

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 31 Snohomish

Fiscal Year 2017-2018

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2017-2018

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, 2018, 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, 2017-August 31, 2018

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	103,732,485.84	787,036.81	11,144,742.03	56,258,056.98	551,113.06	0.00	172,473,434.72
Total Expenditures	105,966,786.41	737,772.02	11,824,466.38	41,469,395.19	324,956.10	0.00	160,323,376.10
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	-2,234,300.57	49,264.79	-679,724.35	14,788,661.79	226,156.96	0.00	12,150,058.62
Beginning Total Fund Balance	9,402,208.29	545,649.09	3,876,886.53	64,259,571.23	489,561.36	0.00	78,573,876.50
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	7,167,907.72	594,913.88	3,197,162.18	79,048,233.02	715,718.32	0.00	90,723,935.12

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Balance Sheet

COUNTY: 31 Snohomish

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,525,547.73	105,838.81	21,570.12	226,472.50	51.16	0.00	2,879,480.32
Minus Warrants Outstanding	-2,367,759.59	-724.11	0.00	-133,580.72	0.00	0.00	-2,502,064.42
Taxes Receivable	6,428,343.14		6,147,431.19	733,672.13	134.80		13,309,581.26
Due From Other Funds	70,722.54	644.39	0.00	0.00	0.00	0.00	71,366.93
Due From Other Governmental Units	702,239.65	0.00	0.00	2,531,957.81	0.00	0.00	3,234,197.46
Accounts Receivable	224,616.44	0.00	0.00	0.00	0.00	0.00	224,616.44
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	34,086.90	0.00		0.00			34,086.90
Prepaid Items	81,754.17	0.00			0.00	0.00	81,754.17
Investments	7,664,778.58	676,807.77	3,175,592.06	78,197,409.16	715,667.16	0.00	90,430,254.73
Investments/Cash With Trustee	70,784.31		0.00	0.00	0.00	0.00	70,784.31
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	15,435,113.87	782,566.86	9,344,593.37	81,555,930.88	715,853.12	0.00	107,834,058.10
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	15,435,113.87	782,566.86	9,344,593.37	81,555,930.88	715,853.12	0.00	107,834,058.10
LIABILITIES:							
Accounts Payable	1,143,828.06	12,807.50	0.00	1,486,998.38	0.00	0.00	2,643,633.94
Contracts Payable Current	3,931.40	0.00		238,378.31	0.00	0.00	242,309.71
Accrued Interest Payable			0.00				0.00
Accrued Salaries	233,698.58	0.00		0.00			233,698.58
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, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	150,757.19	0.00		0.00			150,757.19
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	644.39	22,073.50	0.00	48,649.04	0.00	0.00	71,366.93
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	102,624.40	152,771.98	0.00	0.00	0.00		255,396.38
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	1,635,484.02	187,652.98	0.00	1,774,025.73	0.00	0.00	3,597,162.73
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	203,378.99	0.00	0.00	0.00	0.00	0.00	203,378.99
Unavailable Revenue - Taxes Receivable	6,428,343.14		6,147,431.19	733,672.13	134.80		13,309,581.26
TOTAL DEFERRED INFLOWS OF RESOURCES	6,631,722.13	0.00	6,147,431.19	733,672.13	134.80	0.00	13,512,960.25
FUND BALANCE:							
Nonspendable Fund Balance	115,841.07	0.00	0.00	0.00	0.00	0.00	115,841.07
Restricted Fund Balance	136,127.69	594,913.88	3,197,162.18	78,290,118.84	715,718.32	0.00	82,934,040.91
Committed Fund Balance	0.00	0.00	0.00	758,114.18	0.00	0.00	758,114.18
Assigned Fund Balance	2,580,221.60	0.00	0.00	0.00	0.00	0.00	2,580,221.60
Unassigned Fund Balance	4,335,717.36	0.00	0.00	0.00	0.00	0.00	4,335,717.36
TOTAL FUND BALANCE	7,167,907.72	594,913.88	3,197,162.18	79,048,233.02	715,718.32	0.00	90,723,935.12
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	15,435,113.87	782,566.86	9,344,593.37	81,555,930.88	715,853.12	0.00	107,834,058.10

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 31 Snohomish

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	15,445,796.15	787,036.81	9,295,281.03	3,966,378.71	4,078.78		29,498,571.48
State	83,201,310.01		0.00	12,052,413.52	547,034.28		95,800,757.81
Federal	3,818,250.64		0.00	0.00	0.00		3,818,250.64
Federal Stimulus	0.00						0.00
Other	1,253,030.92			0.00	0.00	0.00	1,253,030.92
TOTAL REVENUES	103,718,387.72	787,036.81	9,295,281.03	16,018,792.23	551,113.06	0.00	130,370,610.85
EXPENDITURES:							
CURRENT:							
Regular Instruction	59,584,014.61						59,584,014.61
Federal Stimulus	0.00						0.00
Special Education	15,623,316.14						15,623,316.14
Vocational Education	3,640,426.56						3,640,426.56
Skill Center	0.00						0.00
Compensatory Programs	2,947,646.44						2,947,646.44
Other Instructional Programs	1,536,320.89						1,536,320.89
Community Services	622,272.11						622,272.11
Support Services	21,278,517.30						21,278,517.30
Student Activities/Other		737,772.02				0.00	737,772.02
CAPITAL OUTLAY:							
Sites				1,597,458.97			1,597,458.97
Building				36,848,990.24			36,848,990.24
Equipment				1,478,790.87			1,478,790.87
Instructional Technology				1,329,190.36			1,329,190.36
Energy				0.00			0.00
Transportation Equipment					324,956.10		324,956.10
Sales and Lease				0.00			0.00
Other	734,272.36						734,272.36
DEBT SERVICE:							
Principal	0.00		6,820,000.00	0.00	0.00		6,820,000.00
Interest and Other Charges	0.00		5,004,466.38	0.00	0.00		5,004,466.38
Bond/Levy Issuance				214,964.75	0.00		214,964.75
TOTAL EXPENDITURES	105,966,786.41	737,772.02	11,824,466.38	41,469,395.19	324,956.10	0.00	160,323,376.10

