

REPORT F196

Lake Stevens School District No. 004

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E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 31 Snohomish

Fiscal Year 2015-2016

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2015-2016

CERTIFICATION

The Annual Financial Statements (Report F-196) for Lake Stevens School District No. 004 of Snohomish County for the fiscal year ended August 31, 2016, 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: SubpartE.

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, 2015-August 31, 2016

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

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	89,983,356.62	742,154.83	6,787,298.92	82,014,336.27	550,219.42	0.00	180,077,366.06
Total Expenditures	88,667,001.02	756,173.34	5,505,997.92	8,116,849.37	542,135.05	0.00	103,588,156.70
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,316,355.60	-14,018.51	1,281,301.00	73,897,486.90	8,084.37	0.00	76,489,209.36
Beginning Total Fund Balance	8,192,761.80	596,397.37	2,983,670.87	4,553,616.35	811,620.94	0.00	17,138,067.33
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	9,509,117.40	582,378.86	4,264,971.87	78,451,103.25	819,705.31	0.00	93,627,276.69

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Balance Sheet

COUNTY: 31 Snohomish

Governmental Funds

August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	10,324,366.72	71,917.04	56,348.33	224,263.95	540,422.17	0.00	11,217,318.21
Minus Warrants Outstanding	-2,155,112.68	-5,356.32	0.00	0.00	0.00	0.00	-2,160,469.00
Taxes Receivable	6,492,249.08		2,800,340.43	740,742.98	158.35		10,033,490.84
Due From Other Funds	309,200.47	11,348.51	0.00	0.00	0.00	0.00	320,548.98
Due From Other Governmental Units	414,832.40	0.00	0.00	588,593.81	0.00	0.00	1,003,426.21
Accounts Receivable	81,974.22	0.00	0.00	0.00	0.00	0.00	81,974.22
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	21,196.43	0.00		0.00			21,196.43
Prepaid Items	181,612.70	3,684.42			0.00	0.00	185,297.12
Investments	1,448,084.76	584,900.84	4,208,623.54	80,018,635.70	279,283.14	0.00	86,539,527.98
Investments/Cash With Trustee	713,753.08		0.00	0.00	0.00	0.00	713,753.08
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	17,832,157.18	666,494.49	7,065,312.30	81,572,236.44	819,863.66	0.00	107,956,064.07
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	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 OUTFLOW OF RESOURCES	17,832,157.18	666,494.49	7,065,312.30	81,572,236.44	819,863.66	0.00	107,956,064.07
LIABILITIES:							
Accounts Payable	1,308,140.25	17,917.40	0.00	2,091,369.97	0.00	0.00	3,417,427.62
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	183,349.82	0.00		0.00			183,349.82
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 31 Snohomish

Governmental Funds

August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	111,700.23	0.00		0.00			111,700.23
Due To Other Governmental Units	15,100.00	0.00		0.00	0.00	0.00	15,100.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	11,348.51	20,180.23	0.00	289,020.24	0.00	0.00	320,548.98
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	104,466.35	0.00		0.00			104,466.35
Unearned Revenue	65,769.75	46,018.00	0.00	0.00	0.00		111,787.75
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	1,799,874.91	84,115.63	0.00	2,380,390.21	0.00	0.00	4,264,380.75
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	30,915.79	0.00	0.00	0.00	0.00	0.00	30,915.79
Unavailable Revenue - Taxes Receivable	6,492,249.08		2,800,340.43	740,742.98	158.35		10,033,490.84
TOTAL DEFERRED INFLOWS OF RESOURCES	6,523,164.87	0.00	2,800,340.43	740,742.98	158.35	0.00	10,064,406.63
FUND BALANCE:							
Nonspendable Fund Balance	202,809.13	3,684.42	0.00	0.00	0.00	0.00	206,493.55
Restricted Fund Balance	83,899.91	578,694.44	4,264,971.87	76,993,177.00	819,705.31	0.00	82,740,448.53
Committed Fund Balance	0.00	0.00	0.00	1,402,196.26	0.00	0.00	1,402,196.26
Assigned Fund Balance	2,065,235.11	0.00	0.00	55,729.99	0.00	0.00	2,120,965.10
Unassigned Fund Balance	7,157,173.25	0.00	0.00	0.00	0.00	0.00	7,157,173.25
TOTAL FUND BALANCE	9,509,117.40	582,378.86	4,264,971.87	78,451,103.25	819,705.31	0.00	93,627,276.69
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	17,832,157.18	666,494.49	7,065,312.30	81,572,236.44	819,863.66	0.00	107,956,064.07

