

REPORT F196

Everett School District No. 002

RUN DATE: 12/2/2022

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 9:25:07 AM

COUNTY: 31 Snohomish

Fiscal Year 2021-2022

ANNUAL FINANCIAL STATEMENTS

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Program/Activity/Object Report

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District Expenditure Summary by Location

COUNTY: 31 Snohomish

The Annual Financial Statements (Report F-196) for Everett School District of Snohomish County for the fiscal year ended August 31, 2022, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2021-August 31, 2022

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	360,550,075.96	1,164,097.87	26,768,838.31	13,747,579.13	183,312.04	0.00	402,413,903.31
Total Expenditures	364,206,230.76	1,108,358.10	30,029,887.08	17,512,901.81	148,787.46	0.00	413,006,165.21
Other Financing Uses	0.00	0.00	0.00	3,600,000.00	0.00	0.00	3,600,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-3,656,154.80	55,739.77	-3,261,048.77	-7,365,322.68	34,524.58	0.00	-14,192,261.90
Beginning Total Fund Balance	39,176,096.33	1,142,035.45	21,266,733.48	43,036,566.66	165,729.50	0.00	104,787,161.42
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	35,519,941.53	1,197,775.22	18,005,684.71	35,671,243.98	200,254.08	0.00	90,594,899.52

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,370,745.35	77,490.63	40,888.26	43,489.63	183,195.69	0.00	1,715,809.56
Minus Warrants Outstanding	-867,736.62	-3,349.64	0.00	-24,924.62	0.00	0.00	-896,010.88
Taxes Receivable	25,455,945.32		11,303,370.55	6,186,861.48	0.00		42,946,177.35
Due From Other Funds	337,399.89	15,370.97	0.00	65,226.76	0.00	0.00	417,997.62
Due From Other Governmental Units	5,990,154.05	0.00	0.00	0.00	0.00	0.00	5,990,154.05
Accounts Receivable	517,157.07	5,560.66	0.00	507,297.43	0.00	0.00	1,030,015.16
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	877,299.42	26,087.57		7,714,858.34			8,618,245.33
Prepaid Items	3,312,474.57	25,882.28			0.00	0.00	3,338,356.85
Investments	29,370,981.00	1,325,904.53	17,682,887.52	31,139,315.49	17,058.39	0.00	79,536,146.93
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	66,364,420.05	1,472,947.00	29,027,146.33	45,632,124.51	200,254.08	0.00	142,696,891.97
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	66,364,420.05	1,472,947.00	29,027,146.33	45,632,124.51	200,254.08	0.00	142,696,891.97
LIABILITIES							
Accounts Payable	3,894,024.54	86,117.62	0.00	3,136,176.16	0.00	0.00	7,116,318.32
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	860,632.11	0.00		0.00			860,632.11
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	610,655.54	0.00		0.00			610,655.54
Due To Other Governmental Units	288.84	0.00		0.00	0.00	0.00	288.84
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	15,484.28						15,484.28
Due To Other Funds	80,597.73	12,563.71	0.00	324,836.18	0.00	0.00	417,997.62
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	16,876.49	0.00		0.00			16,876.49
Unearned Revenue	323,717.31	176,490.45	0.00	0.00	0.00		500,207.76
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	5,802,276.84	275,171.78	0.00	3,461,012.34	0.00	0.00	9,538,460.96
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	228,683.08	0.00	0.00	469,145.95	0.00	0.00	697,829.03
Unavailable Revenue - Taxes Receivable	24,813,518.60		11,021,461.62	6,030,722.24	0.00		41,865,702.46
TOTAL DEFERRED INFLOWS OF RESOURCES	25,042,201.68	0.00	11,021,461.62	6,499,868.19	0.00	0.00	42,563,531.49
FUND BALANCE:							
Nonspendable Fund Balance	4,189,773.99	51,969.85	0.00	7,714,858.34	0.00	0.00	11,956,602.18
Restricted Fund Balance	3,495,380.90	1,145,805.37	18,005,684.71	5,977,513.86	200,254.08	0.00	28,824,638.92
Committed Fund Balance	352,000.00	0.00	0.00	2,398,763.64	0.00	0.00	2,750,763.64
Assigned Fund Balance	620,339.56	0.00	0.00	19,580,108.14	0.00	0.00	20,200,447.70

