

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 2008-2009

ANNUAL FINACIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2009-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Year Ended August 31, 2009-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Assets

Statement of Changes in Fiduciary Net Assets

Schedule of Long-Term Debt

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2008-2009

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, 2009, were prepared on the 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 OMB circular A-87 and all costs are properly allocable to federal awards.

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, 2008-August 31, 2009

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	68,359,576.73	842,581.19	7,333,512.53	7,700,139.94	403,594.00	0.00	84,639,404.39
Total Expenditures	68,268,943.94	787,434.72	6,840,858.75	13,898,814.37	0.00	0.00	89,796,051.78
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	90,632.79	55,146.47	492,653.78	-6,198,674.43	403,594.00	0.00	-5,156,647.39
Beginning Total Fund Balance	4,325,762.45	632,159.12	2,024,140.93	14,222,907.45	567,207.79		21,772,177.74
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00		0.00
Ending Total Fund Balance	4,416,395.24	687,305.59	2,516,794.71	8,024,233.02	970,801.79	0.00	16,615,530.35

E.S.D. 189

Balance Sheet

COUNTY: 31 Snohomish

Governmental Funds

August 31, 2009

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,572,398.77	15,633.23	26,273.94	417,534.23	191.04	0.00	2,032,031.21
Minus Warrants Outstanding	-1,493,703.57	-8,791.46	0.00	-295,095.21	0.00	0.00	-1,797,590.24
Taxes Receivable	6,061,208.04		4,034,463.63	0.00	11,973.99		10,107,645.66
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	516,754.74	0.00	0.00	619,100.54	0.00	0.00	1,135,855.28
Accounts Receivable	20,603.07	0.00	0.00	0.00	0.00	0.00	20,603.07
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	33,237.95	0.00					33,237.95
Prepaid Items	47,995.98	0.00		0.00	0.00	0.00	47,995.98
Investments	4,290,709.98	703,391.32	2,490,520.77	8,765,655.16	970,610.75	0.00	17,220,887.98
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	11,049,204.96	710,233.09	6,551,258.34	9,507,194.72	982,775.78	0.00	28,800,666.89
LIABILITIES:							
Accounts Payable	376,635.30	22,047.47	0.00	1,482,617.70	0.00	0.00	1,881,300.47
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	118,471.30	0.00		0.00			118,471.30
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	16,863.33	880.03		0.00			17,743.36
Due To Other Governmental Units	0.00	0.00		344.00	0.00	0.00	344.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 189

Balance Sheet

COUNTY: 31 Snohomish

Governmental Funds

August 31, 2009

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	-1,163.88	0.00		0.00			-1,163.88
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
Deferred Revenue	6,122,003.67	0.00	4,034,463.63	0.00	11,973.99	0.00	10,168,441.29
TOTAL LIABILITIES	6,632,809.72	22,927.50	4,034,463.63	1,482,961.70	11,973.99	0.00	12,185,136.54
FUND BALANCE:							
Reservation Of Fund Balance	994,399.41	0.00	0.00	3,255,821.73	0.00	0.00	4,250,221.14
Unreserved, Designated Fund Balance	578,498.40	0.00		0.00		0.00	578,498.40
Unreserved, Undesignated Fund Balance	2,843,497.43	687,305.59	2,516,794.71	4,768,411.29	970,801.79	0.00	11,786,810.81
TOTAL FUND BALANCE	4,416,395.24	687,305.59	2,516,794.71	8,024,233.02	970,801.79	0.00	16,615,530.35
TOTAL LIABILITIES AND FUND BALANCE	11,049,204.96	710,233.09	6,551,258.34	9,507,194.72	982,775.78	0.00	28,800,666.89