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 31 Snohomish

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-2,248,398.69	49,264.79	-2,529,185.35	-25,450,602.96	226,156.96	0.00	-29,952,765.25
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		1,849,461.00	40,239,264.75	0.00		42,088,725.75
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	14,098.12		0.00	0.00	0.00		14,098.12
TOTAL OTHER FINANCING SOURCES (USES)	14,098.12		1,849,461.00	40,239,264.75	0.00	0.00	42,102,823.87
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,234,300.57	49,264.79	-679,724.35	14,788,661.79	226,156.96	0.00	12,150,058.62
BEGINNING TOTAL FUND BALANCE	9,402,208.29	545,649.09	3,876,886.53	64,259,571.23	489,561.36	0.00	78,573,876.50
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	7,167,907.72	594,913.88	3,197,162.18	79,048,233.02	715,718.32	0.00	90,723,935.12

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

General Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	15,789,462.00	15,445,796.15	-343,665.85
State	81,139,494.00	83,201,310.01	2,061,816.01
Federal	3,740,586.00	3,818,250.64	77,664.64
Federal Stimulus	0.00	0.00	0.00
Other	1,101,500.00	1,253,030.92	151,530.92
TOTAL REVENUES	101,771,042.00	103,718,387.72	1,947,345.72
EXPENDITURES			
CURRENT:			
Regular Instruction	59,858,383.00	59,584,014.61	274,368.39
Federal Stimulus	0.00	0.00	0.00
Special Education	14,624,022.00	15,623,316.14	-999,294.14
Vocational Education	4,328,703.00	3,640,426.56	688,276.44
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,965,750.00	2,947,646.44	18,103.56
Other Instructional Programs	2,003,430.00	1,536,320.89	467,109.11
Community Services	681,563.00	622,272.11	59,290.89
Support Services	22,156,207.00	21,278,517.30	877,689.70
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	739,895.00	734,272.36	5,622.64
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	107,357,953.00	105,966,786.41	1,391,166.59
REVENUES OVER (UNDER) EXPENDITURES	-5,586,911.00	-2,248,398.69	3,338,512.31

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

General Fund

For The Year Ended August 31, 2018

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	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	14,098.12	14,098.12
TOTAL OTHER FINANCING SOURCES (USES)	600,000.00	14,098.12	-585,901.88
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-4,986,911.00	-2,234,300.57	2,752,610.43
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	9,691,195.00	9,402,208.29	-288,986.71
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,704,284.00	7,167,907.72	2,463,623.72

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Associated Student Body Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,044,500.00	787,036.81	-257,463.19
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	1,044,500.00	787,036.81	-257,463.19
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,189,245.00	737,772.02	451,472.98
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,189,245.00	737,772.02	451,472.98
REVENUES OVER (UNDER) EXPENDITURES	-144,745.00	49,264.79	194,009.79

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Associated Student Body Fund

For The Year Ended August 31, 2018

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			
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) EXPENDITURES AND OTHER FINANCING USES	-144,745.00	49,264.79	194,009.79
BEGINNING TOTAL FUND BALANCE	415,552.00	545,649.09	130,097.09
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	270,807.00	594,913.88	324,106.88

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Debt Service Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	9,304,645.00	9,295,281.03	-9,363.97
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	9,304,645.00	9,295,281.03	-9,363.97
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	6,820,000.00	6,820,000.00	0.00
Interest and Other Charges	5,469,788.00	5,004,466.38	465,321.62
TOTAL EXPENDITURES	12,289,788.00	11,824,466.38	465,321.62
REVENUES OVER (UNDER) EXPENDITURES	-2,985,143.00	-2,529,185.35	455,957.65

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Debt Service Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	2,419,188.00	1,849,461.00	-569,727.00
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)	2,419,188.00	1,849,461.00	-569,727.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-565,955.00	-679,724.35	-113,769.35
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,878,000.00	3,876,886.53	-1,113.47
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,312,045.00	3,197,162.18	-114,882.82

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Capital Projects Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,144,965.00	3,966,378.71	1,821,413.71
State	12,457,279.00	12,052,413.52	-404,865.48
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	14,602,244.00	16,018,792.23	1,416,548.23
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	9,500,000.00	1,597,458.97	7,902,541.03
Building	56,712,488.00	36,848,990.24	19,863,497.76
Equipment	6,049,315.00	1,478,790.87	4,570,524.13
Instructional Technology	0.00	1,329,190.36	-1,329,190.36
Energy	0.00	0.00	0.00
Sales and Lease	27,500.00	0.00	27,500.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Capital Projects Fund

For The Year Ended August 31, 2018

DEBT SERVICE:

Bond/Levy Issuance and/or Election	363,860.00	214,964.75	-148,895.25
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	72,653,163.00	41,469,395.19	31,183,767.81

REVENUES OVER (UNDER) EXPENDITURES -58,050,919.00 -25,450,602.96 32,600,316.04

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	40,363,860.00	40,239,264.75	-124,595.25
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)	39,763,860.00	40,239,264.75	475,404.75

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES -18,287,059.00 14,788,661.79 33,075,720.79

BEGINNING TOTAL FUND BALANCE 62,963,169.00 64,259,571.23 1,296,402.23

Prior Year(s) Corrections or Restatements 0.00 0.00

ENDING TOTAL FUND BALANCE 44,676,110.00 79,048,233.02 34,372,123.02

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Transportation Vehicle Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	500.00	4,078.78	3,578.78
State	474,950.00	547,034.28	72,084.28
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	475,450.00	551,113.06	75,663.06
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	578,000.00	324,956.10	253,043.90
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	578,000.00	324,956.10	253,043.90

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Transportation Vehicle Fund

For The Year Ended August 31, 2018

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-102,550.00	226,156.96	328,706.96
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) EXPENDITURES AND OTHER FINANCING USES	-102,550.00	226,156.96	328,706.96
BEGINNING TOTAL FUND BALANCE	492,165.00	489,561.36	-2,603.64
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	389,615.00	715,718.32	326,103.32