REPORT F196

Everett School District No. 002

RUN DATE: 12/2/2022

E.S.D. 189

Balance Sheet - Governmental Funds

RUN TIME: 9:25:07 AM

COUNTY: 31 Snohomish

August 31, 2022

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	26,862,447.08	0.00	0.00	0.00	0.00	0.00	26,862,447.08
TOTAL FUND BALANCE	35,519,941.53	1,197,775.22	18,005,684.71	35,671,243.98	200,254.08	0.00	90,594,899.52
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	66,364,420.05	1,472,947.00	29,027,146.33	45,632,124.51	200,254.08	0.00	142,696,891.97

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	52,758,937.23	1,164,097.87	26,768,838.31	13,682,352.37	132.00		94,374,357.78
State	257,096,647.86		0.00	0.00	183,180.04		257,279,827.90
Federal	44,010,233.79		0.00	65,226.76	0.00		44,075,460.55
Other	3,084,257.08			0.00	0.00	0.00	3,084,257.08
TOTAL REVENUES	356,950,075.96	1,164,097.87	26,768,838.31	13,747,579.13	183,312.04	0.00	398,813,903.31
EXPENDITURES:							
CURRENT:							
Regular Instruction	191,384,600.17						191,384,600.17
Special Education	50,795,172.35						50,795,172.35
Vocational Education	13,715,668.21						13,715,668.21
Skill Center	0.00						0.00
Compensatory Programs	19,686,752.09						19,686,752.09
Other Instructional Programs	2,493,979.82						2,493,979.82
Federal Stimulus COVID-19	21,359,460.79						21,359,460.79
Community Services	3,133,354.68						3,133,354.68
Support Services	60,913,395.33						60,913,395.33
Student Activities/Other		1,108,358.10				0.00	1,108,358.10
CAPITAL OUTLAY:							
Sites				2,036,955.12			2,036,955.12
Building				4,654,847.58			4,654,847.58
Equipment				1,582,310.29			1,582,310.29
Instructional Technology				9,230,202.06			9,230,202.06
Energy				0.00			0.00
Transportation Equipment					148,787.46		148,787.46
Sales and Lease				8,586.76			8,586.76
Other	621,876.72						621,876.72
DEBT SERVICE:							
Principal	96,237.35		25,395,000.00	0.00	0.00		25,491,237.35

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	5,733.25		4,634,887.08	0.00	0.00		4,640,620.33
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	364,206,230.76	1,108,358.10	30,029,887.08	17,512,901.81	148,787.46	0.00	413,006,165.21
REVENUES OVER (UNDER) EXPENDITURES	-7,256,154.80	55,739.77	-3,261,048.77	-3,765,322.68	34,524.58	0.00	-14,192,261.90
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	3,600,000.00		0.00	0.00	0.00		3,600,000.00
Transfers Out (GL 536)	0.00		0.00	-3,600,000.00	0.00	0.00	-3,600,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	3,600,000.00		0.00	-3,600,000.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,656,154.80	55,739.77	-3,261,048.77	-7,365,322.68	34,524.58	0.00	-14,192,261.90
BEGINNING TOTAL FUND BALANCE	39,176,096.33	1,142,035.45	21,266,733.48	43,036,566.66	165,729.50	0.00	104,787,161.42
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	35,519,941.53	1,197,775.22	18,005,684.71	35,671,243.98	200,254.08	0.00	90,594,899.52