E.S.D. 189

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 31 Snohomish

Governmental Funds

For the Year Ended August 31, 2009

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	12,833,792.68	842,581.19	7,333,512.53	1,593,747.54	19,544.39		22,623,178.33
State	47,800,910.98		0.00	6,106,392.40	384,049.61		54,291,352.99
Federal	3,447,726.66		0.00	0.00	0.00		3,447,726.66
Federal Stimulus	3,279,251.00						3,279,251.00
Other	994,509.41			0.00	0.00	0.00	994,509.41
TOTAL REVENUES	68,356,190.73	842,581.19	7,333,512.53	7,700,139.94	403,594.00	0.00	84,636,018.39
EXPENDITURES:							
CURRENT:							
Regular Instruction	31,522,254.71						31,522,254.71
Federal Stimulus	3,168,665.00						3,168,665.00
Special Education	8,228,064.45						8,228,064.45
Vocational Education	2,375,218.19						2,375,218.19
Skills Center	0.00						0.00
Compensatory Programs	4,794,336.77						4,794,336.77
Other Instructional Programs	968,621.77						968,621.77
Community Services	572,909.16						572,909.16
Support Services	16,098,611.01						16,098,611.01
Student Activities/Other		787,434.72				0.00	787,434.72
CAPITAL OUTLAY:							
Sites				4,354.64			4,354.64
Building				13,576,534.97			13,576,534.97
Equipment				317,924.76			317,924.76
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Other	540,262.88						540,262.88
DEBT SERVICE:							
Principal	0.00		3,450,000.00	0.00	0.00		3,450,000.00
Interest and Other Charges	0.00		3,390,858.75	0.00	0.00		3,390,858.75
TOTAL EXPENDITURES	68,268,943.94	787,434.72	6,840,858.75	13,898,814.37	0.00	0.00	89,796,051.78
REVENUES OVER (UNDER) EXPENDITURES	87,246.79	55,146.47	492,653.78	-6,198,674.43	403,594.00	0.00	-5,160,033.39

E.S.D. 189

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 31 Snohomish

Governmental Funds

For the Year Ended August 31, 2009

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	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	3,386.00		0.00	0.00	0.00		3,386.00
TOTAL OTHER FINANCING SOURCES (USES)	3,386.00		0.00	0.00	0.00	0.00	3,386.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	90,632.79	55,146.47	492,653.78	-6,198,674.43	403,594.00	0.00	-5,156,647.39
BEGINNING TOTAL FUND BALANCE	4,325,762.45	632,159.12	2,024,140.93	14,222,907.45	567,207.79	0.00	21,772,177.74
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	4,416,395.24	687,305.59	2,516,794.71	8,024,233.02	970,801.79	0.00	16,615,530.35

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

General Fund

For The Year Ended August 31, 2009

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	13,354,515.00	12,833,792.68	-520,722.32
State	51,583,693.00	47,800,910.98	-3,782,782.02
Federal	2,799,110.00	3,447,726.66	648,616.66
Federal Stimulus	0.00	3,279,251.00	3,279,251.00
Other	800,000.00	994,509.41	194,509.41
TOTAL REVENUES	68,537,318.00	68,356,190.73	-181,127.27
EXPENDITURES			
CURRENT:			
Regular Instruction	36,517,925.00	31,522,254.71	4,995,670.29
Federal Stimulus	0.00	3,168,665.00	-3,168,665.00
Special Education	7,926,025.00	8,228,064.45	-302,039.45
Vocational Education	2,541,013.00	2,375,218.19	165,794.81
Skills Center	0.00	0.00	0.00
Compensatory Programs	4,520,567.00	4,794,336.77	-273,769.77
Other Instructional Programs	1,430,586.00	968,621.77	461,964.23
Community Services	503,490.00	572,909.16	-69,419.16
Support Services	16,504,406.00	16,098,611.01	405,794.99
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	781,418.00	540,262.88	241,155.12
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	70,725,430.00	68,268,943.94	2,456,486.06
REVENUES OVER (UNDER) EXPENDITURES	-2,188,112.00	87,246.79	2,275,358.79

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

General Fund

For The Year Ended August 31, 2009

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	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	3,386.00	3,386.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	3,386.00	3,386.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,188,112.00	90,632.79	2,278,744.79
BEGINNING TOTAL FUND BALANCE	3,700,000.00	4,325,762.45	625,762.45
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,511,888.00	4,416,395.24	2,904,507.24

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Associated Student Body Fund