E.S.D. 189

Statement Of Fiduciary Net Position

COUNTY: 31 Snohomish

Fiduciary Funds

August 31, 2018

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	500.44	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	55,512.60	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	56,013.04	0.00
LIABILITIES:		
Accounts Payable	140.03	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	140.03	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	50,873.01	
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	55,873.01	0.00

E.S.D. 189

Statement of Changes in Fiduciary Net Position

COUNTY: 31 Snohomish

Fiduciary Funds

For the Year Ended August 31, 2018

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	4,743.23	0.00
Employer		0.00
Members		0.00
Other	5,317.26	0.00
TOTAL CONTRIBUTIONS	10,060.49	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	840.90	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	840.90	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	10,901.39	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	7,311.03	
Other	4,516.15	0.00
TOTAL DEDUCTIONS	11,827.18	0.00
Net Increase (Decrease)	-925.79	0.00
Net Position--Prior Year August Beginning	56,798.80	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	56,798.80	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	55,873.01	0.00

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Voted Debt					
Voted Bonds	105,030,000.00	37,265,000.00	6,820,000.00	135,475,000.00	5,345,000.00
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	2,099,651.38	50,792.39	0.00	2,150,443.77	2,150,443.77
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	22,468,236.00	0.00	560,746.00	21,907,490.00	
Net Pension Liabilities TRS 2/3	6,784,875.00	0.00	3,431,617.00	3,353,258.00	
Net Pension Liabilities SERS 2/3	3,503,277.00	0.00	1,323,415.00	2,179,862.00	
Net Pension Liabilities PERS 1	5,626,896.00	0.00	113,807.00	5,513,089.00	
Total Long-Term Liabilities	145,512,935.38	37,315,792.39	12,249,585.00	170,579,142.77	7,495,443.77

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
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
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	13,170,561.58	9,233,677.88	1,505,227.25	7.00
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	183.72	354.54	42.00	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	13,170,745.30	9,234,032.42	1,505,269.25	7.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	20,008.00			
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	134,447.50			
2173 Summer School Tuitions and Fees	6,130.00			
2186 Community School Tuitions and Fees	119,486.08			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	100,410.75		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	13,103.26			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,267,346.09			
2300 Investment Earnings	127,223.03	61,248.61	1,128,191.65	4,071.78
2400 Interfund Loan Interest Earnings	0.00		21,402.08	
2500 Gifts and Donations	112,103.52		0.00	0.00
2600 Fines and Damages	8,379.25		0.00	0.00
2700 Rentals and Leases	163,182.00	0.00	0.00	0.00
2800 Insurance Recoveries	138,146.01		0.00	0.00
2900 Local Support Nontax, Unassigned	60,940.05	0.00	1,206,236.00	0.00
2910 E-Rate	4,145.31		105,279.73	

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	2,275,050.85	61,248.61	2,461,109.46	4,071.78
STATE, GENERAL PURPOSE				
3100 Apportionment	59,210,037.70			
3121 Special Education - General Apportionment	2,326,035.69			
3300 Local Effort Assistance	4,942,096.36			
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	66,478,169.75	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		11,732,157.49	0.00
4121 Special Education	9,011,666.35			
4122 Special Education - Infants and Toddlers - State	727,499.85			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			320,256.03	
4155 Learning Assistance	1,233,480.07			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	338,866.23			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	490,882.46			
4174 Highly Capable	200,737.78			
4188 Child Care	0.00			
4198 School Food Service	28,517.70			
4199 Transportation - Operations	4,118,756.27			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	550,018.69		0.00	0.00
4321 Special Education - Other State Agencies	22,714.86			
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, 2018

	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				547,034.28
4000 TOTAL STATE, SPECIAL PURPOSE	16,723,140.26		12,052,413.52	547,034.28
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	23,997.62	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	23,997.62	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	1,435,012.64			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	32,310.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	676,224.47			
6152 Other Title, ESEA Fed	169,853.17			
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	60,121.40			
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	6,982.05			
6198 School Food Services	1,126,002.90			
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, 2018

	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	1,946.78		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	56,787.13			
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, 2018

	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	229,012.48			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,794,253.02		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	20,418.99			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	1,231,798.54			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	1,252,217.53		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, 2018

	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	813.39			
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	813.39		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	1,849,461.00	40,239,264.75	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	14,098.12			0.00
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	14,098.12	1,849,461.00	40,239,264.75	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	103,732,485.84	11,144,742.03	56,258,056.98	551,113.06

E.S.D. 189

Program/Activity/Object Report

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	59,168,809.23	11 Bd of Dir	220,699.91	0 Debit Transfer	526,159.38
02 ALE	578,749.33	12 Supt Off	814,182.94	1 Credit Transfer	-526,159.38
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	1,100,877.53	2 Cert. Salaries	46,357,612.49
11 Stim, Title I	.00	14 HR	748,804.21	3 Class. Salaries	18,691,466.62
12 Stim, Schl Imprv	.00	15 Pblc Rltn	258,525.08	4 Employee Benefits	24,837,335.87
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	1,985,355.27	5 Supplies / Materials	5,583,598.25
14 Stim, IDEA	.00	22 Lrn Resrc	1,047,849.23	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	6,047,702.30	7 Purchased Services	9,600,156.92
19 Stim, Other	.00	24 Guid/Coun	2,782,820.97	8 Travel	162,343.90
21 Sp Ed, Sup, St	13,468,329.00	25 Pupil M/S	433,261.20	9 Capital Outlay	734,272.36
22 Sp Ed, Infants and Toddlers, State	722,036.41	26 Health	5,202,055.88	TOTAL ALL OBJECTS	105,966,786.41
24 Sp Ed, Sup, Fed	1,435,012.64	27 Teaching	61,952,688.65		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	1,596,086.04		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	135,209.20		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	1,548,589.94		
31 Voc, Basic, St	3,103,031.04	32 Inst Tech	336,826.84		
34 MidSchCar/Tec	768,117.15	33 Curriculum	1,360,109.61		
38 Voc, Fed	32,310.00	41 Supervisn	141,785.53		
39 Voc, Other	.00	42 Food	1,186,021.03		
45 Skil Cnt, Bas, St	.00	44 Operation	1,469,959.49		
46 Skill Cntr, Fed	.00	49 Transfers	-26,598.17		
51 ESEA Disadvantaged, Fed	676,224.47	51 Supervisn	635,823.51		
52 Other Title, ESEA, Fed	169,853.17	52 Operation	4,531,524.09		
53 ESEA Migrant, Federal	.00	53 Maintnce	784,549.77		
54 Read First, Fed	.00	56 Insurance	117,205.88		
55 LAP	1,263,658.53	59 Transfers	-499,561.21		
56 St In, Ctr/Hm, D	4,792.03	61 Supv Bldg	645,775.36		
57 St In, N/D, Fed	.00	62 Grnd Mnt	581,671.31		
58 Sp/Plt Pgm, St	337,600.51	63 Oper Bldg	3,169,362.22		
59 Inst. JAJ	.00	64 Maintnce	1,020,584.65		
61 Head Start, Fed	.00	65 Utilities	1,845,207.16		
		67 Bldg Secu	86,128.50		
		68 Insurance	923,642.12		
		72 Info Sys	1,418,300.72		