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 31 Snohomish

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	16,092,455.39	742,154.83	5,598,738.82	3,036,955.46	2,269.22		25,472,573.72
State	69,090,975.35		0.00	610,487.81	540,380.38		70,241,843.54
Federal	3,755,299.92		0.00	0.00	0.00		3,755,299.92
Federal Stimulus	0.00						0.00
Other	1,044,625.96			0.00	0.00	0.00	1,044,625.96
TOTAL REVENUES	89,983,356.62	742,154.83	5,598,738.82	3,647,443.27	542,649.60	0.00	100,514,343.14
EXPENDITURES:							
CURRENT:							
Regular Instruction	50,182,826.19						50,182,826.19
Federal Stimulus	0.00						0.00
Special Education	11,005,373.31						11,005,373.31
Vocational Education	3,550,497.23						3,550,497.23
Skill Center	0.00						0.00
Compensatory Programs	2,817,480.56						2,817,480.56
Other Instructional Programs	1,517,568.14						1,517,568.14
Community Services	635,317.36						635,317.36
Support Services	18,211,428.84						18,211,428.84
Student Activities/Other		756,173.34				0.00	756,173.34
CAPITAL OUTLAY:							
Sites				8,636.22			8,636.22
Building				6,368,222.32			6,368,222.32
Equipment				29,388.49			29,388.49
Instructional Technology				1,343,500.64			1,343,500.64
Energy				0.00			0.00
Transportation Equipment					542,135.05		542,135.05
Sales and Lease				0.00			0.00
Other	746,509.39						746,509.39
DEBT SERVICE:							
Principal	0.00		4,035,000.00	0.00	0.00		4,035,000.00
Interest and Other Charges	0.00		1,470,997.92	0.00	0.00		1,470,997.92
Bond/Levy Issuance				367,101.70	0.00		367,101.70
TOTAL EXPENDITURES	88,667,001.02	756,173.34	5,505,997.92	8,116,849.37	542,135.05	0.00	103,588,156.70

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 31 Snohomish

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	1,316,355.60	-14,018.51	92,740.90	-4,469,406.10	514.55	0.00	-3,073,813.56
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		1,188,560.10	78,366,893.00	0.00		79,555,453.10
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	7,569.82		7,569.82
TOTAL OTHER FINANCING SOURCES (USES)	0.00		1,188,560.10	78,366,893.00	7,569.82	0.00	79,563,022.92
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,316,355.60	-14,018.51	1,281,301.00	73,897,486.90	8,084.37	0.00	76,489,209.36
BEGINNING TOTAL FUND BALANCE	8,192,761.80	596,397.37	2,983,670.87	4,553,616.35	811,620.94	0.00	17,138,067.33
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	9,509,117.40	582,378.86	4,264,971.87	78,451,103.25	819,705.31	0.00	93,627,276.69

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

General Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	15,255,876.00	16,092,455.39	836,579.39
State	66,078,916.00	69,090,975.35	3,012,059.35
Federal	3,414,915.00	3,755,299.92	340,384.92
Federal Stimulus	0.00	0.00	0.00
Other	715,000.00	1,044,625.96	329,625.96
TOTAL REVENUES	85,464,707.00	89,983,356.62	4,518,649.62
EXPENDITURES			
CURRENT:			
Regular Instruction	51,435,839.00	50,182,826.19	1,253,012.81
Federal Stimulus	0.00	0.00	0.00
Special Education	10,984,870.00	11,005,373.31	-20,503.31
Vocational Education	3,790,016.00	3,550,497.23	239,518.77
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,795,310.00	2,817,480.56	-22,170.56
Other Instructional Programs	1,598,186.00	1,517,568.14	80,617.86
Community Services	527,389.00	635,317.36	-107,928.36
Support Services	18,992,060.00	18,211,428.84	780,631.16
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	602,330.00	746,509.39	-144,179.39
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	90,726,000.00	88,667,001.02	2,058,998.98
REVENUES OVER (UNDER) EXPENDITURES	-5,261,293.00	1,316,355.60	6,577,648.60

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

General Fund

For The Year Ended August 31, 2016

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	600,000.00	0.00	-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	0.00
TOTAL OTHER FINANCING SOURCES (USES)	600,000.00	0.00	-600,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,661,293.00	1,316,355.60	5,977,648.60
BEGINNING TOTAL FUND BALANCE	7,197,391.00	8,192,761.80	995,370.80
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,536,098.00	9,509,117.40	6,973,019.40