For The Year Ended August 31, 2009

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,099,425.00	842,581.19	-256,843.81
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	1,099,425.00	842,581.19	-256,843.81
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,131,496.00	787,434.72	344,061.28
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,131,496.00	787,434.72	344,061.28
REVENUES OVER (UNDER) EXPENDITURES	-32,071.00	55,146.47	87,217.47

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Associated Student Body Fund

For The Year Ended August 31, 2009

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)	-32,071.00	55,146.47	87,217.47
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	520,003.00	632,159.12	112,156.12
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	487,932.00	687,305.59	199,373.59

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Debt Service Fund

For The Year Ended August 31, 2009

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	7,424,180.00	7,333,512.53	-90,667.47
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	7,424,180.00	7,333,512.53	-90,667.47
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills 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	3,450,000.00	3,450,000.00	0.00
Interest and Other Charges	3,420,859.00	3,390,858.75	30,000.25
TOTAL EXPENDITURES	6,870,859.00	6,840,858.75	30,000.25
 REVENUES OVER (UNDER) EXPENDITURES	 553,321.00	 492,653.78	 -60,667.22

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Debt Service Fund

For The Year Ended August 31, 2009

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	553,321.00	492,653.78	-60,667.22
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,000,000.00	2,024,140.93	24,140.93
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,553,321.00	2,516,794.71	-36,526.29

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Capital Projects Fund

For The Year Ended August 31, 2009

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	305,000.00	1,593,747.54	1,288,747.54
State	9,000,000.00	6,106,392.40	-2,893,607.60
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	9,305,000.00	7,700,139.94	-1,604,860.06
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	4,071,000.00	4,354.64	4,066,645.36
Building	16,010,487.00	13,576,534.97	2,433,952.03
Equipment	633,900.00	317,924.76	315,975.24
Energy	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	772,000.00	0.00	772,000.00
TOTAL EXPENDITURES	21,487,387.00	13,898,814.37	7,588,572.63
REVENUES OVER (UNDER) EXPENDITURES	-12,182,387.00	-6,198,674.43	5,983,712.57

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Capital Projects Fund

For The Year Ended August 31, 2009

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
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	3,500,000.00	0.00	-3,500,000.00
TOTAL OTHER FINANCING SOURCES (USES)	3,500,000.00	0.00	-3,500,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-8,682,387.00	-6,198,674.43	2,483,712.57
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	11,691,959.00	14,222,907.45	2,530,948.45
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,009,572.00	8,024,233.02	5,014,661.02

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Transportation Vehicle Fund

For The Year Ended August 31, 2009

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	8,000.00	19,544.39	11,544.39
State	380,809.00	384,049.61	3,240.61
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	388,809.00	403,594.00	14,785.00
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	330,000.00	0.00	330,000.00
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	330,000.00	0.00	330,000.00
REVENUES OVER (UNDER) EXPENDITURES	58,809.00	403,594.00	344,785.00

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Transportation Vehicle Fund

For The Year Ended August 31, 2009

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
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)	58,809.00	403,594.00	344,785.00
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	555,341.00	567,207.79	11,866.79
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	614,150.00	970,801.79	356,651.79

E.S.D. 189

Statement Of Fiduciary Net Assets

COUNTY: 31 Snohomish

Fiduciary Funds

August 31, 2009

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	2,500.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	-94.32	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	53,455.13	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	55,860.81	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET ASSETS:		
Net assets held in trust for:		
Reserved for Other Items	0.00	0.00
Reserved for Self Insured Risk		0.00
Reserved for Trust Principal	5,000.00	0.00
Unreserved, Designated for Other Items	0.00	0.00
Unreserved, Undesignated Fund Balance	50,860.81	0.00
TOTAL NET ASSETS	55,860.81	0.00

E.S.D. 189

Statement of Changes in Fiduciary Net Assets

COUNTY: 31 Snohomish

Fiduciary Funds

For the Year Ended August 31, 2009

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	11,357.82	0.00
Employer		0.00
Members		0.00
Other	2,308.57	0.00
TOTAL CONTRIBUTIONS	13,666.39	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	704.90	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	704.90	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	14,371.29	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	1,000.00	
Other	5,658.67	0.00
TOTAL DEDUCTIONS	6,658.67	0.00
 Net Increase (Decrease)	 7,712.62	 0.00
Net Assets--Beginning	48,148.19	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	55,860.81	0.00

