary Gym	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$16.5045-00/hr</u>	\$5.7825/Youth/Season Single Event <u>\$16.5045-00/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$16.5045-00/hr</u>	\$24.7522-50/hr	\$16.5145-00/hr	\$24.7522-50/hr	\$68.2062-00/hr	\$68.2062-00/hr
Middle/High School Aux. Gym	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$19.8048-00/hr</u>	\$5.7825/Youth/Season Single Event <u>\$19.8048-00/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$19.8048-00/hr</u>	\$30.0828-00/hr	\$19.8048-00/hr	\$30.0828-00/hr	\$86.6378-75/hr	\$86.6378-75/hr
Middle/High School Main Gym	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$28.0525-50/hr</u>	\$5.7825/Youth/Season Single Event <u>\$28.0525-50/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$28.0525-50/hr</u>	\$55.0050-00/hr	\$28.0525-50/hr	\$55.0050-00/hr	\$151.80438-00/hr	\$151.80438-00/hr
Middle/High School Locker Room	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$18.4346-75/hr</u>	\$5.7825/Youth/Season Single Event <u>\$18.4346-75/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$18.4346-75/hr</u>	\$21.1849-25/hr	\$18.4346-75/hr	\$21.1849-25/hr	\$57.2052-00/hr	\$57.2052-00/hr
Elem./Middle/High School Sand Field	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$9.358-50/hr</u>	\$5.7825/Youth/Season Single Event <u>\$9.358-50/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$9.358-50/hr</u>	\$14.3043-00/hr	\$9.358-50/hr	\$14.3043-00/hr	\$20.0848-25/hr	\$20.0848-25/hr
Elementary Turf Field	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$14.8543-50/hr</u>	\$5.7825/Youth/Season Single Event <u>\$14.8543-50/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$14.8543-50/hr</u>	\$23.6524-50/hr	\$14.5043-50/hr	\$23.6524-50/hr	\$32.7329-75/hr	\$32.7329-75/hr
Middle/High School Turf Field	Free Use	Per Agreement	\$5.7825/Youth/Season Single Event <u>\$20.0848-25/hr</u>	\$5.7825/Youth/Season Single Event <u>\$20.0848-25/hr</u>	\$9.358-50/Youth/Season Single Event <u>\$20.0848-25/hr</u>	\$32.7329-75/hr	\$20.0848-25/hr	\$32.7329-75/hr	\$45.3844-25/hr	\$45.3844-25/hr

- Minimum scheduling fee is \$21.1849-25.
- An administrative charge of \$21.1849-25 per change/revision (above three changes per contract year) will be applied for contract changes initiated by the user. The district reserves the right to change the contract due to program needs. This administrative charge applies across the entire fee schedule.
- The district reserves the right to add a utility surcharge based on fluctuating energy costs.

Addendum C

Rates are applicable to outdoor facilities at all times and to indoor facilities Monday through Friday, 5:00 p.m. to 10:00 p.m., when school is in session. Rentals of indoor facilities beyond these times require payment at the rental rate plus an hourly custodial overtime charge with a two-hour minimum when a custodian is not on duty.

The adopted fee schedule shall be increased at least annually by the Everett/Seattle area Consumer Price Index (CPI) for each succeeding year until such time it is revised at some future date.

A "season" for Groups III, IV, and V users is generally identified as Fall, Winter, Spring and Summer to correspond with seasonal use of fields and gymnasiums by youth sports organizations. Group III, IV, and V users with less intensive use of District facilities (i.e., scout organizations, youth symphony, etc., meeting 3-4 times per month) will be charged the rate of one season annually.

The minimum administrative charge is \$21.18~~19.25~~ as a scheduling fee for all groups, except Groups I and II.

Payment-in-kind: Youth oriented groups may request a reduction in facility-use fees in return for payment-in-kind (i.e., labor/materials to maintain or upgrade play fields, donation of equipment, etc). Payment-in-kind must be received by the District prior to the requested use, and improvements that benefit only the requesting user group will not be considered. The value and appropriateness of the proposed payment-in-kind will be established by the District at its sole discretion.

In the event a community group wants to use a school facility that does not appear on the user-fee schedule (e.g., racquetball courts, weight rooms, etc.), the District will calculate an appropriate user fee on a case-by-case basis.

The District retains all rights to the operation of concession stands.

Addendum D

EVERETT PUBLIC SCHOOLS MEMORIAL STADIUM/LINCOLN FIELD PRIORITY AND RENTAL RATE SCHEDULE

Sept. 1, 2010~~09~~ – Aug. 31, 2011~~10~~
Athletics, Health/Fitness & Activities
(425) 385-4260

CATEGORY	<u>Competition/Events:</u> Monday-Friday 6:00 a.m. – 10:00 p.m. September-June. (2-hour minimum + Custodial Charges)	<u>Competition/Events:</u> Extended evenings, weekends, holidays, school breaks and summer evenings. (2-hour minimum + Custodial Charges)	<u>Practice Time:</u> Extended evenings, weekends, holidays, school breaks and summer evenings. (2-hour minimum + Custodial Charges)
I. • Everett Public Schools (EPS).	No fee	No fee	No fee
II. • Inter-local agreement groups. • PTA and booster groups directly supporting the educational mission of EPS.	No fee	Stadium- \$44.00 40.00 per hr. Lincoln- \$35.20 32.00 per hr.	No fee
III. • Nonprofit youth groups with at least 80% of the youth living within EPS boundaries.	Stadium- \$30.08 28.00 per hr. Lincoln- \$25.30 23.00 per hr.	Stadium- \$73.70 67.00 per hr. Lincoln- \$59.40 54.00 per hr.	Stadium- \$30.08 28.00 per hr. Lincoln- \$25.30 23.00 per hr.
IV. • Nonprofit youth groups with fewer than 80% of the participants living within EPS boundaries. • Nonprofit adult groups that rent for own pleasure. • Organizations with local sponsorship that raise money for local charities. This charity effort and percentage assigned thereto must be approved by the EPS Board of Directors.	\$62.70 57.00 per hour	\$109.00 99.00 per hour	\$62.70 57.00 per hour
V. • Outside organizations, that rent for their financial profit. • Outside organizations that rent to advertise/promote their own organization.	\$310.20 282.00 per hour	\$356.40 324.00 per hour	\$89.10 81.00 per hour

- ▶ Any monies generated by parking, radio, television or concessions shall be retained by the district.
- ▶ All users of district facilities must provide a completed "Request to Use School Facility" form, proof of insurance, and submit any rental fee payment two weeks in advance of the reserved date.
- ▶ A minimum of two hours in custodial charges, at ~~\$37.40~~34.00 per hour shall be charged Monday – Saturday; ~~\$49.50~~45.00 per hour shall be charged for Sunday. Groups of 500 or more may incur additional custodial charges.
- ▶ Stadium/Lincoln Field facility lights will be an additional charge of ~~\$34.65~~31.50 per hour.
- ▶ All activities require a district-approved supervisor. Supervisory fees may be charged at ~~\$27.50~~25.00 per hour.

Addendum E

Everett High School Little Theatre Priority and Rental Rate Schedule

Oct. 1, 2010~~09~~ – Aug. 31, 2011~~0~~

Mailing Address:

Everett Public Schools, Community Services Department

2222 Everett Avenue, Everett, WA 98201

24-hour message line and main office phone: 425-385-5206 / 425-385-5209

After-hours phone 425-923-6336 E-mail: scole2@everettsd.org / yperez@everettsd.org

Physical Address:

2415 Colby Avenue, Everett, WA 98201

Category Group		Evenings School Days 5:00 p.m.-11:00 p.m.
		Weekend/Holiday/School Breaks 6:00 a.m.-11:00 p.m.
		2 Hour Minimum
I. Everett Public Schools	Per Hour:	\$ 0
II. Local organizations raising money for local educational or charitable purposes approved by the Board or its representatives. Examples: Everett Public Schools Foundation, PTAs, Everett Community College.	Per Hour:	\$ 0
III. Local organizations that rent for their own pleasure or to promote the good of their own organization. No admission or donation.	Per Hour:	\$ 16.50 45.00
IV. Organizations with local sponsorship that use the income, above the cost of the facility, to bring in talent. Series membership, etc.	Per Hour:	\$ 23.65 24.50
V. Organizations outside the school district boundaries, with no admission charge, that rent to advertise their own organization, political parties, etc.	Per Hour:	\$ 66.28 60.25
VI. Organizations that rent for their financial profit.	Per Hour:	\$ 66.28 60.25

- A minimum of two hours in custodial charges, at \$~~37.40~~34.00 per hour for use shall be charged Saturday, non-school days and holidays; \$~~49.50~~45.00 per hour shall be charged Sunday.
- A minimum of two hours in technician charges at \$~~33.00~~30.00 per hour for use shall be charged, however the District reserves the right to waive the technician requirement based on the type of use.

All users of district facilities must provide a completed "Request to Use School Facilities" form, proof of insurance, and submit any rental fee payment two weeks in advance of the reserved date. The "Request to Use School Facility" forms and the "Facility Calendar" are available online at: www.everett.k12.wa.us choose Community, Building-Field Rental and click on "forms you need to fill out are available online" or, to view calendar information, click on "facilities use calendar."

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

2.h.

Subject

Title: International Field Trip – Cascade High School Band and Choir Students Travel to Beijing, China and Seoul, South Korea in the Spring of 2011.

Recommendation: Approval

Background

Purpose/Summary: Approximately 150 Cascade High School Band and Choir students would travel to Beijing, China and Seoul, South Korea in the spring of 2011 to perform at local high schools and historical sites and learn about the Asian culture.

Additional Information

Agenda Placement:

☐ Information

☒ Action

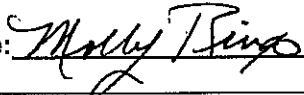
☐ Consent Agenda

☒ Attachment(s)

of pages 11

Submitted By: Molly Ringo

Contact Person(s): Cathy Woods

Signature: 

Mark Staley & Laurie Cappello

Approval


Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By: _____
Associate Superintendent, Chief Academic Officer

By: 
Associate Superintendent, Chief Instructional Officer

Date: _____

Date: 5/24/10

Comments:

Cascade High School
Home of the Bruins "School of Pride"
801 E Casino Rd
Everett WA 98203

Phone: 425-385-6000 FAX: 425-385-6002

Date 3/4/10 FAX# 4002

To Kellee Newcomb / Molly Ringo

We are sending you 13 pages, in addition to this cover page.

From: Cathy Woods

Additional comments: would Molly call me
about this? today if
possible

If you do not receive all copies, or any copy is not legible, please call (425) 385-6000 as soon as possible. Thank you.

The music department (Band and Choir) at Cascade is looking to travel to Beijing, China and Seoul, South Korea next spring. Attached you will find the necessary paperwork to forward to the district office. The daily itinerary less performances (in process of approval) is also included for all to see. Once in Beijing, the students will be under the supervision of me and Ms. Cappello. There will be ample chaperones to make this trip as successful as the last one to New York was.

Performances at a local school, the Great Wall of China, PLA Band Hall, and the Forbidden City are in the process of being approved by the Chinese Government. This trip is more focused on the core programs of the Music Department.

A stopover is planned in Seoul, South Korea in which a performance at the North Gate and Coex Performance Hall. Planned stay in South Korea is only three days at this moment.

As I have just got these details finalized, we need to move forward quickly. There is a \$150.00 early enrollment credit if done by March 31st, 2010. I am asking to see if the approval we got on the last China trip for this year can be moved over to this one so we can inform parents and then have them make the decision if they want to get the enrollment fee in by the end of March.

Attached you will also find a letter from EF Tours stating they will refund 100% of any monies paid if for some reason the board does not approve this trip.

Thank you for your time and consideration,



Mark Staley
Director of Wind Bands
Cascade High School

Dates TBD (around
spring break)
Dates on itinerary are
only a sample

2320P

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EVERETT PUBLIC SCHOOLS FIELD TRIP REQUEST

Distribution:

- ☐ Principal
☐ Health Room
☐ School Kitchen Manager
☐ Transportation Department

**FOR TRANSPORTATION
USE ONLY**

Transportation Code: _____

Trip Date(s): _____

Trip Category: (circle)

1

2

3

School: CASCADE HIGH School

Adults

30

Classes or groups: Band / Choir

Students

150

Coordinating Staff Member(s): MARIE STALEY / LAURIE CAPPELLO

Total

180

Destination: BEIJING China, Seoul South KOREA

Address: _____

Educational Objectives of Trip: Perform + ASIAN CULTURAL EXCHANGE

Special Transportation Instructions: _____

Budget Code to Charge: _____

☐ District Bus
 ☒ Commercial Transportation
 ☐ District Vehicle
 ☐ Other: _____

☐ No District Transportation Provided (parent/guardian arranged transportation)
 Departure Times**Return Times**

Date Requested: _____

Date Requested: _____

Arrive at School: _____ ☐ AM ☐ PMLeave Destination: _____ ☐ AM ☐ PMLeave School: _____ ☐ AM ☐ PMReturn to School: _____ ☐ AM ☐ PM

Name of Staff for whom Substitute is Needed:	Name of Substitute Requested:	Date Needed:	Grade/Subject
MARIE STALEY			<input type="checkbox"/> Full <input type="checkbox"/> AM <input type="checkbox"/> PM
LAURIE CAPPELLO			<input type="checkbox"/> Full <input type="checkbox"/> AM <input type="checkbox"/> PM
			<input type="checkbox"/> Full <input type="checkbox"/> AM <input type="checkbox"/> PM

Submitted by


Date

Supv/Coord/Principal

Date

Transportation Supervisor

Date


 Submitted by Laurie S. Cappello Date 3/18/10

Everett Public Schools Field Trip Informed Consent Notice

2320P
Page 22 of 27

BEISUC + KOREA 2011

Field Trip Title

Student Name

Melissa Schappell

3/18/10

Building Administrator/Designee Signature

Date

Destination: BEISUC + KOREA

Place of Lodging:

Address:

Phone #:

Trip Purpose/Objectives:

Perform + Cultural Exchange

Class/Staff Member:

BAND/STALEY, Choir/CARULLO

Departure

Return

Number Attending

Date:

Date:

Students 150 Adults 30

Time:

AM/PM

Time:

AM/PM

Itinerary attached: ☒ Yes ☐ No

Location:

CASCADE

Location:

Item list attached: ☐ Yes ☒ No

Type of Transportation

☒ District Bus

☐ District Vehicle

☒ Commercial Transportation

☐ Other:

☐ No District Transportation Provided (parent/guardian arranged transportation)

SECTION TO BE COMPLETED BY PARENT/GUARDIAN

Student ID Number

Student Name

Medical Information

☐ My student does not have any special health problems.

List any special health problems. The following special health problems should be noted and adequate precautions taken (list such items as unusually severe reaction to bee stings, other severe allergies, hemophilia, diabetes, heart disease, etc.)

Any medication, prescription or non-prescription, must have signed orders from a licensed health care professional and parent/guardian.

My student ☐ is not taking any medications or topical(s) on this field trip.

My student ☐ is taking the following medication(s) or topical(s) on this field trip.

Name of medication _____ Name of medication: _____

Name of Prescribing Health Care Provider: _____ Phone number: _____

Medical Release

In the event of an accident or illness, I understand that reasonable effort will be made to contact the student's parent/guardian immediately. However, if they are not available, I authorize the school district to secure emergency medical care as needed.

Name of Primary Care Doctor _____

Phone No. _____

Primary Care Doctors Clinic _____

Clinic Phone No. _____

Name of Insurance Carrier _____

Policy No. _____

This activity provides a learning experience for the students and allows them an opportunity to apply their classroom learning. Although I understand that the school district will make reasonable effort to provide a safe environment, I am fully aware of the special dangers and risks inherent in participating in the activity. Being fully aware of the risks, I hereby give consent for my student to participate in the activity. My signature reflects my knowledge of the details of the trip and the itinerary.

Signature of Parent/Guardian _____ Date _____

Emergency No: _____

Parent/Guardian Name _____

Home Phone No. _____

Home Address _____

Work Phone No. _____

Cell Phone No. _____

Please return this form to _____ before (date) _____ and keep any attachment for your information.

**Everett Public Schools Field Trip
Informed Consent Notice Adult Supervisor**

2320P
Page 23 of 27

BESTING KOREA 2011

Field Trip Title

Adult Supervisor Name

James S. Caprell

Date

Building Administrator/Designee Signature

Date

Destination: BESTING KOREA

Place of Lodging: _____

Address: _____

Phone #: _____

Trip Purpose/Objectives: Perform + Cultural Exchange

Class/Staff Member: BAND/STALEY, Chair / CAPRELL

Departure

Return

Number Attending

Date: _____

Date: _____

Students 150

Adults 30

Time: _____

AM/PM

Time: _____

AM/PM

Itinerary attached: ☒ Yes ☐ No

Location: CASCADE

Location: _____

Item list attached: ☐ Yes ☐ No

Type of Transportation

☒ District Bus

☐ District Vehicle

☒ Commercial Transportation

☐ Other: _____

☐ No District Transportation Provided (parent/guardian arranged transportation)

SECTION TO BE COMPLETED BY ADULT SUPERVISOR

Adult Supervisor Name

☐ District Staff Member

☐ District Approved Volunteer

Medical Information

☐ I do not have any special health problems.

List any special health problems. The following special health problems should be noted and adequate precautions taken (list such items as unusually severe reaction to bee stings, other severe allergies, hemophilia, diabetes, heart disease, etc.)

☐ I am not taking any medications or topical(s) on this field trip.

☐ I am taking the following medication(s) or topical(s) on this field trip.

Name of medication _____ Name of medication: _____

Name of Prescribing Health Care Provider: _____ Phone number: _____

Medical Release

In the event of an accident or illness, that is life threatening, I authorize the school district to secure emergency medical care as needed.

Name of Primary Care Doctor _____

Phone No. _____

Primary Care Doctors Clinic _____

Clinic Phone No. _____

Name of Insurance Carrier _____

Policy No. _____

This activity provides a learning experience for the students and allows them an opportunity to apply their classroom learning. Although I understand that the school district will make reasonable effort to provide a safe environment, I am fully aware of the special dangers and risks inherent in participating in this activity. Being fully aware of the risks, I hereby give my consent as an adult supervisor to participate in the activity. My signature reflects my knowledge of the details of the trip and the itinerary.

Adult Supervisor Name _____

Home Phone No. _____

Home Address _____

Work Phone No. _____

Signature of Adult Supervisor _____

Cell Phone No. _____

Date _____ Emergency Contact _____

Emergency No. _____

Please return this form to _____ before (date) _____ and keep any attachment for your information.

SEND COMPLETED FORM
TO THE AREA DIRECTOR

2320P

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Everett Public Schools
Field Trip Categories 2 & 3
Overnight and International Travel Report

This form should be submitted for all overnight and international field trips. Efforts should be made to submit this form to the Area Executive Director at least one-year prior for an international trip. For overnight trips, efforts should be made to submit this form at least 35 school days prior to the trip. In all cases, use the supplemental form on the reverse side to explain itinerary; special events; fund-raising activities; meal and housing provision; any benefits to adult supervisors beyond transportation, lodging, and food; and other pertinent information.

CASCADE H.S.
School(s)

Date of Trip

MARK STALEY / LAURIE CAPPELLO
Staff member submitting application (PLEASE PRINT)

RAWD / Choir
Classes or groups

150
No. of students

BEIJING China, Seoul South Korea
Destination

Educational objectives of the trip: Perform at HISTORIC SITES, LEARN
About ASIAN CULTURE

Departure: Date _____ Time _____

Return: Date _____ Time _____

Number of Adult Supervisors 2 Teachers

Staff Member in Charge

30

Parents/guardians

MARK STALEY / LAURIE CAPPELLO

Transportation by: COMMERCIAL

WIAA/NASSP/DECA Approval? Yes ☐ No ☐

FINANCIAL PLAN

No funds that have been or are to be deposited with the district can be committed until all needed approval has been obtained.

EXPENSES	TOTAL COST # of participants x \$ per participant = Total Cost (e.g. 13 x \$5 = \$65)	TOTAL COST TO BE PAID FROM:				TOTAL	COMMENTS
		ASB Fund	General Fund	Other Fund	Individual Students		
Student Transportation	150 x \$ = \$				x	\$300.00	STUDENT PAID
Student Housing	150 x \$ =						
Student Meals	150 x \$ =						
Student Other (Registration, etc.)	x \$ =						
Staff Transportation	x \$ =						
Staff per diem (Food & Lodging)	x \$ =						
Staff Other (Registration, etc.)	x \$ =						
Release Time Substitutes	x \$ =						
TOTAL							

APPROVAL(S): (Principal of each participating school must sign.)

Reviewed by:

Principal

Date

ASB Student Representative

Date

Laurie S Cappello

ASB Advisor

3/18/10
Date

ASB Treasurer

Date

Field Trip Classification 2 & 3 Overnight and International Travel Report Required Supplementary Information

Use this area to explain the itinerary; special events; fund-raising activities; meal and housing provisions; any benefits to adult supervisors beyond transportation lodging and food; and other pertinent information.

CASCADE HS
School(s)

Date of Trip

BEIJING, CHINA SEUL South Korea
Destination

Itinerary Provide a written itinerary (Provide a written itinerary as per the instructions on page 4.)

SEE ATTACHED

Special Events (parades, concerts, etc.)

Perform at GREAT WALL, NATIONAL CONCERT HALL,
Forbidden City, NORTH GATE IN SEUL.
Perform at LOCAL HIGH SCHOOLS

Fund-Raising Activities (If none, please indicate that no student will be denied participation due to lack of funds.)

FUND RAISING BOLD THROUGH BOOSTERS.

Meal and Housing Provisions

3 MEALS PER DAY
HOTEL STAYS WITH 5 STAR QUALITY

Benefits to Adult Supervisors beyond Transportation, Lodging and Food

NOPE

Other Pertinent Information (Include any telephone numbers at which you can be reached during the trip. This is especially important for overnight trips.)

NAME AND PHONE NUMBER OF ACCOMMODATIONS:

EMERGENCY PHONE NUMBER OF ADULT SUPERVISOR(S):

Name: MARK STALEY

() _____

Name: LAUKIE CAPRELO

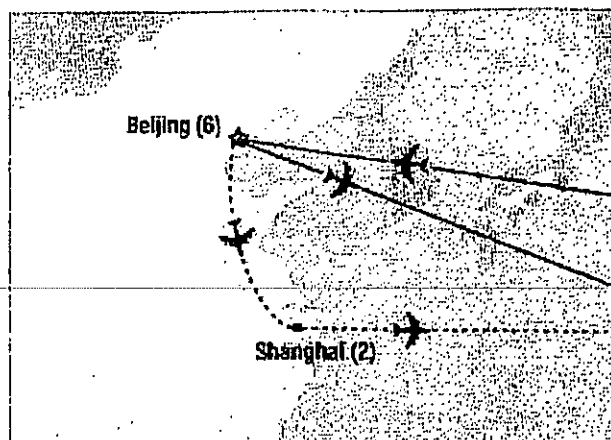
(425) 218.5480



Educational Tours
International travel for teachers and students

Print »

Beijing and the Great Wall of China



Itinerary

- Day 1 Fly overnight to China
- Day 2 Beijing
- Day 3 Beijing
- Day 4 Badaling • Beijing
- Day 5 Beijing
- Day 6 Beijing
- Day 7 Beijing
- Day 8 Depart for home

Program fee includes:

- Airfare: Round-trip flights
- Transportation: Comfortable motorcoach • Internal flight with extension
- Accommodations: 6 overnight stays in hotels with private bathrooms (8 with extension)
- Meals: Breakfast and dinner daily
- Tour director: Full-time EF Tour Director
- Sightseeing: 1 sightseeing tour led by a licensed local guide (2 with extension) • 1 sightseeing tour led by your tour director
- Experiential learning: Taiji lesson • School visit

Optional: Acrobatics show

Tour information

Group Leader: Mark Staley
 Tour Number: 489803
 Tour Name: Beijing and The Great Wall of China
 Departure Date: Monday, Mar 07, 2011
 Return Date: Monday, Mar 14, 2011
 Number of Days: 8
 Departure Gateway: Seattle

Price quote

Enrollment Fee	\$95
Program Fee *	\$1,175
Early Enrollment Discount *	-\$150
Current Departure Fees **	\$333
Peace of Mind Program	Free
All-Inclusive Insurance Plan	\$135
Lunch day 2-day 6	\$45

	Monthly †	Total
For Students	\$149	\$1,633
Adult Supplement		\$305
For Adults	\$177	\$1,938

* Program fee valid for all who enroll through Wednesday, March 31, 2010. All other fees subject to change.

** These are the current departure fees as of today. They include taxes and surcharges levied by governments and airlines and are subject to change. These fees do not include any applicable baggage-handling fees imposed by the airline. Your departure fees are finalized 30-50 days prior to departure.

† Estimated monthly payment if a participant enrolls on Thursday, Mar 18, 2010.

^ Discount applicable to travelers enrolled January 5, 2010 through March 31, 2010. This discount cannot be used or combined with any other offer.

Quote number 899490 created on 03/15/2010

All prices are subject to verification by an EF Tour Consultant. To view EF's Booking Conditions, visit eftours.com/bc.

To enroll visit www.efedure.com/enroll or call 1-800-665-5364.



Educational Tours

Tour Highlights and Details

Overnight stays:

Beijing

(6)

Comprehensive sightseeing tours led by an expert local guide of the following:

Beijing

Entrances included to the following sites:

Tiananmen Square (*free*)
Forbidden City
Summer Palace
Taiji Exercise in Park
Visit with Local Students
Great Wall of China
Olympic sites visit (Bird Nest and Water Cube)
Kung Fu Show
Temple of Heaven Park
Beijing Zoo
Rikshaw tour in Hutong
Yonghe Lamasery Temple

Optional Excursions:

Acrobatic Show

\$ 45

Optional excursion prices are based on 20 paying participants and may be purchased until 50 days prior to departure or on tour at an increased price. The prices of optional excursions are subject to change.

Included in the Program Fee:

- Round trip airfare
- Transfers to and from the airport and hotel and between destination cities (as per program itinerary)
- Overnight stays in first-class, superior tourist class or tourist class hotels (all with private bathrooms)
- Continental breakfast & dinner daily
- Lunch days 3-6
- Full-time services of an EF Tour Director

Not included in the Program Fee:

- Customary gratuities for your tour director, local guide and driver
- Porterage
- Personal Insurance
- Beverages
- Lunch day 7
- Public transportation to free time activities



Educational Tours

Beijing City Stay

A private tour designed by , in conjunction with EF Customized Tours

Requested departure date: Monday, March 7, 2011

(Dates below are subject to change. Required date flexibility of 2 days on either side of requested departure date)

Day 1	Monday, March 7, 2011
--------------	------------------------------

Board your overnight flight to Beijing!

Day 2	Tuesday, March 8, 2011
--------------	-------------------------------

Arrival in Beijing

Touch down in Beijing. It was in this city that Chairman Mao proclaimed the People's Republic of China in 1949. Meet your bilingual tour director, who will remain with you throughout your stay, then transfer to your hotel.

Overnight in Beijing

Day 3	Wednesday, March 9, 2011
--------------	---------------------------------

Morning Tai Chi Exercise

Start your day as the locals do: with a gentle series of stretching exercises in a local park led by an experienced practitioner.

Guided sightseeing of Beijing

An expert local guide introduces you to the Chinese capital, a treasure chest of imperial monuments. This ancient city first received its modern name when it became the capital for the second time in Chinese history in 1402 ("Beijing" means "Northern Capital"). See Tiananmen Square (the Gate of Heavenly Peace), the largest public square in the world. Visit the Forbidden City (Gugong), once accessible only to the Emperor. Get a close-up look at the golden-roofed Imperial Palace, one of the world's greatest architectural achievements. Hundreds of thousands of workers labored on the construction of this palatial complex during the Ming Dynasty. It was later removed during the 18th century (Qing Dynasty). Although situated in the very heart of Beijing, the Forbidden City is surrounded by both a moat and a protective wall. The emperors who once resided here often spent their entire lives within the complex - it was not until 1949 that a "commoner" set foot inside the area. Visit to the Summer Palace Formerly a summer palace for feudal Emperors, the Summer Palace is a magnificent example of China's classical garden architecture. The Palace grounds were originally divided into three sections, one for court activities, one for imperial residence and one for sight-seeing. The Long Corridor, the Paiyun (Cloud-Dispelling) Hall, the Temple of Buddhist Virtue, the Marble Boat, the Xiequ (Harmonious -Interest) Garden, the Zhichun (Spring-Heralding) Pavilion, and the Seventeen-Arch Bridge are the palace's main attractions.

Visit to a local school

Learn what school life is like while you spend time with a group of Chinese students. Of course, they'll be curious about American schools, too, so be prepared to answer a lot of questions! *Except during Chinese holidays and exam time.*

Peking Duck Dinner

Tonight you will be treated to the sumptuous dish that northern China is famous for: Peking duck! During this special feast, learn about the ritual preparation and savory side dishes that accompany this regional specialty.

*Overnight in Beijing***Day 4****Thursday, March 10, 2011****Excursion to the Great Wall of China**

Travel north to Badaling to view one of the wonders of the world: the Great Wall of China. Its construction began in the 5th century B.C. as a defense against the Mongols: 300,000 people (many of whom are buried in the wall) labored on it over several centuries. Today the wall extends across mountains and valleys for more than 3,000 miles, but many argue that it is currently only one-tenth of its original length! In fact, if one were to take all of the stone used in the Great Wall's construction, one could build another wall - 8 feet high - around the entire globe.

Visit the Olympic Sites

Visit Olympic Park including the Bird's Nest and the water Cube Today head out to the site of the 2008 Olympics. With a capacity of 91,000, The National Stadium, commonly known as the Bird's nest was started in 2003 and opened in June of 2008. Located in the Olympic Green, the \$423 million stadium is the world's largest steel structure. Right next to the National Stadium, you will visit the National Aquatics Center, commonly known as the Water Cube. Constructed by both Chinese and Australian architects, the shape in contrast with the Bird's nest represents Chinese culture, and the plastic "bubbles" to represent water.

Attend a Kung fu show

Prepare to be amazed as you take in this dance spectacular. Telling a story though a mixture of kung fu, dance and acrobatics, this show combines ornate costumes, vibrant set design and gravity-defying kung fu moves sure to impress.

*Overnight in Beijing***Day 5****Friday, March 11, 2011****Visit the Temple of Heaven (Tiantan)**

Built between 1606 and 1420, the complex of buildings that make up the Temple of Heaven cover 273 hectares and represent the pinnacle of Ming and Qing Dynasty architecture. In early morning when the air is filled with the fragrance of old cypresses, the temple grounds are full of people practicing a dozen or more forms of exercise, from qigong of martial arts, opera singing to disco. This is one of the best places in Beijing for people-watching.

Visit to the Beijing Zoo

See the exotic animals that are native to China as you visit the impressive Beijing Zoo today. In addition to housing some of the most unique animals in the world, the zoo is also a center of zoological research. Be sure to check out the incredibly popular Giant Panda exhibit. Other attractions include the Sichuan golden snub-nosed monkey, Manchurian tigers, Australian kangaroos and so much more. Take a stroll through the beautiful grounds, which combine cultivated flower gardens with dense groves of trees, grassland, a stream, lotus pools and hills dotted with pavilions and halls.

Riksha tour of hutongs

A hutong is an ancient city alley or lane typical in Beijing. Hutongs were common in ancient Beijing. Today, although the city is becoming an international metropolis, its small lanes and alleyways still provide access to dwellings for half the total urban population.

Overnight in Beijing

Day 6**Saturday, March 12, 2011****Visit to the Yonghe Lamasery**

Venture to the northeast part of Beijing for a visit to the Yonghe Lamasery, a Buddhist temple and monastery also known as the Harmony and Peace Palace Lamasery. Built in 1694 during the Qing Dynasty, the building once served as the residence of Prince Yong before becoming a monastery for Tibetan Buddhist monks. Today, the ornate temple endures as the largest and most perfectly preserved lamasery in China. During your visit, you will pass through the main gate to reach the lamasery's five main halls, which contain a variety of ancient statues and relics.

Visit to the 798 Art Zone

Discover a vibrant artist community thriving among the former state-owned factories of the Dashanzi industrial complex. In 1957, Dashanzi's Joint Factory 718 began electronics production and established itself as a Communist model for industry, social benefits and cooperation between China and East Germany. However, by the late 1980s, the factory had declined and lost its governmental support. Since the late 1990s, contemporary artists, designers and cultural organizations have developed the Bauhausstyle factory spaces into studios, galleries and art centers. Today, the 798 Art Zone is often compared to New York's Greenwich Village and SoHo neighborhoods.

Optional acrobatics show

Witness a thrilling display by talented performers during today's optional acrobatics show. For more than 2,000 years, Chinese acrobats have been perfecting this unique form of performance art. Acrobatic troupes continue to dazzle audiences with unusual feats of balance and flexibility complemented by vibrant costumes, elaborate sets and traditional music.

Overnight in Beijing**Day 7****Sunday, March 13, 2011****Free day in Beijing**

Take the day to take advantage of free time to revisit some of your favorite spots or to shop for souvenirs to remind you of your stay in Beijing.

Overnight in Beijing**Day 8****Monday, March 14, 2011****Transfer to the airport for your return flight**

Your tour director assists with your transfer to the airport, where you'll check in for your return flight home.

Itinerary is subject to change

For complete financial and registration details, please refer to the Booking Conditions at www.eftours.com/bc.

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

21

Subject

Title:

CLASSIFIED NON-REPRESENTED NON-EXEMPT 2010-2011 SALARY SCHEDULE

Recommendation:

The administration recommends the Board of Directors adopt the classified non-represented non-exempt 2010-2011 salary schedule.