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Associated Student Body Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,163,920.00	742,154.83	-421,765.17
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	1,163,920.00	742,154.83	-421,765.17
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,224,759.00	756,173.34	468,585.66
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,224,759.00	756,173.34	468,585.66
REVENUES OVER (UNDER) EXPENDITURES	-60,839.00	-14,018.51	46,820.49

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Associated Student Body Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
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)	-60,839.00	-14,018.51	46,820.49
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	557,500.00	596,397.37	38,897.37
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	496,661.00	582,378.86	85,717.86

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Debt Service Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	5,582,546.00	5,598,738.82	16,192.82
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	5,582,546.00	5,598,738.82	16,192.82
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
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	4,035,000.00	4,035,000.00	0.00
Interest and Other Charges	1,515,998.00	1,470,997.92	45,000.08
TOTAL EXPENDITURES	5,550,998.00	5,505,997.92	45,000.08
 REVENUES OVER (UNDER) EXPENDITURES	 31,548.00	 92,740.90	 61,192.90

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Debt Service Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	1,188,560.10	1,188,560.10
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	1,188,560.10	1,188,560.10
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	31,548.00	1,281,301.00	1,249,753.00
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,625,883.00	2,983,670.87	357,787.87
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,657,431.00	4,264,971.87	1,607,540.87

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Capital Projects Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,288,128.00	3,036,955.46	748,827.46
State	0.00	610,487.81	610,487.81
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	2,288,128.00	3,647,443.27	1,359,315.27
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	7,100,000.00	8,636.22	7,091,363.78
Building	1,250,000.00	6,368,222.32	-5,118,222.32
Equipment	903,385.00	29,388.49	873,996.51
Instructional Technology	0.00	1,343,500.64	-1,343,500.64
Energy	0.00	0.00	0.00
Sales and Lease	800,000.00	0.00	800,000.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Capital Projects Fund

For The Year Ended August 31, 2016

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	367,101.70	367,101.70
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	10,053,385.00	8,116,849.37	1,936,535.63
REVENUES OVER (UNDER) EXPENDITURES	-7,765,257.00	-4,469,406.10	3,295,850.90
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	78,000,000.00	78,366,893.00	366,893.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-600,000.00	0.00	600,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	77,400,000.00	78,366,893.00	966,893.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	69,634,743.00	73,897,486.90	4,262,743.90
BEGINNING TOTAL FUND BALANCE	4,553,617.00	4,553,616.35	-0.65
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	74,188,360.00	78,451,103.25	4,262,743.25

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Transportation Vehicle Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,000.00	2,269.22	1,269.22
State	520,172.00	540,380.38	20,208.38
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	521,172.00	542,649.60	21,477.60
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
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	871,000.00	542,135.05	328,864.95
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	871,000.00	542,135.05	328,864.95

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Transportation Vehicle Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-349,828.00	514.55	350,342.55
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	7,569.82	7,569.82
TOTAL OTHER FINANCING SOURCES (USES)	0.00	7,569.82	7,569.82
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-349,828.00	8,084.37	357,912.37
BEGINNING TOTAL FUND BALANCE	812,847.00	811,620.94	-1,226.06
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	463,019.00	819,705.31	356,686.31

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Statement Of Fiduciary Net Position

COUNTY: 31 Snohomish

Fiduciary Funds

August 31, 2016

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	4,910.23	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	1,648.55	0.00
Minus Warrants Outstanding	-1,000.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	55,029.41	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	60,588.19	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	5,000.00	0.00
Held In Trust For Private Purposes	55,588.19	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	60,588.19	0.00

E.S.D. 189

Statement of Changes in Fiduciary Net Position

COUNTY: 31 Snohomish

Fiduciary Funds

For the Year Ended August 31, 2016

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	8,268.41	0.00
Employer		0.00
Members		0.00
Other	4,660.79	0.00
TOTAL CONTRIBUTIONS	12,929.20	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	189.76	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	189.76	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	13,118.96	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	6,180.00	
Other	4,644.92	0.00
TOTAL DEDUCTIONS	10,824.92	0.00
Net Increase (Decrease)	2,294.04	0.00
Net Position--Prior Year August Beginning	58,294.15	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	58,294.15	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	60,588.19	0.00

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Schedule of Long-Term Liabilities