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	34,288.54	52,724,648.69	52,758,937.23
State	257,088,749.31	7,898.55	257,096,647.86
Federal	43,957,154.92	53,078.87	44,010,233.79
Other	52,102.70	3,032,154.38	3,084,257.08
TOTAL REVENUES	301,132,295.47	55,817,780.49	356,950,075.96
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	149,894,845.31	41,489,754.86	191,384,600.17
Special Education	41,937,682.80	8,857,489.55	50,795,172.35
Vocational Education	13,595,355.14	120,313.07	13,715,668.21
Skills Center	0.00	0.00	0.00
Compensatory Programs	19,671,784.54	14,967.55	19,686,752.09
Other Instructional Programs	1,018,136.17	1,475,843.65	2,493,979.82
Federal Stimulus COVID-19	21,359,460.79	0.00	21,359,460.79
Community Services	0.00	3,133,354.68	3,133,354.68
Support Services	56,456,035.19	4,559,330.74	61,015,365.93
CAPITAL OUTLAY:			
Other	616,666.66	5,210.06	621,876.72
DEBT SERVICE:			
Principal	96,237.35	0.00	96,237.35
Interest and Other Charges	5,733.25	0.00	5,733.25
TOTAL EXPENDITURES	304,549,966.60	59,656,264.16	364,206,230.76
REVENUES OVER (UNDER) EXPENDITURES:	-3,417,671.13	-3,838,483.67	-7,256,154.80
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	3,600,000.00	3,600,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	3,600,000.00	3,600,000.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,417,671.13	-238,483.67	-3,656,154.80
BEGINNING TOTAL FUND BALANCE	29,406,518.33	9,769,578.00	39,176,096.33
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	25,988,847.20	9,531,094.33	35,519,941.53

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	59,405,051.00	52,758,937.23	-6,646,113.77
State	264,957,740.00	257,096,647.86	-7,861,092.14
Federal	40,008,412.00	44,010,233.79	4,001,821.79
Other	3,292,562.00	3,084,257.08	-208,304.92
TOTAL REVENUES	367,663,765.00	356,950,075.96	-10,713,689.04
EXPENDITURES			
CURRENT:			
Regular Instruction	205,551,677.00	191,384,600.17	14,167,076.83
Special Education	51,755,839.00	50,795,172.35	960,666.65
Vocational Education	16,673,765.00	13,715,668.21	2,958,096.79
Skill Center	0.00	0.00	0.00
Compensatory Programs	21,247,774.00	19,686,752.09	1,561,021.91
Other Instructional Programs	2,559,654.00	2,493,979.82	65,674.18
Federal Stimulus COVID-19	16,901,346.00	21,359,460.79	12,196,828.21
Community Services	3,451,245.00	3,133,354.68	317,890.32
Support Services	61,643,382.00	60,913,395.33	729,986.67
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	968,482.00	621,876.72	346,605.28
DEBT SERVICE:			
Principal	0.00	96,237.35	-96,237.35
Interest and Other Charges	0.00	5,733.25	-5,733.25
TOTAL EXPENDITURES	380,753,164.00	364,206,230.76	16,546,933.24

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-13,089,399.00	-7,256,154.80	5,833,244.20
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	3,600,000.00	3,600,000.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	3,600,000.00	3,600,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-9,489,399.00	-3,656,154.80	5,833,244.20
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	37,500,000.00	39,176,096.33	1,676,096.33
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	28,010,601.00	35,519,941.53	7,509,340.53

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,389,237.00	1,164,097.87	-1,225,139.13
State			
Federal			
Other			
TOTAL REVENUES	2,389,237.00	1,164,097.87	-1,225,139.13
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,561,723.00	1,108,358.10	1,453,364.90
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	2,561,723.00	1,108,358.10	1,453,364.90
REVENUES OVER (UNDER) EXPENDITURES	-172,486.00	55,739.77	228,225.77

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-172,486.00	55,739.77	228,225.77
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	976,898.00	1,142,035.45	165,137.45
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	804,412.00	1,197,775.22	393,363.22