Background

Purpose/Summary:

The salary schedule for non-supervisory certificated staff is used, in part, in determining the non-represented salary schedule.

Previous Related Action:

This salary schedule will be increased as reflected in the adjusted salary schedule approved by the Board of Directors by a percentage comparable to that provided to non-supervisory certificated employees for 2010-2011. Any such revision will be effectuated by a salary adjustment retroactive to September 1, 2010.

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

☒ Attachment(s)

of pages 1

Submitted By: Lynn Evans

Contact Person(s): Lynn Evans

Signature: 

Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By: _____

Associate Superintendent, Chief Academic Officer

By: _____

Associate Superintendent, Chief Instructional Officer

Date: _____

Date: _____

Comments:

EVERETT SCHOOL DISTRICT NO. 2
CLASSIFIED NON-REPRESENTED NON-EXEMPT

SALARY SCHEDULE

EFFECTIVE SEPTEMBER 1, 2010 – AUGUST 31, 2011

POSITIONS

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>
MAINTENANCE/OPERATIONS:			
Security	\$19.47	\$20.44	\$21.47
Lively Caretaker	Housing & Utilities		
PARAPROFESSIONAL:			
Program Specialist	\$16.44	\$17.27	
TECHNICAL:			
Audio Visual Technician	\$23.14	\$24.30	
Desktop Support Technician	*Min Wage	\$11.70	
Program Assistant	\$16.91	\$17.76	\$18.61
MISCELLANEOUS/OTHER:			
Music Program Assistant	\$21.93		
School Psychologist Intern	\$15.60		
Staff Development Instructor	\$30.02		
Student Worker	*Min Wage		
Van Driver	\$16.10		
- CDL stipend	\$.50/hr		

NOTE: This salary schedule will be increased as reflected in the adjusted salary schedule approved by the Board of Directors by a percentage comparable to that provided to non-supervisory certificated employees for 2010-2011. Any such revision will be effectuated by a salary adjustment retroactive to September 1, 2010.

* Washington state minimum wage effective January 1, 2011.

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

21

Subject

Title:

EVENT SUPPORT PERSONNEL 2010-2011 SALARY SCHEDULE

Recommendation:

The administration recommends the Board of Directors adopt the Event Support Personnel 2010-2011 salary schedule.

Background

Purpose/Summary:

To provide the appropriate increase to the Event Support Personnel as outlined in section 6.01 of the September 1, 2008 – August 31, 2011 collective-bargaining agreement between the Everett Coaches/Extracurricular Association and the Everett School District.

Previous Related Action:

The agreement outlines the following:

Section 6.01. Salary Determination. All employees covered by this Agreement will be paid in accordance with the salary schedule set forth in Appendix A. For the 2010-11 school years, each of the wage rates on Appendix A shall be increased by the percentage of the state funded salary raise for classified employees, or 1.5%, whichever is higher, in the month such increase is effective.

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

☒ Attachment(s)

of pages 1

Submitted By: Lynn Evans

Contact Person(s): Lynn Evans

Signature: 

Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By: _____

Associate Superintendent, Chief Academic Officer

By: _____

Associate Superintendent, Chief Instructional Officer

Date: _____

Date: _____

Comments:

**EVERETT PUBLIC SCHOOLS
EVENT SUPPORT PERSONNEL SALARY SCHEDULE**

EFFECTIVE SEPTEMBER 1, 2010 – AUGUST 31, 2011

STADIUM

<u>POSITION</u>	<u>PER EVENT</u>
Event Coordinator – Soccer	\$50
Event Coordinator – Football	\$60
Event Coordinator – Track	\$75
Event Set-up (Track Only)	\$25
Varsity Ticket Seller	\$30
JV and Varsity Double Header Ticker Seller	\$45
Varsity and Varsity Double Header Ticker Seller	\$60
All Other Event Support Personnel	\$30

HIGH SCHOOLS

<u>POSITION</u>	<u>PER EVENT</u>
Ticket Seller	\$30
All Other Event Support Personnel	\$25

<u>POSITION</u>	<u>PER HOUR</u>
Out of Season Athletic Summer Camp Instructor	\$25

MIDDLE SCHOOLS

<u>POSITION</u>	<u>PER CONTEST</u>
All Event Support Personnel	\$10

Event Support Personnel include, but are not limited to, the following assignments:

Announcer	Security/Crowd Supervision
Line Judges	Ticket Collection
Scorer	Timekeeper

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

2.k

Subject

Title:

PACIFIC NORTHWEST REGIONAL COUNCIL OF CARPENTERS 2010-2011 SALARY SCHEDULE

Recommendation:

The administration recommends the Board of Directors adopt the Pacific Northwest Regional Council of Carpenters 2010-2011 salary schedule.

Background

Purpose/Summary:

To provide the appropriate increase to the Pacific Northwest Regional Council of Carpenters as outlined in section 13.03 of the September 1, 2009 – August 31, 2013 collective bargaining agreement between the Pacific Northwest Regional Council of Carpenters and the Everett School District.

Previous Related Action:

The agreement outlines the following:

Section 13.03. Salary Schedule. Employees shall be paid the hourly wages contained in Appendix A. For the 2010-11, 2011-12, and 2012-13 school years, the wage rates in Appendix A shall be improved by the percentage increase of the state funded salary raise for classified employees in the month such increase is effective or 1.5% whichever is greater.

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

☒ Attachment(s)

of pages 1

Submitted By: Lynn Evans

Contact Person(s): Lynn Evans

Signature: 

Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By: _____

Associate Superintendent, Chief Academic Officer

By: _____

Associate Superintendent, Chief Instructional Officer

Date: _____

Date: _____

Comments:

EVERETT SCHOOL DISTRICT NO. 2

Pacific Northwest Regional Council of Carpenters

SALARY SCHEDULE

EFFECTIVE SEPTEMBER 1, 2010 - AUGUST 31, 2011

<u>POSITIONS</u>	<u>HOURLY WAGE</u>
Service Technician	\$18.72
Maintenance Mechanic Trainee	\$23.56
Stadium Caretaker	\$23.76
Maintenance Mechanic	\$26.42
Master Mechanic stipend	\$1.83/hr.
Summer Helpers	\$10.68

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

21

Subject

Title:

**EVERETT PROFESSIONAL AND TECHNICAL 2010-2011 SALARY SCHEDULE
POSITIONS ON THE PROFESSIONAL AND TECHNICAL SALARY SCHEDULE
PROFESSIONAL AND TECHNICAL EMPLOYEES VACATION SCHEDULE**

Recommendation:

The administration recommends the Board of Directors adopt the Everett Professional and Technical 2010-2011 salary schedule.

Background

Purpose/Summary:

The salary schedule for non-supervisory certificated staff is used, in part, in determining the professional and technical schedule.

Previous Related Action:

This salary schedule will be increased as reflected in the adjusted salary schedule approved by the Board of Directors by a percentage comparable to that provided to non-supervisory certificated employees for 2010-2011. Any such revision will be effectuated by a salary adjustment retroactive to July 1, 2010.

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

☒ Attachment(s)

of pages 3

Submitted By: Lynn Evans

Contact Person(s): Lynn Evans

Signature: 

Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By: _____

Associate Superintendent, Chief Academic Officer

By: _____

Associate Superintendent, Chief Instructional Officer

Date: _____

Date: _____

Comments:

EVERETT PUBLIC SCHOOLS

INTERIM

PROFESSIONAL AND TECHNICAL SALARY SCHEDULE

2010-2011

STEP	1	2	3	4
A	85,596	89,875	94,370	99,085
B	79,937	83,936	88,125	92,539
C	74,018	77,717	81,599	85,687
D	70,780	74,316	78,035	81,934
E	67,412	70,779	74,316	78,034
F	60,807	63,842	67,031	70,379
G	51,011	53,561	56,238	59,052
H	40,254	42,265	44,371	46,603

Effective July 1, 2010 through June 30, 2011

NOTE: This salary schedule will be increased as reflected in the adjusted salary schedule approved by the Board of Directors by a percentage comparable to that provided to non-supervisory certificated employees for 2010-2011. Any such revision will be effectuated by a salary adjustment retroactive to July 1, 2010.

EVERETT PUBLIC SCHOOLS
POSITIONS ON PROFESSIONAL AND TECHNICAL SALARY SCHEDULE
2010 – 2011

LEVEL A*	CONSTRUCTION MANAGER DATA BASE ADMINISTRATOR FISCAL/SYSTEMS SUPERVISOR TRANSPORTATION SUPERVISOR
LEVEL B*	NETWORK ANALYST STUDENT DATA SYSTEMS COORDINATOR WEB DEVELOPER
LEVEL C*	BUDGET SUPERVISOR/ANALYST CONSTRUCTION COORDINATOR CUSTODIAL SUPERVISOR FACILITIES AND PLANNING COORDINATOR HUMAN RESOURCES SUPERVISOR/ANALYST INTERNET TECHNOLOGIES SPECIALIST MAINTENANCE SUPERVISOR
LEVEL D*	
LEVEL E*	CAPITAL PROJECTS ACCOUNTANT DISTRICT ACCOUNTANT HUMAN RESOURCES SUPERVISOR NETWORK ANALYST II PROJECT SUPERVISOR - READINESS TO LEARN WELLNESS COORDINATOR
LEVEL F	*BUDGET ANALYST *COMMUNICATIONS/PARTNERSHIP COORDINATOR *COMMUNITY SERVICES SUPERVISOR *COMPUTER/MULTI-MEDIA COORDINATOR *COORDINATOR *DATA NETWORK COORDINATOR DISTRICT STUDENT RECORDS COORDINATOR *EMPLOYEE RELATIONS COORDINATOR *FOOD & NUTRITION SUPERVISOR HUMAN RESOURCES ANALYST *PROFESSIONAL DEVELOPMENT COORDINATOR *SPECIAL EDUCATION SYSTEM ANALYST *STUDENT SYSTEMS SUPPORT ANALYST *SYSTEMS SUPPORT ANALYST *TELEPHONE SERVICES COORDINATOR *TRANSPORTATION COORDINATOR
LEVEL G	STUDENT ASSESSMENT COORDINATOR COMPUTER OPERATOR DRUG/ALCOHOL INTERVENTION SPECIALIST ECEAP PROGRAM MANAGER EXECUTIVE STAFF ASSISTANT FINANCE COORDINATOR HUMAN RESOURCES COORDINATOR NETWORK TECHNICIAN
LEVEL H	CONFIDENTIAL SECRETARY DATA OPERATIONS TECHNICIAN DRIVER TRAINER/DISPATCHER ENVIRONMENTAL LEARNING CENTER COORDINATOR PRINT SERVICES TECHNICIAN

*Exempt Positions

Everett Public Schools

Professional and Technical Employees Vacation Schedule

2010 – 2011

Full-time employees placed in Levels A through F of the Professional and Technical Salary Schedule shall be granted, on a monthly accrual basis, an initial annual vacation allowance of twenty-four (24) days. One (1) additional day of vacation shall be granted, for each additional year of service up to a maximum annual allowance of twenty-nine (29) days. Less than full-time employees shall be granted vacation on a prorata basis.

Employees in Levels A through F may bank up to ten (10) unused vacation days annually to a maximum bank of forty (40) days. Such accumulated vacation may be taken in a subsequent year provided that no more than six (6) weeks of continuous vacation may be permitted regardless of accumulations. Vacations shall be scheduled subject to the immediate supervisor's approval.

Full-time employees placed in Levels G and H of the Professional and Technical Salary Schedule shall be granted, on a monthly accrual basis, annual vacation allowances as follows:

1st through 5th years.....	19 days	13 years.....	27 days
6th through 10th years.....	24 days	14 years.....	28 days
11 years.....	25 days	15 years.....	29 days
12 years.....	26 days		

Employees placed in Levels G and H of the salary schedule may bank up to ten (10) unused vacation days annually to a maximum bank of forty (40) days. Such accumulated vacation may be taken in a subsequent year provided that no more than six (6) weeks of continuous vacation may be permitted regardless of accumulations. Vacations shall be scheduled subject to the immediate supervisor's approval.

The days granted for full year, part-time employees shall be of a length in proportion to the part of full-time worked. Employees who work less than 260 days shall be granted a prorata amount of vacation allowance.

Vacation accruals by new employees shall be vested after twelve months of continuous employment.

To the extent then-applicable law imposes no direct or indirect constraints or penalties, unused vacation shall be compensable upon retirement, to a maximum of thirty (30) days. Up to thirteen (13) days of unused vacation as of June 30 of any calendar year shall be compensable on the July pay warrant. The total number of vacation days for which compensation is received shall not exceed twenty-five (25) days during any two (2) year period.

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

2.m

Subject

Title:

SERVICE EMPLOYEES INTERNATIONAL UNION, LOCAL 925 2010-2011 SALARY SCHEDULE

Recommendation:

The administration recommends the Board of Directors adopt the Service Employees International Union, Local 925 2010-2011 salary schedule.

Background

Purpose/Summary:

To provide the appropriate increase to the Service Employees International Union, Local 925 as outlined in section 13.1 of the September 1, 2008 – August 31, 2012 collective bargaining agreement between the Service Employees International Union, Local 925 and the Everett School District.

Previous Related Action:

The agreement outlines the following:

Section 13.1 Salary Schedule. All employees covered by this Agreement should be paid in accordance with the salary schedule set forth in Appendix A. For the 2009-10, 2010-11 and 2011-12 school years, each of the wage rates on Appendix A shall be increased by the percentage of the state funded salary raise for classified employees, or 1.5%, whichever is higher, in the month such increase is effective. If the state provides classified employee salary increases in any manner other than the percentage increase commonly used in the past, this Agreement shall reopen solely for the purpose of determining how to apply the salary increase to the wage rates in Appendix A.

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

☒ Attachment(s)

of pages 1

Submitted By: Lynn Evans

Contact Person(s): Lynn Evans

Signature: _____

Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By: _____

Associate Superintendent, Chief Academic Officer

By: _____

Associate Superintendent, Chief Instructional Officer

Date: _____

Date: _____

Comments:

EVERETT SCHOOL DISTRICT NO. 2
SERVICE EMPLOYEES INTERNATIONAL UNION, LOCAL 925

SALARY SCHEDULE

EFFECTIVE SEPTEMBER 1, 2010 – AUGUST 31, 2011

<u>POSITIONS</u>	<u>HOURLY WAGE</u>
CUSTODIANS:	
Swing/Split/Regular	\$18.27
Substitute/Temporary ¹	\$15.53
Summer Help ²	
<hr/>	
HEAD CUSTODIANS:	
Senior High	\$21.46
Middle School	\$20.38
Elementary School	\$19.36
SENIOR HIGH CUSTODIANS:	
Assistant Head	\$20.22
Engineer	\$19.60
COURIER/WAREHOUSE:	
Courier/Warehouse	\$21.08
GROUNDS/UTILITY:	
Grounds/Utility	\$20.17
Head Grounds/Utility	\$21.41
FOOD AND NUTRITION:³	
Food Service Worker	\$14.13
Elementary School Manager	\$16.70
Middle School Manager	\$17.30
Senior High Manager	\$18.41
Senior High Asst. Manager	\$14.71
Substitute/Temporary	\$11.73
INFORMATION SYSTEMS:⁴	
Help Desk Technician	\$23.73
Field Technician	\$23.73

¹Rate Represents 85% of Swing/Split/Regular Custodian rate.

² See Section 13.8 for agreement on Summer Help rate.

³ If Camp Silverton reopens, the Union and District shall negotiate an appropriate pay rate.

⁴ See Section 13.7 for Information Systems certification pay.

See Section 13.2 for Longevity Pay

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

2.n

Subject

Title:

EVERETT ASSOCIATION OF PARAEDUCATORS 2010-2011 SALARY SCHEDULE

Recommendation:

The administration recommends the Board of Directors adopt the Everett Association of Paraeducators 2010-2011 salary schedule.

Background

Purpose/Summary:

To provide the appropriate increase to the Everett Association of Paraeducators as outlined in section 13.1 of the September 1, 2008 – August 31, 2011 collective bargaining agreement between the Everett Association of Paraeducators and Everett School District.

Previous Related Action:

The agreement outlines the following:

Section 13.1. Salary Schedule. All employees covered by this Agreement will be paid in accordance with the salary schedule set forth in Appendix A. For the 2009-10 and 2010-11 school years, each of the wage rates on Appendix A shall be increased by the percentage of the state funded salary raise, or 1.5%, whichever is higher, for classified employees in the month such increase is effective. If the state provides any other increases in classified employee funding in a manner that must be expended on salary increases, this Agreement shall reopen solely for the purpose of determining how to apply the salary increase to the wage rates in Appendix A.

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

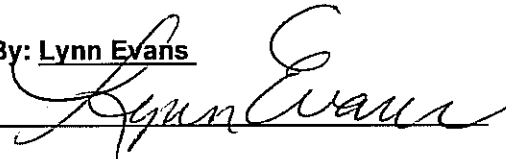
☒ Attachment(s)

of pages 1

Submitted By: Lynn Evans

Contact Person(s): Lynn Evans

Signature: _____



Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By: _____

Associate Superintendent, Chief Academic Officer

By: _____

Associate Superintendent, Chief Instructional Officer

Date: _____

Date: _____

Comments:

**EVERETT SCHOOL DISTRICT NO. 2
EVERETT ASSOCIATION OF PARAEDUCATORS**

SALARY SCHEDULE

EFFECTIVE SEPTEMBER 1, 2010 – AUGUST 31, 2011

Paraeducator Classification

	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>	<u>Step F</u>
Paraeducator (Level 1)	\$13.36	\$14.01	\$14.69	\$15.50	\$16.30	\$16.77
Level 2 = Add'l .25 cents per hour						
Level 3 = Add'l .50 cents per hour						

Paraeducator substitute and temporary employees shall receive \$11.73 per hour.

Paraeducator/Specialists Classification

	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>	<u>Step F</u>
Career Specialist	\$17.46	\$17.66	\$17.84	\$18.04	\$18.26	\$18.71
COTA	\$17.70	\$18.42	\$19.14	\$19.87	\$20.60	\$21.09
ECEAP Instructor	\$19.78	\$20.34	\$20.96	\$21.57	\$22.20	\$22.66
Graduation Success Coordinator	\$18.26	\$18.62	\$18.97	\$19.34	\$19.71	\$20.17
Family Specialist	\$18.26	\$18.62	\$18.97	\$19.34	\$19.71	\$20.17
Interpreter Hearing Impaired	\$19.78	\$20.34	\$20.96	\$21.57	\$22.20	\$22.66
Paraeducator Trainer	\$18.26	\$18.62	\$18.97	\$19.34	\$19.71	\$20.17
Physical Therapy Assistant	\$17.70	\$18.42	\$19.14	\$19.87	\$20.60	\$21.09
S/LPA	\$17.70	\$18.42	\$19.14	\$19.87	\$20.60	\$21.09
Vision Assistant	\$17.70	\$18.42	\$19.14	\$19.87	\$20.60	\$21.09

Paraeducator/Specialist substitute and temporary employees shall receive the Step A rate for the position filled.

Notes:

1. Longevity pay for employees with 15 and 20 years experience is defined in Section 13.3.
2. Certification pay for Paraeducator competency is defined in Section 16.6.
3. Vacation pay is defined in Section 8.2.

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

2.0

Subject

Title:

EVERETT ASSOCIATION OF EDUCATIONAL OFFICE PERSONNEL 2010-2011 SALARY SCHEDULE

Recommendation:

The administration recommends the Board of Directors adopt the Everett Association of Educational Office Personnel 2010-2011 salary schedule.

Background

Purpose/Summary:

To provide the appropriate increase to the Everett Association of Educational Office Personnel as outlined in section 14.1 of the September 1, 2008 – August 31, 2011 collective bargaining agreement between the Everett Association of Educational Office Personnel and the Everett School District.

Previous Related Action:

The agreement outlines the following:

Section 14.1. Salary Schedule. All employees covered by this Agreement will be paid in accordance with the salary schedule set forth in Appendix A. For the 2009-10 and 2010-11 school years, each of the wage rates on Appendix A shall be increased by the percentage of the state-funded salary raise for classified employees, or 1.5%, whichever is higher, in the month such increase is effective. If the state provides any other increases in classified employee funding in a manner that must be expended on salary increases this Agreement shall reopen solely for the purpose of determining how to apply the salary increase to the wage rates in Appendix A.

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

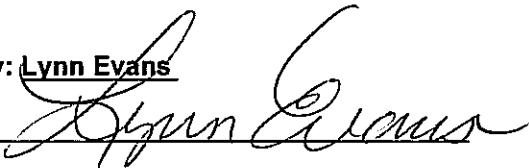
☒ Attachment(s)

of pages 1

Submitted By: Lynn Evans

Contact Person(s): Lynn Evans

Signature: _____



Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By: _____

Associate Superintendent, Chief Academic Officer

By: _____

Associate Superintendent, Chief Instructional Officer

Date: _____

Date: _____

Comments:

**EVERETT SCHOOL DISTRICT NO. 2
EVERETT ASSOCIATION OF EDUCATIONAL OFFICE PERSONNEL**

SALARY SCHEDULE

EFFECTIVE SEPTEMBER 1, 2010 – AUGUST 31, 2011

POSITIONS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Office Support	\$14.50	\$15.07	\$16.18	\$16.73	\$17.10
General Office Secretary	\$16.23	\$16.87	\$18.09	\$18.73	\$19.13
Administrative Assistant	\$17.20	\$17.88	\$19.16	\$19.81	\$20.24
Accounting Technician	\$19.74	\$20.46			
Benefits Technician	\$19.74	\$20.46			
Payroll Technician	\$19.74	\$20.46			
Dept/School Office Manager	\$19.74	\$20.46			
Lead Accounting Technician	\$19.95	\$20.68			
Lead Payroll Technician	\$19.95	\$20.68			
Executive Assistant	\$20.93	\$21.62			

Substitute Rate	\$13.08
-----------------	---------

Notes:

1. Longevity pay for employees with 15 and 20 years experience is defined in Section 14.3.
2. Professional standards pay for certificates, AA, BA, and MA degrees is defined in Section 14.4.
3. Vacation pay for employees who work less than 260 days per year is defined in Section 11.1.

Board Agenda Request Form

Date of Board Meeting: 06/08/2010

2. p

Subject

Title:
Financial Reports as of April 30, 2010

Recommendation:
The Administration recommends the Board of Director's acceptance of the monthly financial reports.

Background

Purpose/Summary:
Financial reports are provided for the Board's review. The reports include year-to-date information on revenues and expenditures, General Fund projections, a cash report and an investment summary.

Previous Related Action:

Additional Information

Agenda Placement:

☐ Information

☐ Action

☒ Consent Agenda

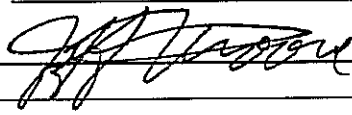
☒ Attachment(s)

Presentation Time 5 Minute(s)

of pages 22

Submitted By: Jeff Moore

Contact Person(s): Jeff Moore

Signature: 

Shirley Rochon

Approval

Applicable Executive Director signature(s) should be obtained prior to submission to Superintendent's Office.

☒ Approved

☐ Denied

☐ Revised (see attached)

By: 

Executive Director, Finance & Operations

By: _____

Executive Director, Facilities & Operations

Date: JUNE 1, 2010

Date: _____

Comments:

Everett School District No. 2
P.O. Box 2098
4730 Colby Avenue
Everett, WA 98203



Department of Finance
3715 Oakes Avenue, Room 305
Everett, WA 98201
PHONE (425) 385-4150
FAX (425) 385-4172

DATE: May 28, 2010
TO: Dr. Gary Cohn, Superintendent
FROM: Jeff Moore, Executive Director, Finance & Operations
RE: April 2010 Financial Report

General Fund Overview

Beginning Fund Balance September 2009	\$ 10,721,598
Projected Revenues	178,743,591
Projected Expenditures	180,447,285
Projected Ending Fund Balance August 2010	\$9,017,904

Projected Ending Fund Balance

- ♦ The projected ending fund balance is 5% of total expenditures. This balance is lower than the March projection by \$120,268 primarily due to the planned utilization of school carryover to support professional development and extended day programs.

Enrollment

- ♦ Enrollment is budgeted at 17,755 FTE. The projected actual annual average enrollment is 17,889.

Revenues

- ♦ The April increase in revenue is due to the significant property tax collections.

Expenditures

- ♦ Expenditure patterns are normal for this time of year.

FINANCIAL REPORTS

AS OF APRIL 30, 2010



Everett Public Schools

SUBMITTED BY:

**JEFFREY D. MOORE
EXECUTIVE DIRECTOR,
FINANCE & OPERATIONS**

AND

THE DEPARTMENT OF FINANCE

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Everett Public Schools

FY 2009-2010
REPORT DATE 04/30/10

GENERAL FUND BUDGET STATUS

REVENUES/OTHER FINANCING SOURCES

1000 LOCAL TAXES
2000 LOCAL NONTAX
3000 STATE, GENERAL PURPOSE
4000 STATE, SPECIAL PURPOSE
5000 FEDERAL, GENERAL PURPOSE
6000 FEDERAL, SPECIAL PURPOSE
7000 REVENUES FROM SCH DIST
8000 REVENUES FROM AGENCIES
9000 OTHER FINANCING SOURCES

A. TOTAL REVENUES/OTHER FINANCING SOURCES

EXPENDITURES

00 REGULAR INSTRUCTION
20 HANDICAPPED INSTRUCTION
30 VOCATIONAL INSTRUCTION
50&60 COMPENSATORY EDUCATION
70 OTHER INSTRUCTIONAL PROGRAMS
80 COMMUNITY SERVICES
90 SUPPORT SERVICES

B. TOTAL EXPENDITURES

C. OPERATING TRANSFERS OUT TO TVF & DSF & CPF

D. EXCESS REVENUE/OTHER FINANCING SOURCES OVER(UNDER) EXP & OTHER FIN USES

E. TOTAL BEGINNING FUND BALANCE

F. TOTAL ENDING FUND BALANCE

G. ENDING FUND BALANCE ACCOUNTS

GL 810 RESERVED FOR OTHER ITEMS
GL 840 RESERVED FOR INVENTORY
GL 850 RESERVED FOR UNINS. RISKS
GL 870 UNRES. DESIGN. OTHER ITEMS
GL 875 UNRES. DESIGN. CONTINGENCIES
GL 890 UNRESERVED UNDESIGNATED

TOTAL

ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCE	BALANCE	PERCENT TO DATE
\$35,610,000	\$14,669,626	\$32,105,652		\$3,504,348	90.16%
11,110,777	492,557	4,037,213		7,073,564	36.34%
95,593,712	8,607,440	66,115,990		29,477,722	69.16%
22,108,689	1,971,495	14,959,559		7,149,130	67.66%
165,000	118	140,186		24,814	84.96%
18,755,088	2,063,296	10,869,195		7,885,893	57.95%
0	0	0		0	0.00%
0	0	0		0	0.00%
698,125	0	711,299		(13,174)	0.00%
\$184,041,391	\$27,804,532	\$128,939,094		\$55,102,297	70.06%
\$111,619,883	\$8,705,100	\$71,770,009	\$1,035,434	\$38,814,440	65.23%
20,852,964	1,879,399	14,329,061	449,574	6,074,329	70.87%
4,334,627	326,250	2,645,774	10,056	1,678,797	61.27%
9,611,453	757,076	6,055,172	283,895	3,272,385	65.95%
2,715,530	223,321	1,579,482	115,719	1,020,329	62.43%
255,345	29,267	253,784	1,105	455	99.82%
34,790,030	3,476,537	23,474,960	1,251,272	10,063,798	71.07%
\$184,179,832	\$15,396,948	\$120,108,243	\$3,147,057	\$60,924,533	66.92%



Everett Public Schools

GENERAL FUND EXPENDITURES BY PROGRAM SUMMARY

FY 2009-2010
REPORT DATE 04/30/10

PROG.	TITLE	BUDGET	CURRENT	YEAR-TO-DATE	ENCUMBRANCE	BALANCE	PERCENT TO DATE
01	BASIC EDUCATION	\$106,088,425	\$8,457,796	\$68,742,788	\$868,585	\$36,477,052	65.62%
11	DISADVNTG ARRA	1,102,264	(40,158)	849,630	158,617	94,017	0.00%
13	FED STIMULUS ST	2,242,857	137,299	1,102,059	0	1,140,798	0.00%
14	FED STIM SPEC EDUC	2,026,004	145,488	1,021,319	0	1,004,685	0.00%
18	HOMELESS ARRA	28,791	0	0	0	28,791	0.00%
19	FED STIM OTHER	131,542	4,676	54,213	8,232	69,097	0.00%
21	HANDICAPPED	17,234,692	1,494,858	11,798,317	191,789	5,244,585	69.57%
24	HANDICAPPED, SUPPLEMENTAL	3,618,272	384,541	2,530,744	257,785	829,743	77.07%
31	CAREER & TECH	4,199,748	310,715	2,578,179	5,544	1,616,025	61.52%
38	VOCATIONAL, FEDERAL	134,879	15,535	67,595	4,512	62,772	53.46%
51	DISADVANTAGED	3,514,993	366,634	2,113,029	200,819	1,201,145	65.83%
52	SCHOOL IMPROVEMENT	1,164,086	60,332	664,032	27,489	472,564	59.40%
55	LEARNING ASSISTANCE (LAP)	1,745,413	125,651	996,121	10,313	738,980	57.66%
56	STATE INSTITUTIONS	595,429	44,474	359,443	1,644	234,343	60.64%
58	SPECIAL & PILOT PROGRAMS	633,078	9,785	690,204	1,929	(59,055)	109.33%
64	LIMITED ENGLISH	363,481	23,394	207,892	2,865	152,724	57.98%
65	TRANSITIONAL BILINGUAL	1,445,668	112,750	920,163	37,537	487,968	66.25%
66	STUDENT ACHIEVEMENT	0	117	111	336	(447)	0.00%
69	ROTC PROGRAM	149,305	13,939	104,177	964	44,163	70.42%
73	SUMMER SCHOOL	160,000	47	541	1,054	158,405	1.00%
74	HIGHLY CAPABLE	213,574	21,074	118,748	10,333	84,493	60.44%
75	MATH/SCIENCE PROF DEV	279,581	26,684	199,933	0	79,648	0.00%
79	OTHER INSTRUCTIONAL	2,062,375	175,515	1,260,260	104,332	697,783	66.17%
89	OTHER COMMUNITY SERVICES	255,345	29,267	253,784	1,105	455	99.82%
97	SUPPORT SERVICES	22,450,502	2,118,479	15,094,793	544,138	6,811,570	69.66%
98	FOOD SERVICES	5,490,002	542,639	3,785,211	697,779	1,007,012	81.66%
99	PUPIL TRANSPORTATION	6,849,526	815,419	4,594,956	9,354	2,245,216	67.22%
*****	REPORT TOTALS	\$184,179,832	\$15,396,948	\$120,108,243	\$3,147,057	\$60,924,533	66.92%



Everett Public Schools

**GENERAL FUND EXPENDITURES BY
OBJECT SUMMARY**

**FY 2009-2010
REPORT DATE 04/30/10**

OBJECT	TITLE	BUDGET	CURRENT	YEAR-TO-DATE	ENCUMBRANCE	BALANCE	PERCENT TO DATE
000	DEBIT TRANSFERS	\$572,925	\$61,008	\$325,579	\$0	\$247,346	56.83%
100	CREDIT TRANSFERS	(572,925)	(61,008)	(325,579)	0	(247,346)	56.83%
200	CERTIFICATED SALARIES	92,977,820	7,565,128	60,763,228	0	32,214,592	65.35%
300	CLASSIFIED SALARIES	25,997,598	2,155,067	17,309,422	0	8,688,176	66.58%
400	EMPLOYEE BENEFITS	36,597,694	2,929,917	23,556,891	0	13,040,803	64.37%
500	SUPPLIES & INSTR RESOURCES	8,177,147	614,093	5,635,653	1,416,057	1,125,437	86.24%
700	CONTRACTUAL SERVICES	19,833,013	2,068,139	12,556,873	1,702,232	5,573,908	71.90%
800	TRAVEL	167,262	32,157	104,979	2,577	59,706	64.30%
900	CAPITAL OUTLAY	429,298	32,448	181,196	26,191	221,911	48.31%
*****	REPORT TOTALS	\$184,179,832	\$15,396,948	\$120,108,243	\$3,147,057	\$60,924,533	66.92%