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Description	Beginning Outstanding Debt September 1, 2015	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2016	Amount Due Within One Year
Voted Debt					
Voted Bonds	45,420,000.00	67,740,000.00	4,035,000.00	109,125,000.00	4,095,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	1,814,848.11	159,797.52	0.00	1,974,645.63	1,974,645.63
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	22,701,663.00	2,300,696.00	0.00	25,002,359.00	
Net Pension Liabilities TRS 2/3	6,100,538.00	3,937,642.00	0.00	10,038,180.00	
Net Pension Liabilities SERS 2/3	2,906,994.00	1,756,871.00	0.00	4,663,865.00	
Net Pension Liabilities PERS 1	5,771,002.00	182,068.00	0.00	5,953,070.00	
Total Long-Term Liabilities	84,715,045.11	76,077,074.52	4,035,000.00	156,757,119.63	6,069,645.63

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	13,163,998.21	5,590,224.29	1,504,863.05	6.72
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	186.06	220.70	58.58	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	13,164,184.27	5,590,444.99	1,504,921.63	6.72
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	118,011.10			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	106,712.50			
2173 Summer School Tuitions and Fees	9,390.00			
2186 Community School Tuitions and Fees	144,534.12			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	116,710.83		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
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	20,073.55			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,107,181.14			
2300 Investment Earnings	29,357.28	8,293.83	80,251.73	1,262.50
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	146,805.13		0.00	0.00
2600 Fines and Damages	7,065.17		0.00	0.00
2700 Rentals and Leases	180,397.01	0.00	0.00	0.00
2800 Insurance Recoveries	65,801.84		0.00	1,000.00
2900 Local Support Nontax, Unassigned	822,153.02	0.00	1,451,782.10	0.00
2910 E-Rate	54,078.43		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	2,928,271.12	8,293.83	1,532,033.83	2,262.50
STATE, GENERAL PURPOSE				
3100 Apportionment	49,733,085.90			
3121 Special Education - General Apportionment	1,741,274.99			
3300 Local Effort Assistance	4,020,659.40			
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	55,495,020.29	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		610,487.81	0.00
4121 Special Education	6,952,951.21			
4122 Special Education - Infants and Toddlers - State	451,607.40			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	1,186,667.36			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	252,924.02			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	370,176.72			
4174 Highly Capable	83,652.21			
4188 Child Care	0.00			
4198 School Food Service	37,373.82			
4199 Transportation - Operations	3,701,446.47			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	549,216.62		0.00	0.00
4321 Special Education - Other State Agencies	9,939.23			
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			

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				540,380.38
4000 TOTAL STATE, SPECIAL PURPOSE	13,595,955.06		610,487.81	540,380.38
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	26,091.45	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	26,091.45	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	1,304,767.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	31,437.33			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	676,857.71			
6152 Other Title, ESEA Fed	210,132.40			
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	35,709.35			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	7,722.18			
6198 School Food Services	1,233,532.72			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	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	1,878.45		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	25,046.37			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	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	202,124.96			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,729,208.47		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	1,040,634.78			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	1,040,634.78		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	3,991.18			
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	3,991.18		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	1,188,560.10	78,366,893.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			7,569.82
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	1,188,560.10	78,366,893.00	7,569.82
TOTAL REVENUES AND OTHER FINANCING SOURCES	89,983,356.62	6,787,298.92	82,014,336.27	550,219.42