E.S.D. 189

Schedule of Long-Term Debt

COUNTY: 31 Snohomish

For the Year Ended August 31, 2009

Description	Beginning Outstanding Debt September 1, 2008	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2009
Total Voted Bonds	71,650,000.00	0.00	3,450,000.00	68,200,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Other Long-Term Debt:				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00
Compensated Absences	490,553.01	87,945.39	0.00	578,498.40
Other Long-Term Debt	0.00	0.00	0.00	0.00
Total Other Long-Term Debt	490,553.01	87,945.39	0.00	578,498.40
TOTAL LONG-TERM DEBT	72,140,553.01	87,945.39	3,450,000.00	68,778,498.40

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	10,639,489.48	7,307,117.28	0.00	7,436.89
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	250.71	345.83	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 Total Local Taxes	10,639,740.19	7,307,463.11	0.00	7,436.89
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	14,745.28			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	99,635.00			
2173 Summer School Tuitions and Fees	21,821.40			
2186 Community School Tuitions and Fees	220,737.50			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	79,933.30		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skills Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care	368.00			
2289 Other Community Services	41,915.63			
2298 Food Services	1,298,517.31			
2299 School Bus Revenue	0.00			0.00
2300 Investment Earnings	63,276.78	26,049.42	181,471.54	12,107.50
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	38,181.48		0.00	0.00
2600 Fines and Damages	7,534.51		0.00	0.00
2700 Rentals and Leases	129,506.78	0.00	0.00	0.00
2800 Insurance Recoveries	90,246.65		0.00	0.00
2900 Local Support Nontax, Unassigned	23,790.83	0.00	1,412,276.00	0.00
2910 E-rate	63,842.04		0.00	
2000 Total Local Support Nontax	2,194,052.49	26,049.42	1,593,747.54	12,107.50

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	33,807,787.24			
3121 Special Education - General Apportionment	1,153,442.28			
3300 Local Effort Assistance	1,941,696.16			
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	36,902,925.68	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	5,028,141.96			
4126 State Institutions, Special Education	0.00			
4130 State Matching, Paid Direct to Districts			6,106,392.40	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	450,310.99			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	89,220.91			
4163 Promoting Academic Success	0.00			
4165 Transitional Bilingual	199,413.59			
4166 Student Achievement	2,615,360.42		0.00	
4174 Highly Capable	69,308.14			
4175 Professional Development	136,771.69			
4188 Day Care	0.00			
4198 School Food Service	48,316.83			
4199 Transportation - Operations	1,799,571.31			
4230 State Matching, Paid Direct to Contractors			0.00	
4300 Other State Agencies, Unassigned	452,103.06		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Matching - Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4388 Day Care - Other State Agencies	9,466.40			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				384,049.61
4000 Total State, Special Purpose	10,897,985.30		6,106,392.40	384,049.61
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	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	63,453.01	0.00	0.00	
5000 Total Federal, General Purpose	63,453.01	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	3,279,251.00			
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			
6124 Special Education, Supplemental	1,405,997.92			
6138 Secondary Vocational Education	42,218.00			
6146 Skills Center	0.00			
6151 Disadvantaged	560,224.22			
6152 School Improvement, Federal	364,049.83			
6153 Migrant	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	0.00			
6167 Indian Education, JOM	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	822,901.41			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	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			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 Disadvantaged	0.00			
6252 School Improvement, Federal	0.00			
6253 Migrant	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 Devolpment	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 Day Care	0.00			
6289 Other Community Services	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	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	58,129.26			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6346 Skills Center	0.00			
6351 Disadvantaged	0.00			
6352 School Improvement, Federal	0.00			
6353 Migrant	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	130,753.01			
6000 Total Federal, Special Purpose	6,663,524.65		0.00	

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7163 Promoting Academic Success	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	994,509.41			
7301 Nonhigh Participation	0.00			
7000 Total Revenues From Other School Districts	994,509.41		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property		0.00	0.00	
9300 Sale of Equipment	3,386.00		0.00	0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
9000 Total Other Financing Sources	3,386.00	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	68,359,576.73	7,333,512.53	7,700,139.94	403,594.00