E.S.D. 189

Program/Activity/Object Report

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	60,121.40
65 Tran Biling, St	459,525.79
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	132,727.12
73 Summer School	18,236.10
74 Highly Capable	211,735.17
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	1,221,473.45
81 Public Radio/TV	.00
86 Comm Schools	341,589.61
88 Child Care	.00
89 Othr Comm Srv	280,682.50
97 Distwide Suppt	13,171,461.84
98 Schl Food Serv	2,771,167.88
99 Pupil Transp	5,569,542.04
TOTAL ALL PROGRAMS	105,966,786.41

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	54,094.49
74 Warehouse	102,744.37
75 Mtr Pool	109,081.28
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	97,839.51
TOTAL ALL ACTIVITIES	105,966,786.41

REPORT F196

Lake Stevens School District No. 004

RUN: 12/6/2018 1:41:08 PM

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 31 Snohomish

Fiscal Year 2017-2018

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 189

PROGRAM 01 - Basic Education

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	931,034.14	1,146.00		515,790.33	159,861.37	214,851.15	4,882.58	26,350.60	6,691.24	1,460.87
22 Lrn Resrc	1,047,849.23	0.00		569,762.78	2,341.76	199,564.71	266,677.16	0.00	0.00	9,502.82
23 Princ Off	5,945,020.31	805.78		2,990,885.16	1,306,186.51	1,491,012.25	100,958.75	48,081.06	4,892.03	2,198.77
24 Guid/Coun	2,582,612.88	0.00		1,530,929.15	344,933.44	690,555.99	9,952.40	5,838.12	403.78	0.00
25 Pupil M/S	2,146.33	0.00		0.00	64.70	14.41	2,067.22	0.00	0.00	0.00
26 Health	1,072,767.16	0.00		0.00	716,770.32	326,239.27	15,158.17	13,624.02	975.38	0.00
27 Teaching	43,647,752.20	2,453.00		28,589,402.75	1,711,069.08	11,148,826.59	855,296.67	1,218,326.63	8,614.28	113,763.20
28 Extracur	1,374,562.09	0.00		325,307.46	633,613.47	248,534.16	81,356.28	75,065.86	10,684.86	0.00
31 InstProDev	1,201,986.26	0.00		833,377.10	3,408.66	258,535.08	9,203.36	72,872.31	24,589.75	0.00
32 Inst Tech	85,108.27	0.00			0.00	0.00	73.20	67,669.04	0.00	17,366.03
33 Curriculum	1,277,970.36	0.00		350.00	0.00	74.81	1,258,293.29	0.00	0.00	19,252.26
01 TOTAL	59,168,809.23	4,404.78		35,355,804.73	4,878,249.31	14,578,208.42	2,603,919.08	1,527,827.64	56,851.32	163,543.95

E.S.D. 189

PROGRAM 02 - Alternative Learning Experience

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	275.00	0.00		0.00	0.00	0.00	275.00	0.00	0.00	0.00
23 Princ Off	63,271.51	0.00		0.00	43,925.00	18,533.56	618.74	0.00	194.21	0.00
24 Guid/Coun	39,378.58	0.00		31,037.41	0.00	8,341.17	0.00	0.00	0.00	0.00
27 Teaching	472,999.16	0.00		325,843.19	18,210.11	119,515.96	5,729.04	3,700.86	0.00	0.00
31 InstProDev	1,315.93	0.00		0.00	31.10	7.10	255.69	764.00	258.04	0.00
33 Curriculum	1,509.15	0.00		0.00	0.00	0.00	1,310.15	199.00	0.00	0.00
02 TOTAL	578,749.33	0.00		356,880.60	62,166.21	146,397.79	8,188.62	4,663.86	452.25	0.00

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	545,935.19	0.00		297,315.89	103,559.23	134,369.30	7,057.37	2,476.93	1,156.47	0.00
23 Princ Off	23,391.19	0.00		0.00	15,880.45	7,510.74	0.00	0.00	0.00	0.00
26 Health	4,129,288.72	0.00		1,648,797.82	0.00	579,093.84	2,545.62	1,897,207.72	603.29	1,040.43
27 Teaching	8,616,564.24	0.00		4,418,108.35	1,390,832.91	2,308,960.50	83,454.27	413,643.65	543.08	1,021.48
29 Pmt to SD	135,209.20							135,209.20		
31 InstProDev	17,529.83	0.00		10,585.50	0.00	4,371.39	404.11	2,168.83	0.00	0.00
33 Curriculum	410.63	0.00		0.00	0.00	0.00	410.63	0.00	0.00	0.00
21 TOTAL	13,468,329.00	0.00		6,374,807.56	1,510,272.59	3,034,305.77	93,872.00	2,450,706.33	2,302.84	2,061.91