E.S.D. 189

Program/Activity/Object Report

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	49,877,125.85	11 Bd of Dir	222,633.11	0 Debit Transfer	405,144.38
02 ALE	555,241.55	12 Supt Off	758,487.33	1 Credit Transfer	-405,144.38
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	902,832.96	2 Cert. Salaries	40,028,038.68
11 Stim, Title I	.00	14 HR	668,815.02	3 Class. Salaries	15,490,130.57
12 Stim, Schl Imprv	.00	15 Pblc Rltn	194,397.20	4 Employee Benefits	20,398,837.23
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	1,645,988.00	5 Supplies / Materials	4,512,839.99
14 Stim, IDEA	.00	22 Lrn Resrc	818,937.78	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	4,991,347.24	7 Purchased Services	7,356,084.11
19 Stim, Other	.00	24 Guid/Coun	2,096,954.22	8 Travel	134,561.05
21 Sp Ed, Sup, St	9,299,510.69	25 Pupil M/S	397,616.75	9 Capital Outlay	746,509.39
22 Sp Ed, Infants and Toddlers, State	404,845.21	26 Health	4,050,758.76	TOTAL ALL OBJECTS	88,667,001.02
24 Sp Ed, Sup, Fed	1,301,017.41	27 Teaching	52,258,435.95		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	1,413,825.62		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	1,347,572.67		
31 Voc, Basic, St	3,000,455.44	32 Inst Tech	223,365.79		
34 MidSchCar/Tec	580,025.25	33 Curriculum	767,494.96		
38 Voc, Fed	30,450.73	41 Supervisin	119,906.55		
39 Voc, Other	.00	42 Food	1,179,522.48		
45 Skil Cnt, Bas, St	.00	44 Operation	1,278,078.38		
46 Skill Cntr, Fed	.00	49 Transfers	-15,761.94		
51 ESEA Disadvantaged, Fed	655,615.76	51 Supervisin	523,147.19		
52 Other Title, ESEA, Fed	204,263.40	52 Operation	3,734,421.18		
53 ESEA Migrant, Federal	.00	53 Maintnce	677,085.29		
54 Read First, Fed	.00	56 Insurance	56,227.20		
55 LAP	1,316,242.21	59 Transfers	-389,382.44		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	197,676.99		
57 St In, N/D, Fed	.00	62 Grnd Mnt	495,248.31		
58 Sp/Plt Pgm, St	288,240.59	63 Oper Bldg	2,859,375.70		
59 Inst. JAJ	.00	64 Maintnce	1,317,617.52		
61 Head Start, Fed	.00	65 Utilities	1,659,955.58		
		67 Bldg Secu	85,907.18		
		68 Insurance	436,162.80		
		72 Info Sys	1,303,396.94		

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Program/Activity/Object Report

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	35,009.17
65 Tran Biling, St	321,074.10
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	87,381.87
73 Summer School	14,534.61
74 Highly Capable	89,777.17
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	1,360,848.79
81 Public Radio/TV	.00
86 Comm Schools	372,531.09
88 Child Care	.00
89 Othr Comm Srv	266,178.94
97 Distwide Suppt	11,443,387.30
98 Schl Food Serv	2,561,745.47
99 Pupil Transp	4,601,498.42
TOTAL ALL PROGRAMS	88,667,001.02

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	28,306.98
74 Warehouse	114,633.71
75 Mtr Pool	149,344.07
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	96,667.99
TOTAL ALL ACTIVITIES	88,667,001.02

E.S.D. 189

PROGRAM 01 - Basic Education

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	917,823.46	1,538.00		498,220.42	168,854.99	210,346.49	3,812.25	26,049.56	9,001.75	0.00
22 Lrn Resrc	818,937.78	0.00		545,623.75	1,945.99	186,426.82	77,802.41	4,152.73	660.79	2,325.29
23 Princ Off	4,896,922.62	467.50		2,537,555.15	973,466.54	1,177,774.75	90,927.65	68,315.51	11,405.41	37,010.11
24 Guid/Coun	1,941,076.74	0.00		1,316,524.35	128,583.28	479,350.64	8,192.43	6,470.75	1,024.03	931.26
25 Pupil M/S	50,644.76	0.00		0.00	2,579.30	447.23	34,730.96	2,342.20	1,204.29	9,340.78
26 Health	827,749.79	0.00		0.00	535,673.19	233,614.40	26,659.72	11,456.96	1,949.56	18,395.96
27 Teaching	37,386,856.14	3,913.48		24,875,843.42	1,498,064.59	9,307,756.80	638,643.80	946,998.55	5,682.28	109,953.22
28 Extracur	1,203,678.36	0.00		323,782.64	546,229.92	209,469.63	49,496.55	63,366.49	10,966.61	366.52
31 InstProDev	898,929.38	0.00		659,871.04	359.76	210,401.43	1,094.55	20,228.50	6,974.10	0.00
32 Inst Tech	174,447.99	0.00			0.00	0.00	14,161.11	89,068.81	0.00	71,218.07
33 Curriculum	760,058.83	0.00		0.00	0.00	0.00	760,058.83	0.00	0.00	0.00
01 TOTAL	49,877,125.85	5,918.98		30,757,420.77	3,855,757.56	12,015,588.19	1,705,580.26	1,238,450.06	48,868.82	249,541.21