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	26,634,500.00	26,768,838.31	134,338.31
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	26,634,500.00	26,768,838.31	134,338.31
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	25,395,000.00	25,395,000.00	0.00
Interest and Other Charges	5,543,561.00	4,634,887.08	908,673.92
TOTAL EXPENDITURES	30,938,561.00	30,029,887.08	908,673.92
REVENUES OVER (UNDER) EXPENDITURES	-4,304,061.00	-3,261,048.77	1,043,012.23

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-4,304,061.00	-3,261,048.77	1,043,012.23
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	21,500,000.00	21,266,733.48	-233,266.52
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	17,195,939.00	18,005,684.71	809,745.71

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	13,901,909.00	13,682,352.37	-219,556.63
State	428,307.00	0.00	-428,307.00
Federal	0.00	65,226.76	65,226.76
Other	0.00	0.00	0.00
TOTAL REVENUES	14,330,216.00	13,747,579.13	-582,636.87
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	4,665,360.00	2,036,955.12	2,628,404.88
Building	10,074,892.00	4,654,847.58	5,420,044.42
Equipment	5,181,000.00	1,582,310.29	3,598,689.71
Instructional Technology	5,542,000.00	9,230,202.06	-3,688,202.06
Energy	0.00	0.00	0.00
Sales and Lease	20,000.00	8,586.76	11,413.24
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	25,483,252.00	17,512,901.81	7,970,350.19
REVENUES OVER (UNDER) EXPENDITURES	-11,153,036.00	-3,765,322.68	7,387,713.32
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-3,600,000.00	-3,600,000.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-3,600,000.00	-3,600,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-14,753,036.00	-7,365,322.68	7,387,713.32
BEGINNING TOTAL FUND BALANCE	35,621,862.00	43,036,566.66	7,414,704.66
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	20,868,826.00	35,671,243.98	14,802,417.98

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,500.00	132.00	-1,368.00
State	138,000.00	183,180.04	45,180.04
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	139,500.00	183,312.04	43,812.04
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	300,000.00	148,787.46	151,212.54
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	300,000.00	148,787.46	151,212.54

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-160,500.00	34,524.58	195,024.58
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-160,500.00	34,524.58	195,024.58
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	165,750.00	165,729.50	-20.50
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,250.00	200,254.08	195,004.08

REPORT F196

Everett School District No. 002

RUN DATE: 12/2/2022

E.S.D. 189

Statement of Fiduciary Net Position

RUN TIME: 9:25:07 AM

COUNTY: 31 Snohomish

August 31, 2022

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	280.00
Cash On Deposit with Cty Treas	0.00	2,242.82
Minus Warrants Outstanding	0.00	-2,000.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	118,641.36
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	119,164.18
LIABILITIES:		
Accounts Payable	0.00	626.28
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	626.28
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	25,500.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		93,037.90
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	118,537.90

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	5,200.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	5,200.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	-5,601.70
Interest and Dividends	0.00	2,317.01
Less Investment Expenses	0.00	-448.90
Net Investment Income	0.00	-3,733.59
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	1,466.41
DEDUCTIONS:		
Benefits		38,788.81
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	38,788.81
Net Increase (Decrease)	0.00	-37,322.40
Net Position - Beginning Balance	0.00	155,860.30
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	118,537.90

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	133,315,000.00	0.00	25,395,000.00	107,920,000.00	19,115,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	213,102.46	0.00	96,442.98	116,659.48	99,617.81
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	7,649,755.76	8,531,762.75	8,802,748.04	7,378,770.47	8,531,762.75
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	14,303,718.48	25,618,325.92	0.00	39,922,044.40	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	3,679,011.44	5,502,459.98	0.00	9,181,471.42	
Total Long-Term Liabilities	159,160,588.14	39,652,548.65	34,294,191.02	164,518,945.77	27,746,380.56

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	50,736,484.42	26,675,824.04	12,795,920.72	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	3.28	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	50,736,487.70	26,675,824.04	12,795,920.72	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	506,358.16			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	459.96			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	20.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	120,699.72		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	69,582.15			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	29.06			
2298 School Food Services--Sales of Goods, Supplies, and Services	34,288.54			
2300 Investment Earnings	156,652.79	0.00	196,716.23	132.00
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	4,854.89	0.00	4,961.17	0.00
2500 Gifts and Donations	231,753.93		0.00	0.00

REPORT F196

Everett School District No. 002

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:25:07 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	65,565.48		0.00	0.00
2700 Rentals and Leases	245,620.44	0.00	218,339.03	0.00
2800 Insurance Recoveries	185,327.46		0.00	0.00
2900 Local Support Nontax, Unassigned	282,670.95	93,014.27	259,053.36	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	118,566.00		207,361.86	
2000 TOTAL LOCAL SUPPORT NONTAX	2,022,449.53	93,014.27	886,431.65	132.00
STATE, GENERAL PURPOSE				
3100 Apportionment	191,174,057.23			
3121 Special Education - General Apportionment	6,991,110.44			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	198,165,167.67	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	29,309,990.83			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	7,603,275.11			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,587,753.46			
4159 Juveniles in Adult Jails	0.00	0.00		

REPORT F196

Everett School District No. 002

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:25:07 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	5,840,813.82			
4174 Highly Capable	653,842.31			
4188 Child Care	0.00			
4198 School Food Service	212,710.27			
4199 Transportation - Operations	12,687,437.87			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	27,757.97		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	7,898.55			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				183,180.04
4000 TOTAL STATE, SPECIAL PURPOSE	58,931,480.19		0.00	183,180.04
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	53,078.87	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	53,078.87	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	3,921,964.88		0.00	
6112 Federal Special Purpose-ESSER II	2,973,161.52		65,226.76	
6113 Federal Special Purpose-ESSER III	10,540,083.38		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	2,922,630.90		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	360,000.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	543,129.86			
6124 Special Education, Supplemental	5,024,819.75			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	119,569.98			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	3,520,812.89			
6152 Other Title, ESEA Fed	756,718.37			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	444,304.93			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	10,037,004.18			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	92,454.46		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	283,606.74		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	2,017,432.42		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

REPORT F196

Everett School District No. 002

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:25:07 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	399,460.66			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	43,957,154.92		65,226.76	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	46,543.70			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

REPORT F196

Everett School District No. 002

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:25:07 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	46,543.70		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	5,559.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	294,228.92		0.00	0.00
8188 Child Care	2,570,130.75			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	167,794.71			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	3,037,713.38		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

REPORT F196

Everett School District No. 002

RUN DATE: 12/2/2022

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 9:25:07 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	3,600,000.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	3,600,000.00	0.00	0.00	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 360,550,075.96	 26,768,838.31	 13,747,579.13	 183,312.04

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	185,732,233.86	11 Bd of Dir	944,253.37	0 Debit Transfer	1,321,734.98
02 ALE	4,488,209.65	12 Supt Off	875,145.56	1 Credit Transfer	-1,321,734.98
03 Basic Education - Dropout Reengagement	1,182,897.02	13 Busns Off	3,076,268.67	2 Cert. Salaries	174,013,512.61
11 Stim, Title, GEER	3,922,033.66	14 HR	3,343,903.88	3 Class. Salaries	54,039,018.65
12 Stim, ESSER II	2,722,675.40	15 Pblc Rltn	917,823.86	4 Employee Benefits	79,077,315.61
13 Stim, ESSER III	9,660,917.38	21 Supv Inst	9,924,449.83	5 Supplies / Materials	17,540,406.17
14 Federal Stimulus, ESSER III (Learning Loss)	2,676,401.93	22 Lrn Resrc	3,576,858.51	7 Purchased Services	38,622,246.92
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	21,308,325.74	8 Travel	291,854.08
19 Federal Special Purpose - Other	2,377,432.42	24 Guid/Coun	11,623,974.03	9 Capital Outlay	621,876.72
21 Sp Ed, Sup, St	45,376,622.31	25 Pupil M/S	6,332,252.81	TOTAL ALL OBJECTS	364,206,230.76
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	19,348,279.39		
23 Sp Ed, Sup, IDEA, Fed	527,515.40	27 Teaching	206,474,747.31		
24 Sp Ed, Sup, Fed	4,891,034.64	28 Extracur	4,547,312.49		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	464,509.38		
26 Sp Ed, Inst, St	0.00	31 InstProDev	6,871,225.20		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	5,145,040.77		
31 Voc, Basic, St	10,282,534.85	33 Curriculum	3,810,398.88		
34 MidSchCar/Tec	3,351,375.07	34 Pro Learn	2,038,303.22		
38 Voc, Fed	116,132.83	41 Supervisin	658,459.25		
39 Voc, Other	0.00	42 Food	3,412,853.42		
45 Skil Cnt, Bas, St	0.00	44 Operation	5,528,729.59		
46 Skill Cntr, Fed	0.00	49 Transfers	-13,969.71		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisin	632,282.74		
51 ESEA Disadvantaged, Fed	3,419,592.94	52 Operation	12,787,239.87		
52 Other Title, ESEA, Fed	734,963.45	53 Maintnce	604,256.54		
53 ESEA Migrant, Federal	0.00	56 Insurance	56,206.12		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Everett School District No. 002

RUN DATE: 12/2/2022

E.S.D. 189

Program/Activity/Object Report

RUN TIME: 9:25:07 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2022

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	7,248,115.31	59 Transfers	-877,664.09		
56 St In, Ctr/Hm, D	14,967.55	61 Supv Bldg	1,521,715.27		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,518,997.55		
58 Sp/Plt Pgm, St	2,447,716.47	63 Oper Bldg	7,634,593.81		
59 Inst. JAJ	0.00	64 Maintnce	5,402,705.15		
61 Head Start, Fed	0.00	65 Utilities	4,968,506.22		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	724,706.96		
64 LEP, Fed	431,531.59	68 Insurance	2,665,568.88		
65 Tran Biling, St	5,230,891.83	72 Info Sys	5,625,660.16		
67 Ind Ed, Fd, JOM	0.00	73 Printing	6,291.78		
68 Ind Ed, Fd, ED	0.00	74 Warehouse	223,117.31		
69 Comp, Othr	158,972.95	75 Mtr Pool	449,592.29		
71 Traffic Safety	0.00	83 Interest	5,733.25		
73 Summer School	310,065.76	84 Principal	96,237.35		
74 Highly Capable	585,600.52	85 Debt Expn	-101,970.60		
76 Target Asst, Fed	0.00	91 Publ Actv	53,308.75		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	364,206,230.76		
79 Inst Pgm, Othr	1,600,782.11				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	2,656,619.97				
89 Othr Comm Srv	476,734.71				
97 Distwide Suppt	38,650,436.72				
98 Schl Food Serv	9,382,255.41				
99 Pupil Transp	13,548,967.05				
TOTAL ALL PROGRAMS	364,206,230.76				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	136,799,957.21
2120	Salaries of Temporary EEs & Subs	4,455,193.84
2130	Non contracted Salaries	4,897,780.36
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	25,062,455.52
2160	Other Salaries	1,519,699.68
2170	Other Salaries NBCT	1,278,426.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	47,912,182.35
3120	Salaries of Temporary EEs & Subs	1,267,014.38
3130	Extra Time	2,258,775.82
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	2,060,522.06
3160	Other Salaries	540,524.04

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	12,872,459.24
4223	Federally Mandated Insurance-Classified	3,990,086.21
4232	Retirement Contribution - Certificated	24,294,779.31
4233	Retirement Contribution - Classified	5,808,244.31
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	10,346.00
4253	Tuition Reimbursement - Classified	23,226.45
4262	Unemployment Compensation - Certificated	475,745.80
4263	Unemployment Compensation - Classified	137,318.00

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	778,677.77
4273	Worker's Compensation - Classified	1,282,363.04
4282	Health Benefits - Certificated	17,176,169.28
4283	Health Benefits - Classified	12,227,900.20
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	5,898,890.03
5626	Motor Vehicle Fuel	1,244,848.81
5630	Food	3,396,152.15
5640	Books and Periodicals	2,014,225.94
5650	Supplies - Technology Related	4,986,289.24

	Purchased Services	Amount
7310	Office and Administrative Services	21,000.00
7311	Election Fees	177,787.88
7320	Professional Educational Services	2,339,996.67
7321	Contracted Teachers	66,271.49
7322	Contracted Educational Staff Associates	1,271,511.68
7330	Employee Training and Development Services	740,601.99
7340	Other Professional Purchased Services	2,392,955.39
7341	Legal Services for District support	196,565.53
7342	Audit Services	87,630.60
7343	Other Legal Services	0.00
7350	Technical Services	413,535.23
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	131,655.18
7410	Utility Services	572,538.90

	Purchased Services	Amount
7420	Cleaning Services	324,013.86
7431	Non-Technology-Related Repair and Maintenance	2,588,310.96
7432	Technology-Related Repair and Maintenance	297,563.55
7441	Rentals of Land and Buildings	55,791.27
7442	Rentals of Equipment and Vehicles	238,602.03
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	288,257.73
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	9,786,703.66
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,721,775.00
7530	Communications	5,180,164.52
7540	Advertising	15,114.34
7550	Printing and Binding	170,016.48
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	2,483,943.87
7569	Tuition - Other	1,712,253.56
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	281,479.71
7591	Services Purchased from another School District or ESD Within the State	731.20
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	1,236,349.82
7622	Electricity	2,485,752.27
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	221,376.95
7820	Settlements and Judgements Against the School District	20,025.00

	Purchased Services	Amount
7831	Redemption of Principal	96,237.35
7832	Interest on Long-Term Debt	5,733.25
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	291,854.08

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	11,632.14
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	610,244.58
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	364,206,230.76
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<u>Instructional Location</u>	<u>Amount</u>
Cascade High School	21,627,891.97
Cedar Wood Elementary	8,708,263.81
Eisenhower Middle School	10,574,850.97
Emerson Elementary School	7,983,264.03
Everett High School	20,374,966.62
Everett Reengagement Academy	986,387.91
Everett Virtual Academy	64,848.68
Evergreen Middle School	11,759,619.90
Forest View Elementary School	7,474,150.61
Garfield Elementary School	6,513,890.30
Gateway Middle School	10,323,120.75
Hawthorne Elementary School - Everett	7,692,569.86
Heatherwood Middle School	10,759,765.44
Henry M. Jackson High School	24,147,082.70
Jackson Elementary School	5,690,934.36
Jefferson Elementary	7,057,997.51
Lowell Elementary - Everett	7,752,101.70
Madison Elementary	7,131,480.45
Mill Creek Elementary	8,525,473.14
Monroe Elementary	7,369,614.91
North Middle School	9,506,328.23
NW Learning Center	0.00
Penny Creek Elementary	7,726,657.37
Port Gardner	644,201.81
Sequoia High School	5,399,910.72
Silver Firs Elementary	7,249,291.88
Silver Lake Elementary - Everett	7,440,264.93
Sno Co Jail	0.00
Special Services	433,846.00
Tambark Creek Elementary School	7,891,165.70
View Ridge Elementary	7,041,959.18

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COUNTY: 31 Snohomish

Everett School District No. 002

District Expenditure Summary by Location

For the Year Ended August 31, 2022

RUN DATE: 12/2/2022

RUN TIME: 9:25:08 AM

<u>Instructional Location</u>	<u>Amount</u>
Whittier Elementary	6,271,051.82
Woodside Elementary	7,127,994.43
TOTAL INSTRUCTIONAL LOCATIONS	259,250,947.69
TOTAL NON-INSTRUCTIONAL LOCATIONS	104,955,283.07
TOTAL DISTRICT EXPENDITURES	364,206,230.76