E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	15,610.89	0.00		8,199.87	3,574.31	3,836.71	0.00	0.00	0.00	0.00
23 Princ Off	16,019.29	0.00		12,001.20	0.00	4,018.09	0.00	0.00	0.00	0.00
27 Teaching	690,406.23	0.00		0.00	0.00	0.00	0.00	690,406.23	0.00	0.00
22 TOTAL	722,036.41	0.00		20,201.07	3,574.31	7,854.80	0.00	690,406.23	0.00	0.00

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	1,435,012.64	0.00		0.00	855,380.21	520,895.43	0.00	58,737.00	0.00	0.00
24 TOTAL	1,435,012.64	0.00		0.00	855,380.21	520,895.43	0.00	58,737.00	0.00	0.00

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	293,542.94	0.00		116,597.98	88,451.84	78,065.64	4,328.54	509.12	74.87	5,514.95
27 Teaching	2,794,835.10	305.81		1,604,815.37	109,334.55	581,532.08	174,063.86	78,900.95	28,294.16	217,588.32
31 InstProDev	14,653.00	0.00		4,410.00	0.00	1,010.62	0.00	5,011.97	4,220.41	0.00
31 TOTAL	3,103,031.04	305.81		1,725,823.35	197,786.39	660,608.34	178,392.40	84,422.04	32,589.44	223,103.27

E.S.D. 189

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	58,523.69	0.00		23,881.44	18,116.80	15,989.42	536.03	0.00	0.00	0.00
27 Teaching	706,694.76	0.00		431,317.75	10,956.52	156,959.69	54,795.08	11,261.73	1,475.63	39,928.36
31 InstProDev	2,898.70	0.00		315.00	0.00	74.74	0.00	559.98	1,948.98	0.00
34 TOTAL	768,117.15	0.00		455,514.19	29,073.32	173,023.85	55,331.11	11,821.71	3,424.61	39,928.36

E.S.D. 189

PROGRAM 38 - Vocational, Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	12,197.58	0.00		0.00	0.00	0.00	1,583.41	10,614.17	0.00	0.00
31 InstProDev	20,112.42	0.00		0.00	0.00	0.00	0.00	9,418.00	10,694.42	0.00
38 TOTAL	32,310.00	0.00		0.00	0.00	0.00	1,583.41	20,032.17	10,694.42	0.00

E.S.D. 189

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

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	676,224.47	0.00		351,420.18	120,603.81	202,449.64	1,000.84	750.00	0.00	0.00
51 TOTAL	676,224.47	0.00		351,420.18	120,603.81	202,449.64	1,000.84	750.00	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, 2018

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	169,853.17	0.00		117,466.95	716.00	15,323.54	1,701.38	28,775.34	5,869.96	0.00
52 TOTAL	169,853.17	0.00		117,466.95	716.00	15,323.54	1,701.38	28,775.34	5,869.96	0.00

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	1,263,658.53	0.00		545,513.26	334,476.15	383,669.12	0.00	0.00	0.00	0.00
55 TOTAL	1,263,658.53	0.00		545,513.26	334,476.15	383,669.12	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	4,792.03	0.00		0.00	0.00	0.00	0.00	4,792.03	0.00	0.00
56 TOTAL	4,792.03	0.00		0.00	0.00	0.00	0.00	4,792.03	0.00	0.00

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	278,670.64	0.00		208,532.48	0.00	46,979.50	257.00	0.00	0.00	22,901.66
31 InstProDev	58,929.87	0.00		46,326.61	0.00	10,365.07	2,238.19	0.00	0.00	0.00
58 TOTAL	337,600.51	0.00		254,859.09	0.00	57,344.57	2,495.19	0.00	0.00	22,901.66

E.S.D. 189

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	31,146.13	0.00		4,326.27	16,620.99	9,056.79	619.81	0.00	522.27	0.00
31 InstProDev	25,881.07	0.00		2,730.71	3,415.35	668.90	782.80	17,763.29	520.02	0.00
33 Curriculum	3,094.20	0.00		0.00	0.00	0.00	3,094.20	0.00	0.00	0.00
64 TOTAL	60,121.40	0.00		7,056.98	20,036.34	9,725.69	4,496.81	17,763.29	1,042.29	0.00

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	37,641.49	0.00		16,612.39	11,298.87	9,697.56	32.67	0.00	0.00	0.00
27 Teaching	402,678.18	0.00		44,211.26	214,231.93	140,199.11	3,650.88	385.00	0.00	0.00
31 InstProDev	6,622.42	0.00		2,712.50	93.48	664.41	319.55	2,754.00	78.48	0.00
32 Inst Tech	1,227.80	0.00			0.00	0.00	0.00	0.00	0.00	1,227.80
33 Curriculum	11,355.90	0.00		0.00	0.00	0.00	11,355.90	0.00	0.00	0.00
65 TOTAL	459,525.79	0.00		63,536.15	225,624.28	150,561.08	15,359.00	3,139.00	78.48	1,227.80

E.S.D. 189

PROGRAM 71 - Traffic Safety

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	105,217.16	0.00		62,866.75	0.00	10,236.29	11,139.06	0.00	0.00	20,975.06
68 Insurance	27,509.96	0.00						27,509.96		
71 TOTAL	132,727.12	0.00		62,866.75	0.00	10,236.29	11,139.06	27,509.96	0.00	20,975.06

E.S.D. 189

PROGRAM 73 - Summer School

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	18,236.10	0.00		10,023.04	4,800.30	3,412.76	0.00	0.00	0.00	0.00
73 TOTAL	18,236.10	0.00		10,023.04	4,800.30	3,412.76	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	29,277.07	0.00		16,399.80	5,691.06	7,186.21	0.00	0.00	0.00	0.00
27 Teaching	92,984.31	0.00		56,964.91	159.88	18,255.42	14,322.82	3,164.52	116.76	0.00
31 InstProDev	24,023.04	0.00		7,441.42	0.00	1,640.16	1,023.95	12,150.00	1,767.51	0.00
33 Curriculum	65,450.75	0.00		0.00	0.00	0.00	65,450.75	0.00	0.00	0.00
74 TOTAL	211,735.17	0.00		80,806.13	5,850.94	27,081.79	80,797.52	15,314.52	1,884.27	0.00