E.S.D. 189

PROGRAM 02 - Alternative Learning Experience

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	68,567.22	0.00		0.00	49,589.34	18,554.62	423.26	0.00	0.00	0.00
27 Teaching	484,146.19	0.00		338,037.63	21,068.62	107,338.12	9,371.57	8,107.61	222.64	0.00
31 InstProDev	1,431.93	0.00		0.00	0.00	0.00	0.00	340.00	1,091.93	0.00
33 Curriculum	1,096.21	0.00		0.00	0.00	0.00	1,096.21	0.00	0.00	0.00
02 TOTAL	555,241.55	0.00		338,037.63	70,657.96	125,892.74	10,891.04	8,447.61	1,314.57	0.00

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	317,657.36	0.00		155,462.26	78,008.77	77,023.07	1,388.40	4,590.88	1,183.98	0.00
23 Princ Off	25,108.95	0.00		0.00	16,969.68	8,139.27	0.00	0.00	0.00	0.00
26 Health	3,218,261.69	0.00		1,520,344.53	0.00	522,116.13	42,910.80	1,132,890.23	0.00	0.00
27 Teaching	5,734,693.17	84.50		2,991,044.70	802,852.49	1,441,666.03	99,445.07	397,962.64	1,637.74	0.00
31 InstProDev	3,051.00	0.00		0.00	0.00	0.00	0.00	3,051.00	0.00	0.00
33 Curriculum	738.52	0.00		0.00	0.00	0.00	213.52	525.00	0.00	0.00
21 TOTAL	9,299,510.69	84.50		4,666,851.49	897,830.94	2,048,944.50	143,957.79	1,539,019.75	2,821.72	0.00

E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	404,845.21	0.00		0.00	0.00	0.00	0.00	404,845.21	0.00	0.00
22 TOTAL	404,845.21	0.00		0.00	0.00	0.00	0.00	404,845.21	0.00	0.00

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	1,299,927.41	0.00		0.00	825,438.97	474,488.44	0.00	0.00	0.00	0.00
31 InstProDev	1,090.00	0.00		0.00	0.00	0.00	0.00	1,090.00	0.00	0.00
24 TOTAL	1,301,017.41	0.00		0.00	825,438.97	474,488.44	0.00	1,090.00	0.00	0.00

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	292,884.27	0.00		60,761.92	123,938.02	72,096.79	8,518.63	16,408.17	2,910.80	8,249.94
24 Guid/Coun	4,508.19	0.00		717.50	150.66	180.59	2,503.76	955.68	0.00	0.00
27 Teaching	2,693,268.44	493.71		1,624,187.56	150,675.63	607,397.52	228,894.51	65,407.31	15,505.44	706.76
31 InstProDev	4,180.29	0.00		3,241.42	0.00	282.16	0.00	0.00	656.71	0.00
32 Inst Tech	5,614.25	0.00			66.00	13.25	0.00	5,535.00	0.00	0.00
31 TOTAL	3,000,455.44	493.71		1,688,908.40	274,830.31	679,970.31	239,916.90	88,306.16	19,072.95	8,956.70

E.S.D. 189

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	578,180.25	0.00		352,918.46	861.63	120,726.37	38,642.40	8,902.71	4,651.19	51,477.49
32 Inst Tech	1,845.00	0.00			0.00	0.00	0.00	1,845.00	0.00	0.00
34 TOTAL	580,025.25	0.00		352,918.46	861.63	120,726.37	38,642.40	10,747.71	4,651.19	51,477.49

E.S.D. 189

PROGRAM 38 - Vocational, Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	15,397.64	0.00		0.00	0.00	0.00	15,397.64	0.00	0.00	0.00
31 InstProDev	15,053.09	0.00		0.00	0.00	0.00	0.00	4,553.09	10,500.00	0.00
38 TOTAL	30,450.73	0.00		0.00	0.00	0.00	15,397.64	4,553.09	10,500.00	0.00

E.S.D. 189

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	533,619.26	619.00		309,890.33	48,212.86	126,697.79	1,397.70	46,801.58	0.00	0.00
31 InstProDev	121,996.50	0.00		87,133.30	105.00	16,513.75	0.00	18,244.45	0.00	0.00
51 TOTAL	655,615.76	619.00		397,023.63	48,317.86	143,211.54	1,397.70	65,046.03	0.00	0.00

E.S.D. 189

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	204,263.40	0.00		166,085.00	17.20	29,740.89	1,953.63	3,775.00	2,691.68	0.00
52 TOTAL	204,263.40	0.00		166,085.00	17.20	29,740.89	1,953.63	3,775.00	2,691.68	0.00