Everett Public Schools

FY 2009-2010
REPORT DATE 04/30/10

CAPITAL PROJECTS FUND BUDGET STATUS

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCE	BALANCE	PERCENT TO DATE
REVENUES/OTHER FINANCING SOURCES						
1000 LOCAL TAXES	\$0	\$0	\$0		\$0	0.00%
2000 LOCAL NONTAX	1,000,527	46,223	503,499		497,028	50.32%
4000 STATE, SPECIAL PURPOSE	1,457,277	0	1,562,131		(104,854)	107.20%
8000 REVENUES FR OTH AGENCIES	0	0	0		0	0.00%
9000 OTHER FINANCING SOURCES	13,160,000	0	49,305,165		(36,145,165)	374.66%
A. TOTAL REVENUES/OTHER SOURCES	\$15,617,804	\$46,223	\$51,370,795		(\$35,752,991)	328.92%
EXPENDITURES						
00 TO BE DISTRIBUTED	\$0	\$134,005	\$906,463	\$22,031	(\$928,494)	0.00%
10 SITES	88,439	58,028	253,237	200,368	(365,166)	512.90%
20 BUILDINGS	43,745,448	1,870,593	10,116,450	16,748,133	16,880,865	61.41%
30 EQUIPMENT	4,686,628	49,862	832,069	354,986	3,499,573	25.33%
50 SALES & LEASE EXPENDITURE	23,000	743	24,540	21,473	(23,014)	200.06%
60 BOND ISSUANCE EXPENDITURE	0	0	97,100	0	(97,100)	0.00%
90 DEBT	175,000	0	0	0	175,000	0.00%
B. TOTAL EXPENDITURES	\$48,718,515	\$2,113,231	\$12,229,859	\$17,346,992	\$19,141,664	60.71%
C. OTHER FINANCING USES	698,125	0	0			
D. EXCESS REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP & OTH FIN USES	(33,798,836)	(2,067,008)	39,140,936			
E. TOTAL BEGINNING FUND BALANCE	65,108,291		73,711,093			
H. TOTAL ENDING FUND BALANCE	31,309,455		\$112,852,030			
I. ENDING FUND BALANCE ACCOUNTS						
GL810 RESERVED FOR OTHER ITEMS	0		0			
GL835 RESERVED FOR ARBITRAGE REBATE	0		207,346			
GL861 RESERVED FOR BOND PROCEEDS	7,420,489		45,947,394			
GL863 RESERVE FOR STATE PROCEEDS	7,456,648		14,857,799			
GL865 RESERVE OF OTHER PROCEEDS	126,884		218,911			
GL870 UNRESERVED DESIGNATED FOR OTHER ITEMS	257,021		251,551			
GL890 UNRESERVED UNDESIGNATED	16,048,413		51,369,029			
TOTAL	31,309,455		112,852,030			



Everett Public Schools

**FY 2009-2010
REPORT DATE 04/30/10**

DEBT SERVICE FUND BUDGET STATUS

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	BALANCE	PERCENT TO DATE
REVENUES					
1000 LOCAL TAXES	\$36,212,600	\$14,609,706	\$32,598,771	\$3,613,829	90.02%
2000 LOCAL NONTAX	500,000	178	22,047	477,953	4.41%
9000 OTHER FINANCING SOURCES	0	0	156,785	(156,785)	0.00%
A. TOTAL REVENUES	\$36,712,600	\$14,609,884	\$32,777,603	\$3,934,997	89.28%
EXPENDITURES					
MATURED BOND EXPENDITURES	\$23,890,000	\$0	\$18,755,000	\$5,135,000	78.51%
INTEREST ON BONDS	13,633,798	0	5,919,062	7,714,736	43.41%
BOND TRANSFER FEES	100,000	0	4,523	95,477	4.52%
BOND ISSUANCE FEES	100,000	0	0	100,000	0.00%
B. TOTAL EXPENDITURES	\$37,723,798	\$0	\$24,678,585	\$13,045,213	65.42%
C. OPERATING TRANSFERS					
OTHER FINANCING USES	0	0	0		
TRANSFERS OUT TO TVF & GF & CPF	0	0	0		
D. EXCESS REVENUES/OTH FIN SOURCES OVER(UNDER) EXPENDITURES/OTH FIN USES	(1,011,198)	14,609,884	8,099,019		
E. TOTAL BEGINNING FUND BALANCE	11,717,198		11,710,893		
F. TOTAL ENDING FUND BALANCE	10,706,000		\$19,809,912		



Everett Public Schools

FY 2009-2010
REPORT DATE 04/30/10

ASB FUND BUDGET STATUS

REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCE	BALANCE	PERCENT TO DATE
100 GENERAL STUDENT BODY	\$1,244,835	\$27,207	\$835,977		\$408,858	67.16%
200 ATHLETICS	538,180	18,221	330,616		207,564	61.43%
300 CLASSES	154,450	4,878	33,524		120,926	21.71%
400 CLUBS	1,060,087	63,508	387,594		672,493	36.56%
600 PRIVATE MONEYS	97,200	4,622	74,432		22,768	76.58%
A. TOTAL REVENUES	\$3,094,752	\$118,436	\$1,662,143		\$1,432,609	53.71%
EXPENDITURES						
100 GENERAL STUDENT BODY	\$1,270,987	\$28,316	\$454,856	\$172,164	\$643,967	49.33%
200 ATHLETICS	713,845	52,608	410,098	71,328	232,418	67.44%
300 CLASSES	142,450	10,339	28,979	10,471	102,999	27.69%
400 CLUBS	1,134,001	68,899	380,631	120,184	633,186	44.16%
600 PRIVATE MONEYS	100,295	8,198	52,517	2,864	44,914	55.22%
B. TOTAL EXPENDITURES	\$3,361,578	\$168,360	\$1,327,082	\$377,012	\$1,657,484	50.69%
C. EXCESS REVENUES OVER(UNDER) EXPENDITURES	(266,826)	(49,924)	335,061			
D. TOTAL BEGINNING FUND BALANCE	1,234,907		1,739,159			
F. TOTAL ENDING FUND BALANCE	968,081		\$2,074,219			



Everett Public Schools

**TRANSPORTATION VEHICLE FUND
BUDGET STATUS**

**FY 2009-2010
REPORT DATE 04/30/10**

REVENUES/OTHER FINANCING SOURCES

2000 LOCAL NONTAX
4000 STATE, SPECIAL PURPOSE

A. TOTAL REV/OTHER FINANCING SOURCES

EXPENDITURES

PROGRAM 92 DEBT SERVICE
PROGRAM 99 PUPIL TRANSPORTATION
CONTRACT SERVICES
ACT 57 CASH PURCH/REBUILD BUSES

D. TOTAL EXPENDITURES

**F. EXCESS REVENUES/OTHER FINANCING SOURCES
OVER (UNDER) EXP & OTH FIN USES**

G. TOTAL BEGINNING FUND BALANCE

I. TOTAL ENDING FUND BALANCE

ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	BALANCE	PERCENT TO DATE
\$5,000	\$29	\$674	\$4,326	13.48%
101,337	0	74,759	26,578	73.77%
\$106,337	\$29	\$75,433	\$30,904	70.94%
\$400,000	\$0	\$224,356	\$175,644	56.09%
\$400,000	\$0	\$224,356	\$175,644	56.09%
(293,663)	29	(148,923)		
366,700		305,795		
73,037		\$156,871		



Everett Public Schools

**TRUST & AGENCY FUND
SUMMARY OF REVENUES
AND EXPENDITURES/EXPENSES**

**FY 2009-2010
REPORT DATE 04/30/10**

	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>
<u>REVENUES</u>		
DONATIONS		
INTEREST EARNINGS	(\$923) 17	\$24,555 172
TOTAL REVENUES	(\$906)	\$24,727
<u>EXPENDITURES/EXPENSES</u>		
SCHOLARSHIPS	\$0	\$300
SERVICES/SUPPLIES	1,203	6,045
TOTAL EXPENDITURES/EXPENSES	\$1,203	\$6,345
REVENUES OVER (UNDER) EXPENDITURES/EXPENSES	(2,109)	18,382
TOTAL BEGINNING FUND BALANCE		73,117
TOTAL ENDING FUND BALANCE		\$91,499



GENERAL FUND PROJECTIONS AS OF APRIL 30, 2010

BEGINNING FUND BALANCE

\$10,721,598

PROJECTED REVENUES

178,743,591

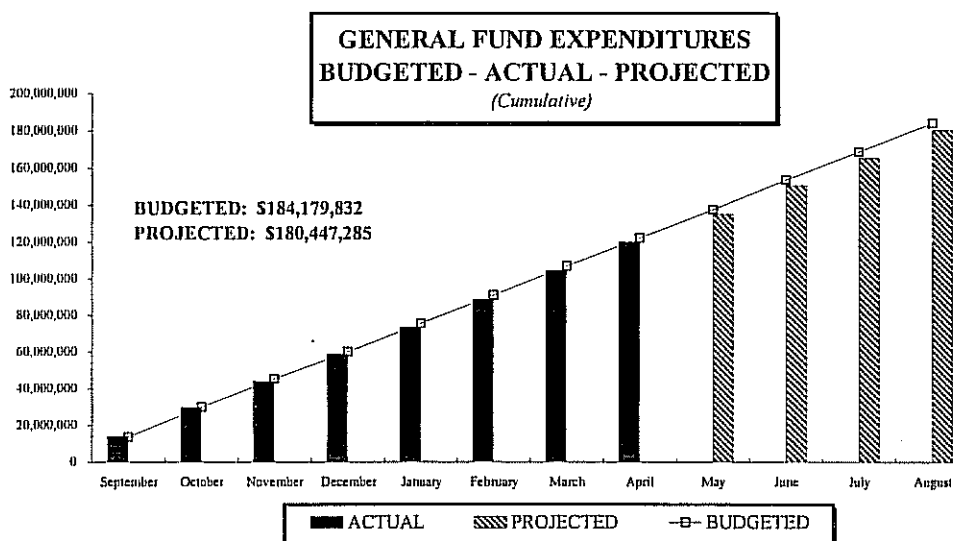
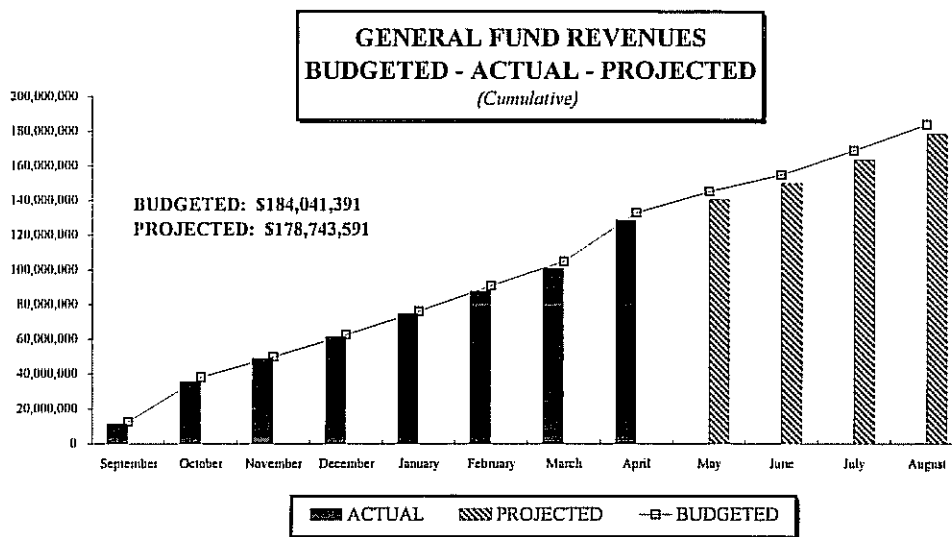
PROJECTED EXPENDITURES

(180,447,285)

PROJECTED ENDING FUND BALANCE

\$9,017,904 *

*INCLUDES ESTIMATED RESERVES OF \$1,887,000 AND
BUILDING AND CATEGORICAL CARRYOVERS OF \$1,075,000.

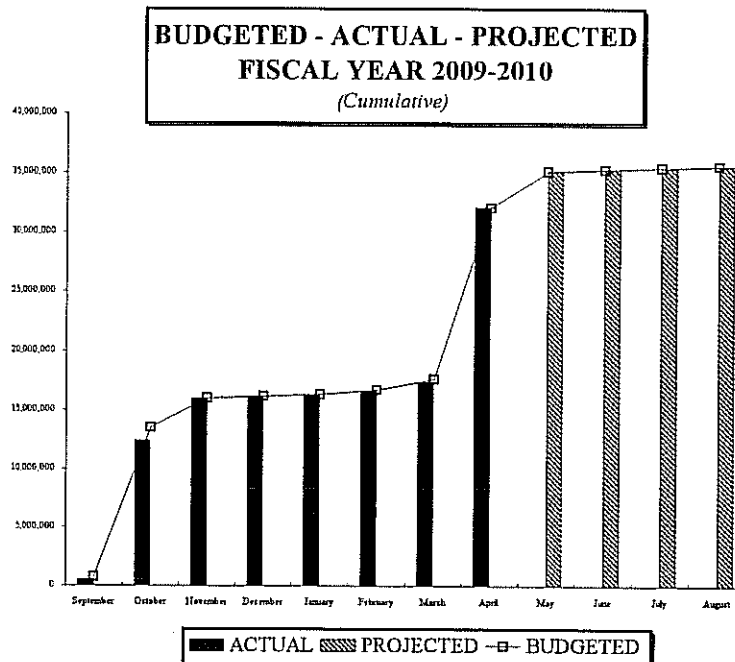




GENERAL FUND LOCAL TAX REVENUES

Month	2008-2009	2009-2010 Actual	2009-2010 Projected
September	616,605	560,950	
October	11,921,246	11,866,316	
November	2,408,077	3,591,658	
December	184,817	183,342	
January	136,800	144,859	
February	309,639	353,737	
March	898,867	735,160	
April	13,620,775	14,669,626	
May	2,596,331		3,039,019
June	128,117		156,991
July	143,236		110,428
August	262,602		184,919
Total	33,227,109	32,105,649	
*****	*****	*****	
Budget	33,640,245	35,610,000	
% Actual vs. Budget	98.8%	90.2%	
*****	*****	*****	
Rate @ \$1000 AV:	2009	2010 Estimated	
M&O Excess Levy	2.010	2.330	
Debt Service Levy	2.120	2.320	
Technology Levy			
Total Levy	4.130	4.650	

Projected for the Year 35,597,006
% Projected vs. Budget 100.0%

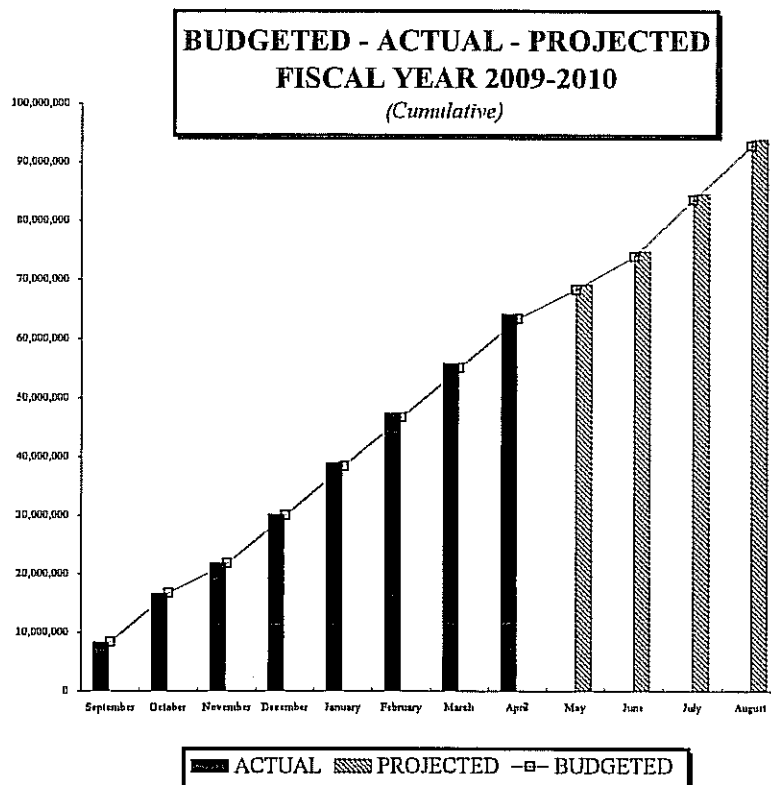




**GENERAL FUND
STATE GENERAL PURPOSE REVENUE
APPORTIONMENT AND
LOCAL EFFORT ASSISTANCE**

Month	2008-2009	2009-2010 Actual	2009-2010 Projected
September	8,358,843	8,374,617	
October	8,368,618	8,374,617	
November	5,129,360	5,117,822	
December	8,361,029	8,374,617	
January	8,671,877	8,787,156	
February	8,448,390	8,466,230	
March	8,548,527	8,396,142	
April	8,480,998	8,360,547	
May	5,132,514		5,028,569
June	5,624,485		5,594,786
July	11,092,742		9,721,274
August	9,434,117		9,322,242
Total	95,651,500	64,251,749	
*****	*****	*****	
Budget	92,761,137	92,899,302	
% Actual vs. Budget	103.1%	69.2%	

Projected for the Year 93,918,621
% Projected vs Budget 101.1%

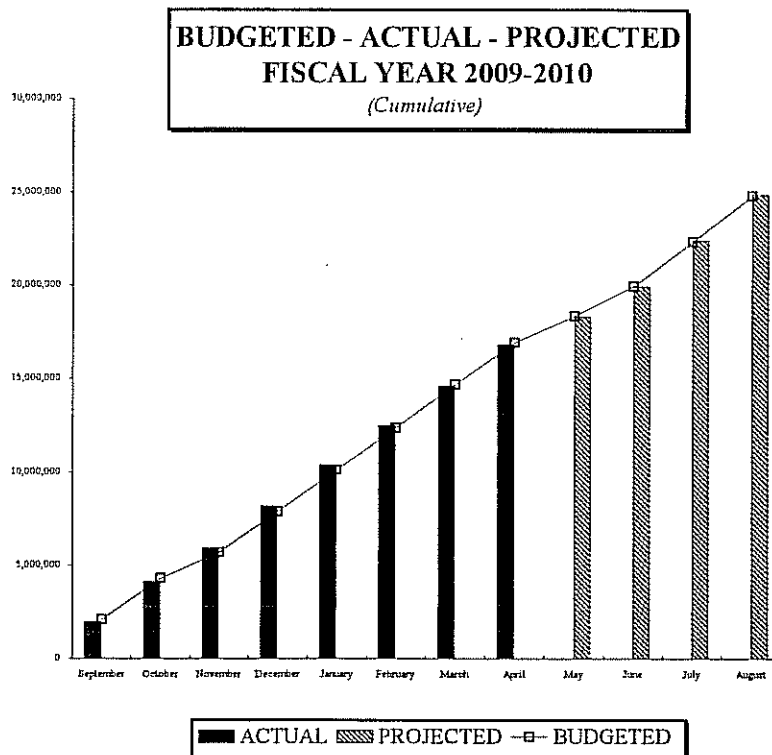




GENERAL FUND STATE SPECIAL PURPOSE REVENUE

Month	2008-2009	2009-2010 Actual	2009-2010 Projected
September	2,761,095	1,995,974	
October	3,056,691	2,162,157	
November	1,761,337	1,771,775	
December	2,958,984	2,263,131	
January	2,931,167	2,219,340	
February	3,006,164	2,103,188	
March	3,191,485	2,089,845	
April	2,950,642	2,218,388	
May	1,846,217		1,481,639
June	2,116,144		1,636,387
July	2,506,313		2,478,471
August	2,692,400		2,473,908
Total	31,778,638	16,823,799	
*****	*****	*****	
Budget	33,994,025	24,803,099	
% Actual vs. Budget	93.5%	67.8%	

Projected for the Year 24,894,204
% Projected vs Budget 100.4%



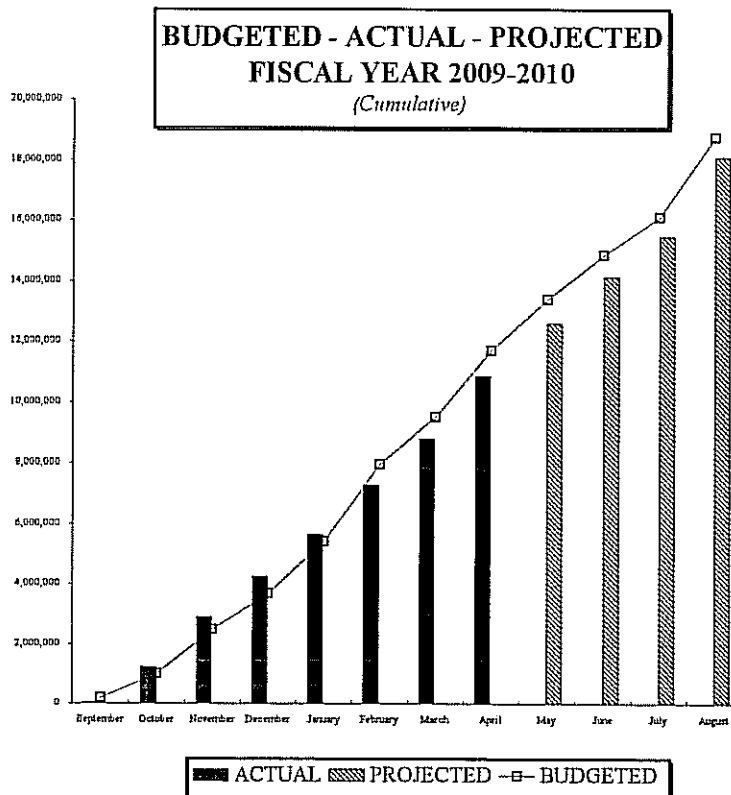


GENERAL FUND FEDERAL SPECIAL PURPOSE REVENUE

Month	2008-2009	2009-2010 Actual	2009-2010 Projected
September	0	61,396	
October	905,010	1,174,724	
November	1,312,366	1,674,223	
December	1,133,607	1,346,860	
January	1,127,684	1,397,151	
February	1,157,539	1,649,977	
March	1,184,960	1,501,566	
April	1,443,753	2,063,296	
May	1,484,369		1,732,167
June	1,256,395		1,530,227
July	1,093,693		1,335,302
August	1,702,742		2,622,950
Total	13,802,118	10,869,195	

*****	*****	*****
Budget	13,564,111	18,755,088
% Actual vs. Budget	101.8%	58.0%

Projected for the Year **18,089,842**
% Projected vs Budget **96.5%**



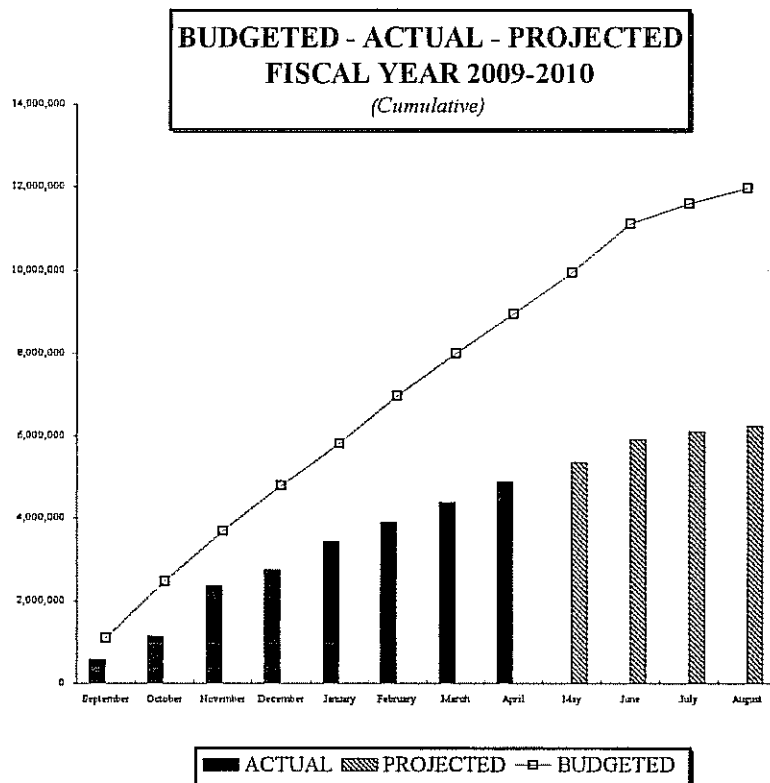


GENERAL FUND MISCELLANEOUS REVENUE

Month	2008-2009	2009-2010 Actual	2009-2010 Projected
September	615,770	596,549	
October	1,373,947	554,314	
November	482,448	1,218,047	
December	539,344	390,329	
January	593,393	681,717	
February	480,886	466,686	
March	536,311	488,384	
April	461,920	492,675	
May	470,435		471,145
June	469,552		565,247
July	134,793		187,295
August	118,825		131,529
Total	6,277,624	4,888,702	

Budget	12,853,929	11,973,902	
% Actual vs. Budget	48.8%	40.8%	

Projected for the Year 6,243,919
% Projected vs Budget 52.1%

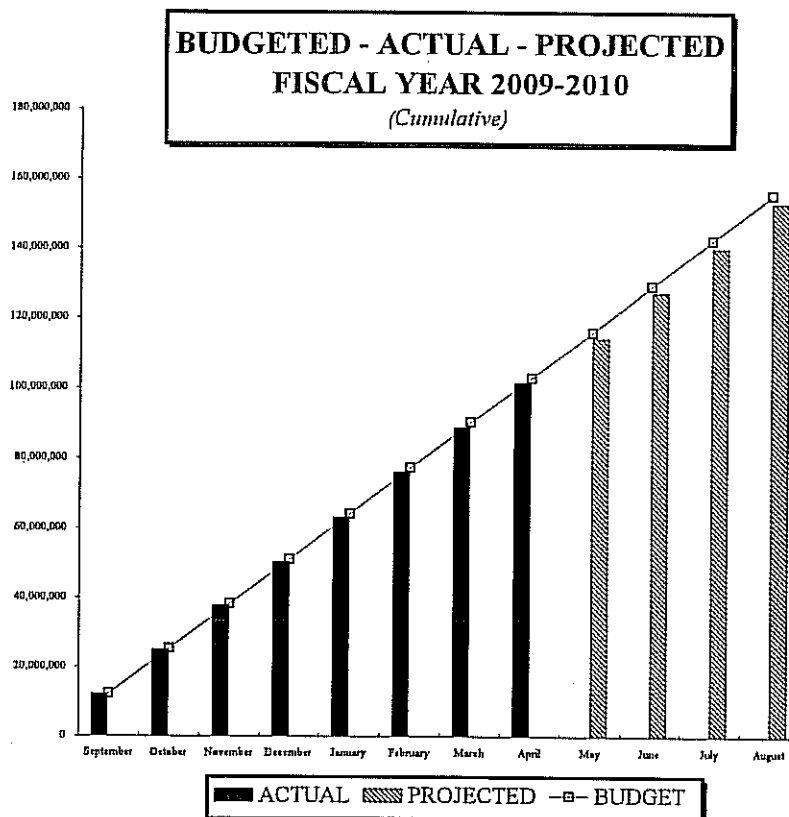




GENERAL FUND SALARY & BENEFIT EXPENDITURES

Month	2008-2009	2009-2010 Actual	2009-2010 Projected
September	12,305,119	12,178,643	
October	13,241,221	13,020,995	
November	13,001,286	12,802,999	
December	12,960,258	12,629,603	
January	13,384,644	12,686,087	
February	13,011,223	12,940,212	
March	12,784,296	12,720,890	
April	12,708,478	12,650,111	
May	12,804,818		12,663,926
June	13,136,779		13,057,926
July	12,946,390		12,848,986
August	12,642,292		12,900,211
Total	154,926,802	101,629,541	
*****	*****	*****	
Budget	160,613,821	155,547,705	
% Actual vs. Budget	96.5%	65.3%	

Projected for the Year 153,100,589
% Projected vs Budget 98.4%

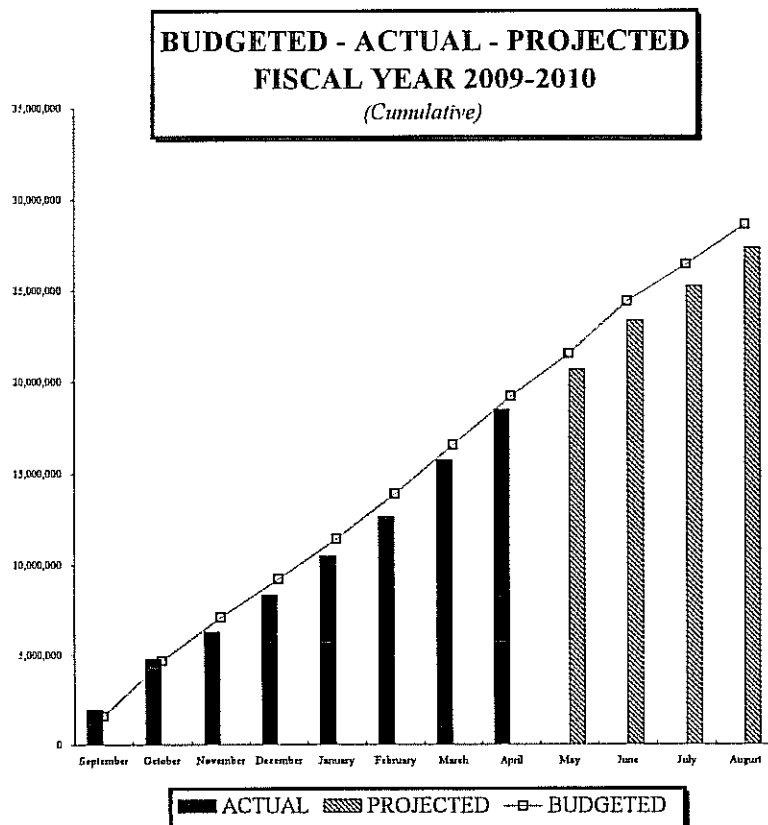




GENERAL FUND EXPENDITURES OTHER THAN COMPENSATION

Month	2008-2009	2009-2010 Actual	2009-2010 Projected
September	2,045,177	1,987,248	
October	3,033,918	2,830,047	
November	2,423,444	1,500,394	
December	1,941,183	2,023,336	
January	2,208,388	2,153,805	
February	2,111,475	2,148,249	
March	1,609,853	3,088,787	
April	3,072,850	2,746,837	
May	2,256,827		2,200,096
June	2,166,633		2,706,329
July	1,851,390		1,873,777
August	1,276,387		2,087,793
Total	25,997,525	18,478,702	
*****	*****	*****	
Budget	27,847,395	28,632,127	
% Actual vs. Budget	93.4%	64.5%	

Projected for the Year **27,346,697**
% Projected vs Budget **95.5%**





CASH REPORT

(RECONCILED TO THE COUNTY TREASURER)

FOR THE MONTH OF
APRIL 2010

GENERAL FUND

Beginning Balances:		
Imprest Accounts	\$88,405.00	
Cash on Deposit	2,943,795.65	
Warrants Outstanding	(2,841,525.70)	
Investments	<u>6,889,569.85</u>	
Net Cash Plus Investments		\$7,080,244.80
Revenues and Reimbursements Received		27,933,737.99
Disbursements		(15,552,383.57)
Ending Balances:		
Imprest Accounts	\$88,405.00	
Cash on Deposit	6,724,998.13	
Warrants Outstanding	(3,001,537.48)	
Investments	<u>15,649,733.57</u>	
Net Cash Plus Investments		\$19,461,599.22

CAPITAL PROJECTS FUND

Beginning Balances:		
Imprest Accounts	\$1,000.00	
Cash on Deposit	713,068.74	
Warrants Outstanding	(712,447.24)	
Investments	<u>113,921,498.96</u>	
Net Cash Plus Investments		\$113,923,120.46
Revenues and Reimbursements Received		46,727.66
Disbursements		(2,113,727.17)
Ending Balances:		
Imprest Accounts	\$1,000.00	
Cash on Deposit	708,227.64	
Warrants Outstanding	(703,357.19)	
Investments	<u>111,850,250.50</u>	
Net Cash Plus Investments		\$111,856,120.95

DEBT SERVICE FUND

Beginning Balances:		
Cash on Deposit	\$211,902.86	
Investments	<u>4,988,125.58</u>	
Net Cash Plus Investments		\$5,200,028.44
Revenues and Reimbursements Received		14,609,883.69
Disbursements		0.00
Ending Balances:		
Cash on Deposit	\$3,619,751.92	
Investments	<u>16,190,160.21</u>	
Net Cash Plus Investments		\$19,809,912.13



CASH REPORT

(RECONCILED TO THE COUNTY TREASURER)

FOR THE MONTH OF
APRIL 2010

ASB FUND

Beginning Balances:

Imprest Accounts	\$21,500.00
Cash on Deposit	24,843.90
Warrants Outstanding	(24,860.82)
Investments	<u>2,103,726.81</u>

Net Cash Plus Investments	\$2,125,209.89
Revenues and Reimbursements Received	118,840.98
Disbursements	(175,159.62)

Ending Balances:

Imprest Accounts	\$21,500.00
Cash on Deposit	66,059.48
Warrants Outstanding	(64,584.62)
Investments	<u>2,045,916.39</u>

Net Cash Plus Investments	\$2,068,891.25
---------------------------	----------------

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$76.22
Warrants Outstanding	0.00
Investments	<u>156,765.56</u>

Net Cash Plus Investments	\$156,841.78
Revenues and Reimbursements Received	29.32
Disbursements	0.00

Ending Balances:

Cash on Deposit	\$76.22
Warrants Outstanding	0.00
Investments	<u>156,794.88</u>

Net Cash Plus Investments	\$156,871.10
---------------------------	--------------

TRUST & AGENCY FUND

Beginning Balances:

Imprest Accounts	\$800.00
Cash on Deposit	608.37
Warrants Outstanding	0.00
Investments	<u>92,228.89</u>

Net Cash Plus Investments	\$93,637.26
Revenues and Reimbursements Received	344.98
Disbursements	(2,484.08)

Ending Balances:

Imprest Accounts	\$800.00
Cash on Deposit	57.29
Warrants Outstanding	0.00
Investments	<u>90,640.87</u>

Net Cash Plus Investments	\$91,498.16
---------------------------	-------------



Everett Public Schools

SUMMARY OF INVESTMENTS APRIL 30, 2010

	State Treasurer's Pool	Other Securities	Total
General Fund	\$15,649,733.57		\$15,649,733.57
Capital Projects Fund	106,850,250.50	\$5,000,000.00	111,850,250.50
Debt Service Fund	16,190,160.21		16,190,160.21
ASB Fund	2,045,916.39		2,045,916.39
Transportation Vehicle Fund	156,794.88		156,794.88
Trust & Agency Fund	90,640.87		90,640.87
Totals	\$140,983,496.42 (1)	\$5,000,000.00 (2)	\$145,983,496.42

(1) State Pool Rate for the Month = 0.2360%

(2) Detail of Other Securities

Capital Projects Fund

06/04/10	5mm Cascade Bank CD	1.3400%	\$5,000,000.00
Total			\$5,000,000.00

Average Yield on Other Securities = 1.3400%

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

6.2

Subject

Title: Teacher of the Year Selection

Recommendation:

Jo Anne Buiteweg, English teacher and English Department chairperson at Sequoia High School, has been selected as the 2010-2011 Everett Public Schools' Teacher of the Year.