E.S.D. 189

PROGRAM 79 - Instructional Programs, Other

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	57,443.71	0.00		0.00	30,707.06	8,551.65	0.00	18,185.00	0.00	0.00
24 Guid/Coun	160,829.51	0.00		0.00	117,483.16	43,346.35	0.00	0.00	0.00	0.00
25 Pupil M/S	256,026.33	0.00		0.00	59,231.12	26,387.37	0.00	170,407.84	0.00	0.00
27 Teaching	467,560.69	4,703.00		350.00	220,801.30	102,901.85	83,887.29	30,430.34	3,232.34	21,254.57
28 Extracur	24,723.37	0.00		15,480.00	4,728.00	4,515.37	0.00	0.00	0.00	0.00
31 InstProDev	4,080.45	0.00		1,265.00	0.00	252.92	300.11	1,825.00	437.42	0.00
32 Inst Tech	250,490.77	0.00			22,605.06	4,107.24	214,890.15	3,267.00	0.00	5,621.32
33 Curriculum	318.62	0.00		0.00	0.00	0.00	318.62	0.00	0.00	0.00
79 TOTAL	1,221,473.45	4,703.00		17,095.00	455,555.70	190,062.75	299,396.17	224,115.18	3,669.76	26,875.89

E.S.D. 189

PROGRAM 86 - Community Schools

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	16,071.15	0.00		0.00	0.00	0.00	4,400.18	10,952.11	718.86	0.00
27 Teaching	235,058.50	0.00		0.00	168,529.03	44,037.06	1,379.50	21,112.91	0.00	0.00
91 Publ Actv	90,459.96	0.00		0.00	69,631.97	20,827.99	0.00	0.00	0.00	0.00
86 TOTAL	341,589.61	0.00		0.00	238,161.00	64,865.05	5,779.68	32,065.02	718.86	0.00

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	196,800.58	0.00		0.00	129,317.99	38,040.01	23,829.84	4,862.96	749.78	0.00
31 InstProDev	703.78	0.00		0.00	0.00	0.00	0.00	398.00	305.78	0.00
63 Oper Bldg	75,798.59	0.00			60,759.32	15,039.27	0.00	0.00	0.00	0.00
91 Publ Actv	7,379.55	7,379.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	280,682.50	7,379.55	0.00	0.00	190,077.31	53,079.28	23,829.84	5,260.96	1,055.56	0.00

E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	220,699.91	3,474.00			5,950.00	491.67	1,529.89	188,479.16	4,022.15	16,753.04
12 Supt Off	814,182.94	4,704.03		372,945.96	172,738.68	144,762.70	17,807.77	79,007.34	20,108.15	2,108.31
13 Busns Off	1,100,877.53	100.00		0.00	758,755.32	250,237.86	20,617.60	68,193.16	2,062.37	911.22
14 HR	748,804.21	1,287.00		183,959.00	319,323.88	166,804.72	5,298.08	66,587.95	3,146.87	2,396.71
15 Pblc Rltn	258,525.08	225.00		0.00	121,153.69	53,286.67	15,831.59	62,227.33	2,935.80	2,865.00
25 Pupil M/S	175,088.54	0.00		875.00	94,406.36	19,766.08	25,282.63	25,354.12	2,622.54	6,781.81
61 Supv Bldg	645,775.36	15.00		0.00	480,605.05	153,909.51	-3,758.76	9,009.44	2,830.31	3,164.81
62 Grnd Mnt	581,671.31	0.00			273,981.74	140,964.47	65,840.02	50,956.68	572.62	49,355.78
63 Oper Bldg	3,093,563.63	0.00		1,918,368.23	1,014,681.90	152,783.65	6,971.01	758.84		0.00
64 Maintnce	1,020,584.65	0.00	0.00	282,721.18	127,727.19	204,195.72	391,350.31	252.04		14,338.21
65 Utilities	1,845,207.16	0.00	0.00	93,996.44	29,552.25	2,862.53	1,716,417.45	54.92		2,323.57
67 Bldg Secu	86,128.50	0.00		0.00	0.00	0.00	0.00	86,128.50	0.00	0.00
68 Insurance	896,132.16	0.00					0.00	896,132.16		0.00
72 Info Sys	1,418,300.72	0.00	0.00	157.50	665,350.18	309,285.61	1,016.77	442,490.66	0.00	0.00
73 Printing	54,094.49	0.00	0.00	0.00	0.00	0.00	0.00	54,094.49	0.00	0.00
74 Warehouse	102,744.37	0.00	0.00	0.00	59,326.65	26,976.79	15,223.32	1,217.61	0.00	0.00
75 Mtr Pool	109,081.28	0.00	0.00	0.00	0.00	0.00	4,191.03	4,183.64	0.00	100,706.61
97 TOTAL	13,171,461.84	9,805.03	0.00	557,937.46	5,246,677.40	2,438,447.42	528,721.84	4,148,801.01	39,366.61	201,705.07

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	141,785.53	0.00		0.00	105,926.79	32,819.23	559.83	532.50	630.58	1,316.60
42 Food	1,186,021.03	0.00					1,186,021.03	0.00		
44 Operation	1,469,959.49	0.00			907,074.72	455,768.12	45,901.02	29,232.70	1,567.25	30,415.68
49 Transfers	-26,598.17		-26,598.17							
98 TOTAL	2,771,167.88	0.00	-26,598.17	0.00	1,013,001.51	488,587.35	1,232,481.88	29,765.20	2,197.83	31,732.28

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

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	635,823.51	0.00		0.00	432,740.75	158,406.59	4,915.54	39,615.23	145.40	0.00
52 Operation	4,531,524.09	328,202.59			2,562,104.28	1,317,819.14	300,783.10	22,614.98	0.00	0.00
53 Maintnce	784,549.77	171,358.62			304,538.51	144,969.41	129,413.78	34,052.34	0.00	217.11
56 Insurance	117,205.88							117,205.88		
59 Transfers	-499,561.21		-499,561.21							
99 TOTAL	5,569,542.04	499,561.21	-499,561.21	0.00	3,299,383.54	1,621,195.14	435,112.42	213,488.43	145.40	217.11