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	1,316,242.21	0.00		512,706.40	401,852.73	401,683.08	0.00	0.00	0.00	0.00
55 TOTAL	1,316,242.21	0.00		512,706.40	401,852.73	401,683.08	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	2,152.68	0.00		2,000.00	0.00	152.68	0.00	0.00	0.00	0.00
27 Teaching	212,709.17	0.00		176,345.42	0.00	36,295.35	68.40	0.00	0.00	0.00
31 InstProDev	73,378.74	0.00		61,932.56	0.00	11,446.18	0.00	0.00	0.00	0.00
58 TOTAL	288,240.59	0.00		240,277.98	0.00	47,894.21	68.40	0.00	0.00	0.00

E.S.D. 189

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	29,204.07	0.00		1,386.93	6,456.21	3,010.42	18,350.51	0.00	0.00	0.00
31 InstProDev	5,805.10	0.00		3,850.00	908.96	783.64	0.00	262.50	0.00	0.00
64 TOTAL	35,009.17	0.00		5,236.93	7,365.17	3,794.06	18,350.51	262.50	0.00	0.00

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	42,102.54	0.00		30,444.22	2,466.88	9,191.44	0.00	0.00	0.00	0.00
27 Teaching	274,532.27	0.00		34,605.36	144,155.56	87,367.92	4,564.55	874.21	0.00	2,964.67
31 InstProDev	4,439.29	0.00		3,605.00	0.00	779.21	0.00	0.00	55.08	0.00
65 TOTAL	321,074.10	0.00		68,654.58	146,622.44	97,338.57	4,564.55	874.21	55.08	2,964.67

E.S.D. 189

PROGRAM 71 - Traffic Safety

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	74,284.54	0.00		56,212.66	0.00	8,898.89	9,172.99	0.00	0.00	0.00
68 Insurance	13,097.33	0.00						13,097.33		
71 TOTAL	87,381.87	0.00		56,212.66	0.00	8,898.89	9,172.99	13,097.33	0.00	0.00

E.S.D. 189

PROGRAM 73 - Summer School

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	14,534.61	0.00		7,768.84	4,247.77	2,494.00	24.00	0.00	0.00	0.00
73 TOTAL	14,534.61	0.00		7,768.84	4,247.77	2,494.00	24.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	86,542.53	30.00		47,211.01	0.00	15,519.16	23,641.16	119.00	22.20	0.00
31 InstProDev	3,234.64	0.00		2,660.00	0.00	574.64	0.00	0.00	0.00	0.00
74 TOTAL	89,777.17	30.00		49,871.01	0.00	16,093.80	23,641.16	119.00	22.20	0.00

E.S.D. 189

PROGRAM 79 - Instructional Programs, Other

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	52,482.63	0.00		0.00	28,454.91	6,762.77	1,752.99	15,461.97	28.00	21.99
23 Princ Off	748.45	0.00		0.00	686.12	62.33	0.00	0.00	0.00	0.00
24 Guid/Coun	151,369.29	0.00		0.00	111,977.93	39,391.36	0.00	0.00	0.00	0.00
25 Pupil M/S	228,420.35	0.00		0.00	50,547.14	23,484.20	0.00	154,389.01	0.00	0.00
26 Health	2,594.60	0.00		0.00	1,995.88	598.72	0.00	0.00	0.00	0.00
27 Teaching	852,122.37	3,683.50		185,077.71	225,734.72	166,617.45	205,168.88	27,926.95	2,960.85	34,952.31
28 Extracur	15,331.84	0.00		6,304.00	6,508.60	2,504.12	15.12	0.00	0.00	0.00
31 InstProDev	10,719.31	0.00		5,040.98	0.00	935.66	0.00	3,827.00	915.67	0.00
32 Inst Tech	41,458.55	0.00			22,814.03	5,217.94	13,426.58	0.00	0.00	0.00
33 Curriculum	5,601.40	0.00		5,601.40	0.00	0.00	0.00	0.00	0.00	0.00
79 TOTAL	1,360,848.79	3,683.50		202,024.09	448,719.33	245,574.55	220,363.57	201,604.93	3,904.52	34,974.30

E.S.D. 189

PROGRAM 86 - Community Schools

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	23,037.74	0.00		0.00	0.00	0.00	9,414.04	13,623.70	0.00	0.00
27 Teaching	267,330.47	0.00		0.00	174,676.38	44,540.21	12,814.03	35,299.85	0.00	0.00
91 Publ Actv	82,162.88	0.00		0.00	64,432.26	17,730.62	0.00	0.00	0.00	0.00
86 TOTAL	372,531.09	0.00		0.00	239,108.64	62,270.83	22,228.07	48,923.55	0.00	0.00