E.S.D. 189

Program/Activity/Object Report

COUNTY: 31 Snohomish

For the Year Ended August 31, 2009

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	31,629,903.13	11 Bd of Dir	122,995.85	0 Debit Transfer	511,973.27
11 Stim, Title I	.00	12 Supt Off	986,540.41	1 Credit Transfer	-511,973.27
12 Stim, Schl Imprv	.00	13 Busns Off	689,845.40	2 Cert. Salaries	30,479,287.32
13 Stim, SFSF	3,168,665.00	14 HR	513,288.21	3 Class. Salaries	12,312,343.90
14 Stim, IDEA	.00	15 Pblc Rltn	151,912.83	4 Employee Benefits	14,725,233.12
18 Stim, Compt Grants	.00	21 Supv Inst	1,137,854.38	5 Supplies / Materials	3,665,732.17
19 Stim, Other	.00	22 Lrn Resrc	1,123,049.34	7 Purchased Services	6,393,506.86
21 Sp Ed, Sup, St	6,885,004.82	23 Princ Off	3,811,549.36	8 Travel	152,577.69
24 Sp Ed, Sup, Fed	1,365,562.54	24 Guid/Coun	1,536,523.85	9 Capital Outlay	540,262.88
26 Sp Ed, Inst, St	.00	25 Pupil M/S	214,190.22	TOTAL ALL OBJECTS	68,268,943.94
29 Sp Ed, Oth, Fed	.00	26 Health	2,416,063.38		
31 Voc, Basic, St	2,484,642.05	27 Teaching	40,855,209.72		
34 MidSchCar/Tec	.00	28 Extracur	905,343.07		
38 Voc, Fed	42,218.00	29 Pmt to SD	.00		
39 Voc, Other	.00	41 Supervisn	80,152.56		
45 Skil Cnt, Bas, St	.00	42 Food	1,129,633.57		
46 Skill Cntr, Fed	.00	44 Operation	1,011,716.96		
51 Disadvant, Fed	561,472.99	49 Transfers	-18,885.31		
52 Schl Imprv, Fed	357,696.45	51 Supervisn	340,762.09		
53 Migrant, Fed	.00	52 Operation	3,571,679.63		
54 Read First, Fed	.00	53 Maintnce	666,374.73		
55 LAP	439,426.46	56 Insurance	84,885.02		
56 St In, Ctr/Hm, D	.00	59 Transfers	-492,252.43		
57 St In, N/D, Fed	.00	61 Supv Bldg	212,101.75		
58 Sp/Plt Pgm, St	73,179.77	62 Grnd Mnt	509,303.30		
61 Head Start, Fed	.00	63 Oper Bldg	2,582,359.53		
62 MS, Pro Dv, Fed	.00	64 Maintnce	744,594.72		
63 PAS	.00	65 Utilities	2,000,426.53		
64 LEP, Fed	.00	67 Bldg Secu	72,805.16		
65 Tran Biling, St	177,183.33	68 Insurance	422,969.21		
66 Stu Achvmnt, St	3,241,459.02	72 Info Sys	769,746.59		
67 Ind Ed, Fd, JOM	.00	73 Printing	31,204.91		
68 Ind Ed, Fd, ED	.00	74 Warehouse	79,905.76		
69 Comp, Othr	.00	75 Mtr Pool	5,266.23		

E.S.D. 189

Program/Activity/Object Report

COUNTY: 31 Snohomish

For the Year Ended August 31, 2009

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	79,842.80
73 Summer School	22,646.17
74 Highly Capable	105,079.74
75 Prof Dev, State	8,836.56
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	833,786.43
81 Public Radio/TV	.00
86 Comm Schools	328,980.91
88 Day Care	56,586.54
89 Othr Comm Srv	187,341.71
97 Distwide Suppt	9,845,875.43
98 Schl Food Serv	2,202,105.05
99 Pupil Transp	4,171,449.04
TOTAL ALL PROGRAMS	68,268,943.94

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	-172.59
TOTAL ALL ACTIVITIES	68,268,943.94