

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 31 Snohomish

Fiscal Year 2018-2019

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2018-2019

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, 2019, 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, 2018-August 31, 2019

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	131,136,889.00	913,586.98	12,802,049.78	26,280,228.60	727,428.74	0.00	171,860,183.10
Total Expenditures	122,694,585.99	798,582.64	10,569,625.00	67,634,215.05	566,500.92	0.00	202,263,509.60
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	8,442,303.01	115,004.34	2,232,424.78	-41,353,986.45	160,927.82	0.00	-30,403,326.50
Beginning 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	15,610,210.73	709,918.22	5,429,586.96	37,694,246.57	876,646.14	0.00	60,320,608.62

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Balance Sheet

COUNTY: 31 Snohomish

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,189,990.86	82,691.22	17,735.77	5,752,154.24	50.02	0.00	8,042,622.11
Minus Warrants Outstanding	-2,124,147.22	-564.60	0.00	-5,703,677.13	0.00	0.00	-7,828,388.95
Taxes Receivable	4,643,893.81		6,251,989.68	977,103.90	100.32		11,873,087.71
Due From Other Funds	107,818.28	0.00	0.00	0.00	0.00	0.00	107,818.28
Due From Other Governmental Units	836,411.89	0.00	0.00	19,270,560.52	0.00	0.00	20,106,972.41
Accounts Receivable	76,676.74	0.00	0.00	0.00	0.00	0.00	76,676.74
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	30,160.76	0.00		0.00			30,160.76
Prepaid Items	328,903.54	14,865.44			0.00	0.00	343,768.98
Investments	15,868,479.36	867,567.88	5,411,851.19	25,130,567.05	876,596.12	0.00	48,155,061.60
Investments/Cash With Trustee	44,493.39		0.00	0.00	0.00	0.00	44,493.39
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	22,002,681.41	964,559.94	11,681,576.64	45,426,708.58	876,746.46	0.00	80,952,273.03
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	22,002,681.41	964,559.94	11,681,576.64	45,426,708.58	876,746.46	0.00	80,952,273.03
LIABILITIES:							
Accounts Payable	1,252,600.74	100,889.59	0.00	6,394,268.11	0.00	0.00	7,747,758.44
Contracts Payable Current	20,912.04	0.00		262,940.06	0.00	0.00	283,852.10
Accrued Interest Payable			0.00				0.00
Accrued Salaries	189,244.00	0.00		0.00			189,244.00
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, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	114,782.35	0.00		0.00			114,782.35
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	9,668.34	0.00	98,149.94	0.00	0.00	107,818.28
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	106,611.35	144,083.79	0.00	0.00	0.00		250,695.14
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	1,684,150.48	254,641.72	0.00	6,755,358.11	0.00	0.00	8,694,150.31
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	64,426.39	0.00	0.00	0.00	0.00	0.00	64,426.39
Unavailable Revenue - Taxes Receivable	4,643,893.81		6,251,989.68	977,103.90	100.32		11,873,087.71
TOTAL DEFERRED INFLOWS OF RESOURCES	4,708,320.20	0.00	6,251,989.68	977,103.90	100.32	0.00	11,937,514.10
FUND BALANCE:							
Nonspendable Fund Balance	359,064.30	14,865.44	0.00	0.00	0.00	0.00	373,929.74
Restricted Fund Balance	1,196,551.62	695,052.78	5,429,586.96	36,921,776.82	876,646.14	0.00	45,119,614.32
Committed Fund Balance	0.00	0.00	0.00	772,469.75	0.00	0.00	772,469.75
Assigned Fund Balance	4,739,842.85	0.00	0.00	0.00	0.00	0.00	4,739,842.85
Unassigned Fund Balance	9,314,751.96	0.00	0.00	0.00	0.00	0.00	9,314,751.96
TOTAL FUND BALANCE	15,610,210.73	709,918.22	5,429,586.96	37,694,246.57	876,646.14	0.00	60,320,608.62
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	22,002,681.41	964,559.94	11,681,576.64	45,426,708.58	876,746.46	0.00	80,952,273.03

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 31 Snohomish

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	13,705,502.04	913,586.98	12,802,049.78	6,541,489.62	8,178.75		33,970,807.17
State	111,968,614.49		0.00	19,638,635.98	719,249.99		132,326,500.46
Federal	4,046,118.50		0.00	0.00	0.00		4,046,118.50
Other	1,412,900.15			0.00	0.00	0.00	1,412,900.15
TOTAL REVENUES	131,133,135.18	913,586.98	12,802,049.78	26,180,125.60	727,428.74	0.00	171,756,326.28
EXPENDITURES:							
CURRENT:							
Regular Instruction	70,347,154.16						70,347,154.16
Special Education	19,187,207.45						19,187,207.45
Vocational Education	3,952,755.83						3,952,755.83
Skill Center	0.00						0.00
Compensatory Programs	3,532,496.49						3,532,496.49
Other Instructional Programs	1,610,845.07						1,610,845.07
Community Services	471,503.18						471,503.18
Support Services	22,913,633.32						22,913,633.32
Student Activities/Other		798,582.64				0.00	798,582.64
CAPITAL OUTLAY:							
Sites				1,361,417.18			1,361,417.18
Building				63,406,211.53			63,406,211.53
Equipment				1,853,139.66			1,853,139.66
Instructional Technology				1,004,950.51			1,004,950.51
Energy				0.00			0.00
Transportation Equipment					566,500.92		566,500.92
Sales and Lease				6,037.10			6,037.10
Other	678,990.49						678,990.49
DEBT SERVICE:							
Principal	0.00		5,345,000.00	0.00	0.00		5,345,000.00
Interest and Other Charges	0.00		5,224,625.00	0.00	0.00		5,224,625.00
Bond/Levy Issuance				2,459.07	0.00		2,459.07
TOTAL EXPENDITURES	122,694,585.99	798,582.64	10,569,625.00	67,634,215.05	566,500.92	0.00	202,263,509.60
REVENUES OVER (UNDER) EXPENDITURES	8,438,549.19	115,004.34	2,232,424.78	-41,454,089.45	160,927.82	0.00	-30,507,183.32
OTHER FINANCING SOURCES (USES):							

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 31 Snohomish

Governmental Funds

For the Year Ended August 31, 2019

	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	3,753.82		0.00	100,103.00	0.00		103,856.82
TOTAL OTHER FINANCING SOURCES (USES)	3,753.82		0.00	100,103.00	0.00	0.00	103,856.82
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	8,442,303.01	115,004.34	2,232,424.78	-41,353,986.45	160,927.82	0.00	-30,403,326.50
BEGINNING 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	15,610,210.73	709,918.22	5,429,586.96	37,694,246.57	876,646.14	0.00	60,320,608.62

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

General Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	12,575,864.00	13,705,502.04	1,129,638.04
State	112,399,985.00	111,968,614.49	-431,370.51
Federal	3,626,602.00	4,046,118.50	419,516.50
Other	1,481,000.00	1,412,900.15	-68,099.85
TOTAL REVENUES	130,083,451.00	131,133,135.18	1,049,684.18
EXPENDITURES			
CURRENT:			
Regular Instruction	70,407,334.00	70,347,154.16	60,179.84
Special Education	18,329,537.00	19,187,207.45	-857,670.45
Vocational Education	4,940,095.00	3,952,755.83	987,339.17
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,387,852.00	3,532,496.49	-144,644.49
Other Instructional Programs	2,183,418.00	1,610,845.07	572,572.93
Community Services	507,687.00	471,503.18	36,183.82
Support Services	24,655,041.00	22,913,633.32	1,741,407.68
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	704,700.00	678,990.49	25,709.51
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	125,115,664.00	122,694,585.99	2,421,078.01
REVENUES OVER (UNDER) EXPENDITURES	4,967,787.00	8,438,549.19	3,470,762.19

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

General Fund

For The Year Ended August 31, 2019

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	3,753.82	3,753.82
TOTAL OTHER FINANCING SOURCES (USES)	0.00	3,753.82	3,753.82
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	4,967,787.00	8,442,303.01	3,474,516.01
BEGINNING TOTAL FUND BALANCE	7,167,908.00	7,167,907.72	-0.28
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	12,135,695.00	15,610,210.73	3,474,515.73

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Associated Student Body Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,064,891.00	913,586.98	-151,304.02
State			
Federal			
Other			
TOTAL REVENUES	1,064,891.00	913,586.98	-151,304.02
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,140,610.00	798,582.64	342,027.36
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,140,610.00	798,582.64	342,027.36
REVENUES OVER (UNDER) EXPENDITURES	-75,719.00	115,004.34	190,723.34

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Associated Student Body Fund

For The Year Ended August 31, 2019

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)	-75,719.00	115,004.34	190,723.34
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	454,623.00	594,913.88	140,290.88
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	378,904.00	709,918.22	331,014.22

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Debt Service Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	12,756,288.00	12,802,049.78	45,761.78
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	12,756,288.00	12,802,049.78	45,761.78
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	5,345,000.00	5,345,000.00	0.00
Interest and Other Charges	5,315,625.00	5,224,625.00	91,000.00
TOTAL EXPENDITURES	10,660,625.00	10,569,625.00	91,000.00
 REVENUES OVER (UNDER) EXPENDITURES	 2,095,663.00	 2,232,424.78	 136,761.78

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Debt Service Fund

For The Year Ended August 31, 2019

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) EXPENDITURES AND OTHER FINANCING USES	2,095,663.00	2,232,424.78	136,761.78
BEGINNING TOTAL FUND BALANCE	2,458,000.00	3,197,162.18	739,162.18
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,553,663.00	5,429,586.96	875,923.96

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Capital Projects Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,624,006.00	6,541,489.62	3,917,483.62
State	26,792,360.00	19,638,635.98	-7,153,724.02
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	29,416,366.00	26,180,125.60	-3,236,240.40
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	3,371,429.00	1,361,417.18	2,010,011.82
Building	90,061,974.00	63,406,211.53	26,655,762.47
Equipment	12,094,261.00	1,853,139.66	10,241,121.34
Instructional Technology	0.00	1,004,950.51	-1,004,950.51
Energy	0.00	0.00	0.00
Sales and Lease	0.00	6,037.10	-6,037.10
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	2,459.07	2,459.07
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	105,527,664.00	67,634,215.05	37,893,448.95

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Capital Projects Fund

For The Year Ended August 31, 2019

			Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-76,111,298.00	-41,454,089.45	34,657,208.55
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	100,103.00	100,103.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	100,103.00	100,103.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-76,111,298.00	-41,353,986.45	34,757,311.55
BEGINNING TOTAL FUND BALANCE	76,239,628.00	79,048,233.02	2,808,605.02
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	128,330.00	37,694,246.57	37,565,916.57

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Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Transportation Vehicle Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	500.00	8,178.75	7,678.75
State	637,702.00	719,249.99	81,547.99
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	638,202.00	727,428.74	89,226.74
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	710,000.00	566,500.92	143,499.08
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	710,000.00	566,500.92	143,499.08
REVENUES OVER (UNDER) EXPENDITURES	-71,798.00	160,927.82	232,725.82

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 31 Snohomish

Transportation Vehicle Fund

For The Year Ended August 31, 2019

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) EXPENDITURES AND OTHER FINANCING USES	-71,798.00	160,927.82	232,725.82
BEGINNING TOTAL FUND BALANCE	714,433.00	715,718.32	1,285.32
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	642,635.00	876,646.14	234,011.14

E.S.D. 189

Statement Of Fiduciary Net Position

COUNTY: 31 Snohomish

Fiduciary Funds

August 31, 2019

	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	51.40	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	56,282.45	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	56,333.85	0.00
LIABILITIES:		
Accounts Payable	1,500.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	1,500.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	5,000.00	0.00
Held In Trust For Private Purposes	49,833.85	
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	54,833.85	0.00

E.S.D. 189

Statement of Changes in Fiduciary Net Position

COUNTY: 31 Snohomish

Fiduciary Funds

For the Year Ended August 31, 2019

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	3,277.93	0.00
Employer		0.00
Members		0.00
Other	4,330.00	0.00
TOTAL CONTRIBUTIONS	7,607.93	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,340.33	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,340.33	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	8,948.26	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	5,540.44	
Other	4,446.98	0.00
TOTAL DEDUCTIONS	9,987.42	0.00
Net Increase (Decrease)	-1,039.16	0.00
Net Position--Prior Year August Beginning	55,873.01	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	55,873.01	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	54,833.85	0.00

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
Voted Debt					
Voted Bonds	135,475,000.00	0.00	5,345,000.00	130,130,000.00	7,440,000.00
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	2,150,443.77	291,622.08	0.00	2,442,065.85	2,442,065.85
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	21,907,490.00	0.00	2,629,352.00	19,278,138.00	
Net Pension Liabilities TRS 2/3	3,353,258.00	1,328,481.00	0.00	4,681,739.00	
Net Pension Liabilities SERS 2/3	2,179,862.00	0.00	402,404.00	1,777,458.00	
Net Pension Liabilities PERS 1	5,513,089.00	0.00	369,319.00	5,143,770.00	
Total Long-Term Liabilities	170,579,142.77	1,620,103.08	8,746,075.00	163,453,170.85	9,882,065.85

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	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, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	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, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	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, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	11,163,440.18	12,712,363.73	1,760,390.59	13.95
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	131.60	358.92	56.14	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	11,163,571.78	12,712,722.65	1,760,446.73	13.95
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	18,888.00			
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	110,342.50			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	81,612.06			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	69,713.00		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	993.89			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,368,532.11			
2300 Investment Earnings	280,080.94	89,327.13	1,399,638.89	8,164.80
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	92,570.69		0.00	0.00
2600 Fines and Damages	21,792.08		0.00	0.00
2700 Rentals and Leases	136,573.75	0.00	0.00	0.00
2800 Insurance Recoveries	212,020.83		0.00	0.00
2900 Local Support Nontax, Unassigned	73,007.38	0.00	3,381,404.00	0.00
2910 E-Rate	75,803.03		0.00	

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	2,541,930.26	89,327.13	4,781,042.89	8,164.80
STATE, GENERAL PURPOSE				
3100 Apportionment	81,260,696.18			
3121 Special Education - General Apportionment	3,219,636.31			
3300 Local Effort Assistance	4,016,752.36			
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	88,497,084.85	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		538,901.49	0.00
4121 Special Education	12,872,997.73			
4122 Special Education - Infants and Toddlers - State	1,044,388.71			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			19,099,734.49	
4155 Learning Assistance	1,521,538.38			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	362,700.05			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	727,834.44			
4174 Highly Capable	281,964.44			
4188 Child Care	0.00			
4198 School Food Service	30,327.72			
4199 Transportation - Operations	6,007,281.07			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	605,160.20		0.00	0.00
4321 Special Education - Other State Agencies	17,336.90			
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			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

	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				719,249.99
4000 TOTAL STATE, SPECIAL PURPOSE	23,471,529.64		19,638,635.98	719,249.99
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	22,744.44	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	22,744.44	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	1,658,082.37			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	37,268.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	650,989.96			
6152 Other Title, ESEA Fed	167,642.34			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	47,313.10			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	7,831.12			
6198 School Food Services	1,167,156.62			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	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			
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			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

	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	12,020.32		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	43,342.29			
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			
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	231,727.94			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,023,374.06		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	22,946.17			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	1,389,953.98			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	1,412,900.15		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			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
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	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	100,103.00	
9300 Sale of Equipment	3,753.82			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

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	3,753.82	0.00	100,103.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	131,136,889.00	12,802,049.78	26,280,228.60	727,428.74

E.S.D. 189

Program/Activity/Object Report

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	70,018,878.73	11 Bd of Dir	234,047.86	0 Debit Transfer	179,438.33
02 ALE	450,727.23	12 Supt Off	813,825.60	1 Credit Transfer	-179,438.33
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	1,184,549.99	2 Cert. Salaries	56,104,185.89
21 Sp Ed, Sup, St	16,532,703.92	14 HR	843,990.52	3 Class. Salaries	20,701,828.37
22 Sp Ed, Infants and Toddlers, State	1,007,550.74	15 Pblc Rltn	281,211.03	4 Employee Benefits	28,905,480.93
24 Sp Ed, Sup, Fed	1,658,082.37	21 Supv Inst	1,995,781.61	5 Supplies / Materials	5,593,516.49
25 Sp Ed, Infants and Toddlers, Federal	.00	22 Lrn Resrc	970,762.25	6	.00
26 Sp Ed, Inst, St	.00	23 Princ Off	6,510,587.09	7 Purchased Services	10,556,752.38
29 Sp Ed, Oth, Fed	.00	24 Guid/Coun	3,465,893.54	8 Travel	153,831.44
31 Voc, Basic, St	3,347,467.03	25 Pupil M/S	512,853.09	9 Capital Outlay	678,990.49
34 MidSchCar/Tec	977,075.81	26 Health	6,367,724.86	TOTAL ALL OBJECTS	122,694,585.99
38 Voc, Fed	37,268.00	27 Teaching	74,349,984.23		
39 Voc, Other	.00	28 Extracur	1,550,859.76		
45 Skil Cnt, Bas, St	.00	29 Pmt to SD	82,453.36		
46 Skill Cntr, Fed	.00	31 InstProDev	1,918,027.77		
47 Skil Cnt, Fac Upgrade	.00	32 Inst Tech	318,535.93		
51 ESEA Disadvantaged, Fed	650,989.96	33 Curriculum	1,272,007.73		
52 Other Title, ESEA, Fed	167,642.34	34 Prof Learn	355,767.83		
53 ESEA Migrant, Federal	.00	41 Supervisn	220,422.34		
54 Read First, Fed	.00	42 Food	1,265,503.63		
55 LAP	1,552,873.45	44 Operation	1,586,481.33		
56 St In, Ctr/Hm, D	6,841.02	49 Transfers	-21,808.62		
57 St In, N/D, Fed	.00	51 Supervisn	670,082.37		
58 Sp/Plt Pgm, St	349,461.62	52 Operation	4,979,740.67		
59 Inst. JAJ	.00	53 Maintnce	1,094,969.98		
61 Head Start, Fed	.00	56 Insurance	2,653.00		
62 MS, Pro Dv, Fed	.00	59 Transfers	-157,629.71		
64 LEP, Fed	47,313.10	61 Supv Bldg	721,416.68		
65 Tran Biling, St	758,700.32	62 Grnd Mnt	542,053.12		
67 Ind Ed, Fd, JOM	.00	63 Oper Bldg	3,464,987.76		
68 Ind Ed, Fd, ED	.00	64 Maintnce	1,213,264.12		
69 Comp, Othr	.00	65 Utilities	2,019,802.66		
		67 Bldg Secu	91,674.56		
		68 Insurance	370.00		

E.S.D. 189

Program/Activity/Object Report

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	76,240.60
73 Summer School	.00
74 Highly Capable	265,052.54
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	1,285,481.63
81 Public Radio/TV	.00
86 Comm Schools	271,367.79
88 Child Care	.00
89 Othr Comm Srv	200,135.39
97 Distwide Suppt	13,392,317.41
98 Schl Food Serv	3,050,598.68
99 Pupil Transp	6,589,816.31
TOTAL ALL PROGRAMS	122,694,585.99

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	1,701,453.24
73 Printing	31,531.40
74 Warehouse	109,328.73
75 Mtr Pool	26,475.42
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	102,949.26
TOTAL ALL ACTIVITIES	122,694,585.99

REPORT F196

Lake Stevens School District No. 004

RUN: 11/26/2019 3:23:09 PM

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 31 Snohomish

Fiscal Year 2018-2019

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, 2019

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	941,275.56	1,140.00		595,543.88	115,030.32	204,131.39	13,104.61	7,517.48	2,441.03	2,366.85
22 Lrn Resrc	970,762.25	0.00		653,217.06	3,001.43	218,156.43	95,328.28	232.50	0.00	826.55
23 Princ Off	6,414,282.35	789.49		3,089,730.26	1,428,842.25	1,601,678.25	193,619.89	71,058.15	6,517.14	22,046.92
24 Guid/Coun	3,267,206.35	0.00		2,030,584.90	371,174.38	848,918.62	7,029.54	9,184.19	0.00	314.72
25 Pupil M/S	1,840.34	0.00		0.00	381.36	79.93	422.17	0.00	956.88	0.00
26 Health	1,350,698.54	2,464.38		0.00	923,123.56	393,130.00	14,031.25	15,293.26	341.03	2,315.06
27 Teaching	52,646,068.55	6,640.93		35,217,259.24	1,750,947.03	13,290,771.58	827,652.67	1,501,133.94	2,385.08	49,278.08
28 Extracur	1,412,697.52	136,634.52		327,667.16	579,969.15	221,245.55	14,174.28	119,360.88	13,645.98	0.00
31 InstProDev	1,407,607.50	0.00		1,007,708.21	2,042.90	316,689.66	5,578.79	71,071.73	4,516.21	0.00
32 Inst Tech	144,808.62	0.00			0.00	0.00	0.00	99,505.00	0.00	45,303.62
33 Curriculum	1,182,295.77	0.00		1,270.00	1,634.22	457.42	1,130,609.66	48,324.47	0.00	0.00
34 Prof Learn	279,335.38	0.00		205,726.46		73,608.92	0.00	0.00	0.00	0.00
01 TOTAL	70,018,878.73	147,669.32		43,128,707.17	5,176,146.60	17,168,867.75	2,301,551.14	1,942,681.60	30,803.35	122,451.80

E.S.D. 189

PROGRAM 02 - Alternative Learning Experience

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	65,685.93	0.00		0.00	41,378.48	18,741.37	2,944.61	2,038.69	582.78	0.00
27 Teaching	380,604.19	0.00		261,438.88	24,079.21	84,231.49	5,664.61	5,190.00	0.00	0.00
31 InstProDev	1,570.62	0.00		0.00	0.00	0.00	0.00	0.00	1,570.62	0.00
33 Curriculum	988.07	0.00		0.00	0.00	0.00	988.07	0.00	0.00	0.00
34 Prof Learn	1,878.42	0.00		1,383.43		494.99	0.00	0.00	0.00	0.00
02 TOTAL	450,727.23	0.00		262,822.31	65,457.69	103,467.85	9,597.29	7,228.69	2,153.40	0.00

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	602,623.86	0.00		308,736.48	130,852.58	144,847.21	3,532.89	4,311.60	10,343.10	0.00
23 Princ Off	25,039.86	0.00		0.00	16,172.67	8,867.19	0.00	0.00	0.00	0.00
26 Health	5,017,026.32	0.00		2,149,508.03	37,118.40	748,200.08	6,637.27	2,075,425.21	137.33	0.00
27 Teaching	10,598,189.57	3,669.39		5,368,866.83	1,812,767.88	2,792,778.68	121,521.74	485,298.58	2,156.89	11,129.58
29 Pmt to SD	82,453.36							82,453.36		
31 InstProDev	154,897.09	0.00		108,705.47	0.00	37,592.53	812.71	3,330.00	4,456.38	0.00
33 Curriculum	149.00	0.00		0.00	0.00	0.00	0.00	149.00	0.00	0.00
34 Prof Learn	52,324.86	0.00		38,536.50		13,788.36	0.00	0.00	0.00	0.00
21 TOTAL	16,532,703.92	3,669.39		7,974,353.31	1,996,911.53	3,746,074.05	132,504.61	2,650,967.75	17,093.70	11,129.58

E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	9,070.98	0.00		2,898.98	3,854.10	2,317.90	0.00	0.00	0.00	0.00
23 Princ Off	5,578.95	0.00		4,190.04	0.00	1,388.91	0.00	0.00	0.00	0.00
27 Teaching	992,900.81	0.00		0.00	0.00	0.00	0.00	992,900.81	0.00	0.00
22 TOTAL	1,007,550.74	0.00		7,089.02	3,854.10	3,706.81	0.00	992,900.81	0.00	0.00

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	1,658,082.37	0.00		0.00	864,706.10	535,798.27	0.00	257,578.00	0.00	0.00
24 TOTAL	1,658,082.37	0.00		0.00	864,706.10	535,798.27	0.00	257,578.00	0.00	0.00

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	299,133.37	0.00		118,306.16	93,939.06	80,595.49	2,557.70	1,197.37	141.12	2,396.47
27 Teaching	3,001,282.45	8,485.56		1,700,938.98	124,675.80	633,834.58	121,872.06	144,743.60	20,435.89	246,295.98
31 InstProDev	27,995.82	0.00		4,410.00	117.96	1,081.63	0.00	6,246.86	16,139.37	0.00
32 Inst Tech	6,399.00	0.00			0.00	0.00	0.00	6,399.00	0.00	0.00
34 Prof Learn	12,656.39	0.00		9,321.25		3,335.14	0.00	0.00	0.00	0.00
31 TOTAL	3,347,467.03	8,485.56		1,832,976.39	218,732.82	718,846.84	124,429.76	158,586.83	36,716.38	248,692.45

E.S.D. 189

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	63,036.62	0.00		26,550.11	19,153.17	17,216.91	116.43	0.00	0.00	0.00
27 Teaching	897,318.32	178.48		509,643.47	7,486.63	175,114.42	37,031.87	3,700.75	3,800.14	160,362.56
31 InstProDev	11,744.69	0.00		2,660.00	0.00	636.35	0.00	2,725.00	5,723.34	0.00
32 Inst Tech	2,133.00	0.00			0.00	0.00	0.00	2,133.00	0.00	0.00
34 Prof Learn	2,843.18	0.00		2,093.96		749.22	0.00	0.00	0.00	0.00
34 TOTAL	977,075.81	178.48		540,947.54	26,639.80	193,716.90	37,148.30	8,558.75	9,523.48	160,362.56

E.S.D. 189

PROGRAM 38 - Vocational, Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	15,917.04	0.00		0.00	0.00	0.00	0.00	15,917.04	0.00	0.00
31 InstProDev	21,350.96	0.00		0.00	0.00	0.00	0.00	15,830.00	5,520.96	0.00
38 TOTAL	37,268.00	0.00		0.00	0.00	0.00	0.00	31,747.04	5,520.96	0.00

E.S.D. 189

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

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	650,371.49	0.00		307,185.05	158,126.55	177,720.94	5,829.34	1,374.81	134.80	0.00
31 InstProDev	618.47	0.00		0.00	0.00	0.00	0.00	163.35	455.12	0.00
51 TOTAL	650,989.96	0.00		307,185.05	158,126.55	177,720.94	5,829.34	1,538.16	589.92	0.00

E.S.D. 189

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	167,642.34	0.00		102,883.30	302.62	15,899.19	1,035.20	40,443.43	7,078.60	0.00
52 TOTAL	167,642.34	0.00		102,883.30	302.62	15,899.19	1,035.20	40,443.43	7,078.60	0.00

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	1,547,489.43	0.00		754,209.58	321,236.54	472,043.31	0.00	0.00	0.00	0.00
34 Prof Learn	5,384.02	0.00		3,965.25		1,418.77	0.00	0.00	0.00	0.00
55 TOTAL	1,552,873.45	0.00		758,174.83	321,236.54	473,462.08	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, 2019

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	6,841.02	0.00		0.00	0.00	0.00	0.00	6,841.02	0.00	0.00
56 TOTAL	6,841.02	0.00		0.00	0.00	0.00	0.00	6,841.02	0.00	0.00

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	279,727.03	0.00		230,534.08	0.00	49,192.95	0.00	0.00	0.00	0.00
31 InstProDev	69,734.59	0.00		55,197.20	536.19	10,658.74	2,674.32	518.50	149.64	0.00
58 TOTAL	349,461.62	0.00		285,731.28	536.19	59,851.69	2,674.32	518.50	149.64	0.00

E.S.D. 189

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	26,634.49	0.00		292.68	17,081.07	8,381.96	688.03	88.32	102.43	0.00
31 InstProDev	20,678.61	0.00		2,231.25	4,680.78	912.43	2,220.68	10,335.00	298.47	0.00
64 TOTAL	47,313.10	0.00		2,523.93	21,761.85	9,294.39	2,908.71	10,423.32	400.90	0.00

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	12,970.08	0.00		5,797.87	3,951.22	3,220.99	0.00	0.00	0.00	0.00
24 Guid/Coun	1,390.77	0.00		0.00	0.00	0.00	0.00	65.45	0.00	1,325.32
27 Teaching	742,003.58	0.00		108,979.40	360,843.63	262,225.00	6,803.71	3,151.84	0.00	0.00
31 InstProDev	762.87	0.00		420.00	20.67	104.65	217.55	0.00	0.00	0.00
33 Curriculum	776.60	0.00		0.00	0.00	0.00	776.60	0.00	0.00	0.00
34 Prof Learn	796.42	0.00		586.55		209.87	0.00	0.00	0.00	0.00
65 TOTAL	758,700.32	0.00		115,783.82	364,815.52	265,760.51	7,797.86	3,217.29	0.00	1,325.32

E.S.D. 189

PROGRAM 71 - Traffic Safety

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	76,240.60	0.00		56,550.59	0.00	9,361.25	9,571.14	757.62	0.00	0.00
71 TOTAL	76,240.60	0.00		56,550.59	0.00	9,361.25	9,571.14	757.62	0.00	0.00

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	10,132.85	0.00		5,797.87	1,975.63	2,359.35	0.00	0.00	0.00	0.00
27 Teaching	146,572.65	415.71		92,714.99	0.00	29,257.93	9,404.07	14,779.95	0.00	0.00
31 InstProDev	19,999.59	0.00		10,190.00	0.00	2,030.99	0.00	7,515.00	263.60	0.00
33 Curriculum	87,798.29	0.00		0.00	0.00	0.00	87,798.29	0.00	0.00	0.00
34 Prof Learn	549.16	0.00		404.45		144.71	0.00	0.00	0.00	0.00
74 TOTAL	265,052.54	415.71		109,107.31	1,975.63	33,792.98	97,202.36	22,294.95	263.60	0.00

E.S.D. 189

PROGRAM 79 - Instructional Programs, Other

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	42,292.54	0.00		0.00	18,955.43	5,087.11	0.00	18,250.00	0.00	0.00
24 Guid/Coun	197,296.42	0.00		0.00	133,889.28	61,304.24	1,946.90	156.00	0.00	0.00
25 Pupil M/S	329,390.61	0.00		0.00	110,647.43	52,404.40	0.00	166,338.78	0.00	0.00
27 Teaching	522,188.24	5,155.75		4,970.00	244,650.79	117,967.67	98,206.61	32,801.89	2,505.83	15,929.70
28 Extracur	15,693.89	0.00		7,092.00	5,352.00	2,734.16	515.73	0.00	0.00	0.00
31 InstProDev	13,424.62	0.00		3,160.00	0.00	726.93	129.98	6,634.00	2,773.71	0.00
32 Inst Tech	165,195.31	0.00			30,687.22	4,944.18	129,456.10	107.81	0.00	0.00
79 TOTAL	1,285,481.63	5,155.75		15,222.00	544,182.15	245,168.69	230,255.32	224,288.48	5,279.54	15,929.70

E.S.D. 189

PROGRAM 86 - Community Schools

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	15,245.75	0.00		0.00	0.00	0.00	4,701.68	9,940.29	603.78	0.00
27 Teaching	161,552.40	0.00		0.00	80,889.88	30,817.18	3,490.02	46,355.32	0.00	0.00
91 Publ Actv	94,569.64	0.00		0.00	73,116.69	21,452.95	0.00	0.00	0.00	0.00
86 TOTAL	271,367.79	0.00		0.00	154,006.57	52,270.13	8,191.70	56,295.61	603.78	0.00

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	122,468.35	0.00		0.00	81,637.64	31,414.21	4,468.50	2,714.50	2,233.50	0.00
63 Oper Bldg	69,287.42	0.00			55,883.65	13,403.77	0.00	0.00	0.00	0.00
91 Publ Actv	8,379.62	8,379.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	200,135.39	8,379.62	0.00	0.00	137,521.29	44,817.98	4,468.50	2,714.50	2,233.50	0.00

E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	234,047.86	2,010.00			5,000.00	414.44	975.80	222,664.71	2,982.91	0.00
12 Supt Off	813,825.60	2,023.50		389,689.60	168,776.87	136,598.53	41,594.56	51,104.36	17,293.56	6,744.62
13 Busns Off	1,184,549.99	0.00		0.00	822,366.21	283,896.37	28,288.48	45,731.65	3,068.23	1,199.05
14 HR	843,990.52	1,451.00		198,118.76	358,057.94	183,533.27	13,475.22	86,230.11	2,501.83	622.39
15 Pblc Rltn	281,211.03	0.00		0.00	128,439.21	58,431.02	11,801.78	80,356.34	2,182.68	0.00
25 Pupil M/S	181,622.14	0.00		3,658.58	103,163.97	21,459.57	23,776.70	28,040.33	1,522.99	0.00
61 Supv Bldg	721,416.68	0.00		0.00	514,124.21	161,758.12	2,297.92	38,589.08	2,484.21	2,163.14
62 Grnd Mnt	542,053.12	0.00			290,644.55	154,128.55	81,041.86	15,829.88	408.28	0.00
63 Oper Bldg	3,395,700.34	0.00		2,115,847.27	1,101,057.41	167,534.04	10,097.28	333.43	830.91	
64 Maintnce	1,213,264.12	0.00	0.00	309,406.11	144,696.70	260,517.57	457,180.70	254.40	41,208.64	
65 Utilities	2,019,802.66	0.00	0.00	101,558.10	31,427.42	64.10	1,886,753.04	0.00	0.00	
67 Bldg Secu	91,674.56	0.00		0.00	0.00	0.00	3,065.84	88,608.72	0.00	0.00
68 Insurance	370.00	0.00					0.00	370.00		0.00
72 Info Sys	1,701,453.24	0.00	0.00	12,661.10	768,833.32	365,395.69	1,568.27	551,940.48	0.00	1,054.38
73 Printing	31,531.40	0.00	0.00	0.00	0.00	0.00	0.00	31,531.40	0.00	0.00
74 Warehouse	109,328.73	0.00	0.00	0.00	62,078.02	29,313.02	17,229.80	707.89	0.00	0.00
75 Mtr Pool	26,475.42	0.00	0.00	0.00	0.00	0.00	3,378.67	0.00	0.00	23,096.75
97 TOTAL	13,392,317.41	5,484.50	0.00	604,128.04	5,748,295.78	2,672,110.11	656,610.61	3,595,735.97	33,032.52	76,919.88

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	220,422.34	0.00		0.00	164,111.29	54,322.34	239.50	1,073.00	676.21	0.00
42 Food	1,265,503.63	0.00					1,265,503.63	0.00		
44 Operation	1,586,481.33	0.00			985,898.38	462,455.30	66,293.86	29,236.52	1,533.90	41,063.37
49 Transfers	-21,808.62		-21,808.62							
98 TOTAL	3,050,598.68	0.00	-21,808.62	0.00	1,150,009.67	516,777.64	1,332,036.99	30,309.52	2,210.11	41,063.37

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 31 Snohomish

For the Year Ended August 31, 2019

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	670,082.37	0.00		0.00	472,580.37	168,199.63	4,677.52	24,496.09	128.76	0.00
52 Operation	4,979,740.67	0.00			2,950,108.38	1,540,677.15	426,705.92	61,211.84	49.30	988.08
53 Maintnce	1,094,969.98	0.00			323,920.62	149,838.10	198,319.90	422,763.61	0.00	127.75
56 Insurance	2,653.00							2,653.00		
59 Transfers	-157,629.71		-157,629.71							
99 TOTAL	6,589,816.31	0.00	-157,629.71	0.00	3,746,609.37	1,858,714.88	629,703.34	511,124.54	178.06	1,115.83

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.	75,803.03
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	3,381,404.00
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.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,552,873.45
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,552,873.45

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, 2019

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.

10,355.73

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

0.123

a) Total All Programs (SYSTEM CALCULATED)

122,694,585.99

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

13,392,317.41

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

109,302,268.58

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, 2019

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.

0.00

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, 2019

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, 2019

INDIRECT EXPENDITURES

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

39,362.57

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.

145,115.89

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.

280,908.87

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.

1,456,437.42

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, 2019

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 2018-2019

COUNTY: 31 Snohomish

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2020-21

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	109,302,268.58	602,070.61		1,265,503.63			107,434,694.34
PROGRAM 97 ACTIVITIES							
11 Board of Directors	234,047.86	0.00		0.00	49,569.40	184,478.46	
12 Superintendent's Office	813,825.60	6,744.62		0.00	807,080.98	0.00	
13 Business Office	1,184,549.99	1,199.05		0.00		1,183,350.94	
14 Human Resources	843,990.52	622.39		0.00		843,368.13	
15 Public Relations	281,211.03	0.00			302.16	280,908.87	
25 Pupil Management and Safety	181,622.14	0.00		0.00	181,622.14	0.00	
61 Supervision	721,416.68	2,163.14		0.00	719,253.54	0.00	
62 Grounds Maintenance	542,053.12	0.00		0.00	542,053.12	0.00	
63 Operation of Buildings	3,395,700.34	830.91		0.00	3,394,869.43	0.00	
64 Maintenance	1,213,264.12	41,208.64		0.00	1,172,055.48	0.00	
65 Utilities	2,019,802.66	0.00		0.00	2,019,802.66	0.00	
67 Building and Property Security	91,674.56	0.00		0.00	91,674.56	0.00	
68 Insurance	370.00	0.00		0.00	370.00	0.00	
72 Information Systems	1,701,453.24	1,054.38		0.00	243,961.44	1,456,437.42	
73 Printing	31,531.40	0.00		0.00		31,531.40	
74 Warehousing	109,328.73	0.00		0.00		109,328.73	
75 Motor Pool	26,475.42	23,096.75		0.00		3,378.67	
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	13,392,317.41	76,919.88	0.00	0.00	9,222,614.91	4,092,782.62	

E.S.D. 189

Fiscal Year 2018-2019

COUNTY: 31 Snohomish

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2020-21

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	122,694,585.99	678,990.49	0.00	1,265,503.63		4,092,782.62	107,434,694.34
Unallowable Costs					-9,222,614.91		9,222,614.91
TOTALS	122,694,585.99	678,990.49	0.00	1,265,503.63		4,092,782.62	116,657,309.25

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	3,439,038.02
2. FY 16-17 DIRECT EXPENDITURES	89,438,536.23
3. FY 16-17 OVER/UNDER RECOVERY (CALCULATED)	346,326.78
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	3,785,364.80
5. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.0423

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	4,092,782.62
7. FY 16-17 OVER/UNDER RECOVERY (LINE 3)	346,326.78
8. FY 18-19 ADJUSTED IND POOL (LINE 6 + LINE 7)	4,439,109.40
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	116,657,309.25
10. FY 18-19 RESTRICTED INDIRECT RATE (LINE 5)	0.0423
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,934,604.18
12. FY 18-19 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-495,494.78
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	3,597,287.84
14. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.0308

E.S.D. 189

Fiscal Year 2018-2019

COUNTY: 31 Snohomish

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2020-21

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	109,302,268.58	602,070.61		1,265,503.63			107,434,694.34
PROGRAM 97 ACTIVITIES							
11 Board of Directors	234,047.86	0.00		0.00	49,569.40	184,478.46	
12 Superintendents Office	813,825.60	6,744.62		0.00		807,080.98	
13 Business Office	1,184,549.99	1,199.05		0.00		1,183,350.94	
14 Human Resources	843,990.52	622.39		0.00		843,368.13	
15 Public Relations	281,211.03	0.00			302.16	280,908.87	
25 Pupil Management and Safety	181,622.14	0.00		0.00		181,622.14	
61 Supervision	721,416.68	2,163.14		0.00		719,253.54	
62 Grounds Maintenance	542,053.12	0.00		0.00		542,053.12	
63 Operation of Buildings	3,395,700.34	830.91		0.00		3,394,869.43	
64 Maintenance	1,213,264.12	41,208.64		0.00		1,172,055.48	
65 Utilities	2,019,802.66	0.00		0.00		2,019,802.66	
67 Building and Property Security	91,674.56	0.00		0.00		91,674.56	
68 Insurance	370.00	0.00		0.00		370.00	
72 Information Systems	1,701,453.24	1,054.38		0.00		1,700,398.86	
73 Printing	31,531.40	0.00		0.00		31,531.40	
74 Warehousing	109,328.73	0.00		0.00		109,328.73	
75 Motor Pool	26,475.42	23,096.75		0.00		3,378.67	
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	13,392,317.41	76,919.88	0.00	0.00	49,871.56	13,265,525.97	

E.S.D. 189

Fiscal Year 2018-2019

COUNTY: 31 Snohomish

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2020-21

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	122,694,585.99	678,990.49	0.00	1,265,503.63		13,265,525.97	107,434,694.34
Unallowable Costs					-49,871.56		49,871.56
Totals	122,694,585.99	678,990.49	0.00	1,265,503.63		13,265,525.97	107,484,565.90

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	11,775,682.54
2. FY 16-17 DIRECT EXPENDITURES	81,101,891.71
3. FY 16-17 OVER (UNDER) RECOVERY	-473,835.90
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	11,301,846.64
5. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.1394

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	13,265,525.97
7. FY 16-17 OVER (UNDER) RECOVERY (LINE 3)	-473,835.90
8. FY 18-19 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	12,791,690.07
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	107,484,565.90
10. FY 18-19 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1394
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	14,983,348.49
12. FY 18-19 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-2,191,658.41
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	11,073,867.56
14. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.1030

E.S.D. 189

General Fund

COUNTY: 31 Snohomish

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	70,018,878.73	61,103,880.68	22,744.44	8,892,253.61
02 Alternative Learning Experience (ALE)	450,727.23	433,439.73	0.00	17,287.50
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	3,347,467.03	3,347,467.03	0.00	0.00
34 Middle School Career and Technical Ed, State	977,075.81	977,075.81	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	13,392,317.41	11,690,967.99	0.00	1,701,349.42
TOTAL BASIC EDUCATIONAL PROGRAMS	88,186,466.21	77,552,831.24	22,744.44	10,610,890.53
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	16,532,703.92	16,489,361.63	43,342.29	0.00
22 Special Education - Infants and Toddlers - State	1,007,550.74	1,007,550.74	0.00	0.00
24 Special Education-Supplemental, Federal	1,658,082.37	0.00	1,658,082.37	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	37,268.00	0.00	37,268.00	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
47 Skill Center - Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	650,989.96	0.00	650,989.96	0.00
52 Other Title Grants Under ESEA, Federal	167,642.34	0.00	167,642.34	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	1,552,873.45	1,521,538.38	0.00	31,335.07
56 State Inst, Centers and Homes	6,841.02	0.00	0.00	6,841.02
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	349,461.62	342,387.73	0.00	7,073.89
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	47,313.10	0.00	47,313.10	0.00
65 Transitional Bilingual, State	758,700.32	727,834.44	0.00	30,865.88

E.S.D. 189

General Fund

COUNTY: 31 Snohomish

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
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	76,240.60	0.00	0.00	76,240.60
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	265,052.54	265,052.54	0.00	0.00
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	1,285,481.63	605,160.20	12,020.32	668,301.11
TOTAL OTHER INSTRUCTIONAL PROGRAMS	24,396,201.61	20,958,885.66	2,616,658.38	820,657.57
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	271,367.79	0.00	0.00	271,367.79
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	200,135.39	0.00	7,831.12	192,304.27
98 School Food Services	3,050,598.68	30,327.72	1,398,884.56	1,621,386.40
99 Pupil Transportation	6,589,816.31	5,199,862.33	0.00	1,389,953.98
TOTAL OTHER PROGRAMS	10,111,918.17	5,230,190.05	1,406,715.68	3,475,012.44
TOTALS	122,694,585.99	103,741,906.95	4,046,118.50	14,906,560.54

E.S.D. 189

Preliminary Special Education Maintenance of Effort

COUNTY: 31 Snohomish

Fiscal Year 2018-2019

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 17 - 18 Actual (A)	FY 18 - 19 Actual (B)
Preliminary FY 2018-2019 to FY 2017-2018 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.	13,468,329.00	16,532,703.92
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	56,787.13	43,342.29
4. Equals aggregate special education expenditures for resident special education students.	13,411,541.87	16,489,361.63
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.)		3,077,819.76
Preliminary FY 2018-2019 to FY 2017-2018 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,438.11	1,497.12
7. Expenditures per pupil (line 4/line 6).	9,325.81	11,014.05
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.)		1,688.24
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2018-2019 to FY 2017-2018 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 2018 - 19	FY 2017 - 18		FY 2018 - 19	FY 2017 - 18
Total Expenditures	+ (plus)	122,694,585.99	105,966,786.41	Total Program 98	+ 3,050,598.68	2,771,167.88
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,368,532.11	1,267,346.09
Community Schools	- (minus)	271,367.79	341,589.61	Revenue 4198 (State)	- 30,327.72	28,517.70
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	200,135.39	280,682.50	Revenue 6198 (Fed)	- 1,167,156.62	1,126,002.90
School Food Services	- (minus)	3,050,598.68	2,771,167.88	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)	- 231,727.94	229,012.48
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)	678,990.49	734,272.36	TOTAL FOOD SERVICES DEFICIT	252,854.29	120,288.71
Federal, General Purpose Revenue	- (minus)	22,744.44	23,997.62			
Federal, Special Purpose Revenue	- (minus)	4,023,374.06	3,794,253.02	Note:		
Food Service Deficit	+ (plus)	252,854.29	120,288.71	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,167,156.62	1,126,002.90	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)	231,727.94	229,012.48	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 2018 - 19	FY 2017 - 18
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)	15,929.70	26,875.89
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)	41,063.37	31,732.28
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	116,156,107.06	99,554,735.68
		FY 18-19/FY 17-18	1.17

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 2018-2019

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 2018 - 19	FY 2017 - 18
Program 31, Vocational--Basic State	+ (plus)	3,347,467.03	3,103,031.04
Program 34, Middle School Career and Technical Education-State	+ (plus)	977,075.81	768,117.15
Program 38, Vocational--Federal	+ (plus)	37,268.00	32,310.00
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)	37,268.00	32,310.00
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	4,324,542.84	3,871,148.19
		FY 18-19 / FY 17-18	1.12

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 2018-2019

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.	6,841.02	
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.	109,328.73	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 2018-2019

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