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
28 Extracur	194,815.42	0.00		0.00	134,653.76	37,329.63	17,479.78	3,052.09	2,300.16	0.00
63 Oper Bldg	56,858.41	0.00			46,265.80	10,592.61	0.00	0.00	0.00	0.00
91 Publ Actv	14,505.11	0.00	0.00	0.00	4,342.57	651.39	2,725.82	3,392.66	0.00	3,392.67
89 TOTAL	266,178.94	0.00	0.00	0.00	185,262.13	48,573.63	20,205.60	6,444.75	2,300.16	3,392.67

E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	222,633.11	2,380.75			6,350.00	520.05	1,430.68	208,100.23	3,851.40	0.00
12 Supt Off	758,487.33	505.00		355,814.87	146,091.09	128,942.26	21,873.89	93,889.52	10,448.86	921.84
13 Busns Off	902,832.96	0.00		0.00	593,559.53	198,707.82	14,313.69	83,766.69	2,789.65	9,695.58
14 HR	668,815.02	704.00		162,085.94	288,385.89	143,644.19	10,311.08	60,583.90	3,100.02	0.00
15 Pblc Rltn	194,397.20	0.00		0.00	109,880.30	38,979.76	8,344.90	35,402.32	1,789.92	0.00
25 Pupil M/S	118,551.64	0.00		0.00	85,177.24	18,272.46	3,228.37	7,720.15	4,153.42	0.00
61 Supv Bldg	197,676.99	0.00		140.00	125,907.30	42,438.94	1,988.03	16,728.24	4,368.41	6,106.07
62 Grnd Mnt	495,248.31	0.00			236,198.68	109,189.18	77,784.86	60,413.67	881.29	10,780.63
63 Oper Bldg	2,802,517.29	102.50			1,719,154.79	877,423.94	151,132.44	18,003.82	1,644.19	35,055.61
64 Maintnce	1,317,617.52	0.00	0.00		399,792.55	188,017.28	232,013.17	368,775.26	875.97	128,143.29
65 Utilities	1,659,955.58	0.00	0.00		84,809.64	27,957.76	10,971.91	1,535,219.70	996.57	0.00
67 Bldg Secu	85,907.18	0.00			0.00	0.00	0.00	85,907.18	0.00	0.00
68 Insurance	423,065.47	0.00					0.00	423,065.47		0.00
72 Info Sys	1,303,396.94	0.00	0.00	0.00	545,231.94	224,034.34	4,323.34	492,882.14	0.00	36,925.18
73 Printing	28,306.98	0.00	0.00	0.00	0.00	0.00	0.00	28,306.98	0.00	0.00
74 Warehouse	114,633.71	0.00	0.00	0.00	50,311.27	25,953.50	12,954.86	9,405.78	0.00	16,008.30
75 Mtr Pool	149,344.07	0.00	0.00	0.00	0.00	0.00	4,197.42	0.00	0.00	145,146.65
97 TOTAL	11,443,387.30	3,692.25	0.00	518,040.81	4,390,850.22	2,024,081.48	554,868.64	3,528,171.05	34,899.70	388,783.15

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	119,906.55	0.00		0.00	84,415.64	27,290.80	251.25	7,028.75	920.11	0.00
42 Food	1,179,522.48	0.00					1,179,522.48	0.00		
44 Operation	1,278,078.38	0.00			792,731.12	401,653.97	59,429.71	22,509.03	1,754.55	0.00
49 Transfers	-15,761.94		-15,761.94							
98 TOTAL	2,561,745.47	0.00	-15,761.94	0.00	877,146.76	428,944.77	1,239,203.44	29,537.78	2,674.66	0.00

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 31 Snohomish

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervisn	523,147.19	0.00		0.00	366,078.36	133,614.95	7,216.23	15,471.50	766.15	0.00
52 Operation	3,734,421.18	227,770.37			2,219,181.03	1,136,927.73	118,810.21	31,714.19	17.65	0.00
53 Maintnce	677,085.29	162,852.07			229,983.56	102,089.70	116,385.26	59,355.50	0.00	6,419.20
56 Insurance	56,227.20							56,227.20		
59 Transfers	-389,382.44		-389,382.44							
99 TOTAL	4,601,498.42	390,622.44	-389,382.44	0.00	2,815,242.95	1,372,632.38	242,411.70	162,768.39	783.80	6,419.20