E.S.D. 189

Data Requirements for Supplemental Reports

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	109,425.04
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	1,206,236.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,263,658.53
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,263,658.53

E.S.D. 189

Data Requirements for End of Year Reporting to
Apportionment and State Recovery Rate

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

10,513.05

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)

0.142

a) Total All Programs (SYSTEM CALCULATED)

105,966,786.41

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

13,171,461.84

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)

92,795,324.57

E.S.D. 189

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

50,973.63

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

E.S.D. 189

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

DISTORTING ITEMS

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

E.S.D. 189

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

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

37,354.91

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

84,640.81

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

0.00

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

255,041.58

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

0.00

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

1,189,566.43

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

0.00

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

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

E.S.D. 189

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 31 Snohomish

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

0.00

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 189

Fiscal Year 2017-2018

COUNTY: 31 Snohomish

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	92,795,324.57	532,567.29		1,186,021.03			91,076,736.25
PROGRAM 97 ACTIVITIES							
11 Board of Directors	220,699.91	16,753.04		50,973.63	30,977.52	121,995.72	
12 Superintendent's Office	814,182.94	2,108.31		0.00	812,074.63	0.00	
13 Business Office	1,100,877.53	911.22		0.00		1,099,966.31	
14 Human Resources	748,804.21	2,396.71		0.00		746,407.50	
15 Public Relations	258,525.08	2,865.00			618.50	255,041.58	
25 Pupil Management and Safety	175,088.54	6,781.81		0.00	168,306.73	0.00	
61 Supervision	645,775.36	3,164.81		0.00	642,610.55	0.00	
62 Grounds Maintenance	581,671.31	49,355.78		0.00	532,315.53	0.00	
63 Operation of Buildings	3,093,563.63	0.00		0.00	3,093,563.63	0.00	
64 Maintenance	1,020,584.65	14,338.21		0.00	1,006,246.44	0.00	
65 Utilities	1,845,207.16	2,323.57		0.00	1,842,883.59	0.00	
67 Building and Property Security	86,128.50	0.00		0.00	86,128.50	0.00	
68 Insurance	896,132.16	0.00		0.00	896,132.16	0.00	
72 Information Systems	1,418,300.72	0.00		0.00	228,734.29	1,189,566.43	
73 Printing	54,094.49	0.00		0.00		54,094.49	
74 Warehousing	102,744.37	0.00		0.00		102,744.37	
75 Motor Pool	109,081.28	100,706.61		0.00		8,374.67	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	13,171,461.84	201,705.07	0.00	50,973.63	9,340,592.07	3,578,191.07	

E.S.D. 189

Fiscal Year 2017-2018

COUNTY: 31 Snohomish

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	105,966,786.41	734,272.36	0.00	1,236,994.66		3,578,191.07	91,076,736.25
Unallowable Costs					-9,340,592.07		9,340,592.07
TOTALS	105,966,786.41	734,272.36	0.00	1,236,994.66		3,578,191.07	100,417,328.32

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	3,033,583.15
2. FY 15-16 DIRECT EXPENDITURES	83,657,688.85
3. FY 15-16 OVER/UNDER RECOVERY (CALCULATED)	187,271.83
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	3,220,854.98
5. CALCULATED FY 15-16 RESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.0385

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	3,578,191.07
7. FY 15-16 OVER/UNDER RECOVERY (LINE 3)	187,271.83
8. FY 17-18 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,765,462.90
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	100,417,328.32
10. FY 17-18 RESTRICTED INDIRECT RATE (LINE 5)	0.0385
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,866,067.14
12. FY 17-18 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-100,604.24
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	3,477,586.83
14. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.0346

E.S.D. 189

Fiscal Year 2017-2018

COUNTY: 31 Snohomish

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2019-20

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	92,795,324.57	532,567.29		1,186,021.03			91,076,736.25
PROGRAM 97 ACTIVITIES							
11 Board of Directors	220,699.91	16,753.04		50,973.63	30,977.52	121,995.72	
12 Superintendents Office	814,182.94	2,108.31		0.00		812,074.63	
13 Business Office	1,100,877.53	911.22		0.00		1,099,966.31	
14 Human Resources	748,804.21	2,396.71		0.00		746,407.50	
15 Public Relations	258,525.08	2,865.00			618.50	255,041.58	
25 Pupil Management and Safety	175,088.54	6,781.81		0.00		168,306.73	
61 Supervision	645,775.36	3,164.81		0.00		642,610.55	
62 Grounds Maintenance	581,671.31	49,355.78		0.00		532,315.53	
63 Operation of Buildings	3,093,563.63	0.00		0.00		3,093,563.63	
64 Maintenance	1,020,584.65	14,338.21		0.00		1,006,246.44	
65 Utilities	1,845,207.16	2,323.57		0.00		1,842,883.59	
67 Building and Property Security	86,128.50	0.00		0.00		86,128.50	
68 Insurance	896,132.16	0.00	0.00	0.00		896,132.16	
72 Information Systems	1,418,300.72	0.00		0.00		1,418,300.72	
73 Printing	54,094.49	0.00		0.00		54,094.49	
74 Warehousing	102,744.37	0.00		0.00		102,744.37	
75 Motor Pool	109,081.28	100,706.61		0.00		8,374.67	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	13,171,461.84	201,705.07	0.00	50,973.63	31,596.02	12,887,187.12	

E.S.D. 189

Fiscal Year 2017-2018

COUNTY: 31 Snohomish

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2019-20

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	105,966,786.41	734,272.36	0.00	1,236,994.66		12,887,187.12	91,076,736.25
Unallowable Costs					-31,596.02		31,596.02
Totals	105,966,786.41	734,272.36	0.00	1,236,994.66		12,887,187.12	91,108,332.27

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	10,921,990.99
2. FY 15-16 DIRECT EXPENDITURES	75,769,281.01
3. FY 15-16 OVER (UNDER) RECOVERY	-442,166.41
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	10,479,824.58
5. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.1383

