

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 2011-2012

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2011-2012

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, 2012, 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 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, 2011-August 31, 2012

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	69,619,132.89	928,630.38	17,380,360.89	2,725,653.45	398,679.56		91,052,457.17
Total Expenditures	68,931,568.78	984,354.03	6,897,446.14	1,614,766.82	430,044.92		78,858,180.69
Other Financing Uses	0.00		10,313,225.71	0.00	0.00		10,313,225.71
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	687,564.11	-55,723.65	169,689.04	1,110,886.63	-31,365.36		1,881,050.77
Beginning Total Fund Balance	8,692,665.08	736,353.35	2,778,136.24	3,195,700.40	965,458.08		16,368,313.15
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00		0.00
Ending Total Fund Balance	9,380,229.19	680,629.70	2,947,825.28	4,306,587.03	934,092.72		18,249,363.92

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Balance Sheet

COUNTY: 31 Snohomish

Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,640,859.97	11,960.50	37,567.36	22,060.56	533.55	0.00	1,712,981.94
Minus Warrants Outstanding	-1,472,132.26	-2,824.90	0.00	0.00	0.00	0.00	-1,474,957.16
Taxes Receivable	6,348,363.67		3,533,022.52	755,013.29	331.49		10,636,730.97
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	377,331.26	0.00	0.00	0.00	0.00	0.00	377,331.26
Accounts Receivable	119,860.39	0.00	0.00	0.00	0.00	0.00	119,860.39
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	33,272.26	0.00					33,272.26
Prepaid Items	103,095.53	0.00		0.00	0.00	0.00	103,095.53
Investments	10,025,672.05	713,662.59	2,910,257.92	4,428,961.35	933,559.17	0.00	19,012,113.08
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	17,176,322.87	722,798.19	6,480,847.80	5,206,035.20	934,424.21	0.00	30,520,428.27
LIABILITIES:							
Accounts Payable	1,150,686.34	42,168.49	0.00	144,434.88	0.00	0.00	1,337,289.71
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	157,730.43	0.00		0.00			157,730.43
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	40,154.66	0.00		0.00			40,154.66
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Balance Sheet

COUNTY: 31 Snohomish

Governmental Funds

August 31, 2012

	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	0.00	0.00		0.00			0.00
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	6,447,522.25	0.00	3,533,022.52	755,013.29	331.49	0.00	10,735,889.55
TOTAL LIABILITIES	7,796,093.68	42,168.49	3,533,022.52	899,448.17	331.49	0.00	12,271,064.35
FUND BALANCE:							
Nonspendable Fund Balance	136,367.79	0.00	0.00	0.00	0.00	0.00	136,367.79
Restricted Fund Balance	38,799.04	680,629.70	2,947,825.28	3,528,508.18	0.00	0.00	7,195,762.20
Committed Fund Balance	413,233.86	0.00	0.00	0.00	0.00	0.00	413,233.86
Assigned Fund Balance	477,881.00	0.00	0.00	778,078.85	934,092.72	0.00	2,190,052.57
Unassigned Fund Balance	8,313,947.50	0.00	0.00	0.00	0.00	0.00	8,313,947.50
TOTAL FUND BALANCE	9,380,229.19	680,629.70	2,947,825.28	4,306,587.03	934,092.72	0.00	18,249,363.92
TOTAL LIABILITIES AND FUND BALANCE	17,176,322.87	722,798.19	6,480,847.80	5,206,035.20	934,424.21	0.00	30,520,428.27

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 31 Snohomish

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	14,875,464.68	928,630.38	6,970,898.04	2,725,653.45	1,898.34		25,502,544.89
State	50,057,307.91		0.00	0.00	396,781.22		50,454,089.13
Federal	3,588,873.82		0.00	0.00	0.00		3,588,873.82
Federal Stimulus	153,092.79						153,092.79
Other	944,393.69			0.00	0.00	0.00	944,393.69
TOTAL REVENUES	69,619,132.89	928,630.38	6,970,898.04	2,725,653.45	398,679.56	0.00	80,642,994.32
EXPENDITURES:							
CURRENT:							
Regular Instruction	37,068,705.83						37,068,705.83
Federal Stimulus	153,092.79						153,092.79
Special Education	8,179,934.41						8,179,934.41
Vocational Education	2,937,130.20						2,937,130.20
Skills Center	0.00						0.00
Compensatory Programs	1,976,713.28						1,976,713.28
Other Instructional Programs	952,739.49						952,739.49
Community Services	501,450.35						501,450.35
Support Services	16,583,203.44						16,583,203.44
Student Activities/Other		984,354.03				0.00	984,354.03
CAPITAL OUTLAY:							
Sites				609,683.76			609,683.76
Building				188,968.92			188,968.92
Equipment				815,812.53			815,812.53
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					430,044.92		430,044.92
Sales and Lease				0.00			0.00
Other	578,598.99						578,598.99
DEBT SERVICE:							
Principal	0.00		4,160,000.00	0.00	0.00		4,160,000.00
Interest and Other Charges	0.00		2,737,446.14	0.00	0.00		2,737,446.14
Bond/Levy Issuance				301.61	0.00		301.61
TOTAL EXPENDITURES	68,931,568.78	984,354.03	6,897,446.14	1,614,766.82	430,044.92	0.00	78,858,180.69

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 31 Snohomish

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	687,564.11	-55,723.65	73,451.90	1,110,886.63	-31,365.36	0.00	1,784,813.63
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		10,409,462.85	0.00	0.00		10,409,462.85
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		-10,313,225.71	0.00	0.00		-10,313,225.71
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00		96,237.14	0.00	0.00	0.00	96,237.14
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	687,564.11	-55,723.65	169,689.04	1,110,886.63	-31,365.36	0.00	1,881,050.77
BEGINNING TOTAL FUND BALANCE	8,692,665.08	736,353.35	2,778,136.24	3,195,700.40	965,458.08	0.00	16,368,313.15
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	9,380,229.19	680,629.70	2,947,825.28	4,306,587.03	934,092.72	0.00	18,249,363.92

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

General Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	14,762,392.00	14,875,464.68	113,072.68
State	49,941,149.00	50,057,307.91	116,158.91
Federal	3,109,605.00	3,588,873.82	479,268.82
Federal Stimulus	0.00	153,092.79	153,092.79
Other	800,000.00	944,393.69	144,393.69
TOTAL REVENUES	68,613,146.00	69,619,132.89	1,005,986.89
EXPENDITURES			
CURRENT:			
Regular Instruction	38,723,890.00	37,068,705.83	1,655,184.17
Federal Stimulus	0.00	153,092.79	-153,092.79
Special Education	8,320,130.00	8,179,934.41	140,195.59
Vocational Education	3,159,760.00	2,937,130.20	222,629.80
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,970,355.00	1,976,713.28	-6,358.28
Other Instructional Programs	1,450,771.00	952,739.49	498,031.51
Community Services	480,151.00	501,450.35	-21,299.35
Support Services	16,511,206.00	16,583,203.44	-71,997.44
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	425,841.00	578,598.99	-152,757.99
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	71,042,104.00	68,931,568.78	2,110,535.22
REVENUES OVER (UNDER) EXPENDITURES	-2,428,958.00	687,564.11	3,116,522.11

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

General Fund

For The Year Ended August 31, 2012

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	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	600,000.00	0.00	-600,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,828,958.00	687,564.11	2,516,522.11
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	5,600,000.00	8,692,665.08	3,092,665.08
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,771,042.00	9,380,229.19	5,609,187.19

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Associated Student Body Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,013,843.00	928,630.38	-85,212.62
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	1,013,843.00	928,630.38	-85,212.62
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,052,673.00	984,354.03	68,318.97
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,052,673.00	984,354.03	68,318.97
REVENUES OVER (UNDER) EXPENDITURES	-38,830.00	-55,723.65	-16,893.65

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Associated Student Body Fund

For The Year Ended August 31, 2012

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)	-38,830.00	-55,723.65	-16,893.65
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	727,184.00	736,353.35	9,169.35
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	688,354.00	680,629.70	-7,724.30

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Debt Service Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	6,890,096.00	6,970,898.04	80,802.04
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	6,890,096.00	6,970,898.04	80,802.04
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	4,160,000.00	4,160,000.00	0.00
Interest and Other Charges	2,864,081.00	2,737,446.14	126,634.86
TOTAL EXPENDITURES	7,024,081.00	6,897,446.14	126,634.86
 REVENUES OVER (UNDER) EXPENDITURES	 -133,985.00	 73,451.90	 207,436.90

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Debt Service Fund

For The Year Ended August 31, 2012

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	10,409,462.85	10,409,462.85
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	-10,313,225.71	-10,313,225.71
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	96,237.14	96,237.14
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-133,985.00	169,689.04	303,674.04
BEGINNING TOTAL FUND BALANCE	2,797,000.00	2,778,136.24	-18,863.76
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,663,015.00	2,947,825.28	284,810.28

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Capital Projects Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,341,770.00	2,725,653.45	383,883.45
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	2,341,770.00	2,725,653.45	383,883.45
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	1,886,500.00	609,683.76	1,276,816.24
Building	457,757.00	188,968.92	268,788.08
Equipment	902,500.00	815,812.53	86,687.47
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	60,000.00	0.00	60,000.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Capital Projects Fund

For The Year Ended August 31, 2012

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	301.61	301.61
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	3,306,757.00	1,614,766.82	1,691,990.18

REVENUES OVER (UNDER) EXPENDITURES	-964,987.00	1,110,886.63	2,075,873.63
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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)	-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)	-600,000.00	0.00	600,000.00

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,564,987.00	1,110,886.63	2,675,873.63
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BEGINNING TOTAL FUND BALANCE	2,450,000.00	3,195,700.40	745,700.40
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Prior Year(s) Corrections or Restatements		0.00	0.00
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ENDING TOTAL FUND BALANCE	885,013.00	4,306,587.03	3,421,574.03
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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Transportation Vehicle Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,000.00	1,898.34	-101.66
State	351,013.00	396,781.22	45,768.22
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	353,013.00	398,679.56	45,666.56
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	575,000.00	430,044.92	144,955.08
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	575,000.00	430,044.92	144,955.08

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Transportation Vehicle Fund

For The Year Ended August 31, 2012

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-221,987.00	-31,365.36	190,621.64
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	-221,987.00	-31,365.36	190,621.64
BEGINNING TOTAL FUND BALANCE	959,000.00	965,458.08	6,458.08
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	737,013.00	934,092.72	197,079.72

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Statement Of Fiduciary Net Assets

COUNTY: 31 Snohomish

Fiduciary Funds

August 31, 2012

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	662.97	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	5.88	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	57,576.64	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	58,245.49	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:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	5,000.00	0.00
Committed to Other Purposes	0.00	0.00
Assigned to Fund Purposes	53,245.49	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	58,245.49	0.00

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Statement of Changes in Fiduciary Net Assets

COUNTY: 31 Snohomish

Fiduciary Funds

For the Year Ended August 31, 2012

ADDITIONS:	Private Purpose	
Contributions:	Trust	Other Trust
Private Donations	4,457.72	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	4,457.72	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	24.99	0.00
Interest and Dividends	81.40	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	106.39	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	4,564.11	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	7,191.83	
Other	0.00	0.00
TOTAL DEDUCTIONS	7,191.83	0.00
Net Increase (Decrease)	-2,627.72	0.00
Net Assets--Beginning	60,873.21	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	58,245.49	0.00

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Schedule of Long-Term Liabilities

COUNTY: 31 Snohomish

For the Year Ended August 31, 2012

Description	Beginning Outstanding Debt September 1, 2011	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2012
Total Voted Bonds	59,540,000.00	10,000,000.00	12,950,000.00	56,590,000.00
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
Qualified School Construction Bonds(QSCB)	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 & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	1,113,446.65	10,063.98	0.00	1,123,510.63
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	1,113,446.65	10,063.98	0.00	1,123,510.63
TOTAL LONG-TERM LIABILITIES	60,653,446.65	10,010,063.98	12,950,000.00	57,713,510.63

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	12,408,910.20	6,967,822.82	1,484,105.62	480.47
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	286.93	321.05	40.97	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	12,409,197.13	6,968,143.87	1,484,146.59	480.47
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	96,955.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	90,045.00			
2173 Summer School Tuitions and Fees	13,505.00			
2186 Community School Tuitions and Fees	194,394.05			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	69,844.71		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-Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services- Sales of Goods, Supplies, and Services	48,602.92			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,078,386.92			
2300 Investment Earnings	14,207.61	2,754.17	5,273.86	1,417.87
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	83,794.40		0.00	0.00
2600 Fines and Damages	8,191.66		0.00	0.00
2700 Rentals and Leases	143,285.14	0.00	0.00	0.00
2800 Insurance Recoveries	6,271.41		0.00	0.00
2900 Local Support Nontax, Unassigned	510,761.81	0.00	1,236,233.00	0.00
2910 E-rate	108,021.92		0.00	
2000 Total Local Support Nontax	2,466,267.55	2,754.17	1,241,506.86	1,417.87

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	37,494,289.60			
3121 Special Education - General Apportionment	1,237,901.90			
3300 Local Effort Assistance	2,858,099.80			
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	41,590,291.30	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	5,229,047.72			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance--Paid Direct to District			0.00	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	684,155.05			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	136,493.92			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	216,702.68			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	71,556.15			
4188 Day Care	0.00			
4198 School Food Service	37,432.58			
4199 Transportation - Operations	1,661,908.51			
4230 State Funding Assistance--Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	429,720.00		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance--Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - 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, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				396,781.22
4000 Total State, Special Purpose	8,467,016.61		0.00	396,781.22
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	24,738.32	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 Total Federal, General Purpose	24,738.32	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	152,664.79			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	428.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	1,335,236.58			
6138 Secondary Vocational Education	40,999.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	624,960.13			
6152 Other Title, ESEA Fed	219,784.00			
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	63,080.20			

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	5,992.74			
6198 School Food Services	1,143,209.21			
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 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
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 Day Care	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6289 Other Community Services	0.00			
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	27,395.02			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	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	103,478.62			

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6000 Total Federal, Special Purpose	3,717,228.29		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2012

	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			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	944,393.69			
7301 Nonhigh Participation	0.00			
7000 Total Revenues From Other School Districts	944,393.69		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	0.00	
9300 Sale of Equipment	0.00		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		10,409,462.85		
9900 Transfers	0.00	0.00	0.00	0.00
9000 Total Other Financing Sources	0.00	10,409,462.85	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	69,619,132.89	17,380,360.89	2,725,653.45	398,679.56

E.S.D. 189

Program/Activity/Object Report

COUNTY: 31 Snohomish

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	36,623,869.44	11 Bd of Dir	139,211.48	0 Debit Transfer	660,533.16
02 ALE	535,836.57	12 Supt Off	643,473.46	1 Credit Transfer	-660,533.16
11 Stim, Title I	.00	13 Busns Off	701,491.52	2 Cert. Salaries	31,151,479.15
12 Stim, Schl Imprv	.00	14 HR	528,571.05	3 Class. Salaries	12,111,902.96
13 Federal Stimulus - SFSF and Education Jobs	152,664.79	15 Pblc Rltn	152,682.86	4 Employee Benefits	14,610,192.50
14 Stim, IDEA	.00	21 Supv Inst	1,169,297.57	5 Supplies / Materials	3,929,505.68
18 Stim, Compt Grants	.00	22 Lrn Resrc	720,550.82	7 Purchased Services	6,452,377.01
19 Stim, Other	428.00	23 Princ Off	3,670,930.69	8 Travel	97,512.49
21 Sp Ed, Sup, St	6,933,804.87	24 Guid/Coun	1,440,111.09	9 Capital Outlay	578,598.99
24 Sp Ed, Sup, Fed	1,308,349.04	25 Pupil M/S	189,081.25	TOTAL ALL OBJECTS	68,931,568.78
26 Sp Ed, Inst, St	.00	26 Health	2,691,848.10		
29 Sp Ed, Oth, Fed	.00	27 Teaching	40,912,046.12		
31 Voc, Basic, St	2,847,083.05	28 Extracur	1,098,716.10		
34 MidSchCar/Tec	365,243.84	29 Pmt to SD	.00		
38 Voc, Fed	40,354.00	31 InstProDev	319,899.92		
39 Voc, Other	.00	32 Inst Tech	22,518.15		
45 Skil Cnt, Bas, St	.00	41 Supervisn	85,400.55		
46 Skill Cntr, Fed	.00	42 Food	1,101,504.34		
51 ESEA Disadvantaged, Fed	624,960.13	44 Operation	1,051,671.99		
52 Other Title, ESEA, Fed	219,772.65	49 Transfers	-23,373.47		
53 ESEA Migrant, Federal	.00	51 Supervisn	356,272.27		
54 Read First, Fed	.00	52 Operation	3,650,692.96		
55 LAP	699,854.27	53 Maintnce	725,231.44		
56 St In, Ctr/Hm, D	.00	56 Insurance	60,956.24		
57 St In, N/D, Fed	.00	59 Transfers	-637,159.69		
58 Sp/Plt Pgm, St	171,181.32	61 Supv Bldg	246,946.25		
59 Inst. JAJ	.00	62 Grnd Mnt	481,352.89		
61 Head Start, Fed	.00	63 Oper Bldg	2,512,273.23		
62 MS, Pro Dv, Fed	.00	64 Maintnce	1,590,383.45		
64 LEP, Fed	61,843.33	65 Utilities	1,795,559.27		
65 Tran Biling, St	214,775.82	67 Bldg Secu	80,686.27		
66 Stu Achvmnt, St	.00	68 Insurance	438,874.41		
67 Ind Ed, Fd, JOM	.00	72 Info Sys	896,824.20		
		73 Printing	30,599.61		

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Program/Activity/Object Report

COUNTY: 31 Snohomish

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	75,127.18
73 Summer School	31,250.70
74 Highly Capable	71,556.18
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	805,512.41
81 Public Radio/TV	.00
86 Comm Schools	316,547.22
88 Day Care	.00
89 Othr Comm Srv	184,903.13
97 Distwide Suppt	10,275,454.21
98 Schl Food Serv	2,215,203.41
99 Pupil Transp	4,155,993.22
TOTAL ALL PROGRAMS	68,931,568.78

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	78,329.79
75 Mtr Pool	4,458.73
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	3,653.87
TOTAL ALL ACTIVITIES	68,931,568.78