Background

Purpose/Summary:

Each year nominations are opened to recommend certificated staff for consideration for the honor as Everett Public Schools' Teacher of the Year. This involves a comprehensive application process including a professional biography, statement of philosophy of teaching and recommendations from the principal, a central office administrator student and colleague. Through this process we are pleased to select Jo Anne Buiteweg for this high honor.

Ms. Buiteweg will be recommended for the Regional Teacher of the Year honor representing Everett Public Schools.

Previous Related Action:

Beverly Robertson, an English teacher at Jackson High School, was the 2009-2010 Teacher of the Year.

Additional Information

Agenda Placement:

☒ Information

☐ Action

☐ Consent Agenda

☒ Attachment(s)

of pages _____

Submitted By: Jim McNally

Contact Person(s): _____

Signature: James P. McNally, Jr.

Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☒ Approved

☐ Denied

☐ Revised (see attached)

By: _____
Associate Superintendent, Chief Academic Officer

By: mmchly
Associate Superintendent, Chief Instructional Officer

Date: _____

Date: 5/27/10

Comments:

Board Agenda Request Form

Date of Board Meeting: June 1, 2010

6. b.

Subject

Title: 2010-11 Annual Strategic Plan – Draft review

Recommendation: Administration will provide Board members with a newly revised draft of the 2010-11 Annual Strategic Plan and request Board member feedback.

Background

Purpose/Summary: To provide Board members with an updated draft of the 2010-11 Annual Strategic Plan and request Board member feedback prior to the June 22, 2010 first reading.

The newly revised draft will be forwarded electronically to Board members prior to the June 8th meeting. This newly revised draft is based on the March 23rd Board Study Session and feedback from Cabinet.

Additional Information

Agenda Placement:

XX Information

☐ Action

☐ Consent Agenda

☐ Attachment(s)

of pages: 4 pages to be sent electronically prior to the Board meeting

Submitted By: Matt McCauley

Contact Person(s): Matt McCauley

Signature: _____

Approval

Applicable Deputy/Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☒ Approved ☐ Denied ☐ Revised (see attached)

By: 
Associate Superintendent, Instruction

By: _____
Executive Director, Finance

Date: 6/1/10

Date: _____

Comments:

Board Agenda Request Form

Date of Board Meeting: June 8, 2010

6. C.

Subject

Title: Proposed revisions to Board Policy 1450 Minutes – First Reading

Recommendation: The superintendent's cabinet has reviewed this policy and recommends the Board of Directors approve the policy as submitted.

Background

Purpose/Summary: The purpose is to reflect Board discussions at the May 25, 2010 Board meeting about possible revisions to Policy 1440—Meeting Conduct & Order of Business, and/or Policy 1450—Minutes, regarding the addition of language about “no” votes and abstentions. Feedback from the Board indicated that the language about “no” votes and abstentions is more appropriately placed in Policy 1450. Thus, the attached proposed Revised Policy 1450 is presented to the Board at this time for first reading, with second reading and adoption to occur at a future Board meeting.

Previously Related Action:

Agenda Placement:

☒ Information

☐ Action

☐ Consent Agenda

☒ Attachment(s)

of pages 1

Submitted By: Molly Ringo

Contact Person(s): Dr. Gary Cohn

Signature: Molly Ringo

Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By:

Associate Superintendent, Chief Academic Officer

By:

Associate Superintendent, Chief Instructional Officer

Date:

Date:

Comments:

THE BOARD OF DIRECTORS

Minutes

The secretary of the Board or designee shall keep the minutes of all Board meetings. When issues are discussed that may require detailed record the Board may direct the secretary to record the discussion verbatim. Such verbatim records shall be maintained according to legal requirements.

Minutes shall be comprehensive and shall show:

- A. The date, times and place of the meeting.
- B. The presiding officer.
- C. Members in attendance.
- D. Items discussed during the meeting and the results of any voting that may have occurred, including the names of directors who do not vote on the prevailing side of an action, and the names of directors who abstain as well as the reason for the abstention.
- E. Action to recess for executive session with a general statement of the purpose.
- F. Time of adjournment.

Unofficial minutes shall be delivered to Board members in advance of the next regularly scheduled meeting of the Board and shall also be available to other interested citizens. Minutes need not be read publicly, provided that members have had an opportunity to review them before adoption.

A file of permanent minutes of all board meetings will be maintained in the office of the Board secretary to be made available for inspection upon the request of any interested citizen.

Cross Reference:	Board Policy 8410	Records Management and Retention
Legal References:	RCW 28A.400.030 RCW 40.14.070	Superintendent's duties Destruction, disposition of local government records—Preservation for historical interest—Local records committee, duties—Record retention schedules
	RCW 42.32.030	Minutes

Adopted: November 21, 1980
Revised: October 25, 1993
Updated: March 2001
Revised: March 9, 2010
Proposed: June 2010

Board Agenda Request Form

Date of Board Meeting: 06/08/2010

6. d.

Subject

Title:
Washington State Auditor's Audit Reports - September 1, 2008 through August 31, 2009
Issued May 17, 2010

Recommendation:

Background

Purpose/Summary:
The Audit Reports are provided for the Board of Director's information.

Previous Related Action:

Additional Information

Agenda Placement:

☒ Information ☐ Action ☐ Consent Agenda ☐ Attachment(s)

Presentation Time 3 Minute(s)

of pages 8 and 71

Submitted By: Jeff Moore

Contact Person(s): Jeff Moore

Signature: 

Gina Zeutenhorst

Approval

Applicable Executive Director signature(s) should be obtained prior to submission to Superintendent's Office.

☒ Approved ☐ Denied ☐ Revised (see attached)

By: 

Executive Director, Finance & Operations

By: _____

Executive Director, Facilities & Operations

Date: JUNE 1, 2010

Date: _____

Comments:

Washington State Auditor's Office
Accountability Audit Report

Everett Public Schools
Snohomish County

Report Date
February 26, 2010

Report No. 1003561

Issue Date
May 17, 2010



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

May 17, 2010

Board of Directors
Everett Public Schools
Everett, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on Everett Public School's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Sonntag", is written over a light blue horizontal line.

BRIAN SONNTAG, CGFM
STATE AUDITOR

Table of Contents

Everett Public Schools
Snohomish County
February 26, 2010

Audit Summary	1
Related Reports	2
Description of the District	3

Audit Summary

**Everett Public Schools
Snohomish County
February 26, 2010**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Everett Public Schools for the period from September 1, 2008, through August 31, 2009.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Cash receipting
- Small and attractive assets
- Apportionment – teacher education and experience (staff mix) reporting
- Open Public Meetings Act
- Procurement
- Associated Student Body

RESULTS

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Related Reports

**Everett Public Schools
Snohomish County
February 26, 2010**

FINANCIAL

Our opinion on the District's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the District's financial statements.

FEDERAL GRANT PROGRAMS

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the District's major federal programs, which are listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Everett Public Schools Snohomish County February 26, 2010

ABOUT THE DISTRICT

Everett Public Schools provides educational services to students in preschool through 12th grade in Snohomish County. The District serves parts of the cities of Everett and Mill Creek and areas of unincorporated Snohomish County. During the audit period, the District served approximately 17,500 students at four high schools, five middle schools and 17 elementary schools.

An elected, five-member Board of Directors governs the District. Board Members serve staggered, six-year terms. The Board appoints a Superintendent to oversee the District's daily operations as well as its approximately 2,400 employees. For fiscal year 2009, the District had an operating budget of \$245,198,124.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

President:

Sue Cooper (through December 2009)
Ed Petersen (effective January 2010)
Carol Andrews
Karen Madsen (through December 2009)
Jessica Olsen (effective January 2010)
Kristie Dutton

APPOINTED OFFICIALS

Superintendent:

Dr. Carol A. Whitehead (through June 2009)
Dr. Gary Cohn (effective July 2009)

DISTRICT CONTACT INFORMATION

Address: Everett Public Schools
4730 Colby Avenue
P.O. Box 2098
Everett, WA 98203-0098

Phone: (425) 388-4000

Web site: <http://www.everett.k12.wa.us/everett>

AUDIT HISTORY

The District is audited on an annual basis. We have not reported a finding for the District in the last seven audits. Our audit recommendations have been positively acknowledged by the District.



ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver our services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

State Auditor
Chief of Staff
Deputy Chief of Staff
Chief Policy Advisor
Director of Audit
Director of Special Investigations
Director for Legal Affairs
Director of Quality Assurance
Local Government Liaison
Communications Director
Public Records Officer
Main number
Toll-free Citizen Hotline

Brian Sonntag, CGFM
Ted Rutt
Doug Cochran
Jerry Pugnetti
Chuck Pfeil, CPA
Jim Brittain, CPA
Jan Jutte, CPA, CGFM
Ivan Dansereau
Mike Murphy
Mindy Chambers
Mary Leider
(360) 902-0370
(866) 902-3900

Web Site
Subscription Service

www.sao.wa.gov
<https://www.sao.wa.gov/EN/News/Subscriptions/>

Washington State Auditor's Office
Financial Statements and Federal Single Audit Report

Everett Public Schools
Snohomish County

Audit Period
September 1, 2008 through August 31, 2009

Report No. 1003562

Issue Date
May 17, 2010



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

May 17, 2010

Board of Directors
Everett Public Schools
Everett, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on Everett Public School's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on District's financial condition.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Sonntag", is written over a faint, larger version of the same signature.

**BRIAN SONNTAG, CGFM
STATE AUDITOR**

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**Everett Public Schools
Snohomish County
September 1, 2008 through August 31, 2009**

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Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.....	5
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Federal Summary

Everett Public Schools Snohomish County September 1, 2008 through August 31, 2009

The results of our audit of Everett Public Schools are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

FINANCIAL STATEMENTS

An unqualified opinion was issued on the financial statements of the governmental activities, each major fund and the aggregate remaining fund information.

Internal Control Over Financial Reporting:

- **Significant Deficiencies:** We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- **Material Weaknesses:** We identified no significant deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the District.

FEDERAL AWARDS

Internal Control Over Major Programs:

- **Significant Deficiencies:** We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- **Material Weaknesses:** We identified no significant deficiencies that we consider to be material weaknesses.

We issued an unqualified opinion on the District's compliance with requirements applicable to its major federal programs.

We reported no findings that are required to be disclosed under OMB Circular A-133.

Identification of Major Programs:

The following were major programs during the period under audit:

<u>CFDA No.</u>	<u>Program Title</u>
84.010	Title I Part A
84.389	ARRA - Title I Cluster, Part A (Recovery Act)
84.394	ARRA - State Fiscal Stabilization Fund - Education State Grants (Recovery Act)

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$660,177.

The District qualified as a low-risk auditee under OMB Circular A-133.

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters in Accordance with *Government Auditing Standards*

Everett Public Schools
Snohomish County
September 1, 2008 through August 31, 2009

Board of Directors
Everett Public Schools
Everett, Washington

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Everett Public Schools, Snohomish County, Washington, as of and for the year ended August 31, 2009, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 26, 2010.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

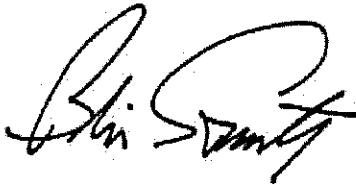
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of management, the Board of Directors, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink, appearing to read "Brian Sonntag", is positioned above the printed name and title.

BRIAN SONNTAG, CGFM
STATE AUDITOR

February 26, 2010

Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

Everett Public Schools
Snohomish County
September 1, 2008 through August 31, 2009

Board of Directors
Everett Public Schools
Everett, Washington

COMPLIANCE

We have audited the compliance of Everett Public Schools, Snohomish County, Washington, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended August 31, 2009. The District's major federal programs are identified in the Federal Summary. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended August 31, 2009.

INTERNAL CONTROL OVER COMPLIANCE

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable

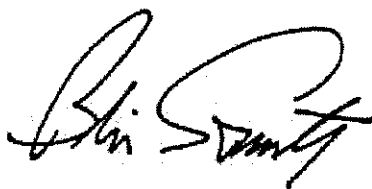
to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of management, the Board of Directors, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a stylized, flowing script.

BRIAN SONNTAG, CGFM
STATE AUDITOR

February 26, 2010

Independent Auditor's Report on Financial Statements

**Everett Public Schools
Snohomish County
September 1, 2008 through August 31, 2009**

Board of Directors
Everett Public Schools
Everett, Washington

We have audited the accompanying financial statements of the governmental activities, business type activities, and the aggregate remaining fund information of Everett Public Schools, Snohomish County, Washington, as of and for the year ended August 31, 2009, which collectively comprise the District's basic financial statements as listed on page 9. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

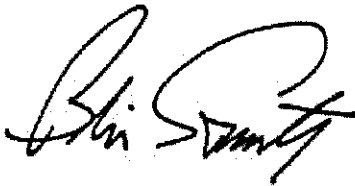
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business type activities and the aggregate remaining fund information of Everett Public Schools, as of August 31, 2009, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 10 through 19, budgetary comparison on pages 62 and 63 and Actuarial Valuation of Post Employment Benefits other than Pensions on page 64 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied

certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. This schedule is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a stylized, cursive script.

BRIAN SONNTAG, CGFM
STATE AUDITOR

February 26, 2010

Financial Section

Everett Public Schools Snohomish County September 1, 2008 through August 31, 2009

REQUIRED SUPPLEMENTAL INFORMATION

Management Discussion and Analysis – 2009

BASIC FINANCIAL STATEMENTS

Statement of Net Assets – 2009

Statement of Activities – 2009

Fund Balance Sheets – Governmental Funds – 2009

Reconciliation – Balance Sheet/Statement of Net Assets – 2009

Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds 2009

Reconciliation – Statement of Revenues, expenditures and Changes in Fund Balances – 2009

Statement of Net Assets – Proprietary Funds (Everett School Employee Benefits Trust) – 2009

Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Fund (Everett School Employee Benefits Trust) – 2009

Statement of Cash Flows – Proprietary Fund (Everett School Employees Benefits Trust) – 2009

Statement of Fiduciary Net Assets – Fiduciary Funds – 2009

Statement of Changes in Fiduciary Net Assets – Fiduciary Funds – 2009

Notes to the Financial Statements – 2009

REQUIRED SUPPLEMENTAL INFORMATION

Budgetary Comparison Schedule – General Fund – 2009

Budgetary Comparison Schedule – Special Revenue Fund (Associated Student Body Fund) – 2009

Actuarial Valuation of Post Employment Benefits other than Pensions – 2009

SUPPLEMENTAL INFORMATION

Schedule of Expenditures of Federal Awards – 2009

Notes to the Schedule of Expenditures of Federal Awards – 2009

**EVERETT PUBLIC SCHOOLS
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009**

The discussion and analysis of the Everett Public Schools' (Everett School District No. 2) financial performance provides an overall review of the District's financial activities for the fiscal year ended August 31, 2009. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the transmittal letter, notes to the basic financial statements and the financial statements to enhance their understanding of the District's financial performance.

FINANCIAL HIGHLIGHTS

- ❑ The District's net assets of governmental activities as of August 31, 2009 were \$236 million.
- ❑ During the year, the District had revenues that were \$20.3 million higher than the \$210.1 million in expenses incurred for all District funds.
- ❑ The District's governmental funds reported combined ending fund balances of \$98.2 million for the fiscal year.
- ❑ The General Fund's expenditures exceeded revenues by \$993,000.
- ❑ The District's total long-term debt outstanding was \$261.2 million as of August 31, 2009.
- ❑ The average student enrollment increased by 161 full time equivalent (FTE) students over the previous year.

USING THIS COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Everett Public Schools as a financial whole, and then proceeds to provide an increasingly detailed look at specific financial activities.

The "Statement of Net Assets" and the "Statement of Activities" provide information about the activities of the District as a "whole" and present a longer-term view of the District's finances. These statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statement section shows the District's operations in more detail than the "government-wide" statements by providing information about the District's most significant funds, including its governmental funds, proprietary fund (ESEBT - blended component unit) and fiduciary funds.

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Assets and the Statement of Activities

The analysis of the District as a whole in the *Section II - Financial* area of the CAFR identifies how the District did financially as well as whether the financial position has improved or diminished. The "Statement of Net Assets" and the "Statement of Activities" include all assets, liabilities, revenues and expenses of the District's governmental funds, as well as those of its component unit, using the accrual basis of accounting similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash was received or paid.

These two statements report the District's net assets as well as any associated changes in them. One measure of the District's financial health is the difference between assets and

liabilities, which defines the net assets. In addition, there are other measures which include non-financial factors such as changes in the District's student enrollment, property tax base and condition of our facilities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

Governmental Funds -- The District's activities and services are reported in governmental funds. These statements provide a detailed short-term view of the most significant funds and not the District as a whole. They focus on the flow of money into and out of those funds and the balance available at the end of the year for future spending periods. The accounting method utilized is "modified accrual" which measures cash and all other financial assets that can easily be converted to cash. The governmental fund information presented allows the reader to determine whether there are more or fewer financial resources that can be utilized in the near future to finance District programs. The relationship (or differences) between governmental activities (Schedule 1 - Statement of Net Assets and Schedule 2 - Statement of Activities) and governmental funds are shown in a reconciliation on Schedule 3A and Schedule 4A of the fund financial statements. Descriptions of the data listed in the columns of Schedule 3A and Schedule 4A are listed in the Notes to the Financial Statements, Note 2.

Proprietary Fund -- The Everett School Employee Benefit Trust (ESEBT) is a separate legal entity that, for financial reporting purposes, is considered a component unit of the District due to the nature and significance of the services it provides to the District and its members. For fund financial statement purposes, it has been classified as an internal service fund (Proprietary Fund) where services are provided on a cost-reimbursement basis. When looking at the District financial statements as a whole, ESEBT is reported as a blended component unit, which means its net assets and activities are blended with governmental activities by appropriate activity and type. The relationship of the ESEBT to the government-wide financial statements (Schedule 1 - Statement of Net Assets and Schedule 2 - Statement of Activities) is illustrated in a reconciliation on Schedule 3A and Schedule 4A of the fund financial statements.

Fiduciary Funds -- These funds consist of private purpose trust funds which the District must use for the benefit of individuals, private organizations, scholarships and other specific private purposes. The District is responsible for ensuring the assets reported in these funds are used for their intended purpose. Fiduciary Fund activities are excluded from the District's financial statements as a whole because the District is not able to use these assets to finance its operations.

THE DISTRICT AS A WHOLE

This analysis focuses on the net assets per Table 1 and the changes in net assets per Table 2 of the District's governmental activities. The narrative will show that the District's financial position has improved over the period largely due to revenues outpacing expenditures (as shown in Table 2), increases in value of its capital assets from construction projects completed through August 2009, and a decline in long-term debt and other liabilities (as shown in Table 1).

The District's assets exceeded liabilities by \$236,002,221 at the end of the 2008-2009 fiscal year. The largest portion, fifty-seven percent (57%) of net assets, is the investment in capital assets (i.e., land, buildings and equipment), less any related outstanding debt used to acquire those assets. To meet the long-term mission of our District, we continue to build and modernize our schools. These assets are not available for future spending and the associated

debt must come from levied property tax (authorized by the voters in the 2002 and 2006 capital bonds).

Total liabilities of \$266,601,263 have declined primarily due to principal payment of long-term debt from the Debt Service Fund. Other liabilities have decreased due to a decline in purchases associated with supplies, furniture, equipment and finalization of construction projects funded with 2002 and 2006 bond proceeds through the Capital Projects Fund.

Twenty-six percent (26%) of the net assets represent resources that are subject to external restrictions on how they may be used. This is a four percent (4%) decrease from the prior reporting period. While this percentage of decrease is considered minimal, it has been the trend the past few years. It is of interest to explain that the decrease of restricted assets as a percentage of total net assets is a result of the active capital construction programs and completed school modernizations. Without issuing new debt, the completion of construction projects can dramatically impact net assets by increasing the Invested in Capital Assets, Net of Related Debt.

Unrestricted net assets are the portion of net assets that can be used to finance normal District operations without constraints established by debt practices, enabling legislation or other legal requirements.

Table 1
Net Assets

	2008-2009	2007-2008
Current and Other Assets	\$155,051,421	\$193,015,850
Capital Assets	347,552,063	315,193,392
Total Assets	\$502,603,484	\$508,209,242
Long-Term Debt Outstanding	\$261,166,001	\$284,549,752
Other Liabilities	5,435,262	8,003,345
Total Liabilities	\$266,601,263	\$292,553,097
NET ASSETS:		
Invested in Capital Assets, Net of Debt	135,421,434	\$114,992,099
Restricted	62,429,696	64,102,770
Unrestricted	38,151,091	36,561,276
TOTAL NET ASSETS	\$236,002,221	\$215,656,145

Governmental Activities

The 2008-2009 governmental activities increased the District's net assets by \$20,346,076. This increase is attributed to revenues out pacing expenditures. The most apparent increase occurred in Program Revenues where Operating Grants and Contributions jumped as a result of federal stimulus funds. These funds were received in place of what would have been an increase of State apportionment funds (Unallocated Revenues). Our State apportionment funds would have increased corresponding with increased student enrollment. Capital Grants and Contributions rose because of larger claims generating more State Match construction funding. The category of General Revenues shows increased Property Taxes corresponding to increases in both debt service and the maintenance and operations levies. Expenditures across almost all programs have increased at an inflationary rate.

Table 2**Changes in Net Assets**

	Governmental Activities	
	2008-2009	2007-2008
REVENUES		
Program Revenues		
Charges for Services	\$6,834,368	\$6,713,687
Operating Grants and Contributions	54,005,214	44,803,615
Capital Grants and Contributions	7,018,309	1,510,632
General Revenues		
Property Taxes	70,623,831	66,335,101
Interest and Investments	2,077,474	6,623,221
Unallocated Revenues	89,893,588	90,955,535
TOTAL REVENUES	\$230,452,784	\$216,941,791
Program Expenses		
Regular Instruction	\$104,031,441	\$107,165,030
Federal Stimulus	8,307,879	
Special Education	23,458,145	21,941,818
Vocational Education	4,391,972	3,993,789
Compensatory Education	17,045,663	15,689,768
Other Instructional Programs	2,478,291	2,382,119
Community Services	344,797	336,193
Support Services	36,202,310	35,085,986
Extracurricular Activities	1,920,801	2,043,961
Interest Payment on Long Term Debt	11,925,409	12,309,758
TOTAL EXPENSES	\$210,106,708	\$200,948,422
INCREASE (DECREASE) IN NET ASSETS	20,346,076	15,993,369
NET ASSETS BEGINNING (9/1)	\$215,656,145	\$199,481,000
Plus: Adj for Investment in Joint Venture		181,776
NET ASSETS ENDING (8/31)	\$236,002,221	\$215,656,145

The District's largest programs include basic instruction, federal stimulus, special education, vocational education, compensatory education, other instructional programs, community services, support services, extracurricular activities and interest payments. Table 3 represents the total costs of these areas as well as associated financial impacts demonstrated by their net cost.

Table 3**Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2008-2009	2007-2008	2008-2009	2007-2008
Regular Instruction	\$104,031,441	\$107,165,030	\$101,522,555	\$105,365,826
Federal Stimulus	8,307,879		(254,339)	
Special Education	23,458,145	21,941,818	3,873,712	3,259,972
Vocational Education	4,391,972	3,993,789	4,245,035	3,815,761
Compensatory Education	17,045,663	15,689,768	1,042,511	(1,232,425)
Other Instructional Programs	2,478,291	2,382,119	(599,885)	(289,615)
Community Services	344,797	336,193	(65,351)	(72,001)
Support Services	36,202,310	35,085,986	20,549,163	24,847,433
Extracurricular Activities	1,920,801	2,043,961	10,007	(84,221)
Interest Payment on Long-Term Debt	11,925,409	12,309,758	11,925,409	12,309,758
TOTALS	\$210,106,708	\$200,948,422	\$142,248,817	\$147,920,488

THE DISTRICT'S FUNDS

Information about the District's major funds begins with Schedule 3 and Schedule 4, which are prepared using the modified accrual basis of accounting. All governmental funds had total revenues of \$225,930,545 and other financing sources of \$79,187, while expenditures totaled \$265,804,653.

Four of the District's governmental funds had more expenditures than revenues in the 2008-2009 fiscal year. The General Fund realized a decrease in fund balance of \$187,339. This decrease is more evidence of a multi-year plan to improve student achievement in accordance with No Child Left Behind. Emphasis continued to be placed upon alignment of curriculum, adequate professional development and reduced class size. The ASB Fund had a small decrease in fund balance. A minor increase or decrease in the ASB fund balance is not unusual given the fluctuations from year to year in student group activities and student fund raising efforts to support them. For example, specific clubs, such as Band and Choral, tend to raise significant funds over a two to three year period to support a major national or international cultural trip.

The Debt Service Fund decreased by \$2,460,293, as planned at this stage of the scheduled debt service principal and interest payments and the planned corresponding tax levies spread across the years sufficient to service the debt. While bond principal maturities and payment schedules fluctuate, tax levy rates and tax revenues generated stay steady. This results in fluctuation of fund balance, depending where we are in the schedule of debt service and tax collection. The Capital Projects Fund balance also showed a decrease of \$37,182,728. This is attributable to spending of prior year bond proceeds and finalization of three major modernizations of schools and other miscellaneous projects.

Table 4
Governmental

Revenue Source	Funds				
	2008-2009	Percent of	2007-2008	Increase	Percent
	Amount	Total	Amount	(Decrease)	Increase
				2006-2007	(Decrease)
Local Taxes & Non-Tax	\$75,597,824	33.46%	\$75,912,957	(\$315,133)	-0.42%
State Revenues	125,947,575	55.75%	119,969,013	\$5,978,562	4.98%
Federal Revenues	22,450,252	9.94%	13,250,964	\$9,199,288	69.42%
Others	1,934,894	0.86%	2,128,182	(\$193,288)	-9.08%
TOTAL	\$225,930,545	100.00%	\$211,261,116	\$14,669,429	6.94%
Expenditures					
Regular Instruction	\$91,601,556	34.46%	\$93,359,824	(\$1,758,268)	-1.88%
Federal Stimulus	8,307,879	3.13%		\$8,307,879	
Special Education	23,165,012	8.72%	21,529,583	\$1,635,429	7.60%
Vocational Education	4,242,219	1.61%	3,799,641	\$442,578	11.65%
Compensatory Education	16,860,115	6.34%	15,316,662	\$1,543,453	10.08%
Other Instructional Programs	2,446,080	0.92%	2,348,207	\$97,873	4.17%
Community Services	336,431	0.13%	377,074	(\$40,643)	-10.78%
Support Services	33,608,678	12.64%	32,728,965	\$879,713	2.69%
Student Activities	1,920,801	0.72%	2,043,961	(\$123,160)	-6.03%
Capital Outlay	45,787,464	17.23%	43,859,976	\$1,927,488	4.39%
Debt Service	37,528,418	14.13%	39,127,712	(\$1,599,294)	-4.09%
TOTAL	\$265,804,653	100.00%	\$254,491,605	\$11,313,048	4.45%

General Fund Budgeting Highlights

The District's budget is prepared in accordance with State of Washington law. The most significant budgeted fund is the General Fund. Appropriations defined in such budgets limit expenditures and may only be increased if the Board of Directors adopts a revised or supplemental budget following a defined process that includes a public hearing.

During the 2008-2009 fiscal year, the District adopted its General Fund budget with adequate appropriations to address potential unforeseeable expenditures. Expenditures exceeded revenues due to the planned utilization of fund balance to sustain programs focused on alignment of curriculum and the associated professional development. Prior increases in Student Achievement funds to a level of \$458 per student FTE had created the opportunity to retool our instructional staff to maximize student achievement. This multi-year plan was made possible by building the carryover of Student Achievement funds from 2006-2007 for utilization during the 2007-2008 and 2008-2009 school years. Going forward, Student Achievement funds have been suspended by the legislature and replaced with American Recovery and Reinvestment Act (ARRA) funds at \$131 per student FTE for the 2009-2010 year.

As summarized by the information below from Schedule B-2, at 66% of General Fund revenues, State funds are the largest source of revenue for the District's operating budget. The rate at which the State provides funding to our District has been on a declining trend as compared to federal and local funds over the past several years.

<u>Revenue Sources</u>	<u>Amount</u>	<u>Increase/ Percent of Total</u>	<u>(Decrease) From 07/08</u>
Local	\$ 38,519,447	21.41%	\$2,256,309
State	118,937,189	66.10%	443,088
Federal	22,450,252	12.48%	9,199,288
Miscellaneous Other	24,100	0.01%	24,100
TOTAL	\$179,930,988	100.00%	\$11,922,785

While State funds make up the majority of our revenues, local revenues consisting mostly of local multi-year excess tax levies, represent 21.41% of our total revenues. With the award of federal stimulus funds in 2008-2009, the ratio of federal funding as a percent of total revenues jumped from 7.89% to 12.48%. The ratio of local funding decreased only slightly. State funding decreased from 70.53% to 66.10% of total revenues, due to shortfalls in State budgets.

Expenditures for the General Fund increased 6.4% over 2008-2009. The majority of this increase can be attributed to inflationary factors on fixed costs, and to the inflation of salary expenditures associated with the COLA. Expenditures by major functions of the District and changes over the preceding year are presented as follows:

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) From 07/08</u>
Instruction	\$147,056,287	81.28%	\$10,072,645
Maintenance/Operations	14,362,829	7.95%	176,645
Pupil Transportation	6,575,218	3.63%	123,456
Administration	4,906,141	2.71%	(71,777)
Nutrition Services	5,056,436	2.79%	309,158
Other Services	2,967,416	1.64%	266,119
TOTAL	\$180,924,327	100.00%	\$10,876,246

The category "Other Services" includes expenditures for information systems, printing, warehouse and distribution, and motor pool.

Washington State law provides that school districts account for nutrition service operations in the General Fund. During the fiscal year, the Food & Nutrition Services Department had \$5,601,429 in revenues and \$5,056,435 in direct expenditures.

Schedules B-2 through B-6 compare budget with actual amounts for both revenues and expenditures. Other than the \$8 million in federal stimulus funds the District received, the schedules demonstrate that the District did not experience significant budgetary variations from the actual amounts for the period.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District had \$347.6 million invested in a range of capital assets at the conclusion of the 2008-2009 fiscal year. We have calculated a total accumulated depreciation of \$125.4 million.

Table 5
Capital Assets at Year-End
(In Millions)

	Historical Costs	Accumulate d Depreciatio n	Net
Land	\$36.5		\$36.5
Building and Improvements	410.8	\$(121.5)	289.3
Equipment	11.6	(3.9)	7.7
Construction in Progress	14.1		14.1
TOTALS	\$473.0	\$(125.4)	\$347.6

The District reviews its capital need annually and completes a detailed Capital Facilities Plan every two years. The last one was completed in August 2008. In the prior year, the District's capital projects program completed modernizations of Garfield Elementary and Silver Lake Elementary, as well as an addition to North Middle School. From the support of our voters in February 2006, we are funded to continue to modernize several of our facilities over the next three to four years. In addition, Schedule H-1 and Note 6 to the financial statements indicate construction in progress totaling \$14,166,221, which is a \$23,620,909 decrease over 2007-2008. The total ending fund balance in the Capital Projects Fund of \$73,711,093, and voter approved capacity to issue \$48.9 million in the future, will further support the construction program. More detailed information about capital assets can be found in Note 6 to the financial statements (Changes in Capital Assets).

Debt

Everett Public Schools has benefited from the strong support of our voters over the past 20 years. Voters approved capital bonds of \$38 million in 1986, \$96.5 million in 1990, \$68.5 million in 1996, \$74 million in 2002 and \$198.9 million in 2006. In addition, in 1992 voters approved a \$15 million, 6-year technology levy. The outstanding debt as authorized by our voters is summarized below.

Table 6
Outstanding Debt, at Year-End
(In Millions)

	Balance	Balance	Increase
Bond	08/31/08	08/31/09	(Decrease)
January 1, 1998	12.000	2.055	(9.945)
February 1, 1998 (Refunding)	31.295	18.440	(12.855)
July 1, 2002	15.875	15.875	0.000
September 2, 2003 (Refunding)	9.465	5.785	(3.680)
December 18, 2003	19.005	15.760	(3.245)
March 1, 2004 (Refunding)	14.640	12.195	(2.445)
July 2, 2006	69.860	69.860	0.000
July 24, 2007	96.690	94.590	(2.100)
October 7, 2008 (Refunding)		9.375	9.375
TOTALS	\$268.830	\$243.935	(\$24.895)

In November 2003, Standard and Poor's increased their rating of the District's bonds from A+ to AA-. These ratings were reaffirmed in June of 2007, prior to the July 2007 issuance of the \$99.52 million UTGO and Refunding bonds. In September of 2008, the District's bond rating from Standard and Poor's was increased from AA- to AA. The District's Aa3 and AA ratings were affirmed by Moody's Investors Service and Standard and Poor's, respectively, in September 2009. These ratings indicate to investors that Everett Public Schools is a good risk when it sells bonds for construction and other capital projects.

Rule 15c2-12, promulgated by the Securities and Exchange Commission, imposes certain requirements upon underwriters of publicly offered securities. One of those requirements for issuers is the filing of notices of certain material events. One of the material events is a rating change with respect to a bond issue. If a bond issue is insured by a policy of municipal bond insurance, or enhanced by the Washington State School District Credit Enhancement Program, a change in the rating of the bond insurer or Washington State will change the District's bond rating even though the underlying credit rating on the District has not changed at all.

The District's Unlimited Tax General Obligation Bonds, with principal balances remaining, and their associated bond insurers is as follows:

Year	Final Maturity	Balance Outstanding as of the Date of this Report	Insurer
1998-A	12/01/2011	\$13,995,000	MBIA
2002	12/01/2013	\$12,775,000	FSA – Assured Guaranty
2003	12/01/2017	\$15,760,000	FSA – Assured Guaranty
2004	12/01/2013	\$12,195,000	FSA – Assured Guaranty
2006	12/01/2020	\$69,860,000	FGIC
2007	12/01/2021	\$88,430,000	FGIC
2008	12/01/2012	\$ 9,290,000	MBIA

Since January 31, 2008, Standard and Poor's rating of financial strength, financial enhancement, and issuer ratings on Financial Guaranty Insurance Co. (FGIC) has been

downgraded a number of times, and has gone from AA to CCC. Standard and Poor's withdrew the rating for FGIC on April 22, 2009. Since February 14, 2008, Moody's Investors Service's rating for FGIC has also been downgraded a number of times and has gone from A3 to Caa3. Moody's Investors Service withdrew the rating for FGIC on March 26, 2009.

Since June 5, 2008, Standard and Poor's rating of financial strength, financial enhancement, and issuer ratings on MBIA has been downgraded a number of times and has gone from AAA to A. Since June 19, 2008, Moody's rating for MBIA has been downgraded a number of times and has gone from Aaa to Baa1.

On November 21, 2008, Moody's lowered its rating for Financial Security Assurance Inc. (FSA) from Aaa to Aa3. In 2009, FSA was purchased by another insurance company, Assured Guaranty, which as an Aa3 rating.

More detailed information about long-term liabilities can be found in Note 8 to the financial statements (Changes in Long-Term Liabilities).

ECONOMIC FACTORS FOR THE FUTURE

Everett Public Schools is located in Snohomish County, which is in the northwestern section of the State of Washington. It encompasses most of the cities of Everett and Mill Creek, as well as portions of the unincorporated County. Although not untouched by the nation's down-turn in the economy, the District is fortunate to be in an area with a healthy financial history. We believe our local economy will continue to reap steady financial trends, especially when compared to other areas in the State and nation, as we move toward the future.

The Everett/Snohomish County economy continues to diversify with major industries including aircraft production, electronics and electrical equipment manufacturing, health care, transportation and a variety of other industrial and commercial businesses and several urban development projects. Our local unemployment rates have increased consistent with the nation-wide economic downturn (December 2007 Average - 4.1%, December 2008 Average - 7.1%, December 2009 Average -10.3%). Snohomish County does continue to out pace our State-wide rate and national rate, and economic development efforts have been successful over the past decade in creating a diversification of business and industry that is broader than our historical dependency on the aerospace industry. The County should continue to be an attractive center for growth in the years ahead due to the availability of land, office and manufacturing space.

The State of Washington has been experiencing shortfalls in revenue. The District made significant budget reductions of \$9 million in 2009-2010. More reductions are foreseen for the 2010-2011 budget as a result of further shortfalls in the State's revenues, pending the outcome of legislative sessions.

Over 18.3 percent of the District's General Fund revenues are provided by local maintenance and operations levies. The Everett Public Schools' voters have continued to support this funding as demonstrated by the strong approval of a four-year levy passed in February of 2006. This approval allowed the District to assess up to \$30.5 million in 2007, \$32.5 million in 2008, \$34.5 million in 2009 and \$36.5 million in 2010. In February 2010, the voters approved the District to assess another four-year levy replacing the levy that expires in 2010. The new levy will allow the District to assess up to \$40 million in 2011, \$41.5 million in 2012, \$43 million to be collected in 2013, and \$45 million to be collected in 2014.

In the February 2010 election, the voters also approved the District to assess an additional 'building repair and technology' tax to provide a total of \$48 million for the District's Capital Projects Fund. This authorizes the District to collect \$8 million each year for six years beginning in 2011 through 2016. These funds will help upgrade technology and help fund other small capital asset preservation projects. The combined 2009 property tax rate of the maintenance and operations levy and capital bonds was at 4.13% per thousand dollars of assessed value. This rate is estimated to increase to 4.65% in 2010 primarily due to a flattening of increases to assessed value.

The Association of School Business Officials (ASBO) awarded the District its Certificate of Excellence in Financial Reporting for the year ended August 31, 2008. The District has received the award each year since 1987. In addition, the Government Finance Officers Association awarded the District with a Certificate of Achievement for Excellence in Financial Reporting for the year ending August 31, 2008. We believe our history of strong fiscal management, strong local support and increased federal funding demonstrates the stability of the District as we navigate through the tough economic times ahead.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

If you have any questions about this report or need additional financial information, contact the District's Department of Finance at 3715 Oakes Avenue, Room 305, Everett, Washington 98201.

**EVERETT PUBLIC SCHOOLS
STATEMENT OF NET ASSETS
AUGUST 31, 2009**

	PRIMARY GOVERNMENT Governmental Activities
ASSETS	
Cash, Cash Equivalents & Investments	\$114,645,531
Due From Other Governmental Units	621,883
Accounts Receivable, Net	350,710
Property Taxes Receivable	36,359,080
Inventory	754,335
Prepaid Items	553,803
Investment in Joint Venture	191,490
Unamortized Bond Issuance Costs	1,574,589
Capital Assets, Net of Accumulated Depreciation:	
Land	36,503,054
Building & Improvements	289,262,521
Equipment	7,620,267
Construction in Progress	14,166,221
TOTAL ASSETS	502,603,484
LIABILITIES	
Accounts Payable	4,518,477
Accrued Salaries	12,170
Payroll Deductions & Taxes Payable	206,591
Deposits	8,695
Unearned Revenue	689,329
Long-Term Liabilities:	
Due Within One Year	27,453,816
Due in More than One Year	233,712,185
TOTAL LIABILITIES	266,601,263
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	135,421,434
Restricted for:	
Capital Projects	32,998,364
Debt Service	11,631,706
Everett School Employee Benefit Trust	13,302,462
Other Externally Imposed Grant Restrictions, Laws, Regulations	4,497,164
Unrestricted	38,151,091
TOTAL NET ASSETS	\$236,002,221

The Notes to the Basic Financial Statements are an integral part of this statement.

**EVERETT PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009**

PROGRAM/ACTIVITY	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICE	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
PRIMARY GOVERNMENT					
GOVERNMENTAL ACTIVITIES:					
Regular Instruction	\$104,031,441	\$819,149		\$1,689,737	(\$101,522,555)
Federal Stimulus	8,307,879		\$8,562,218		254,339
Special Education	23,458,145	532	19,575,979	7,922	(3,873,712)
Vocational Education	4,391,972	2,987	143,950		(4,245,035)
Compensatory Education	17,045,663	576	16,002,576		(1,042,511)
Other Instruction Programs	2,478,291	1,240,150	1,838,026		599,885
Community Services	344,797	410,148			65,351
Support Services	36,202,310	2,450,032	7,882,465	5,320,650	(20,549,163)
Extracurricular Activities (ASB)	1,920,801	1,910,794			(10,007)
Interest Payment on Long-Term Debt	11,925,409				(11,925,409)
TOTAL GOVERNMENTAL ACTIVITIES	\$210,106,708	\$6,834,368	\$54,005,214	\$7,018,309	(\$142,248,817)
GENERAL REVENUES:					
Taxes:					
Property Taxes, Levies for Maintenance/Operations					\$34,694,071
Property Taxes, Levies for Debt Service					35,929,760
Unallocated State Apportionment & Others Not Restricted to Specific Activities					89,893,588
Interest and Investment Earnings					2,077,474
TOTAL GENERAL REVENUES					162,594,893
Changes in Net Assets					20,346,076
NET ASSETS - Beginning					215,656,145
NET ASSETS - Ending					\$236,002,221

The Notes to the Basic Financial Statements are an integral part of this statement.

EVERETT PUBLIC SCHOOLS
FUND BALANCE SHEETS
GOVERNMENTAL FUNDS
AUGUST 31, 2009

	GENERAL FUND	SPECIAL REVENUE (ASB) FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash & Cash Equivalents	\$10,019,930	\$2,017,330	\$11,710,893	\$76,155,387	\$366,412	\$100,269,952
Due From Other Funds	434,236	139				434,375
Due From Other Governmental Units	621,883					621,883
Accounts Receivable	348,529	30		2,151		350,710
Property Taxes Receivable	17,847,034		18,511,945	101		36,359,080
Inventory	667,401	86,934				754,335
Prepaid Items	484,950	6,970				491,920
TOTAL ASSETS	\$30,423,963	\$2,111,403	\$30,222,838	\$76,157,639	\$366,412	\$139,282,255
LIABILITIES						
Accounts Payable	\$1,231,967	\$77,883		\$2,073,627		\$3,383,477
Accrued Salaries	12,170					12,170
Payroll Deductions & Taxes Payable	206,591					206,591
Due to Other Funds	139	2,952		370,667	\$60,617	434,375
Deposits	8,695					8,695
Deferred Revenue:						
Taxes Receivable	17,847,034		\$18,511,945	101		36,359,080
Other Deferred Revenue	395,769	291,409		2,151		689,329
TOTAL LIABILITIES	19,702,365	372,244	18,511,945	2,446,546	60,617	41,093,717
FUND BALANCES						
Reserve for Inventory	667,401	86,934				754,335
Reserve for Bond Proceeds				45,947,394		45,947,394
Reserve for State Proceeds				14,857,799		14,857,799
Reserve for Other Items	830,604	6,970		218,911		1,056,485
Reserve for Uninsured Risk	1,260,000					1,260,000
Reserve for Arbitrage Rebate				207,346		207,346
Unreserved:						
Designated Fund Balance	2,824,101			251,551		3,075,652
Undesignated Fund Balance	5,139,492	1,645,255	11,710,893	12,228,092	\$305,795	31,029,527
TOTAL FUND BALANCES	10,721,598	1,739,159	11,710,893	73,711,093	305,795	98,188,538
TOTAL LIABILITIES AND FUND BALANCES	\$30,423,963	\$2,111,403	\$30,222,838	\$76,157,639	\$366,412	\$139,282,255

The Notes to the Basic Financial Statements are an integral part of this statement.

**EVERETT PUBLIC SCHOOLS
RECONCILIATION
BALANCE SHEET/STATEMENT OF NET ASSETS
AUGUST 31, 2009**

	TOTAL GOVERNMENTAL FUNDS	LONG-TERM ASSETS, LIABILITIES*	INTERNAL SERVICE FUND*	RECLASSIFICATIONS AND ELIMINATIONS*	STATEMENT OF NET ASSETS TOTALS
ASSETS					
Cash & Cash Equivalents	\$100,269,952		\$14,375,579		\$114,645,531
Due From Other Funds	434,375			(\$434,375)	
Due From Other Governmental Units	621,883				621,883
Accounts Receivable	350,710				350,710
Property Taxes Receivable	36,359,080				36,359,080
Inventory	754,335				754,335
Prepaid Items	491,920		61,883		553,803
Investment in Joint Venture		\$191,490			191,490
Capital Assets, Net		347,552,063			347,552,063
Unamortized Bond Issue Costs		1,574,589			1,574,589
TOTAL ASSETS	\$139,282,255	\$349,318,142	\$14,437,462	(\$434,375)	\$502,603,484
LIABILITIES					
Accounts Payable	\$3,383,477		\$1,135,000		\$4,518,477
Accrued Salaries	12,170				12,170
Payroll Deductions & Taxes Payable	206,591				206,591
Due to Other Funds	434,375			(\$434,375)	
Deposits	8,695				8,695
Deferred Revenue:					
Taxes Receivable	36,359,080	(\$36,359,080)			
Other Deferred Revenue	689,329				689,329
Long-Term Liabilities		261,166,001			261,166,001
TOTAL LIABILITIES	41,093,717	224,806,921	1,135,000	(434,375)	266,601,263
FUND BALANCES/NET ASSETS					
Fund Balances/Net Assets	98,188,538	124,511,221	13,302,462		236,002,221
TOTAL FUND BALANCES/NET ASSETS	98,188,538	124,511,221	13,302,462		236,002,221
TOTAL LIABILITIES AND FUND BALANCES/NET ASSETS	\$139,282,255	\$349,318,142	\$14,437,462	(\$434,375)	\$502,603,484

The Notes to the Basic Financial Statements are an integral part of this statement.

*See Note 2A.

EVERETT PUBLIC SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

	GENERAL FUND	SPECIAL REVENUE (ASB) FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	TOTALS GOVERNMENTAL FUNDS
REVENUES						
Local	\$38,519,447		\$34,809,944	\$2,263,706	\$4,727	\$75,597,824
State	118,937,189			6,909,049	101,337	125,947,575
Federal	22,450,252					22,450,252
Miscellaneous Other	24,100	\$1,910,794				1,934,894
TOTAL REVENUES	179,930,988	1,910,794	34,809,944	9,172,755	106,064	225,930,545
EXPENDITURES						
Current:						
Regular Instruction	91,601,556					91,601,556
Federal Stimulus	8,307,879					8,307,879
Special Education	23,165,012					23,165,012
Vocational Education	4,242,219					4,242,219
Compensatory Education	16,860,115					16,860,115
Other Instruction Programs	2,446,080					2,446,080
Community Services	336,431					336,431
Support Services	33,608,678					33,608,678
Student Activities		1,920,801				1,920,801
Capital Outlay:						
Sites				19,079,447		19,079,447
Buildings				20,882,463		20,882,463
Equipment	356,357			5,408,579	60,618	5,825,554
Debt Service:						
Bond Principal			24,895,000			24,895,000
Bond Interest and Other Charges			12,379,196	178,994		12,558,190
Bond Issuance Fees and Services			75,228			75,228
TOTAL EXPENDITURES	180,924,327	1,920,801	37,349,424	45,549,483	60,618	265,804,653
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(993,339)	(10,007)	(2,539,480)	(36,376,728)	45,446	(39,874,108)
OTHER FINANCING SOURCES (USES):						
Refunding Bond Sales			9,545,000			9,545,000
Refunding Bond Sales Premium			299,112			299,112
Payment to the Refunded Bonds Escrow Agent			(9,764,925)			(9,764,925)
Sale of Surplus Equipment						
Transfers	806,000			(806,000)		
TOTAL OTHER FINANCING SOURCES (USES)	806,000		79,187	(806,000)		79,187
NET CHANGE IN FUND BALANCE	(187,339)	(10,007)	(2,460,293)	(37,182,728)	45,446	(39,794,921)
FUND BALANCE — September 1, 2008	10,908,937	1,749,166	14,171,186	110,893,821	260,349	137,983,459
FUND BALANCE — August 31, 2009	\$10,721,598	\$1,739,159	\$11,710,893	\$73,711,093	\$305,795	\$98,188,538

The Notes to the Basic Financial Statements are an integral part of this statement.

EVERETT PUBLIC SCHOOLS
RECONCILIATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

	TOTAL GOVERNMENTAL FUNDS	LONG-TERM REVENUE, EXPENSES*	CAPITAL RELATED ITEMS*	INTERNAL SERVICE FUND*	LONG-TERM DEBT TRANSACTIONS*	STATEMENT OF ACTIVITIES TOTAL
REVENUES & OTHER SOURCES						
Local	\$75,597,824	\$2,768,082				\$78,365,906
State	125,947,575					125,947,575
Federal	22,450,252					22,450,252
Miscellaneous Other	1,934,894	9,714		\$1,795,995		3,740,603
Other Sources:						
Refunding Bond Sales	9,545,000				(\$9,545,000)	
Refunding Bond Sales Premium	299,112				(\$299,112)	
Sale of Surplus Equipment			(\$51,552)			(51,552)
TOTAL REVENUES & OTHER SOURCES	235,774,657	2,777,796	(51,552)	1,795,995	(9,844,112)	230,452,784
EXPENDITURES & OTHER USES						
Current:						
Regular Instruction	91,601,556	1,520,541	\$10,909,344			104,031,441
Federal Stimulus	8,307,879					8,307,879
Special Education	23,165,012	300,471	(7,338)			23,458,145
Vocational Education	4,242,219	61,294	88,459			4,391,972
Compensatory Education	16,860,115	165,224	20,324			17,045,663
Other Instruction Programs	2,446,080	21,530	10,681			2,478,291
Community Services	336,431	8,366				344,797
Support Services	33,608,678	237,861	2,355,771			36,202,310
Student Activities	1,920,801					1,920,801
Capital Outlay:						
Sites	19,079,447		(19,079,447)			
Buildings	20,882,463		(20,882,463)			
Equipment	5,825,554		(5,825,554)			
Debt Service:						
Bond Principal	24,895,000				(\$24,895,000)	
Bond Interest and Other Charges	12,558,190				(\$632,781)	11,925,409
Bond Issuance Fees and Services	75,228				(75,228)	
Other Uses:						
Payment to the Refunded Bonds Escrow Agent	9,764,925				(9,764,925)	
TOTAL EXPENDITURES & OTHER USES	275,569,578	2,315,287	(32,410,223)		(35,367,934)	210,106,708
NET CHANGE FOR THE YEAR	(\$39,794,921)	\$462,509	\$32,358,671	\$1,795,995	\$25,523,822	\$20,346,076

The Notes to the Basic Financial Statements are an integral part of this statement.

*See Note 2B.

EVERETT PUBLIC SCHOOLS
STATEMENT OF NET ASSETS
PROPRIETARY FUND (Everett School Employee Benefit Trust)
JUNE 30, 2009

	<div style="border: 1px solid black; padding: 2px;"> GOVERNMENTAL ACTIVITIES </div> <div style="border: 1px solid black; padding: 2px;"> INTERNAL SERVICE FUND </div>
ASSETS	
Current Assets	
Cash & Cash Equivalents	\$2,946,528
Prepaid Expense	61,883
Investments at Fair Value:	
Certificates of Deposit	5,384,402
U.S. Government Securities	6,044,649
	14,437,462
TOTAL ASSETS	14,437,462
LIABILITIES	
Current Liabilities	
Estimated Claims Payable (IBNR)	1,135,000
	1,135,000
TOTAL LIABILITIES	1,135,000
NET ASSETS	
Unrestricted	13,302,462
	13,302,462
TOTAL NET ASSETS	\$13,302,462

The Notes to the Basic Financial Statements are an integral part of this statement.

EVERETT PUBLIC SCHOOLS
PROPRIETARY FUND (Everett School Employee Benefit Trust)
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	<div style="border: 1px solid black; padding: 2px;"> GOVERNMENTAL ACTIVITIES </div> <div style="border: 1px solid black; padding: 2px;"> INTERNAL SERVICE FUND </div>
OPERATING REVENUES	
Employer Contributions	\$17,375,747
Participant Contributions	2,693,282
	20,069,029
TOTAL OPERATING REVENUES	20,069,029
OPERATING EXPENSES	
Benefits Claims	8,528,413
IBNR Claims	(2,000)
Insurance Premiums	10,049,176
Administrative Expenses	289,956
	18,865,545
TOTAL OPERATING EXPENSES	18,865,545
OPERATING INCOME	1,203,484
NONOPERATING REVENUES (EXPENSES)	
Investment Earnings	624,664
Net Depreciation in Fair Value of Investments	(32,153)
	592,511
TOTAL NONOPERATING REVENUES (EXPENSES)	592,511
CHANGE IN NET ASSETS	1,795,995
NET ASSETS - Beginning	11,506,467
NET ASSETS - Ending	\$13,302,462

The Notes to the Basic Financial Statements are an integral part of this statement.

EVERETT PUBLIC SCHOOLS
PROPRIETARY FUND (Everett School Employee Benefit Trust)
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	<div style="border: 1px solid black; padding: 2px;"> GOVERNMENTAL ACTIVITIES </div> <div style="border: 1px solid black; padding: 2px;"> INTERNAL SERVICE FUND </div>
CASH FLOWS FROM OPERATING ACTIVITIES	
Employer Contributions	\$17,375,747
Participant Contributions	2,693,282
Benefits Payments	(8,528,413)
Insurance Premium Payments	(10,049,176)
Administrative	(290,599)
	1,200,841
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,200,841
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases and Sales of Investments	(1,912,122)
Interest and Dividends	473,612
Return of Principal	374,134
	(1,064,376)
NET CASH PROVIDED BY INVESTING ACTIVITIES	(1,064,376)
NET INCREASE IN CASH AND CASH EQUIVALENTS	136,465
BALANCES - BEGINNING OF THE YEAR	2,810,063
BALANCES - END OF THE YEAR	\$2,946,528
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating Income	\$1,203,484
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Decrease in Cash Due to Increase in Prepaid Expenses	(643)
Decrease in Cash Due to Decrease in Liabilities	(2,000)
	(2,643)
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	\$1,200,841

The Notes to the Basic Financial Statements are an integral part of this statement.

EVERETT PUBLIC SCHOOLS
STATEMENT OF FIDUCIARY NET ASSETS
AUGUST 31, 2009

	PRIVATE PURPOSE TRUST
ASSETS	
Cash & Cash Equivalents	\$74,214
Accrued Interest Receivable	<u>33</u>
TOTAL ASSETS	<u>74,247</u>
LIABILITIES	
Accounts Payable	<u>1,130</u>
TOTAL LIABILITIES	<u>1,130</u>
NET ASSETS	
Restriction of Trust Principal Donations	25,500
Unrestricted Net Assets	47,617
(Held in Trust for Scholarships and Private Beneficiaries)	<u> </u>
TOTAL NET ASSETS	<u><u>\$73,117</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EVERETT PUBLIC SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED AUGUST 31, 2009

	PRIVATE PURPOSE TRUST
	<hr/>
ADDITIONS	
Donations	\$12,484
Investment Earnings	892
	<hr/>
TOTAL ADDITIONS	13,376
DEDUCTIONS	
Scholarships	7,686
	<hr/>
TOTAL DEDUCTIONS	7,686
CHANGE IN NET ASSETS	5,690
NET ASSETS -- September 1, 2008	67,427
	<hr/>
NET ASSETS -- August 31, 2009	\$73,117
	<hr/> <hr/>

The Notes to the Basic Financial Statements are an integral part of this statement.

EVERETT PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of Everett Public Schools (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles nationally. Effective for fiscal year 2007-2008, the District implemented the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB)*. This requires the District to disclose information about other postemployment benefits including plan description, accounting policies, contributions and reserves, funded status and funding progress (refer to Note 7 and the Required Supplementary Information). The District is required to report the cost of OPEB and outstanding obligations related to OPEB. The following is a summary of the District's significant accounting policies:

A. REPORTING ENTITY

Primary Government -- Everett Public Schools is a municipal corporation organized pursuant to Title 28A of the Revised Code of Washington (RCW), for the purpose of providing public school services to students in grades K-12. Oversight responsibility for the District's operations is vested with the independently elected Board of Directors. Management of the District is appointed by and is accountable to the Board of Directors. Fiscal responsibility, including budget authority and the power to set fees, levy property taxes, and issue debt consistent with provisions of State statutes, also rests with the Board of Directors.

For financial reporting purposes, Everett Public Schools includes all funds and organizations for which the District is financially accountable, organizations that are controlled by or dependent on the District's Board of Directors or administrative staff, and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete. Control by or dependence on Everett Public Schools was determined on the basis of budget adoption, taxing authority, outstanding debt secured by the general obligation of the District, obligation of the District to finance any deficits that may occur, receipt of significant subsidies from the District, and consideration of other significant operational and financial relationships with the District.

Component Unit -- Everett Public Schools' financial statements include those of the District as the primary government, and its component unit the Everett School Employee Benefit Trust (ESEBT). Because it is a separate legal entity, the District historically excluded the ESEBT from its financial reportings. However, with the onset of GASB Statement No. 34, it has been determined to be most appropriately presented as a blended component unit of the District. This determination is made per the criteria specified in GASB Statement No. 39, but is most specifically due to the significance of the ESEBT's operational and financial relationships with the District.

The Everett School Employees Benefit Trust (ESEBT) is a local governmental self-insured employee health benefit program as defined by Title 48.62 of the Revised Code of Washington (RCW). It provides comprehensive medical, vision, dental, life, accidental death and dismemberment, long-term disability, and short-term disability coverage to qualified District employees and their covered dependents. The ESEBT is governed and administered by a board of three management and three labor trustees. Everett Public Schools retains complete governing control (appoints Board of Trustees, and is accountable for financial matters) over the ESEBT.

The ESEBT is reported as an Internal Service Fund in accordance with GASB Statement No. 10 (Risk Financing) and its funds are blended into those of the District's by appropriate activity type to compose the primary government's presentation. The ESEBT has produced its own financial report for the year ended June 30, 2009, which can be obtained from:

Everett School Employee Benefit Trust
P.O. Box 2098
Everett, WA 98213

Related Organizations – The Everett Public Schools Foundation is a community based, separate legal entity organized under IRS provision as a 501(c) (3) non-profit organization. The Foundation is governed by a Board of Directors of approximately twenty-five members comprised of a diverse balance of community members as well as District employees. The Foundation's activities are supported by private donations. Their mission is to develop and provide community support to strengthen achievement in the Everett Public Schools.

The District recognizes various parent/teacher associations, organizations and/or groups (PTAs, Boosters), which are separate legal entities, and/or whose members are involved according to their own private capacities, that have been organized for the purpose of increasing the opportunities for parents and community members to be involved in the educational activities of the children in our community.

The boards of directors, and/or officers for the above listed groups (Foundation and various parent or community associations) are not appointed by the Everett Public Schools. Everett Public Schools is not financially responsible for the Foundation, or the parent/teacher associations, organizations, and/or other community groups. Contributions from the above noted related parties, while an important and viable source of support for the District, are not a material source as related to the District's overall financial position and presentation of the financial statements. Contributions received from these groups have been recorded as revenue in the District's financial statements, but the financial information for said groups themselves are not presented in the District's financial statements.

The District has no other component units, or related organizations for which the District is considered to be financially accountable, and no entities for which the nature and significance of their relationship with the primary government are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

B. PRESENTATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The District's basic financial statements consist of:

1. Government-Wide Financial Statements -- Government-wide financial statements display all of the non-fiduciary information about the District as a whole. They include the overall governmental activities (i.e. all non-fiduciary activities) without displaying individual funds or fund types. The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. The government-wide financial statements consist of the following:

- a. *Statement of Net Assets* -- The Statement of Net Assets reports all financial and capital resources. Land is reported at historical cost. Other depreciable capital assets, such as buildings, building improvements, vehicles and equipment, are reported at historical cost, net of accumulated depreciation.

- b. *Statement of Activities* -- The Statement of Activities demonstrates the degree to which the direct expenses of specific programs or functions are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program or function. Revenues are divided into program revenues and general revenues. Program revenues are derived directly from the program itself and include: 1) charges to individuals or groups who purchase, use, or directly benefit from goods, services, or privileges provided by a program or function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program or function. Property taxes, interest and investment earnings, and other unallocated revenues that are not required to be reported as program revenues, or are not specifically identifiable with a specific program/function, are reported as general revenues.

2. *Fund Financial Statements* -- The accounts of the District are organized on the basis of funds in the fund financial statements, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund financial statements consist of the Fund Balance Sheet, Reconciliation of Balance Sheet/Statement of Net Assets, Statement of Revenues, Expenditures and Changes in Fund Balance, and Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance/Statement of Activities, Proprietary Fund Statement of Net Assets, Statement of Revenues, Expenses and Changes in Fund Net Assets, and Statement of Cash Flows, Fiduciary Fund - Statement of Fiduciary Net Assets, Statement of Changes in Fiduciary Net Assets. The various funds are grouped into three classifications: Governmental, Proprietary, and Fiduciary.

Governmental Funds -- The reporting of governmental funds focuses primarily on sources, uses, and balances of current financial resources. Governmental funds use the modified accrual basis of accounting. The District reports the following major governmental funds:

General Fund

This fund is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. In keeping with the principle of as few funds as necessary, food services, maintenance, information systems, printing, and transportation activities are included in the fund. Major sources of revenue include local taxes, state funds, and federal funds.

Special Revenue Fund (Associated Student Body Fund)

This fund is used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes. The Associated Student Body Fund (ASB Fund) is the only fund of this type. This fund is used to account for the extracurricular fees and resources collected in fundraising events for students. Disbursements require the joint approval of the appropriate student body organization and the District's Board of Directors. This fund is accounted for as a special revenue fund since the financial resources legally belong to the District.

Debt Service Fund

This fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and related expenditures.

Capital Projects Fund

This fund is used to account for resources set aside for the acquisition and construction of capital assets. This fund must be used when projects are financed wholly or in part by bond issues, intergovernmental resources, major private donations, or insurance recoveries. Expenditures in

this fund may also be for energy, technology and other major improvements to existing facilities and for the purchase of initial equipment for newly constructed buildings.

Transportation Vehicle Fund

This fund is used to account for the purchase, major repair, rebuilding, and debt service expenditures related to pupil transportation equipment. The primary source of revenue in this fund is the State reimbursement for pupil transportation equipment.

Proprietary Funds -- The Everett School Employee Benefit Trust (ESEBT), a blended component unit of the District, is reported in the internal service fund, using the accrual basis of accounting.

The Internal Service Fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing and delivering services (health, dental, vision, disability, etc.) to Everett Public Schools' employees. The effect of internal activity has been eliminated from the government-wide financial statements.

Fiduciary Funds -- The Private Purpose Trust Fund is used to account for resources legally held in trust to benefit private beneficiaries, individuals or private organizations (scholarships and student aid). The Private Purpose Trust Fund's resources are not available to support District operations. Funds are segregated by account code to differentiate between donors' intended use of funds for different purposes. Generally, all of the Trust Fund resources, including any earnings on invested resources, may be used to support the trust arrangements. However, there are some resources within the Private Purpose Trust Fund that contain a special requirement and have been specially designated that the trust principal donations be reserved, and only the interest earnings used to support private beneficiaries and private organizations. The Private Purpose Trust Fund uses the accrual basis of accounting.

Major and Non-Major Funds -- The District considers all governmental funds as "major funds".

C. *MEASUREMENT FOCUS AND BASIS OF ACCOUNTING*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are included on the balance sheets. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, for unmatured principal and interest on long-term debt as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Property taxes receivable at year-end are measurable but not available and are, therefore, recorded as deferred revenue rather than accrued. Categorical program claims, including grant

revenues from cost reimbursement grants, and inter-District billings are measurable and available and are, therefore, accrued.

Eliminations and Reclassifications -- In the process of consolidating internal activities for the government-wide Statement of Net Assets and Statement of Activities, the interfund receivables and payables between the governmental funds, except those, if any, with fiduciary funds, were eliminated. The District's primary type of interfund activity consists of a 'reimbursement of expenditure' type transaction. This occurs when a loaning fund (usually the General Fund as the operating fund) pays the expenditures belonging to or attributable to another fund, which are subsequently reimbursed to the loaning fund by the other fund. The loaning fund treats the pay-back of funds as 'reimbursements of expenditure' while the benefiting fund accounts for the transaction as a direct expense. Accordingly, the direct expenses are included only once (not eliminated) from government-wide presentation. These transactions happen primarily between the General, ASB, and Capital Projects Funds involving payroll productions.

D. *ASSETS, LIABILITIES AND NET ASSETS OR EQUITY*

1. *Cash on Hand, Investments and Deposits*

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Washington State statutes authorize the District to invest in 1) securities, certificates, notes, bonds, short-term securities, or other obligations of the United States, and 2) deposits in any State bank or trust company, national banking association, stock saving bank, mutual savings bank, savings and loan association, and any branch bank engaged in banking in the State in accordance with RCW 30.04.300, if the institution has been approved by the Public Deposit Protection Commission to hold public deposits, and has segregated eligible collateral having a value of not less than its maximum liability.

Temporary investments are stated at cost plus accrued interest, which approximates market. Other investments of the District are reported at fair value.

2. *Receivables and Payables*

Due From Other Funds and Due To Other Funds -- Interfund receivables and payables and the associated expenditures and/or reimbursement of expenditures, are recorded in the respective funds in the governmental fund financial statements. The interfund balances represent short-term loans between the governmental funds, made for the purposes of streamlining the issuance of warrants for payroll and other occasional miscellaneous purchases of goods and services. The interfund

balances are temporary and are cleared regularly by issuance of a warrant from one fund to the other. In the process of aggregating data for the Statement of Net Assets and the Statement of Activities, any interfund receivables and payables that may exist at fiscal year end are eliminated in government-wide financial statements, except those (if any) with fiduciary funds, which would be reclassified as a third party receivable.

Due from Other Governmental Units -- This account represents receivables for grants from federal, state and local governmental entities. Grant revenues are recorded in the year in which the expenditures are incurred and/or applicable eligibility requirements imposed by the grantor have been met.

Accounts Receivable -- This account represents amounts due for services rendered by the District in the current year, net of allowance for doubtful accounts. The District considers receivables collected within 60 days after year-end to have been available and recognizes them as revenues of the current year.

Property Taxes Receivable -- Property tax revenues are collected by the Snohomish County Treasurer as the result of special levies passed by voters in the District. In accordance with RCW 84.60.020, the tax assessment date is January 1 of the calendar year of collection. The tax lien date is January 1 of the year of collection and taxes receivable are recognized as of that date. Current year taxes are due in full as of April 30, and are delinquent after that date. However, without incurring penalty, the taxpayer may elect to pay one-half of the taxes due by April 30, with the remaining one-half of the taxes due October 31 and delinquent after that date. Typically, slightly more than half of the collections are made on the April 30 date. The October 31 collection is measurable but is not available in time to cover liabilities for the fiscal period ended August 31. Therefore, the fall portion of property taxes is not accrued as revenue in the governmental fund financial statements. Instead, the taxes due on October 31 are recorded as taxes receivable and deferred revenue in the fund financial statements. In the government-wide financial statements, property tax revenue, net of estimated uncollectible, is accrued at year-end. Property is subject to foreclosure if property taxes are delinquent for three years.

3. Inventory and Prepaid Items

Inventory -- With the exception of some of the food items purchased for use in the food services program, the District uses the periodic inventory method for the goods and supplies purchased for use in its programs. The District records expenditures at the time the goods and supplies are purchased. Physical inventory counts are conducted annually near fiscal year-end. In addition, the District operates a very limited service warehouse, the purpose of which solely supports the food services program. The District uses the consumption method for its warehouse and food service program purchases. Under the consumption method, expenditures for food are recognized as the food is used. Food inventory is tracked using the perpetual method with an annual physical count taken near year-end to verify and adjust the inventory value. The inventories are valued at cost using the first-in-first-out (FIFO) method.

Prepaid Items -- Prepaid items refer to payments made to vendors for services which will be consumed in a future fiscal period but for which payment has been made in the current fiscal period. Expenditures for these items are pro-rated or matched to the period during which the services will be consumed. The prepaid items asset account is used when the timing of the expenditure is relevant to the proper recognition of the expenditures. These amounts are recorded as prepaid items in both the government-wide and fund financial statements.

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements in the Statement of Net Assets. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are valued at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are valued at their estimated fair value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized, but are charged to expenditures in the current period.

In governmental fund financial statements, there is no depreciation for capital assets. However, depreciation is charged to expenses and identified against various functions/programs in the government-wide financial statements. Property, plant, and equipment of the District are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings & Building Improvements	20-50
Vehicles	8-13
Equipment	5-15

5. Deferred Revenue

In governmental fund financial statements, deferred revenue consists of amounts collected before revenue recognition criteria have been met, and receivables, which under the modified accrual basis of accounting, are measurable but not yet available (i.e. unavailable property tax revenues, unearned revenues from federal, state, and local grants and unearned revenues on long-term receivables). In government-wide financial statements, property taxes, less estimated uncollectible, are accrued as revenue, therefore, there are no deferred tax revenue balances in government-wide financial statements.

6. Long-Term Obligations

Long-Term Debt -- In the government-wide financial statements, long-term debt is reported as a liability on the Statement of Net Assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Deferred amount on refunding, as well as bond issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount, and deferred amount on refunding. Bond issuance costs are reported as deferred charges, amortized over the term of the related debt, and charged to expense accounts as appropriate.

In the fund financial statements, funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Compensated Absences -- The District is required to report a long-term debt liability on the government-wide financial statement, Statement of Net Assets, for vacation and sick leave earned by employees when the leave is related to employee services already rendered and eventual payment to the employee is considered probable. Payment means salary related compensation through paid time off, or some other means such as cash payments at termination or retirement. The sick and vacation liabilities reported by the District include all salary related payments to employees (i.e. employer obligations for FICA, Medicare and Retirement).

Sick Leave

Employees earn sick leave at a rate of 12 days per year and may accumulate such leave up to a maximum of one contract year. Under the provisions of RCW 28A.400.210, sick leave accumulated by District employees is reimbursed at death, retirement, or in certain circumstances, upon separation, at the rate of one day for each four days of accrued leave, limited to 180 accrued days. This statute also provides for an annual buy-out of an amount up to the maximum annual accumulation of 12 days. For buy-out purposes, employees may accumulate such leave to a maximum of 192 days, including the annual accumulation, as of

December 31 of each year. Sick leave expenditures are recorded in the governmental fund financial statements, when paid, except termination sick leave that is accrued upon death or retirement.

Vested sick leave for employees eligible for retirement is recorded as a long-term debt liability. Vested sick leave is computed using the vesting method.

Vacation Leave

Employees earn vacation leave at various rates based on the number of years employed. A maximum of 30 days unused vacation leave is paid upon termination or retirement. Vacation pay is recorded as an expenditure at the time of payment, which occurs upon usage or upon employee separation. Vacation leave is reported under long-term liabilities in the Statement of Net Assets. The amount accrued for vacation leave is reported as a long-term liability in the government-wide financial statements.

7. Net Assets – Government-Wide Financial Statement

Invested in Capital Assets, Net of Related Debt -- This component of net assets in the government-wide financial statements consists of capital assets, including any restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted Net Assets -- This component of the net assets in the government-wide financial statements reports the assets where constraints have been placed on the assets by external laws, regulations, or legislation. Therefore, they are available for disbursement only for specific purposes (i.e. debt service, capital projects and others).

Unrestricted Net Assets -- This component of the net assets in the government-wide financial statements shows assets that may be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements.

The District utilizes different flow assumptions when calculating restricted net assets, when there are both restricted and unrestricted resources available for a certain purpose. The assumption used varies depending on the program and the specific restricted or unrestricted resource. In some cases, a pro-rata approach is used, in other cases, the restricted resources are considered to be used first before the unrestricted resources.

8. Fund Equity -- Reserves and Designations -- Governmental Fund Financial Statements

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation, such as Reserve for Inventory (General and ASB Funds), Reserve for Uninsured Risk (General Fund), and Reserve for Arbitrage (Capital Projects Fund), or are legally restricted by outside parties for a specific future purpose, such as Reserve for Bond Proceeds, Reserve for State Proceeds (Capital Projects Fund), and Reserve for Other Items (General, ASB and Capital Projects Funds). Reserve for Other Items consists largely of restricted grants and awards with externally imposed legal restrictions on their use, as well as prepaid items.

Designations of fund balance represent tentative management plans and allocations for future use of financial resources. These plans may be subject to change and may never be legally authorized or result in expenditures. The District presents a designation of fund balance in the General Fund primarily representing individual schools carry-over of their previously allocated unspent discretionary budget allotments into future years. In addition, school carry-over

designations include miscellaneous donated funds that must be spent by the school as requested by the donors. Generally these donations are in support of unique school programs, supplies, and field trips. Such purposes are for the exclusive use of the schools programs, and while not legally restricted, would be publicly sensitive if not set-aside for use as the donor intended. The Capital Projects designation represents plans for stadium improvements.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE FUND BALANCE SHEET FOR GOVERNMENTAL FUNDS AND THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS

1. Investment in Joint Venture -- The District's equity interest of \$191,490 in King County Director's Association (KCDA) purchasing cooperative is included in the Statement of Net Assets.

2. Capital Assets, Net -- When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in the governmental funds. However, the Statement of Net Assets includes those capital assets among the assets of the District as a whole.

Cost of Capital Assets	\$473,006,653
Less Accumulated Depreciation	(125,454,590)
Capital Assets, Net	<u>\$347,552,063</u>

3. Unamortized Bond Issue Costs -- In governmental funds, bond issuance costs were charged as other financing uses at the time that the bonds were issued. However, total unamortized bond issuance costs of \$1,574,589 are shown as deferred charges on the Statement of Net Assets. (Refer to Note 8, Long-Term Debt -- Unamortized Bond Issuance Costs.)

4. Deferred Revenue Taxes Receivable -- Property tax levies that will not be collected for several months after year-end are not considered "available". Therefore, they are reported as deferred revenue in governmental funds. However, deferred revenue for taxes receivable (\$36,359,080) is removed from the Statement of Net Assets.

5. Long-Term Liabilities -- Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and, accordingly, are not reported as liabilities in the fund balance sheet. However, all liabilities, both current and long-term, are reported in the Statement of Net Assets. Accordingly, \$261,166,001 in long-term liabilities is added to the Statement of Net Assets. See Long-Term Debt Note 8 for a schedule comprising the total below.

Due Within One Year	\$ 27,453,816
Due in More than One Year	<u>233,712,185</u>
Total	<u>\$ 261,166,001</u>

6. Internal Service Fund -- The Everett School Employee Benefit Trust (ESEBT) provides health benefits for the District's employees. The assets and liabilities of the internal service fund are included in the governmental activities of the District as a whole in the Statement of Net Assets.

7. Due From Other Funds and Due To Other Funds -- In the governmental fund financial statements, interfund payables and receivables and the associated expenditures and/or reimbursement of expenditures are recorded in the respective funds as a result of general operations. In the conversion of fund financial statements to government-wide financial statements, all the governmental funds are consolidated and presented as a total. Accordingly, an interfund receivable/payable balance between governmental funds in the amount of \$434,375 was eliminated.

**B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE DISTRICT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

1. Long-Term Revenues, Local Taxes -- Property tax levies, less estimated uncollectible accounts that do not provide current financial resources, are reported as deferred revenue in the governmental funds, but as revenues in the government-wide financial statements. Accordingly, \$2,768,082 in tax revenue has been added to the Statement of Activities.

2. Long-Term Revenues, Miscellaneous Other -- The net amount of \$9,714 represents the current year increase in the value of the District's investment in joint venture. The value of the joint venture is not reported in governmental funds. The increase in the joint venture asset results in an adjustment to the Statement of Activities in the general revenue category.

3. Long-Term Expenses -- The net amount of \$2,315,287 represents the current year increase in compensated absences (\$364,475) and other post-employment benefits (\$1,950,812) liabilities which are not reported in governmental funds. The increase in liabilities results in an adjustment to the Statement of Activities as expenses to appropriate programs.

4. Capital Related Items, Other Sources -- When surplus building and equipment is disposed of, the proceeds from the sale or the disposal is recognized as an other financing source in the governmental funds. However, in the government-wide financial statements, Statement of Activities, a net loss or gain on the disposal of the assets is recognized. Accordingly, the book value of the assets is offset against the proceeds (if any) from the sale or disposal to calculate, a net loss.

Equipment Historical Cost	\$ 408,684
Less Accumulated Depreciation	<u>357,133</u>
Book Value of Assets	\$ 51,551
Proceeds from Sale of Equipment	\$ -
Less Book Value of Equipment	<u>51,551</u>
Net Gain/(Loss) -- Surplus Equipment	\$ (51,551)

5. Capital Related Items, Expenses -- When capital assets (land, buildings, equipment) are purchased or constructed to be used in governmental activities, the cost of those assets are reported as capital outlay expenditures in the governmental funds. However, the Statement of Net Assets includes only those capital assets of \$5,000 or more among the assets of the District as a whole. Thus, governmental fund financial statements report capital outlay as expenditures (\$45,787,464), while government-wide financial statements report depreciation expense (\$9,865,326) for those assets of \$5,000 or more which are allocated to various applicable programs. Expenditures for assets costing less than \$5,000 that are reported as capital outlay expenditures in the governmental fund financial statements have been allocated as expenses to governmental activities in the Statement of Activities as follows:

	<u>Non-Capitalized</u>	<u>Depreciation</u>	<u>Total</u>
Regular Instruction	\$2,142,404	\$8,766,940	\$10,909,344
Special Education	(12,999)	5,661	(7,338)
Vocational Education	77,581	10,878	88,459
Compensatory Education	20,324		20,324
Other Instructional Programs	8,593	2,088	10,681
Support Services	<u>1,276,012</u>	<u>1,079,759</u>	<u>2,355,771</u>
Total	<u>\$3,511,915</u>	<u>\$9,865,326</u>	<u>\$13,377,241</u>

Reconciliation Summary

Non-Capitalized Building & Equipment Costs	\$ 3,511,915
Depreciation Expense	9,865,326
Capital Outlay (Sites, Building, Equipment)	<u>(45,787,464)</u>
Difference	<u><u>\$(32,410,223)</u></u>

6. Internal Service Fund -- The Everett School Employee Benefit Trust (ESEBT), a blended component unit of the District, provides health benefits and insurances for the District's employees. The ESEBT's net income of \$1,795,995 has been added into the District's for presentation in the Statement of Activities.

7. Long-Term Debt Transactions, Refunding Bond Sales -- Governmental funds recognize bond proceeds and bond premium as Other Financing Sources. Government-wide financial statements recognize the issuance of debt, including bond premiums, as an addition to the Long-Term Debt Liability. Proceeds of \$9,545,000 from the 2008 Unlimited Tax General Obligation Refunding Bonds, and their associated premium of \$299,112, are removed from the Statement of Activities. There is a corresponding increase to long-term debt bonds payable and unamortized premium. (See Long-Term Debt Note 8.)

8. Long-Term Debt Transactions, Bond Principal -- Repayment of bond principal in the amount of \$24,895,000 was reported as an expenditure in the governmental funds and, thus, has the effect of reducing fund balance. For the District as a whole, the principal payments reduce the liabilities in the Statement of Net Assets. (See Long-Term Debt Note 8.)

9. Long-Term Debt Transactions, Bond Interest & Other Charges, Bond Issuance Fees & Services --In governmental fund financial statements, interest and transfer fee payments of \$12,558,190 on general obligation bonds were charged to expenditures. However, in the government-wide financial statements, interest expenditures are adjusted to reflect amortization of deferred amount on refunding (which has the effect of increasing interest expense), amortization of bond premium (which has the effect of decreasing interest expense) and amortization of bond issuance costs (which has the effect of increasing interest expense). Accordingly, a net adjustment of \$632,781 is made to decrease bond interest expense in the Statement of Activities reconciliation and is calculated as follows:

Amortization of Deferred Amount on Refunding	\$ 608,558
Amortization of Bond Premium	(1,491,783)
Amortization of Bond Issuance Costs	<u>250,444</u>
Net Adjustment to Bond Interest & Other Charges	<u><u>\$ (632,781)</u></u>

Underwriters fees, bond counsel fees, rating agency fees and fees for bond insurance of \$75,228 were incurred on the 2008 Unlimited Tax General Obligation Refunding Bond issue. These bond issuance fees were recorded as expenditures in the governmental funds. In the government-wide financial statements, the costs of bond issuance fees are amortized over the life of the bonds. Accordingly, the \$75,228 in bond issue fees have been subtracted and instead, they are included in the amortization schedule for bond issuance fees. Amortizing the bond issuance fees results in an adjustment to interest expense over the life of the bonds. (Refer to Long-Term Debt Note 8's Amortization Schedules.)

10. Long-Term Debt Transactions, Other Uses -- Costs of securities escrow (9,764,925) incurred for an advance bond refunding were recorded as Other Financing Uses in the governmental funds and have the effect of reducing fund balance. An adjustment is made to remove the costs of securities escrow from the Statement of Activities since, in the government-wide financial

statements, the difference between the net carrying amount of the old bonds and the reacquisition cost of retiring the bonds, results in a deferred amount on refunding which is offset against the long-term debt liability and amortized over the remaining life of the old refunded bonds. (See Long-Term Debt Note 8.)

NOTE 3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

General Budgetary Policies -- Chapter 28A.505 RCW and Chapter 392-123 of the Washington Administrative Code (WAC) mandates school district budget policies and procedures. Annual appropriation budgets are adopted for all governmental type funds by the Board of Directors after a public hearing. Appropriations lapse at the end of the fiscal period.

Budgetary Basis of Accounting -- For budget and accounting purposes, revenues and expenditures are accounted for on a modified accrual basis as prescribed by law for all governmental funds. Fund balance is budgeted as available resources and, pursuant to law, the budgeted ending fund balance cannot be negative.

Budget Controls and Revisions -- Management is authorized to modify specific accounts within the overall fund appropriation. The Finance Office reviews the budget changes and the Associate Superintendent for Finance and Operations gives final approval.

Total expenditures for each fund budget may not be exceeded without Board adoption of a revised appropriation after a public hearing. Total expenditures were within total budgeted expenditures for each fund. Thus, the budget for 2008-2009 was not amended during the fiscal year.

NOTE 4. CASH AND INVESTMENTS

A. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Snohomish County Treasurer is the *ex-officio* treasurer for the District. In this capacity, the Snohomish County Treasurer receives deposits and transacts investment activity on the District's behalf.

The District's cash and cash equivalents are covered entirely by federal depository insurance or by collateral held by the District's custodial banks in the District's name.

Statutes authorize the District to: (1) invest in securities, certificates, notes, bonds, short-term securities, or other obligations of the United States, in bankers' acceptances and commercial paper purchased on the secondary market, and in the Washington State Investment Pool, and (2) make deposits in financial institutions in accordance with RCW 30.04.300, which have been designated as qualified public depositories by the Washington State Public Deposit Protection Commission (WSPDPC).

To qualify as public depositories in the State of Washington, financial institutions must provide collateral to the WSPDPC in an amount equal to not less than 10% of all public deposits by municipalities up to the net worth of the qualified institution. WSPDPC guidelines basically provide that in the event of default of a qualified public depository, all other qualified public depositories will collectively assure that no loss of funds will be suffered by any public entity.

Investments are stated at fair value on the balance sheet. Changes in fair value are included as revenue in the financial statements. The fair value of securities was based on quoted market

prices. The information was provided by the County Treasurer in their capacity as *ex-officio* treasurer for the District.

Government-wide cash, cash equivalents, and investments at year-end totaled \$114,645,531, which consisted of the following:

Description	Governmental Funds	Proprietary Fund (ESEBT)	Total Government Wide
Investments at Fair Market Value	\$ 99,684,835	\$ 11,429,051	\$ 111,113,886
Cash with County Treasurer, Net of Outstanding Warrants	416,222		416,222
Cash Bank Deposits Used as Imprest Revolving Funds	111,405		111,405
Cash	57,490	2,946,528	3,004,018
Total Cash, Cash Equivalents and Investments	<u>\$ 100,269,952</u>	<u>\$ 14,375,579</u>	<u>\$ 114,645,531</u>

Fiduciary Fund, cash, cash equivalents, and investments at year-end totaled \$74,214, and consisted of the following:

Description	Fiduciary Funds
Investments at Fair Market Value	\$ 72,807
Cash with County Treasurer, Net of Outstanding Warrants	119
Cash Bank Deposits Used as Imprest Revolving Funds	800
Cash	488
Total Cash, Cash Equivalents and Investments	<u>\$ 74,214</u>

The District's deposits are covered entirely by federal depository insurance (FDIC) or by collateral held in the multiple financial institution collateral pool administered by the WSPDPC. All of the District's investments during the year and at year-end were held by the District or by the Snohomish County Treasurer on behalf of the District. The investments in the Everett Schools Employee Benefit Trust (ESEBT) of \$11,429,051 are held in the Trust's name as certificates of deposit (\$5,384,402) and government backed mortgage instruments (\$6,044,649).

Investments held at August 31, 2009 are as follows:

			Investment Maturities (In Years)			
Investment Type	Cost	Fair Value	Less Than 1 Year	1-5	6-10	More Than 10 Years
<i>Government-Wide</i>						
Certificate of Deposits	\$15,384,402	\$15,384,402	\$11,405,888	\$3,404,541	\$380,826	\$193,147
US Gov't Obligations:						
Government Bonds	5,076,600	5,028,394		1,197,113	2,904,580	926,701
Mortgaged Backed Securities	1,314,269	1,016,255			36,889	979,366
State Investment Pool (LGIP)	<u>89,684,835</u>	<u>89,684,835</u>	<u>89,684,835</u>	_____	_____	_____
Government Wide Investments	111,460,106	111,113,886	101,090,723	4,601,654	3,322,295	2,099,214
<i>Fiduciary Funds</i>						
State Investment Pool (LGIP)	<u>72,807</u>	<u>72,807</u>	<u>72,807</u>	_____	_____	_____
Total Investments	<u>\$111,532,913</u>	<u>\$111,186,693</u>	<u>\$101,163,530</u>	<u>\$4,601,654</u>	<u>\$3,322,295</u>	<u>\$2,099,214</u>

Interest Rate Risk -- The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from raising interest

rates. However, Snohomish County, as a means of limiting its exposure to raising interest rates, invests in securities that have a final maturity of no longer than five years. The majority of our investments (90%) are with Snohomish County which invests almost 100% of the funds with the Washington State Treasurer's Local Government Investment Pool (LGIP). The LGIP is an unrated 2a-7 like pool, as defined by GASB 31. Accordingly, participant's balances in the LGIP are not subject to interest rate risk as the weighted average maturity of the portfolio will not exceed 90 days.

Credit Risk – State law limits prohibit investments in commercial paper, corporate bonds, and mutual bond funds. The District has no investment policy that would further limit its investment choices. As of August 31, 2009, the District's investment in the Pool was not rated by a nationally recognized statistical rating organization (NRSRO). Credit risk is limited because the majority of the District's investments are either obligations of the U.S. government, government sponsored enterprises, or insured demand deposits accounts and certificates of deposit. The ESEBT's investments in Mortgage Backed Securities are made up of Government National Mortgage Association (GNMA) obligations, explicitly guaranteed by the US government. The ESEBT's investments in Government Bonds are made up of Federal Home Loan Bank (FHLB) and Federal National Mortgage Association (FNMA). The ESEBT's investment policies authorize investments in US Government Agency Fixed Income, mortgage backed securities with a benchmark market index of ML Agencies AAA.

Concentration of Risk – The District places no limit on the amount the District may invest in any one investment facilitator. Approximately ninety percent (90%) of the District's investments are invested in the Washington State Treasurer's Local Government Investment Pool and U.S. Government Obligations. In compliance with State statutes, Pool policies authorize investments in U.S. securities, U.S. agency securities, and mortgaged-backed securities, municipal securities (rated at least "A" by two NRSROs), commercial paper (rated at least the equivalent of "A-1" by two NRSROs), certificates of deposits issued by qualified public depositories, repurchase agreements and the Local Government Investment Pool managed by the Washington State Treasurer's Office.

NOTE 5. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund Balances – (Amounts Due to Other Funds/Amounts Due From Other Funds) between the District's governmental funds are short-term loans resulting from transactions that have occurred in one fund that are later reclassified to the appropriate fund. For example, all payroll transactions are streamlined, handled, and paid through the General Fund. The payroll costs are later reclassified as an expenditure to the appropriate fund, and a reimbursement of expenditure to the General Fund. Interfund receivables and payables are liquidated monthly. As of August 31, 2009, short-term interfund receivables and payables in governmental funds that resulted from general operating transactions (the bulk of which is attributable to salaries costs, with a minor amount being attributable to purchases of supplies and equipment) in governmental fund financial statements were as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 434,236	\$ 139
Special Revenue Fund	139	\$ 2,952
Capital Projects Fund		431,285
Total	<u>\$ 434,375</u>	<u>\$ 434,375</u>

Interfund receivables and payables between governmental funds are eliminated in the government-wide financial statements. Interfund receivables and payables from the private-purpose trust fund have been reclassified as third party receivables/payables in the government-wide financial statements.

Interfund Transfers -- Planned transfers between funds are included in the budgeting process. In 2008-2009 there was a transfer from the Capital Projects Fund to the General Fund in the amount of \$806,000, in connection with certain technology related projects across the district.

Interfund Loans -- An interfund loan from the Capital Projects Fund to the General Fund in the amount of \$4.5 million was executed on March 27, 2009, as per Board Resolution No. 937. The loan was repaid with interest, on March 31, 2009. There are no interfund loans outstanding as of August 31, 2009.

NOTE 6. CHANGES IN CAPITAL ASSETS

Everett Public Schools capitalized equipment category includes all equipment costing \$5,000 or more. Computer and theft sensitive equipment costing less than \$5,000 are inventories for safeguarding purposes only. Equipment costing less than \$5,000 is not included in capital asset cost values or depreciation totals in the District's financial statements. The District's capital assets are insured up to the cost of replacement, subject to a \$1,000 deductible per occurrence. Course of construction insurance is carried on projects under construction. Changes in capital assets for the year are as follows:

Primary Government				
	Beginning Balance	Additions	Deletions	Ending Balance
Government Activities:				
Non-depreciable Capital Assets				
Land	\$18,140,789	\$18,362,265		\$36,503,054
Construction in Progress	<u>37,787,130</u>	<u>20,154,248</u>	<u>\$ (43,775,157)</u>	<u>14,166,221</u>
Total Non-Depreciable Capital Assets	<u>55,927,919</u>	<u>38,516,513</u>	<u>(43,775,157)</u>	<u>50,669,275</u>
Depreciable Capital Assets				
Building & Improvements	367,201,171	43,775,157	(202,606)	410,773,722
Equipment	<u>8,010,699</u>	<u>3,759,035</u>	<u>(206,078)</u>	<u>11,563,656</u>
Total Depreciable Capital Assets	<u>375,211,870</u>	<u>47,534,192</u>	<u>(408,684)</u>	<u>422,337,378</u>
Less Accumulated Depreciation				
Building & Improvements	(112,585,735)	(9,085,895)	160,429	(121,511,201)
Equipment	<u>(3,360,662)</u>	<u>(779,431)</u>	<u>196,704</u>	<u>(3,943,389)</u>
Total Accumulated Depreciation	<u>(115,946,397)</u>	<u>(9,865,326)</u>	<u>357,133</u>	<u>(125,454,590)</u>
Total Depreciable Capital Assets, Net of Depreciation	<u>259,265,473</u>	<u>37,668,866</u>	<u>(51,551)</u>	<u>296,882,788</u>
Governmental Activities				
Capital Assets, Net	<u>\$315,193,392</u>	<u>\$76,185,379</u>	<u>(\$43,826,708)</u>	<u>\$347,552,063</u>

Depreciation expense was charged to governmental activities as follows:

Regular Instruction	\$8,766,940
Special Education	5,661
Vocational Instruction	10,878
Other Instruction Programs	2,088
Support Services	<u>1,079,759</u>
Total:	<u>\$9,865,326</u>

Construction in Progress

Projects	Project Authority Dollars	Accumulated Expenditures to 08/31/09
Everett Memorial Restroom/Concessions Reno	\$ 581,072	\$ 518,466
Jefferson Elementary Modernization	22,799,620	2,706,384
James Monroe Elementary Modernization	24,356,944	54,796
View Ridge Elementary Modernization	20,543,540	16,768
Whittier Elementary Modernization	11,197,122	1,712,410
EHS Gym Modernization	15,039,580	1,377
Everett HS Little Theater Modernization	7,035,000	5,908,988
Everett HS Seismic Upgrades	1,623,728	1,426,757
Heatherwood Middle School Classroom Revision	200,000	151,984
Jackson HS Cafeteria Addition	2,000,000	3,834
Administration Center	2,000,000	1,664,457
	<u>\$ 107,376,606</u>	<u>\$ 14,166,221</u>

NOTE 7. PENSIONS & OTHER POST EMPLOYMENT BENEFITS

A. PENSIONS GENERAL INFORMATION

Substantially all District full-time and qualifying part-time employees participate in one of the following three contributory, multi-employer, cost-sharing, statewide retirement systems managed by the State of Washington Department of Retirement Systems (DRS): Teachers' Retirement System (TRS), Public Employees' Retirement System (PERS) and School Employees' Retirement Systems (SERS).

TRS includes certificated staff of 296 public school district employers and other public employers. As of June 30, 2008, it includes 114,373 active (includes non-vested), inactive vested, and retired members.

PERS includes non-certificated staff of 296 public school district employers and other public employers. As of June 30, 2008, it includes 262,057 active (includes non-vested), inactive vested, and retired members.

SERS includes non-certificated staff of 296 public school district employers. As of June 30, 2008, it includes 64,247 active (includes non-vested), inactive vested, and retired members.

Certificated public employees are members of TRS. Noncertificated public employees are members of PERS, if Plan 1, otherwise they are members of SERS.

Plan 1 under the TRS and PERS programs are defined benefit pension plans whose members joined the system on or before September 30, 1977. Plan 1 members are eligible to retire with full benefits after five years of credited service and attainment of age 60, after 25 years of credited service and attainment of age 55, or after 30 years of credited service.

Plan 2 under the TRS or SERS programs are defined benefit plans whose members joined on or after October 1, 1977, but before June 30, 1996, or August 31, 2000, for TRS or SERS programs, respectively. Members of TRS and SERS are eligible to retire with full benefits after

five years of credited service and attainment of age 65, or after 20 years of credited service and attainment of age 55, with the benefit actuarially reduced from age 65.

Plan 3 under TRS and SERS programs are defined benefit, defined contribution pension plans whose members joined on or after July 1, 1996, or September 1, 2000, for SERS and TRS, respectively. Members are eligible to retire with full benefits after five years of credited service and attainment of age 60, or after ten years of credited service and attainment of age 55, with the benefit actuarially reduced from age 65.

Average final compensation (AFC) of Plan 1 TRS and PERS members is the highest average salary during any two consecutive years. For Plan 2 and Plan 3 TRS and SERS members, it is the highest average salary during any five consecutive years.

The retirement allowance of Plan 1 TRS and PERS members is the AFC multiplied by 2 percent per year of credited service capped at 60 percent with a cost-of-living adjustment. For Plan 2 TRS and SERS members, it is the AFC multiplied by 2 percent per year of service with provision for a cost-of-living adjustment. For the defined benefit portion of Plan 3 TRS and SERS, it is the AFC multiplied by 1 percent per year of service with a cost-of-living adjustment.

The employer contribution rates for TRS, PERS, and SERS (Plans 1, 2 and 3) and TRS and SERS Plan 2 employee contribution rates are established by the Pension Funding Council based upon advice from the Office of the State Actuary. The employee contribution rate for Plan 1 in PERS and TRS is set by statute at 6 percent and does not vary from year to year. TRS and SERS Plan 3 employee contribution rate choices are set by the Employee Retirement Benefits Board (ERBB). These rates fund the defined contribution portion of the TRS and SERS Plan 3. The employer rate is the same for all plans in a system. The authority for establishing and amending benefits and the funding policy, including methods used to determine the contribution requirements, are embodied in RCW chapters 41.45 Actuarial Funding of State Retirement Systems, 41.40, 41.32 and 41.35 for PERS, TRS, and SERS, respectively.

Employee contribution rates for Plans 1 and 2 of each system have been set at rates reflective of amounts that have been appropriated by the State legislature. The District's contribution represents its full liability under each system, except that future rates may be adjusted to meet the system needs.

B. PENSION CONTRIBUTIONS

Employee contribution rates as of August 31, 2009:

Plan 1 TRS	6.00%	Plan 1 PERS	6.00%
Plan 2 TRS	4.26%	Plan 2 SERS	4.68%
Plan 3 TRS and SERS 5% (minimum), 15% (maximum)			

For Plan 3 TRS and SERS, rates adjusted based upon age may be chosen. The optional rates range begins at 5 percent and increases to a maximum of 15 percent.

Employer contribution rates as of August 31, 2009:

Plan 1 TRS	8.46%	Plan 1 PERS	5.29%
Plan 2 TRS	8.46%	Plan 2 SERS	7.54%
Plan 3 TRS	8.46%	Plan 3 SERS	7.54%

Under current law the employer must contribute 100 percent of the employer required contributions. Employer required contributions in dollars (September 1 through August 31):

<u>Plan</u>	<u>FY 08-09</u>	<u>FY 07-08</u>	<u>FY 06-07</u>
Plan 1 TRS	\$ 642,437	\$ 474,888	\$ 430,294
Plan 2 TRS	1,019,223	628,975	429,185
Plan 3 TRS	5,816,478	3,716,408	2,739,632
Plan 1 PERS	95,911	81,213	64,002
Plan 2 SERS	685,378	491,737	367,155
Plan 3 SERS	1,091,797	783,089	596,947

Historical trend information showing TRS' and PERS' progress in accumulating sufficient assets to pay benefits when due is presented in the State of Washington's June 30, 2009, comprehensive annual financial report. Refer to said report for detailed trend information. It is available from:

State of Washington
Office of Financial Management
300 Insurance Building
P.O. Box 43113
Olympia, WA 98504-3113

C. OTHER POST EMPLOYMENT BENEFITS

Plan Description -- The State, through the Health Care Authority (HCA), administers a multiple-employer other post employment benefit plan (OPEB). Per RCW 41.05.065, the Public Employees Benefits Board (PEBB) created within the HCA is authorized to design benefits and determine the terms and conditions of employee and retired employee participation and coverage, including establishment of eligibility criteria for both active and retired employees. PEBB programs include medical, dental, life and long-term disability. Employers participating in the plan include the State (which includes general governmental agencies and higher education institutions), 52 of the State's K-12 schools and educational service districts (ESDs), and 200 political subdivisions. Additionally, the PEBB plan is available to the retirees of the remaining 249 K-12 school districts and ESDs.

Employees who have retired under the State of Washington Retirement System are eligible to purchase health care insurance from the State HCA. The Everett Public Schools' retirees are eligible to participate in the PEBB plan by this arrangement.

Everett Public Schools is deemed to provide to its retirees employer-provided subsidies associated with post-employment medical and life insurance benefits provided through the PEBB. According to State law, the Washington State Treasurer collects a fee from all school district entities who are not current active members of the State Health Care Authority but participate in the State Retirement System. As outlined by the State's operating budget, School districts are mandated to pay the State HCA \$60.40 per month per full-time equivalent employee in the 2008-2009 fiscal year, in support of this program. This assessment to the District is subject to change annually. Because the District is self-insured, it does not participate in PEBB for provision of medical and life insurance benefits to its active employees. Participation in PEBB is limited to only its retirees. Everett Public Schools' members, for the purposes of determining actuarial numbers relative to the subsidies and liabilities for the District's OPEB as of August 31, 2008, were as follows:

<u>Total Membership</u>	
Active Members	2,078
<u>Members Currently Receiving Benefits</u>	
Retired Members	415
Spouses of Retired Members	213
Surviving Spouses	15

The funds paid in the assessment, are deposited to a custodial account of the Washington State Treasurer and are withdrawn by the Health Care Authority for subsidizing all school district retirees' health insurance premiums. Statutory assessments paid to the State Treasurer for the years ended August 31, 2009 and 2008 were \$1,362,790 and \$1,273,717 respectively.

Eligibility -- District members are eligible for retiree medical benefits after becoming eligible for service retirement pension benefits (either reduced or full pension benefits) under TRS Plan 2 and 3. Former members who are entitled to a deferred vested pension benefit are not eligible to receive medical and life insurance benefits after pension benefit commencement. Survivors of covered members who die are eligible for medical benefits.

Medical and Life Benefits -- Upon retirement, members are permitted to receive medical benefits. Retirees pay the following monthly rates for pre-65 medical coverage for 2009:

Descriptions	Type of Coverage			
	Employee	Employee & Spouse	Employee & Children	Full Family
Aetna Public Employees Plan	\$ 513.44	\$ 1,020.79	\$ 893.95	\$ 1,401.30
Group Health Classic	508.50	1,010.91	885.31	1,387.72
Group Health Value	426.16	846.23	741.21	1,161.28
Kaiser Permanente Classic	476.60	947.11	829.48	1,299.99
Kaiser Permanente Value	433.88	861.67	754.72	1,182.51
Uniform Medical Plan	427.25	848.41	743.12	1,164.28

For 2008, after age 65 retired members receive a subsidy of 50% of their monthly medical premiums up to \$164.08 per Medicare covered person. For calendar year 2009, after age 65 retired members receive a subsidy of 50% of their monthly medical premiums up to \$182.89 per Medicare covered person. For 2008, retirees also receive an explicit subsidy of \$4.77/month toward life insurance premiums.

Funding Policy -- The funding policy is based upon the pay-as-you-go financing requirements.

Annual OPEB Cost and Net OPEB Obligation -- The District's annual other post-employment benefit (OPEB) cost is calculated based upon the annual required contribution (ARC). The ARC is an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period of thirty years as of September 1, 2008. The following table shows the components of the District's annual OPEB cost for the year, an estimate of the amount actually contributed to the plan, and changes in the District's net OPEB.

	Revised Report August 31, 2008	Previous Report August 31, 2008
Determination of Annual Required Contribution		
Normal Cost at year end	\$ 3,306,522	\$ 1,953,079
Amortization of UAAL	2,361,227	1,377,217
Annual Required Contribution (ARC)	5,667,749	3,330,296
Determination of Net OPEB Obligation		
Annual Required Contribution	5,667,749	3,330,296
Interest on prior year Net OPEB Obligation		
Adjustment to ARC		
Annual OPEB Cost	5,667,749	3,330,296
Contribution made*	1,457,455	1,070,814
Increase in Net OPEB Obligation	4,210,294	2,259,482
Net OPEB Obligation - end of year	4,210,294	2,259,482

**Estimated based on 2008 - 2009 retiree benefit amounts, adjusted for medical trend*

The above estimates were prepared for the District by Milliman, a company experienced in providing actuary services in relation to GASB 45 and OPEB. Last year was the first year we reported a liability for OPEB. An updated actuarial study is not due until the fiscal year ended August 31, 2010. Accordingly, we have represented the OPEB estimates as of August 31, 2008. The figures disclosed as of August 31, 2008, in prior year's financial statements, were based on the actuary's report dated March 24, 2009. A revised valuation was provided in a report dated January 15, 2010 during which they explained their initial report was understated due to an erroneous assumption where they failed to realize PEBB had been providing the over-65 subsidy to Medicare eligible spouses (in addition to Medicare eligible retirees) and always had provided that subsidy. This assumption significantly changed their estimates enough that they felt a revision was necessary. Their revised report is being used to restate previously reported values above.

The District's annual OPEB cost, the percentage of OPEB cost contributed to the plan, and the net OPEB obligation for 2008 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
8/31/2008	\$ 5,667,749	25.71%	\$ 4,210,294

Funded Status and Funding Progress -- As of August 31, 2008, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$70.8 million, and the actuarial value of assets was \$0, resulting in a UAAL of \$70.8 million. The annual covered payroll was \$105.4 million. UAAL as a percentage of covered payroll was 67%. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents results of the OPEB valuation for the fiscal year ending August 31, 2008. In future valuation years, the schedule will provide additional multi-year trend information

about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions -- Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term perspective of the calculations.

The health cost trend rates used for the actuarial study are as follows:

Year	Medical Trend	Life Trend
2008-2009	10.00%	5.00%
2009-2010	9.50%	4.50%
2010-2011	9.00%	4.50%
2011-2012	8.50%	4.00%
2012-2013	8.00%	4.00%
2013-2014	7.50%	3.50%
2014-2015	7.00%	3.50%
2015-2016	6.50%	3.50%
2016-2017	6.00%	3.50%
2017-2018	5.50%	3.50%
2018 and beyond	5.00%	3.50%

In the August 31, 2008 actuarial valuation, the Projected Unit Credit actuarial cost method was used. The actuarial assumptions used included a 4.50% discount rate, which is based upon the long-term investment yield on the investments that are expected to be used to finance payment of benefits.

The UAAL is being amortized as a level percentage of expected payroll, on a closed basis at the assumed discount rate. The remaining amortization period at August 31, 2008 is 30 years.

For further information on the results of the actuarial valuation of the employer provided subsidies associated with the state's PEBB plan, refer to the following web address:

http://osa.leg.wa.gov/Actuarial_services/OPEB/OPEB.htm.

NOTE 8. LONG-TERM DEBT

CHANGES IN LONG-TERM LIABILITIES

During the year, the following changes occurred in liabilities reported in the government-wide financial statements:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Governmental Activities					
Bonds Payable					
1998 Unlimited Tax GO Bonds	\$12,000,000		\$9,945,000	\$2,055,000	\$2,055,000
1998A Unlimited Tax GO Refunding Bonds	31,295,000		12,855,000	18,440,000	4,445,000
2002 Unlimited Tax GO Bonds	15,875,000			15,875,000	3,100,000
2003 Unlimited Tax GO Refunding Bonds	9,465,000		3,680,000	5,785,000	2,910,000
2003 Unlimited Tax GO Bonds	19,005,000		3,245,000	15,760,000	2,775,000
2004 Unlimited Tax GO Refunding Bonds	14,640,000		2,445,000	12,195,000	2,360,000
2006 Unlimited Tax GO Bonds	69,860,000			69,860,000	
2007 Unlimited Tax GO and Refunding Bonds	96,690,000		2,100,000	94,590,000	6,160,000
2008 Unlimited Tax GO Refunding Bonds		\$9,545,000	170,000	9,375,000	85,000
Total Bonds Payable	268,830,000	9,545,000	34,440,000	243,935,000	23,890,000
Other Liabilities					
Unamortized Deferral of Refunding Bonds	(2,327,800)	(219,925)	(608,558)	(1,939,167)	(557,921)
Unamortized Bond Premium	10,406,823	299,112	1,491,783	9,214,152	1,368,165
Compensated Absences	5,381,247	\$2,753,572	2,389,097	5,745,722	2,753,572
Net OPEB Obligation	2,259,482	2,337,453	386,641	4,210,294	
Total Other Liabilities	15,719,752	5,170,212	3,658,963	17,231,001	3,563,816
GRAND TOTAL	\$284,549,752	\$14,715,212	\$38,098,963	\$261,166,001	\$27,453,816

Debt service requirements for bonds are funded out of the Debt Service Fund with the revenue sources being property taxes, investment income, and refunding bonds. The General Fund typically bears the cost of liquidating long-term liabilities associated with compensated absences and OPEB obligations.

BONDS OUTSTANDING

General obligation bonds payable on August 31, 2009, are comprised of the following individual issues:

Purpose	Interest Rate	Issue Date	Maturity Date	Amount Issued	Amount Outstanding
Governmental Activities					
1998 Unlimited Tax GO Bonds	3.65 - 4.45	01/01/98	12/01/09	\$ 34,250,000	\$ 2,055,000
1998A Unlimited Tax GO Refunding Bonds	3.70 - 5.50	02/01/98	12/01/12	43,050,000	18,440,000
2002 Unlimited Tax GO Bonds	3.00 - 5.50	07/10/02	12/01/13	50,000,000	15,875,000
2003 Unlimited Tax GO Refunding Bonds	2.00 - 5.00	09/02/03	12/01/10	20,755,000	5,785,000
2003 Unlimited Tax GO Bonds	2.00 - 5.00	12/18/03	06/01/17	24,000,000	15,760,000
2004 Unlimited Tax GO Refunding Bonds	2.00 - 5.00	03/01/04	12/01/13	16,980,000	12,195,000
2006 Unlimited Tax GO Bonds	4.13 - 5.00	07/06/06	12/01/20	75,000,000	69,860,000
2007 Unlimited Tax GO and Refunding Bonds	4.25 - 5.63	07/24/07	12/01/21	99,520,000	94,590,000
2008 Unlimited Tax GO Refunding Bonds	3.00 - 4.00	10/07/08	12/01/12	9,545,000	9,375,000
Total				\$ 373,100,000	\$ 243,935,000

UNAMORTIZED DEFERRED AMOUNT ON REFUNDING

Descriptions	Beginning Balance	Additions	Reduction s	Ending Balance
1993 & 1993B Unlimited Tax GO Refunding Bonds	\$ 55,219		\$ 55,219	
1997 Unlimited Tax GO Bonds	1,137,328		206,787	\$ 930,541
1998A Unlimited Tax GO Refunding Bonds		\$ 219,925	50,399	169,526
2002 Unlimited Tax GO Bonds	1,135,253		296,153	839,100
Total Unamortized Deferred Amount on Refunding	<u>\$ 2,327,800</u>	<u>\$ 219,925</u>	<u>\$ 608,558</u>	<u>\$ 1,939,167</u>

UNAMORTIZED BOND ISSUANCE COSTS

Unamortized bond issuance costs for the District's general obligation bonds are as follows:

Descriptions	Beginning Balance	Additions	Reductions	Ending Balance
1998 Unlimited Tax GO Bonds	\$ 38,390		\$ 25,595	\$ 12,795
1998A Unlimited Tax GO Refunding Bonds	112,765		37,588	75,177
2002 Unlimited Tax GO Bonds	173,137		31,479	141,658
2003 Unlimited Tax GO Refunding Bonds	57,116		22,847	34,269
2003 Unlimited Tax GO Bonds	154,090		18,128	135,962
2004 Unlimited Tax GO Refunding Bonds	95,942		17,444	78,498
2006 Unlimited Tax GO Bonds	462,159		36,972	425,187
2007 Unlimited Tax GO and Refunding Bonds	656,206		48,608	607,598
2008 Unlimited Tax GO Refunding Bonds		\$ 75,228	11,783	63,445
Total Unamortized Bond Issuance Costs	<u>\$ 1,749,805</u>	<u>\$ 75,228</u>	<u>\$ 250,444</u>	<u>\$ 1,574,589</u>

AMORTIZATION OF BOND PREMIUM/DISCOUNT

Below is a schedule of amortization of bond premiums/discounts on all applicable general obligation bond issues. The effective interest method was used in calculating the amortization schedule.

Unamortized Bond Premium/Discount				
Descriptions	Premium/ (Discount) Beginning Balance	Net Bond Issue Premium	(Premium)/ Discount Amortization	Ending Balance
1998A Unlimited Tax GO Refunding Bonds	\$ 364,840		\$ (142,864)	\$ 221,976
2002 Unlimited Tax GO Bonds	1,234,724		(190,290)	1,044,434
2003 Unlimited Tax GO Refunding Bonds	253,785		(145,514)	108,271
2003 Unlimited Tax GO Bonds	496,782		(108,605)	388,177
2004 Unlimited Tax GO Refunding Bonds	509,537		(207,648)	301,889
2006 Unlimited Tax GO Bonds	2,648,993		(287,186)	2,361,807
2007 Unlimited Tax GO & Refunding Bonds	4,898,162		(362,827)	4,535,335
2008 Unlimited Tax GO Refunding Bonds		\$ 299,112	(46,849)	252,263
Total Unamortized Bond Premium	<u>\$ 10,406,823</u>	<u>\$ 299,112</u>	<u>\$ (1,491,783)</u>	<u>\$ 9,214,152</u>

The District has pledged its full faith and credit to the payment of principal and interest on the bonds. The bonds are secured by ad valorem taxes to be levied without limitation as to rate or amount. The taxes, when collected, are required to be applied solely for the payments of principal and interest on the bonds.

Annual Requirements to Amortize Long-Term Debt

Year Ending August 31	Principal	Interest	Premium Amortized	Carrying Amount of Bonds
2009				\$ 243,935,000
2010	\$ 23,890,000	\$ 11,380,138	\$ 1,368,165	220,045,000
2011	17,820,000	10,345,701	1,196,847	202,225,000
2012	14,385,000	9,543,939	1,080,198	187,840,000
2013	18,640,000	8,861,201	981,958	169,200,000
2014	16,480,000	8,136,332	944,162	152,720,000
2015-2019	81,485,000	29,045,981	2,694,864	71,235,000
2020-2022	<u>71,235,000</u>	<u>5,545,531</u>	<u>947,958</u>	-0-
Total Long-Term Bonded Debt	<u>\$243,935,000</u>	<u>\$82,858,823</u>	<u>\$9,214,152</u>	

As of August 31, 2009, the District had \$11,710,893 available in the Debt Service Fund to service the general obligation bonds.

Summary of General Obligation Long-Term Debt Transactions of the District For the Fiscal Year Ended August 31, 2009

Long-Term Debt Payable at 09/01/08	\$268,830,000
Debt Issued	9,545,000
Debt Retired	<u>34,440,000</u>
Long-Term Debt Payable at 08/31/09	\$243,935,000

Schedule of Bonds Authorized but Unissued

Bonds Authorized 02/2006	\$ 198,900,000
Less: Bonds Issued 07/2006	75,000,000
Less: Bonds Issued 07/2007	<u>75,000,000</u>
Bonds Unissued as of 08/31/09	\$ 48,900,000

2006 General Obligation Bond Issue -- In July, 2006, the District issued \$75 million in general obligation bonds, which is the first bond issue out of the \$198.8 million that was approved and authorized by the voters in February 2006, for costs of renovations and upgrades of school buildings, including heating systems, classroom computers, safety and security systems, and other capital improvements to educational facilities of the District.

2007 General Obligation and Refunding Bond Issue -- In July 2007, the District issued an additional \$75 million in general obligation bonds for the purpose of providing funds required to construct, equip, acquire and make capital improvements to the facilities of the District.

2008 General Obligation Refunding Bond Issue -- In October 2008, the District issued \$9.545 million in refunding bonds to refund certain unlimited tax general obligation bonds at an economic gain to the District's taxpayers. The refunding bonds were issued with interest rates from 3.0% to 4.0% to advance refund \$9.545 million of outstanding 1998A series bonds that had an interest rate of 4.75% and a maturity date of December 1, 2012. The net proceeds of \$9,844,112 (which included a bond premium of \$299,112 and is reduced for a payment of \$75,228 in underwriting fees, bond insurance and other issuance costs) were used to purchase US government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for the future debt service payment on the 1998A series refunded bonds. Accordingly, the bonds were defeased and were called for redemption at 100% of par on December 1, 2008. The District refunded the 1998A series bonds to reduce its total debt service payments over the next four years by \$530,219 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$473,680.

Calculation of the Difference in Cash Flow Requirements and Economic Gain:

Cash Flows Difference	2008 Refunding Bonds
Old Debt Service Cash Flows	\$11,585,244
New Debt Service Cash Flows	<u>11,055,025</u>
Total Cash Flows Difference	<u>\$530,219</u>
Economic Gain	
Present Value of New Debt Service Cash Flows	\$469,721
Plus Contingency Funds	<u>3,959</u>
Total Economic Gain	<u>\$473,680</u>

Prior Year Defeasance of Debt -- In prior years, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Such defeased bonds are deemed to be no longer outstanding and accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. As of August 31, 2009, \$24,000,000 of old refunded bonds outstanding are considered defeased. The defeased bonds are scheduled for redemption on June 1, 2012.

Arbitrage Regulations -- the Tax Reform Act of 1986, Internal Revenue Service Code Section 148, requires the District to rebate to the Federal Government, earnings on investment of bond proceeds

which are in excess of the debt yield. This requirement is effective for the District's bonds issued after September 1, 1986. Rebates are due and payable five years from the date tax-exempt debt is issued and at five-year intervals thereafter while the debt is outstanding. The final rebate is due and payable sixty days after retirement of the debt. Positive arbitrage can be offset against negative arbitrage, therefore, the potential liability fluctuates from year to year and potentially may not be owing at the payment intervals. As of August 31, 2009, the District holds a reserve in the Capital Projects Fund of \$207,346 as an estimate for federal arbitrage rebate liability associated with its Unlimited Tax General Obligation Bond Series 2003B issue. Calculations monitoring the applicability of federal arbitrage regulations are provided by Arbitrage Compliance Specialists, Inc.

Short-Term Debt -- The District has no short-term debt.

NOTE 9. RISK MANAGEMENT

Risk Management Pool -- The District is exposed to various risks of loss related to its property and liability exposures. The District is one of 70 school districts and three educational service district members of the Washington Schools Risk Management Pool (Pool) which was formed on August 30, 1986, pursuant to Chapter 48.62 of the Revised Code of Washington. The purpose of the Pool is to join together in a cooperative manner to provide its members the capability and authority to jointly purchase property and liability insurance, establish and maintain a reserve to pay for self-insurance coverage, provide a plan of self-insurance, and provide related services, including a cooperative program of risk management.

The District made net premium payments totaling \$957,569 to the Pool for its 2008-2009 coverage. This premium includes a loss control incentive discount credit of \$58,419 given in positive recognition of the District's risk management practices. The Pool provides liability limits of \$20 million per occurrence and property limits of \$500 million per occurrence (for covered claims). The Pool purchases excess insurance to provide for property claims in excess of \$1 million per occurrence and reinsurance for liability claims in excess of \$2 million per occurrence on a 50% quota share basis.

Pool underwriting and rate-setting policies have been established by the Pool Executive Board after consultation with actuaries. Pool members are subject to supplemental assessment in the event of deficiencies. There is no limit on the amount of annual premium contribution increases.

If the assets of the Pool were to be exhausted, members would be responsible for the Pool's liabilities. The allocation of the liabilities would be determined by the Executive Board. If the Pool were dissolved, the members would receive the net assets. The allocation would be in proportion to each member's contribution less obligations (including incurred but not reported claims).

The District did not have any significant reductions in insurance coverage as compared to the prior year, nor did the District have any insurance settlements that exceeded insurance coverage over the last three fiscal years.

The Washington Schools Risk Management Pool has produced its own financial report for the year ended August 31, 2008, which can be obtained from:

Washington Schools Risk Management Pool
P.O. Box 88700
Tukwila, WA 98138-2700

Employee Benefits -- Qualified employees of the District receive comprehensive medical, dental, life, accidental death and dismemberment and long-term disability coverage through the Everett School Employee Benefit Trust (the Trust). The Trust is a separate legal entity that is governed by a board of three management and three labor trustees. The District's monthly contributions to the Trust are

based on the State's "full time equivalent" funding allocation. Optional coverage may be purchased by District employees through payroll deductions which are remitted to the Trust monthly. The ESEBT is required to purchase fiduciary liability insurance and any other insurance as deemed prudent to cover potential losses. There were no settlements resulting from losses that would exceed the insurance coverage.

Unemployment Insurance -- The District joined together with school districts in Island, San Juan, Skagit, Snohomish and Whatcom Counties to form the Northwest Educational Service District 189 Unemployment Compensation Pool (Pool), a public entity risk pool for unemployment insurance. The District made \$69,079 in payments to the Pool in fiscal year 2008-2009. Claims against the District are paid by the Washington State Department of Employment Security (WSEDES). The WSEDES is reimbursed by the Pool for all claims paid. Unemployment claims of \$74,786 were made by the Pool on behalf of the District for fiscal year 2008-2009. The following is a summary of activity:

Unemployment Insurance				
Fiscal Year	Beginning Balance	Additions	Reductions	Ending Balance
2007-2008	\$602,646	\$88,664	\$32,223	\$659,087
2008-2009	\$659,087	\$80,735	\$80,689	\$659,133

Workers' Compensation -- In December 2000, the Board of Directors adopted Resolution No. 718 which authorized the District to become a member of the Puget Sound Workers' Compensation Trust (PSWCT), a cooperative that was formed to provide workers' compensation coverage for its members. The District joins 30 other school districts or educational service districts in the PSWCT, which is administered by the Puget Sound Educational Service District. For fiscal year 2008-2009, the District made premium payments totaling \$1,511,978 to the PSWCT in lieu of premium payments to the State of Washington for industrial insurance. This practice enables the PSWCT to pay industrial insurance beneficiaries as they become eligible and minimizes the District's costs for the program.

NOTE 10. SUMMARY OF SIGNIFICANT CONTINGENCIES

Litigation -- The District is party to several legal actions arising from its normal educational activities. It is the opinion of the administration that these actions will be resolved without material impact on the financial position of the District.

NOTE 11. OTHER DISCLOSURES

A. KING COUNTY DIRECTORS' ASSOCIATION

Investment in Joint Venture -- Everett Public Schools is a member of the King County Directors' Association (KCDA). KCDA is a purchasing cooperative that serves 294 school districts throughout the State of Washington. In 2008, Everett Public Schools purchased approximately \$1,942,475 through KCDA contracts, including direct billings by vendors. Everett Public Schools' equity in KCDA as of December 31, 2008, was \$191,490. The District has been a member of KCDA for many years. The 2007-08 fiscal year represents the first year the District's equity interest in KCDA has been included in the government-wide financial statements, in addition to note disclosure.

Because of the purchasing power of KCDA, it is the intent of the District to remain a member. Should the District decide to terminate its membership in KCDA, the following options are available in regard to withdrawing the ownership amount, if the District so chooses:

1. The District may withdraw inventory at a maximum rate of ten percent (10%) per year for a ten (10) year period or;

2. The District may withdraw cash equally over a fifteen (15) year period.

KCDA has published its own financial report for the year ended December 31, 2008, which can be obtained from:

King County Directors' Association
P.O. Box 5550
Kent, WA 98064-5550

B. NORTHWEST EDUCATIONAL SERVICE DISTRICT

Investment in Joint Venture -- The District is served by Northwest Educational Service District No. 189 (ESD). The ESD is a regional service entity organized to serve the educational needs of all school districts in Island, San Juan, Skagit, Snohomish and Whatcom Counties. All school districts in the ESD's service area collectively elect nine directors to the ESD. Participating school districts have neither an ongoing financial interest nor responsibility. The ESD's relationship to the school district is one of a jointly governed organization.

C. SNO-ISLE VOCATIONAL SKILLS CENTER

In 1978, the District participated in the establishment of the Sno-Isle Skills Center (Skills Center), a vocational education facility operated by the Mukilteo School District (host district). The Skills Center was established to broaden the vocational curriculum for the participating districts and avoid unnecessary duplication of courses which involve expensive training equipment. The participating districts continue to operate local vocational programs separate from the Skills Center.

The Skills Center is administered by the host district but is jointly governed by an Administrative Council consisting of a representative from each participating district. There are currently 13 participating districts including the host district.

The host district retains ownership of all facilities and equipment purchased by the Skills Center or donated to the Skills Center. The participating districts share in the annual operating costs of the Skills Center, but have no ownership equity in the facilities or equipment.

In fiscal year 2008-2009, the Skills Center received \$306,095 in State apportionment funding for providing service to Everett Public Schools' students.

D. MAINTENANCE AND OPERATIONS LEVIES

On February 7, 2006, the voters of the District approved maintenance and operations levies of \$30,500,000 for collection in calendar year 2007, \$32,500,000 for collection in calendar year 2008, \$34,500,000 for collection in calendar year 2009, and \$36,500,000 for collection in calendar year 2010. These levies cover a four year period and replace the levies that expired in calendar years 2005 and 2006. The 2005 levy was at \$29,000,000 and the 2006 levy was at \$30,500,000. Maintenance and operation levy dollars help support General Fund school programs and daily operations expenses, including textbooks, classroom materials and staff.

E. BOND MEASURES AND BOND ISSUES

School Renovation and Technology General Obligation Bonds -- On February 7, 2006, the voters of the District approved a school renovation and technology general obligation bonds measure in the amount of \$198.9 million. The approval of this measure allows the District to issue \$198.9 million of general obligation bonds and to levy annual excess property tax levies to pay and retire

the bonds. Proceeds from the sale of the bonds will be used to pay costs of renovations and upgrades of school buildings, including heating systems, classroom computers, safety and security systems, and other capital improvements to educational facilities of the District.

2006 General Obligation Bond Issue -- In July 2006, the District issued \$75 million in general obligation bonds out of the above mentioned 2006 voter approved \$198.9 million bond measure. The District has expended the \$75 million in bond proceeds on school building renovations and other project costs as described in the bond measure.

2007 General Obligation & Refunding Bond Issue -- In July 2007, the District issued \$75 million in general obligation bonds for the purpose of providing funds required to construct, equip, acquire and make capital improvements to the facilities of the District, and \$24.52 million in refunding bonds for the purpose of refunding certain outstanding unlimited tax general obligation bonds of the District at an economic gain to the District's taxpayers. In the best interest of the District, the improvement bonds and the refunding bonds were combined into a single bond issue in the aggregate principal amount of \$99.52 million. As of August 31, 2009, approximately \$33,856,317 of the proceeds have been expended.

2008 Refunding Bonds -- In October 2008, the District issued \$9,545,000 in general obligation bonds for the purpose of refunding certain outstanding bonds of the District at an economic gain to the District's taxpayers. The bonds were issued with an average interest rate of 3.09 percent to refund on a current basis \$9,545,000 of outstanding 1998-A series bonds with an average interest rate of 4.75 percent. The District refunded the 1998-A series bonds to reduce its total debt service payments over the next 4 years by \$530,218 and to obtain present value savings of \$473,680.

F. LAND PURCHASE

Property Purchase -- In September, 2008, the District purchased 29.12 acres of land having a market value of \$22,760,000 in the southeast portion of the District for use as a future school site. District enrollment projections over the next 15 to 20 years indicate the need for up to three new elementary schools and new classroom space at the middle school and high school levels.

NOTE 12. SUBSEQUENT EVENTS

Bond Issues -- During the August 25, 2009 Board Meeting, the Board passed Resolution 967 authorizing the sale of the remaining \$48.9 million of voter-approved bonds (initially approved by voters in February 2006), including some traditional tax-exempt bonds, taxable Build America Bonds and Qualified School Construction Bonds. The proceeds of the bonds sales will be used to construct, equip, acquire and make certain capital improvements to its facilities, renovations and upgrades of school buildings, including heating systems, classroom computers, safety and security systems, and other capital improvements to educational facilities of the District. Accordingly, the following three bond sales were issued in September and October of 2009.

Unlimited Tax General Obligation Bond Series 2009A -- On September 30, 2009 the District issued \$7.740 million in tax exempt bonds, with a yield of 2.12% and final maturity date of 12/1/2016. Bonds were issued with a premium of \$561,950. Bond issuance costs amounted to \$64,130.

Unlimited Tax General Obligation Bonds Series 2009B -- On September 30, 2009 the District issued \$23.715 million in Taxable Build America Bonds, with a yield of 3.15%, and a final maturity date of 12/1/2022. Bonds were sold at par of face value. Bond issuance costs amounted to \$196,493.

Unlimited Tax General Obligation Bonds Series 2009C -- On October 6, 2009 the District issued \$17.445 million in Qualified School Construction Bonds - Tax Credit Bonds, with a yield of 1.14% and a final maturity date of 12/01/2023. Bonds were sold at par of face value. Bond issuance costs amounted to \$144,542.

Replacement Levy for Educational Programs and Operations

In a special election held on February 9, 2010, voters approved excess taxes to be levied with \$40 million to be collected in 2011, \$41.5 million to be collected in 2012, \$43 million to be collected in 2013, and \$45 million to be collected in 2014. This levy will cover a four year period and replaces the levies expiring in calendar years 2007 (\$30.5 million), 2008 (\$32.5 million), 2009 (\$34.5 million) and 2010 (\$36.5 million). School programs and operation levy dollars help support General Fund school programs and daily operations expenses, including textbooks, classroom materials and staff. These levies help pay part of the cost of education programs and operational support of the District.

Building Repair and Technology Levy

In a special election held on February 9, 2010, voters authorized the District to levy an additional tax providing a total of \$48 million for the District's Capital Projects Fund. The levy will allow the District to collect \$8 million each year for six years beginning 2011 through 2016. Building repair and technology levies help fund renovation and improvement of existing District facilities and for technology improvements, equipment, and training to meet the current and future educational programs for its students.

EVERETT PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL	VARIANCE
REVENUES				
Local Taxes	\$33,610,000	\$33,610,000	\$33,227,112	(\$382,888)
Local Non-Tax	11,882,929	11,882,929	5,292,335	(6,590,594)
State, General Purpose	95,661,906	95,661,906	90,081,639	(5,580,267)
State, Special Purpose	31,617,929	31,617,929	28,855,550	(2,762,379)
Federal, General Purpose	165,000	165,000	155,185	(9,815)
Federal, Special Purpose	13,069,683	13,069,683	22,295,067	9,225,384
Other			24,100	24,100
TOTAL REVENUES	186,007,447	186,007,447	179,930,988	(6,076,459)
EXPENDITURES				
Current:				
Regular Instruction	104,957,674	104,957,674	91,601,556	13,356,118
Federal Stimulus			8,307,879	(8,307,879)
Special Education	22,608,141	22,608,141	23,165,012	(556,871)
Vocational Education	4,755,912	4,755,912	4,242,219	513,693
Compensatory Education	18,211,579	18,211,579	16,860,115	1,351,464
Other Instruction Programs	2,458,687	2,458,687	2,446,080	12,607
Community Services	322,211	322,211	336,431	(14,220)
Support Services	34,663,912	34,663,912	33,608,678	1,055,234
Capital Outlay:				
Equipment	483,100	483,100	356,357	126,743
TOTAL EXPENDITURES	188,461,216	188,461,216	180,924,327	7,536,889
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,453,769)	(2,453,769)	(993,339)	1,460,430
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Surplus Equipment				
Transfers	751,000	751,000	806,000	55,000
TOTAL OTHER FINANCING SOURCES (USES)	751,000	751,000	806,000	55,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(\$1,702,769)	(\$1,702,769)	(187,339)	\$1,515,430
FUND BALANCE – September 1, 2008			10,908,937	
FUND BALANCE – August 31, 2009			\$10,721,598	

The basis of budgeting is the same as GAAP.

EVERETT PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND (ASSOCIATED STUDENT BODY FUND)
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL	VARIANCE
REVENUES				
General	\$1,245,410	\$1,245,410	\$954,065	(\$291,345)
Athletics	560,470	560,470	400,685	(159,785)
Classes	124,650	124,650	72,797	(51,853)
Clubs	859,903	859,903	423,130	(436,773)
Private Monies	77,100	77,100	60,117	(16,983)
TOTAL REVENUES	2,867,533	2,867,533	1,910,794	(956,739)
EXPENDITURES				
General	1,260,350	1,260,350	744,720	515,630
Athletics	694,613	694,613	546,618	147,995
Classes	106,025	106,025	75,416	30,609
Clubs	870,500	870,500	495,352	375,148
Private Monies	78,050	78,050	58,695	19,355
TOTAL EXPENDITURES	3,009,538	3,009,538	1,920,801	1,088,737
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$142,005)	(\$142,005)	(10,007)	\$131,998
FUND BALANCE -- September 1, 2008			1,749,166	
FUND BALANCE -- August 31, 2009			\$1,739,159	

The basis of budgeting is the same as GAAP.

EVERETT PUBLIC SCHOOLS
ACTUARIAL VALUATION OF POST EMPLOYMENT BENEFITS
OTHER THAN PENSION
SCHEDULE OF FUNDING PROGRESS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2009

FISCAL YEAR ENDED AUGUST 31	ACTUARIAL VALUATION DATE	ACTUARIAL VALUE OF ASSETS	ACTUARIAL ACCRUED LIABILITY	UNFUNDED ACTUARIAL ACCRUED LIABILITIES (UAAL)	FUNDED RATIO	COVERED PAYROLL	UAAL AS A PERCENTAGE OF COVERED PAYROLL
2008	August 31, 2008	\$0	\$70,836,818	\$70,836,818	0.00%	\$105,480,532	67.16%
2009	August 31, 2008	\$0	\$70,836,818	\$70,836,818	0.00%	\$105,480,532	67.16%

GASBS 45 was implemented for the fiscal year ended August 31, 2008. No information prior to August 31, 2008 is available.

The basis of budgeting is the same as GAAP.

Everett School District No. 2 Snohomish County No. 31 EIN: 91 - 6001542 Schedule of Expenditure of Federal Awards For Fiscal Year Ending August 31, 2009							
Federal Agency Name	Pass Through Agency	Federal Program Title	Federal CFDA Number	Other Identification Number	Expenditures		Foot Note
					From Direct Awards	From Pass Through Awards	
USDA	WA OSPI	School Breakfast Program (A)	10.553	N/A		526,166	5
	WA OSPI	Cash Assistance		N/A		2,254,405	5
	WA OSPI	Non-Cash Assistance (Commodities)		N/A		380,775	2
	WA OSPI	National School Lunch Program (A)	10.555	N/A		2,635,180	
	Office of State Treasurer	Summer Food Service Program	10.559	N/A		54,743	5
		School & Roads Grants to State	10.665	N/A		155,185	

Everett School District No. 2 Snohomish County No. 31 EIN: 91 - 6001542 Schedule of Expenditure of Federal Awards For Fiscal Year Ending August 31, 2009								
Federal Agency Name	Pass Through Agency	Federal Program Title	Federal CFDA Number	Other Identification Number	Expenditures		Foot Note	
					From Direct Awards	From Pass Through Awards		
US Dept of Education Continued WA OSPI		State Grants for Innovative Programs	84.298	501540		1,000	1,000	4
				721371		27,326		4
				730645		7,713		4
				730648		8,720		4
				730879		196		4
				730656		7,102		4
				730657		7,979		4
				730655		12,376		4
				730653		6,145		4
				730658		6,058		4
				730644		12,912		4
				730654		3,468		4
				730649		5,614		4
				730652		5,914		4
				730651		6,089		4
				730647		14,556		4
				730650		7,075		4
				730659		16,266		4
				730643		5,240		4
	WA OSPI		Education Technology State Grants	84.318				160,749
WA HECB		Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	09-CS190		107,702	107,702	4
				400729		371,291		3,4
				412417		7,215		3,4
WA OSPI		English Language Acquisition Grants	84.365	400563			378,506	
WA OSPI		Improving Teacher Quality - State Grants	84.367	521214		779,749	779,749	4
WA OSPI		ARRA - Title I, Part A, Grants to LEAs	84.389	240245		65,729	65,729	4
WA OSPI		ARRA - State Fiscal Stabilization Funds	84.394	995204		8,492,949	8,492,949	4
Subtotal US Dept of Education					236,140	18,245,751	18,481,891	
US Dept of Health and Human Svcs								
		Block Grants for Prevention and Treatment of Substance Abuse	93.959	2712		44,420	44,420	5
Subtotal US Dept of Health and Human Svcs					-	44,420	44,420	
Total Federal Awards Expended					291,481	21,714,405	22,005,886	

Everett Public Schools
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ending August 31, 2009

Note 1 – Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting. Expenditures represent only the federally funded portions of the program. District records should be consulted to determine amounts expended or matched from non-federal sources.

Note 2 – Non Cash Awards – Food Commodities

The amount of food commodities reported on the schedule is the value of commodities received by Everett Public Schools during the fiscal year. Their value is determined by the USDA.

Note 3 – Schoolwide Programs

Everett Public Schools operates a "schoolwide program" in seven elementary buildings. Using federal funding schoolwide programs are designed to upgrade an entire educational program within a school for all students, rather than limit services to certain targeted students. The following federal program amounts were expended by Everett Public Schools in its schoolwide program. Title I (84.010) \$1,894,548.08.

Note 4 – Federal Indirect Rate

Everett Public Schools claimed indirect costs under this grant using the federal restricted rate of 3.01% where applicable.

Note 5 – Program Costs/Matching Contributions

The amounts shown as current year expenses represent only the federal grant portion of the program costs. Entire program costs, including Everett Public Schools portion, may be more than shown.



ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver our services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

**State Auditor
Chief of Staff
Deputy Chief of Staff
Chief Policy Advisor
Director of Audit
Director of Special Investigations
Director for Legal Affairs
Director of Quality Assurance
Local Government Liaison
Communications Director
Public Records Officer
Main number
Toll-free Citizen Hotline**

**Brian Sonntag, CGFM
Ted Rutt
Doug Cochran
Jerry Pugnetti
Chuck Pfeil, CPA
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Board Agenda Request Form

Date of Board Meeting: June 8, 2010

7. a.

Subject

Title:

Adoption of Resolution 1000 – Authorization to Issue Contracts to Administrative Supervisory Staff and Adoption of Interim Administrative 2010-2011 Salary Schedule 1, Interim Administrative 2010-2011 Salary Schedule 2, Interim School Administrative 2010-2011 Salary Schedule

Recommendation:

The Administration recommends adoption of Resolution No. 1000 authorizing the issuance of individual administrative employment contracts, for the 2010-2011 school year. The Administration also recommends adoption of Interim Administrative 2010-2011 Salary Schedule 1, Interim Administrative 2010-2011 Salary Schedule 2, Interim School Administrative 2010-2011 Salary Schedule

Background

Purpose/Summary:

Employee contracts are scheduled to be submitted for approval prior to the end of the school year. This allows contracts to be issued to administrators prior to the June 30 end of the current contract. Early returns of contracts and early submittals of retirements and resignations allow the district to make timely staffing decisions.

The salary schedule for non-supervisory certificated staff members is used in determining the administrative salary schedules in order to achieve and maintain parity between supervisors and other staff. As of this date, the District and Everett Education Association are engaged in negotiations for the 2010-2011 school year, and final salary schedules for non-supervisory certificated staff and certain other employment terms for the 2010-2011 school year have not been adopted.

Due to the need to issue contracts before a final salary schedule has been determined, interim salary schedules are submitted for approval.

These salary schedules will be increased as reflected in the adjusted salary schedule approved by the Board of Directors by a percentage comparable to that provided to non-supervisory certificated employees for 2010-2011. Any such revision will be effectuated by a salary adjustment retroactive to July 1, 2010.

Additional Information

Agenda Placement:

☐ Information

☒ Action

☐ Consent Agenda

☒ Attachment(s)

of pages _____

Submitted By: Lynn Evans

Contact Person(s): Lynn Evans

Signature: _____

Approval

Applicable Associate Superintendent signature(s) should be obtained prior to submission to Superintendent's Office.

☐ Approved

☐ Denied

☐ Revised (see attached)

By: _____

Associate Superintendent, Chief Academic Officer

By: _____

Associate Superintendent, Chief Instructional Officer

Date: _____

Date: _____

Comments: _____

**EVERETT SCHOOL DISTRICT NO. 2
STATE OF WASHINGTON**

RESOLUTION NO. 1000

**Authorization to Issue Contracts to
Administrative Supervisory Staff**

WHEREAS, the Board of Directors of Everett School District No. 2 has a statutory obligation to employ regular certificated personnel by written contract, and

WHEREAS, it is essential to the success of the District's education program that personnel vacancies for the ensuing school year be identified well in advance so that well-qualified replacements may be employed;

NOW, THEREFORE, BE IT RESOLVED as follows:

1. Individual employment contracts shall be issued forthwith to all administrators entitled to an offer of employment for the 2010-2011 school year (see list attached hereto);
2. The Superintendent is hereby directed to cause to be delivered forthwith to all administrators to be offered employment for the 2010-2011 contract year a completed contract in the form attached hereto and consistent with the attached 2010-2011 salary schedule as it applies to each contract recipient.

ADOPTED, this 8th day of June, 2010

EVERETT SCHOOL DISTRICT NO. 2
State of Washington

Superintendent

President, Board of Directors

**EVERETT SCHOOL DISTRICT NO. 2
CERTIFICATED ADMINISTRATIVE EMPLOYEE CONTRACT
ADMINISTRATIVE SALARY SCHEDULE 1**

Date of Issuance: June 9, 2010

Employee: «FIRST» «LAST»

Position: «POSITION»

Salary: «SALARY»

FTE: 1.000

Commencing: July 1, 2010

Ending: June 30, 2011

Work Days: 218

It is hereby agreed by and between Everett School District No. 2, Snohomish County, Washington, hereinafter called the District, and the above-named Employee, that said Employee shall perform faithfully the duties of the above position and such other duties as assigned by the Superintendent in and for the public schools in the District as prescribed by the laws of the State of Washington and by the rules and regulations made thereunder by the Board and under the direction of the Superintendent of Schools.

WITNESSETH:

1. The above annual salary shall be the 2010-2011 salary for Employee. The annual salary shall be prorated on a monthly basis.
2. Employee's job performance shall be evaluated yearly by the Superintendent or his/her designee, with the results of said evaluation to be made known to Employee. Employee will be subject to discharge for sufficient cause as provided by law.
3. Employee may undertake consultative work, speaking engagements, writing, lecturing or other professional duties and obligations which do not conflict with Employee's duties.
4. Employee may, with the consent of the Superintendent, attend appropriate professional and other official meetings at the local, state and national level, the actual expenses of said attendance to be paid by the District. The District shall pay Employee's dues in the Washington Association of School Administrators, the American Association of School Administrators, the Association for Supervision and Curriculum Development, the Association for School Business Officials or similar professional organizations.
5. In addition to annual salary, Employee shall receive the following in consideration for the faithful performance of his/her duties:
 - a. Twelve (12) days of annual leave with compensation for illness, injury and emergencies with unused leave to accumulate from year to year in accordance with law and District policy;
 - b. Holidays recognized by the District;
 - c. The contribution to the Everett School Employees Benefit Trust and the Health Benefits provided or offered through the Trust (medical, dental, LTD, life, voluntary short-term salary insurance) on behalf of Employee shall be no less than that provided non-supervisory certificated staff.
 - d. Twenty-nine (29) vacation days. Up to twenty (20) unused vacation days can be accumulated annually to a maximum of fifty (50) days. Such accumulated vacation may be taken in a subsequent year, provided that no more than six (6) weeks of continuous vacation will be permitted regardless of accumulations. Up to thirteen (13) days of unused vacation as of June 30 of any calendar year shall be compensable on the July pay warrant. To the extent consistent with law and without causing the District any financial penalty, unused vacation shall be compensable upon termination of employment to a maximum of thirty (30) days. The per diem rate shall be calculated by dividing the employee's annual salary plus the degree stipend by the number of work days (260 days less vacation days and District holidays).

- e. Fourteen (14) supplemental days per year for extra days beyond the contracted work year paid at the Employee's per diem rate of pay prorated on a monthly basis.
 - f. Leave entitlements will be no less than those provided under Board policy.
 - g. In lieu of other expense reimbursement for in-District travel, the Employee shall receive \$500.00 per month to defray costs incurred using his/her automobile for official travel. (Pursuant to RCW 42.24.090, it is the determination of the Board that this means of reimbursement is less costly than providing an automobile to the Associate Superintendent.) The employee will also be entitled to out-of-District mileage, use of District vehicles, if available, for out-of-District travel and other expense reimbursement for official business as provided by law and District policy for administrators. The employee shall also be reimbursed \$75 per month for business use of his/her personal cellular phone service.
6. Employee shall (a) perform such duties in compliance with federal, state and local laws (including administrative rules and regulations) and with the policies, rules and regulations of the District; (b) provide above-stated days of service exclusive of school holidays and vacation periods; (c) be subject to reassignment and transfer by the Superintendent of Schools; and (d) be paid in monthly installments. Employee affirms that he or she is not bound by any other contract which might interfere with performance of duties under this contract.
7. It is further agreed that this contract shall not become effective: (1) unless Employee signs and returns the contract without modification to the District's Human Resources office within ten (10) days of the date of issuance; (2) until successful completion of a criminal background check and sexual misconduct check; and (3) until Employee registers with the District's Human Resources office (a) a valid State of Washington administrator's certificate or other certificate required by law as a condition to Employee's performance of his or her employment duties pursuant to this contract, (b) an official transcript of preparation, and (c) any other required credential. In the event Employee fails to sign and return this contract without modification within ten (10) days of the date of issuance, Employee shall be deemed to have waived any and all rights to employment by the District.

IN WITNESS WHEREOF, we have hereunto subscribed our names.

EVERETT SCHOOL DISTRICT NO. 2

EMPLOYEE

By: Dr. Gary Cohn
Superintendent

By: _____

I certify that this contract had been duly authorized
by the District's Board of Directors

Who, by affixing his or her signature, hereby
accepts the terms of this contract

DATE: 06/08/10

DATE: _____

The original of this contract must be signed and returned within ten (10) days of issuance.

**EVERETT SCHOOL DISTRICT NO. 2
CLASSIFIED ADMINISTRATIVE EMPLOYEE CONTRACT
ADMINISTRATIVE SALARY SCHEDULE 1**

Date of Issuance: June 9, 2010

Employee: «FIRST» «LAST»

Position: «POSITION»

Salary: «SALARY»

FTE: 1.000

Commencing: July 1, 2010

Ending: June 30, 2011

Work Days: 218

It is hereby agreed by and between Everett School District No. 2, Snohomish County, Washington, hereinafter called the District, and the above-named Employee, that said Employee shall perform faithfully the duties of the above position and such other duties as assigned by the Superintendent in and for the public schools in the District as prescribed by the laws of the State of Washington and by the rules and regulations made thereunder by the Board and under the direction of the Superintendent of Schools.

WITNESSETH:

1. The above annual salary shall be the 2010-2011 salary for Employee. The annual salary shall be prorated on a monthly basis.
2. Employee's job performance shall be evaluated yearly by the Superintendent or his/her designee, with the results of said evaluation to be made known to Employee. Employee will be subject to discharge for sufficient cause as provided by law.
3. Employee may undertake consultative work, speaking engagements, writing, lecturing or other professional duties and obligations which do not conflict with Employee's duties.
4. Employee may, with the consent of the Superintendent, attend appropriate professional and other official meetings at the local, state and national level, the actual expenses of said attendance to be paid by the District. The District shall pay Employee's dues in the Washington Association of School Administrators, the American Association of School Administrators, the Association for Supervision and Curriculum Development, the Association for School Business Officials or similar professional organizations.
5. In addition to annual salary, Employee shall receive the following in consideration for the faithful performance of his/her duties:
 - a. Twelve (12) days of annual leave with compensation for illness, injury and emergencies with unused leave to accumulate from year to year in accordance with law and District policy;
 - b. Holidays recognized by the District;
 - c. The contribution to the Everett School Employees Benefit Trust and the Health Benefits provided or offered through the Trust (medical, dental, LTD, life, voluntary short-term salary insurance) on behalf of Employee shall be no less than that provided non-supervisory certificated staff.
 - d. Twenty-nine (29) vacation days. Up to twenty (20) unused vacation days can be accumulated annually to a maximum of fifty (50) days. Such accumulated vacation may be taken in a subsequent year, provided that no more than six (6) weeks of continuous vacation will be permitted regardless of accumulations. Up to thirteen (13) days of unused vacation as of June 30 of any calendar year shall be compensable on the July pay warrant. To the extent consistent with law and without causing the District any financial penalty, unused vacation shall be compensable upon termination of employment to a maximum of thirty (30) days. The per diem rate shall be calculated by dividing the employee's annual salary plus the degree stipend by the number of work days (260 days less vacation days and District holidays).

- e. Fourteen (14) supplemental days per year for extra days beyond the contracted work year paid at the Employee's per diem rate of pay prorated on a monthly basis.
 - f. Leave entitlements will be no less than those provided under Board policy.
 - g. In lieu of other expense reimbursement for in-District travel, the Employee shall receive \$500.00 per month to defray costs incurred using his/her automobile for official travel. (Pursuant to RCW 42.24.090, it is the determination of the Board that this means of reimbursement is less costly than providing an automobile to the Associate Superintendent.) The employee will also be entitled to out-of-District mileage, use of District vehicles, if available, for out-of-District travel and other expense reimbursement for official business as provided by law and District policy for administrators. The employee shall also be reimbursed \$75 per month for business use of his/her personal cellular phone service.
6. Employee shall (a) perform such duties in compliance with federal, state and local laws (including administrative rules and regulations) and with the policies, rules and regulations of the District; (b) provide above-stated days of service exclusive of school holidays and vacation periods; (c) be subject to reassignment and transfer by the Superintendent of Schools; and (d) be paid in monthly installments. Employee affirms that he or she is not bound by any other contract which might interfere with performance of duties under this contract.
7. It is further agreed that this contract shall not become effective: (1) unless Employee signs and returns the contract without modification to the District's Human Resources office within ten (10) days of the date of issuance; (2) until successful completion of a criminal background check and sexual misconduct check; and (3) until Employee registers with the District's Human Resources office (a) an official transcript of preparation, and (b) any other required credential. In the event Employee fails to sign and return this contract without modification within ten (10) days of the date of issuance, Employee shall be deemed to have waived any and all rights to employment by the District.

IN WITNESS WHEREOF, we have hereunto subscribed our names.

EVERETT SCHOOL DISTRICT NO. 2

EMPLOYEE

By: Dr. Gary Cohn
Superintendent

By: _____

I certify that this contract had been duly authorized
by the District's Board of Directors

Who, by affixing his or her signature, hereby
accepts the terms of this contract

DATE: 06/08/10

DATE: _____

The original of this contract must be signed and returned within ten (10) days of issuance.

EVERETT SCHOOL DISTRICT NO. 2
CLASSIFIED ADMINISTRATIVE EMPLOYEE CONTRACT

Date of Issuance: June 9, 2010

Employee: «FIRST» «LAST»

Position: «POSITION»

Salary: «SALARY»

FTE: «FTE»

Commencing: July 1, 2010

Ending: June 30, 2011

Work Days: 218

It is hereby agreed by and between Everett School District No. 2, Snohomish County, Washington, hereinafter called the District, and the above-named Employee, that said Employee shall perform faithfully the duties of the above position and such other duties as assigned by the Superintendent in and for the public schools in the District as prescribed by the laws of the State of Washington and by the rules and regulations made thereunder by the Board and under the direction of the Superintendent of Schools.

WITNESSETH:

1. The above annual salary shall be the 2010-2011 salary for Employee. The annual salary shall be prorated on a monthly basis.
2. Employee's job performance shall be evaluated yearly by the Superintendent or his/her designee, with the results of said evaluation to be made known to Employee. Employee will be subject to discharge for sufficient cause as provided by law.
3. The District shall pay Employee's dues in either the Washington Association of School Administrators or the Washington Association of School Business Officials.
4. In addition to annual salary, Employee shall receive the following in consideration for the faithful performance of his/her duties:
 - a. Twelve (12) days of annual leave with compensation for illness, injury and emergencies with unused leave to accumulate from year to year in accordance with law and District policy;
 - b. Holidays recognized by the District;
 - c. The contribution to the Everett School Employees Benefit Trust and the Health Benefits provided or offered through the Trust (medical, dental, LTD, life, voluntary short-term salary insurance) on behalf of Employee shall be no less than that provided non-supervisory certificated staff.
 - d. Twenty-nine (29) vacation days. Up to twenty (20) unused vacation days can be accumulated annually to a maximum of forty (40) days. Such accumulated vacation may be taken in a subsequent year, provided that no more than six (6) weeks of continuous vacation will be permitted regardless of accumulations. Up to thirteen (13) days of unused vacation as of June 30 of any calendar year shall be compensable on the July pay warrant. To the extent consistent with law and without causing the District any financial penalty, unused vacation shall be compensable upon termination of employment to a maximum of thirty (30) days. The per diem rate shall be calculated by dividing the employee's annual salary plus the degree stipend by the number of work days (260 days less vacation days and District holidays).
 - e. Leave entitlements will be no less than those provided under Board policy.
5. Employee shall (a) perform such duties in compliance with federal, state and local laws (including administrative rules and regulations) and with the policies, rules and regulations of the District; (b) provide above-stated days of service exclusive of school holidays and vacation periods; (c) be subject to reassignment and transfer by the Superintendent of Schools; and (d) be paid in monthly installments. Employee affirms that he or she is not bound by any other contract which might interfere with performance of duties under this contract.

6. It is further agreed that this contract shall not become effective: (1) unless Employee signs and returns the contract without modification to the District's Human Resources office within ten (10) days of the date of issuance; (2) until successful completion of a criminal background check and sexual misconduct check; and (3) until Employee registers with the District's Human Resources office (a) an official transcript of preparation and (b) any other required credential. In the event Employee fails to sign and return this contract without modification within ten (10) days of the date of issuance, Employee shall be deemed to have waived any and all rights to employment by the District.

IN WITNESS WHEREOF, we have hereunto subscribed our names.

EVERETT SCHOOL DISTRICT NO. 2

EMPLOYEE

By: Dr. Gary Cohn
Superintendent

By: _____

I certify that this contract had been duly authorized
by the District's Board of Directors

Who, by affixing his or her signature, hereby
accepts the terms of this contract

DATE: 06/08/10

DATE: _____

The original of this contract must be signed and returned within ten (10) days of issuance.

EVERETT SCHOOL DISTRICT NO. 2
CERTIFICATED ADMINISTRATIVE EMPLOYEE CONTRACT

Date of Issuance: June 9, 2010

Employee: «FIRST» «LAST»

Position: «POSITION»

Salary: «SALARY»

FTE: «FTE»

Commencing: July 1, 2010

Ending: June 30, 2011

Work Days: 214

It is hereby agreed by and between Everett School District No. 2, Snohomish County, Washington, hereinafter called the District, and the above-named Employee, that said Employee shall perform faithfully the duties of the above position and such other duties as assigned by the Superintendent in and for the public schools in the District as prescribed by the laws of the State of Washington and by the rules and regulations made thereunder by the Board and under the direction of the Superintendent of Schools.

WITNESSETH:

1. The above annual salary shall be the 2010-2011 salary for Employee. The annual salary shall be prorated on a monthly basis.
2. Employee's job performance shall be evaluated yearly by the Superintendent or his/her designee, with the results of said evaluation to be made known to Employee. Employee will be subject to discharge for sufficient cause as provided by law.
3. The District shall pay Employee's dues in either the Washington Association of School Administrators or the Association of Washington School Principals.
4. In addition to annual salary, Employee shall receive the following in consideration for the faithful performance of his/her duties:
 - a. Twelve (12) days of annual leave with compensation for illness, injury and emergencies with unused leave to accumulate from year to year in accordance with law and District policy;
 - b. Holidays recognized by the District;
 - c. The contribution to the Everett School Employees Benefit Trust and the Health Benefits provided or offered through the Trust (medical, dental, LTD, life, voluntary short-term salary insurance) on behalf of Employee shall be no less than that provided non-supervisory certificated staff.
 - d. Twenty-nine (29) vacation days. Up to twenty (20) unused vacation days can be accumulated annually to a maximum of forty (40) days. Such accumulated vacation may be taken in a subsequent year, provided that no more than six (6) weeks of continuous vacation will be permitted regardless of accumulations. Up to thirteen (13) days of unused vacation as of June 30 of any calendar year shall be compensable on the July pay warrant. To the extent consistent with law and without causing the District any financial penalty, unused vacation shall be compensable upon termination of employment to a maximum of thirty (30) days. The per diem rate shall be calculated by dividing the employee's annual salary plus the degree stipend by the number of work days (260 days less vacation days and District holidays).
 - e. Leave entitlements will be no less than those provided under Board policy.
 - f. Four (4) non-contract days shall be provided. Scheduling of these days shall be mutually determined by Employee and his/her supervisor.

5. Employee shall (a) perform such duties in compliance with federal, state and local laws (including administrative rules and regulations) and with the policies, rules and regulations of the District; (b) provide above-stated days of service exclusive of school holidays and vacation periods; (c) be subject to reassignment and transfer by the Superintendent of Schools; and (d) be paid in monthly installments. Employee affirms that he or she is not bound by any other contract which might interfere with performance of duties under this contract.
6. It is further agreed that this contract shall not become effective: (1) unless Employee signs and returns the contract without modification to the District's Human Resources office within ten (10) days of the date of issuance; (2) until successful completion of a criminal background check and sexual misconduct check; and (3) until Employee registers with the District's Human Resources office (a) a valid State of Washington administrator's certificate or other certificate required by law as a condition to Employee's performance of his or her employment duties pursuant to this contract, (b) an official transcript of preparation, and (c) any other required credential. In the event Employee fails to sign and return this contract without modification within ten (10) days of the date of issuance, Employee shall be deemed to have waived any and all rights to employment by the District.

IN WITNESS WHEREOF, we have hereunto subscribed our names.

EVERETT SCHOOL DISTRICT NO. 2

EMPLOYEE

By: Dr. Gary Cohn
Superintendent

By: _____

I certify that this contract had been duly authorized
by the District's Board of Directors

Who, by affixing his or her signature, hereby
accepts the terms of this contract

DATE: 06/08/10

DATE: _____

**EVERETT SCHOOL DISTRICT NO. 2
CERTIFICATED ADMINISTRATIVE EMPLOYEE CONTRACT**

Date of Issuance: June 9, 2010

Employee: «FIRST» «LAST»

Position: «POSITION»

Salary: «SALARY»

FTE: 1.00

Commencing: July 1, 2010

Ending: June 30, 2011

Work Days: 218

It is hereby agreed by and between Everett School District No. 2, Snohomish County, Washington, hereinafter called the District, and the above-named Employee, that said Employee shall perform faithfully the duties of the above position and such other duties as assigned by the Superintendent in and for the public schools in the District as prescribed by the laws of the State of Washington and by the rules and regulations made thereunder by the Board and under the direction of the Superintendent of Schools.

WITNESSETH:

1. The above annual salary shall be the 2010-2011 salary for Employee. The annual salary shall be prorated on a monthly basis.
2. Employee's job performance shall be evaluated yearly by the Superintendent or his/her designee, with the results of said evaluation to be made known to Employee. Employee will be subject to discharge for sufficient cause as provided by law.
3. The District shall pay Employee's dues in either the Washington Association of School Administrators or the Association of Washington School Principals.
4. In addition to annual salary, Employee shall receive the following in consideration for the faithful performance of his/her duties:
 - a. Twelve (12) days of annual leave with compensation for illness, injury and emergencies with unused leave to accumulate from year to year in accordance with law and District policy;
 - b. Holidays recognized by the District;
 - c. The contribution to the Everett School Employees Benefit Trust and the Health Benefits provided or offered through the Trust (medical, dental, LTD, life, voluntary short-term salary insurance) on behalf of Employee shall be no less than that provided non-supervisory certificated staff.
 - d. Twenty-nine (29) vacation days. Up to twenty (20) unused vacation days can be accumulated annually to a maximum of forty (40) days. Such accumulated vacation may be taken in a subsequent year, provided that no more than six (6) weeks of continuous vacation will be permitted regardless of accumulations. Up to thirteen (13) days of unused vacation as of June 30 of any calendar year shall be compensable on the July pay warrant. To the extent consistent with law and without causing the District any financial penalty, unused vacation shall be compensable upon termination of employment to a maximum of thirty (30) days. The per diem rate shall be calculated by dividing the employee's annual salary plus the degree stipend by the number of work days (260 days less vacation days and District holidays).
 - e. Leave entitlements will be no less than those provided under Board policy.
5. Employee shall (a) perform such duties in compliance with federal, state and local laws (including administrative rules and regulations) and with the policies, rules and regulations of the District; (b) provide above-stated days of service exclusive of school holidays and vacation periods; (c) be subject to reassignment and transfer by the Superintendent of Schools; and (d) be paid in monthly installments. Employee affirms

that he or she is not bound by any other contract which might interfere with performance of duties under this contract.

6. It is further agreed that this contract shall not become effective: (1) unless Employee signs and returns the contract without modification to the District's Human Resources office within ten (10) days of the date of issuance; (2) until successful completion of a criminal background check and sexual misconduct check; and (3) until Employee registers with the District's Human Resources office (a) a valid State of Washington administrator's certificate or other certificate required by law as a condition to Employee's performance of his or her employment duties pursuant to this contract, (b) an official transcript of preparation, and (c) any other required credential. In the event Employee fails to sign and return this contract without modification within ten (10) days of the date of issuance, Employee shall be deemed to have waived any and all rights to employment by the District.

IN WITNESS WHEREOF, we have hereunto subscribed our names.

EVERETT SCHOOL DISTRICT NO. 2

EMPLOYEE

By: Dr. Gary Cohn By: _____
Superintendent

I certify that this contract had been duly authorized
by the District's Board of Directors

Who, by affixing his or her signature, hereby
accepts the terms of this contract

DATE: 06/08/2010

DATE: _____

EVERETT PUBLIC SCHOOLS

INTERIM

ADMINISTRATIVE SALARY SCHEDULE 1 2010-2011

POSITION	SALARY
ASSOCIATE SUPERINTENDENT, CHIEF INSTRUCTIONAL OFFICER ASSOCIATE SUPERINTENDENT, CHIEF ACADEMIC OFFICER	160,587
EXECUTIVE DIRECTOR	144,515

\$4,180 for Doctoral Degree
\$3,345 for MBA/CPA/ARR

Effective July 1, 2010 through June 30, 2011

NOTE: This salary schedule will be increased as reflected in the adjusted salary schedule approved by the Board of Directors by a percentage comparable to that provided to non-supervisory certificated employees for 2010-2011. Any such revision will be effectuated by a salary adjustment retroactive to July 1, 2010.

EVERETT PUBLIC SCHOOLS

INTERIM

ADMINISTRATIVE SALARY SCHEDULE 2 2010-2011

POSITION	SALARY
DIRECTOR I	127,410
DIRECTOR II	114,303
MANAGER SPECIALIST	101,216

\$4,180 for Doctoral Degree
\$3,345 for MBA/CPA/ARR

Effective July 1, 2010

NOTE: This salary schedule will be increased as reflected in the adjusted salary schedule approved by the Board of Directors by a percentage comparable to that provided to non-supervisory certificated employees for 2010-2011. Any such revision will be effectuated by a salary adjustment retroactive to July 1, 2010.

EVERETT PUBLIC SCHOOLS
INTERIM
SCHOOL ADMINISTRATIVE SALARY SCHEDULE
2010-11

POSITION	SALARY
HIGH SCHOOL PRINCIPAL	127,410
MIDDLE SCHOOL PRINCIPAL ALTERNATIVE SCHOOL PRINCIPAL	116,694
ELEMENTARY SCHOOL PRINCIPAL	114,303
HIGH SCHOOL ASSISTANT PRINCIPAL	110,739
MIDDLE SCHOOL ASSISTANT PRINCIPAL	107,173
ELEMENTARY SCHOOL ASSISTANT PRINCIPAL	101,216

\$4,180 for Doctoral Degree

Effective July 1, 2010 through June 30, 2011

NOTE: This salary schedule will be increased as reflected in the adjusted salary schedule approved by the Board of Directors by a percentage comparable to that provided to non-supervisory certificated employees for 2010-2011. Any such revision will be effectuated by a salary adjustment retroactive to July 1, 2010.

ADMINISTRATORS SALARY PLACEMENT 2010 – 2011

<u>NAME</u>	<u>TITLE</u>
Edwards, Terry W. McCauley, Matthew	Associate Superintendent, Chief Academic Officer Associate Superintendent, Chief Instructional Officer
Evans, Carolyn Gunn, Mike Thomas	Executive Director of Human Resources Executive Director of Facilities, Maintenance & Community & Student Services
Larsen-McDowell, Kristine McNally, James P. Moore, Jeffrey D. Ringo, Molly S.	Executive Director of Special Services Executive Director of Area 1 Schools Executive Director of Finance and Operations Executive Director of Area 2 Schools
Jones, Cynthia Treffinger Toyn, Kenneth D. Waggoner, Mary Margaret Williams, Richard E.	Director I of Categorical Programs Director I of Technology Director I of Communications Director I of Curriculum and Instruction
Buemel, Harold H. Durkin, Kimberly A. Fabian, Jo Anne Farmer, Jennifer A. Fender, Carl L. Hagevik-Seaberg, Randi Kirsten Jefferis, Gary L. Jenkins, Scott M. Polk, Robert Charles Sotak, Robert J. Stolz, Carol Laurie	Director II of Facilities and Planning Director II of Special Services Director II of Student Success/On-Time Graduation Director II of Business Services Director II of Career and Technical Education Director II of Human Resources Director II of Maintenance & Operations Director II of Technology Director II of Athletics Director II of Curriculum and Instruction Director II of Human Resources
Rice, Newel S. Rogers, Beverly Ann Webber, Debbie L. Zuetenhorst, Gina L.	Manager of Information Systems & Technology Manager of Payroll Manager of Food Services Manager of Accounting
Bakken, Jeannette Ballbach, Rebecca P. Comfort, Loretta M. De Jong, Karen Lahey, Lynn Ann Larsen, Allison Elizabeth Sander, Richard E. Willard, Jeanne M.	Special Services Specialist Curriculum Specialist Curriculum Specialist Special Services Specialist Curriculum Specialist Curriculum Specialist Curriculum Specialist Curriculum Specialist
Cheshire, Terry Lee Matthews, Catherine Elizabeth Woods, Cathy Ann	High School Principal High School Principal High School Principal

ADMINISTRATORS SALARY PLACEMENT 2010 – 2011

Gillingham, Janet Anne
Kokx, Sherri Kay
Minehan-Stewart, Joyce Ann
Scott, Peter D.
Shepherd, Kelly Ann
Lancaster, Sally A.

Middle School Principal
Middle School Principal
Middle School Principal
Middle School Principal
Middle School Principal
Alternative School Principal

Barton, Carla Michele
Cobbs, Betty J.
Fuglevand, Brenda Jo
Gilmore, Kimberly Dayle
Holzman, Gerard
Jones, David W.
Koehnen, Shannon L.
Lenseigne, Kert B.
O'Brien, Mary Elizabeth
Opprud, Mary A.
Pedroza, Concepcion L.
Petillo, Shelley S.
Phinney, Janelle C.
Toland, Mark C.
Welsh, Colleen C.

Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal
Elementary School Principal

Bush, Eric David
Fleckenstein, Larry C.
Fritts, Lawrence L.
Fritz, Nyla M.
Koetje, Stefani
Lichty, Donald Thomas
Peters, David Scott
Roy, Jack L.
Tyrell, Linda Colleen

High School Assistant Principal
High School Assistant Principal
High School Assistant Principal
High School Assistant Principal
High School Assistant Principal
High School Assistant Principal
High School Assistant Principal
High School Assistant Principal
High School Assistant Principal

Balmer III, John A.
Nunes, Elizabeth A.
Toutant, Bryan S.
Wentworth, Tony H.

Middle School Assistant Principal
Middle School Assistant Principal
Middle School Assistant Principal
Middle School Assistant Principal

Imai, Robin Malia
McDaniel, Mary Ann

Elementary School Assistant Principal
Elementary School Assistant Principal

Item 7b

Attachment will be distributed at Board meeting