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	12,887,187.12
7. FY 15-16 OVER (UNDER) RECOVERY (LINE 3)	-442,166.41
8. FY 17-18 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	12,445,020.71
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	91,108,332.27
10. FY 17-18 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1383
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	12,600,282.35
12. FY 17-18 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-155,261.64
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	12,731,925.48
14. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.1397

E.S.D. 189

General Fund

COUNTY: 31 Snohomish

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	59,168,809.23	47,181,582.97	25,944.40	11,961,281.86
02 Alternative Learning Experience (ALE)	578,749.33	578,749.33	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	3,103,031.04	3,103,031.04	0.00	0.00
34 Middle School Career and Technical Ed, State	768,117.15	768,117.15	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	13,171,461.84	10,507,614.43	0.00	2,663,847.41
TOTAL BASIC EDUCATIONAL PROGRAMS	76,790,168.59	62,139,094.92	25,944.40	14,625,129.27
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	13,468,329.00	13,411,541.87	56,787.13	0.00
22 Special Education - Infants and Toddlers - State	722,036.41	722,036.41	0.00	0.00
24 Special Education-Supplemental, Federal	1,435,012.64	0.00	1,435,012.64	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	32,310.00	0.00	32,310.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	676,224.47	0.00	676,224.47	0.00
52 Other Title Grants Under ESEA, Federal	169,853.17	0.00	169,853.17	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,263,658.53	1,233,480.07	0.00	30,178.46
56 State Inst, Centers and Homes	4,792.03	0.00	0.00	4,792.03
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	337,600.51	337,600.51	0.00	0.00

E.S.D. 189

General Fund

COUNTY: 31 Snohomish

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	60,121.40	0.00	60,121.40	0.00
65 Transitional Bilingual, State	459,525.79	459,525.79	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	132,727.12	0.00	0.00	132,727.12
73 Summer School	18,236.10	0.00	0.00	18,236.10
74 Highly Capable	211,735.17	200,737.78	0.00	10,997.39
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	1,221,473.45	550,018.69	0.00	671,454.76
TOTAL OTHER INSTRUCTIONAL PROGRAMS	20,213,635.79	16,914,941.12	2,430,308.81	868,385.86
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	341,589.61	0.00	0.00	341,589.61
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	280,682.50	0.00	6,982.05	273,700.45
98 School Food Services	2,771,167.88	28,517.70	1,355,015.38	1,387,634.80
99 Pupil Transportation	5,569,542.04	4,118,756.27	0.00	1,450,785.77
TOTAL OTHER PROGRAMS	8,962,982.03	4,147,273.97	1,361,997.43	3,453,710.63
TOTALS	105,966,786.41	83,201,310.01	3,818,250.64	18,947,225.76

E.S.D. 189

Preliminary Special Education Maintenance of Effort

COUNTY: 31 Snohomish

Fiscal Year 2017-2018

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 16 - 17 Actual (A)	FY 17 - 18 Actual (B)
Preliminary FY 2017-2018 to FY 2016-2017 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	11,055,478.64	13,468,329.00
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	26,058.14	56,787.13
4. Equals aggregate special education expenditures for resident special education students.	11,029,420.50	13,411,541.87
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,382,121.37
Preliminary FY 2017-2018 to FY 2016-2017 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,348.34	1,438.11
7. Expenditures per pupil (line 4/line 6).	8,179.99	9,325.81
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,145.82
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2017-2018 to FY 2016-2017 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Food Services Deficit Calculation

Description	Operation	FY 2017 - 18	FY 2016 - 17		FY 2017 - 18	FY 2016 - 17
Total Expenditures	+ (plus)	105,966,786.41	94,930,755.01	Total Program 98	+ 2,771,167.88	2,654,068.35
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,267,346.09	1,205,136.63
Community Schools	- (minus)	341,589.61	368,425.09	Revenue 4198 (State)	- 28,517.70	40,135.88
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	280,682.50	285,099.25	Revenue 6198 (Fed)	- 1,126,002.90	1,215,649.38
School Food Services	- (minus)	2,771,167.88	2,654,068.35	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 229,012.48	180,960.77
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	734,272.36	865,256.86	TOTAL FOOD SERVICES DEFICIT	120,288.71	12,185.69
Federal, General Purpose Revenue	- (minus)	23,997.62	4,775.55			
Federal, Special Purpose Revenue	- (minus)	3,794,253.02	3,873,545.76	Note:		
Food Service Deficit	+ (plus)	120,288.71	12,185.69	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,126,002.90	1,215,649.38	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	229,012.48	180,960.77	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2017 - 18	FY 2016 - 17
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	26,875.89	58,262.10
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	31,732.28	25,728.56
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	99,554,735.68	88,372,370.65
		FY 17-18/FY 16-17	1.13

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

E.S.D. 189

Fiscal Year 2017-2018

COUNTY: 31 Snohomish

Preliminary Vocational Education Maintenance of Effort

This is the preliminary Vocational Education Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Description	Operation	FY 2017 - 18	FY 2016 - 17
Program 31, Vocational--Basic State	+ (plus)	3,103,031.04	2,927,301.40
Program 34, Middle School Career and Technical Education-State	+ (plus)	768,117.15	552,742.55
Program 38, Vocational--Federal	+ (plus)	32,310.00	42,157.18
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	32,310.00	42,157.18
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,871,148.19	3,480,043.95
		FY 17-18 / FY 16-17	1.11

This report is for information only and does not reflect on the financial condition of the district.

E.S.D. 189

Lake Stevens School District No.004

COUNTY: 31 Snohomish

Financial Edit Report Fiscal Year 2017-2018

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.044	Your district is reporting expenditures in Program 56, State Institutions, Centers, and Homes-Delinquent. This account must be zero.	4,792.03	
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-61-5.	-3,758.76	
Info	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	102,744.37	0.00
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

E.S.D. 189

Lake Stevens School District No.004

COUNTY: 31 Snohomish

Financial Edit Report Fiscal Year 2017-2018

Continued

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits