

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Lake Stevens School District of Snohomish County for the fiscal year ended August 31, 2021, 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: Subpart E.

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, 2020-August 31, 2021

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

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	137,454,172.35	152,884.33	12,932,617.82	12,661,435.05	422,220.83	0.00	163,623,330.38
Total Expenditures	133,232,416.55	260,352.19	12,687,900.00	22,427,027.91	470,861.88	0.00	169,078,558.53
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	4,221,755.80	-107,467.86	244,717.82	-9,765,592.86	-48,641.05	0.00	-5,455,228.15
Beginning Total Fund Balance	20,581,774.19	758,191.10	5,804,947.97	19,769,837.66	974,178.12	0.00	47,888,929.04
Prior Year(s) Corrections or Restatements	0.00	56,743.85	0.00	0.00	0.00	0.00	56,743.85
Ending Total Fund Balance	24,803,529.99	707,467.09	6,049,665.79	10,004,244.80	925,537.07	0.00	42,490,444.74

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,771,142.47	31,740.27	37,559.37	310,182.33	50.17	0.00	2,150,674.61
Minus Warrants Outstanding	-1,600,333.76	-727.97	0.00	-245,681.34	0.00	0.00	-1,846,743.07
Taxes Receivable	6,103,272.87		6,300,528.66	967,638.99	72.49		13,371,513.01
Due From Other Funds	35,364.78	156.12	0.00	0.00	0.00	0.00	35,520.90
Due From Other Governmental Units	2,682,997.48	0.00	0.00	2,161,088.63	0.00	0.00	4,844,086.11
Accounts Receivable	56,782.98	0.00	0.00	0.00	0.00	0.00	56,782.98
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	31,946.02	0.00		0.00			31,946.02
Prepaid Items	201,104.30	760.00			0.00	0.00	201,864.30
Investments	24,171,985.56	814,603.90	6,012,106.42	9,636,375.22	925,486.90	0.00	41,560,558.00
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	33,454,262.70	846,532.32	12,350,194.45	12,829,603.83	925,609.56	0.00	60,406,202.86
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	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 OUTFLOWS OF RESOURCES	33,454,262.70	846,532.32	12,350,194.45	12,829,603.83	925,609.56	0.00	60,406,202.86
LIABILITIES							
Accounts Payable	1,431,020.42	22,301.26	0.00	1,765,283.77	0.00	0.00	3,218,605.45
Contracts Payable Current	34,405.33	0.00		57,331.96	0.00	0.00	91,737.29
Accrued Interest Payable			0.00				0.00

August 31, 2021

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	302,746.54	0.00		0.00			302,746.54
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	214,278.56	0.00		0.00			214,278.56
Due To Other Governmental Units	297,153.87	0.00		0.00	0.00	0.00	297,153.87
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	156.12	260.47	0.00	35,104.31	0.00	0.00	35,520.90
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	71,849.50	116,503.50	0.00	0.00	0.00		188,353.00
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
TOTAL LIABILITIES	2,351,610.34	139,065.23	0.00	1,857,720.04	0.00	0.00	4,348,395.61
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	195,849.50	0.00	0.00	0.00	0.00	0.00	195,849.50
Unavailable Revenue - Taxes Receivable	6,103,272.87		6,300,528.66	967,638.99	72.49		13,371,513.01
TOTAL DEFERRED INFLOWS OF RESOURCES	6,299,122.37	0.00	6,300,528.66	967,638.99	72.49	0.00	13,567,362.51
FUND BALANCE:							
Nonspendable Fund Balance	233,050.32	760.00	0.00	0.00	0.00	0.00	233,810.32
Restricted Fund Balance	357,741.26	706,707.09	6,049,665.79	8,663,210.80	925,537.07	0.00	16,702,862.01
Committed Fund Balance	0.00	0.00	0.00	1,341,034.00	0.00	0.00	1,341,034.00
Assigned Fund Balance	4,559,877.42	0.00	0.00	0.00	0.00	0.00	4,559,877.42

August 31, 2021

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	19,652,860.99	0.00	0.00	0.00	0.00	0.00	19,652,860.99
TOTAL FUND BALANCE	24,803,529.99	707,467.09	6,049,665.79	10,004,244.80	925,537.07	0.00	42,490,444.74
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	33,454,262.70	846,532.32	12,350,194.45	12,829,603.83	925,609.56	0.00	60,406,202.86

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	12,382,710.67	152,884.33	12,932,617.82	5,732,806.78	999.83		31,202,019.43
State	115,324,543.28		0.00	6,928,628.27	421,221.00		122,674,392.55
Federal	7,900,252.94		0.00	0.00	0.00		7,900,252.94
Other	1,836,449.76			0.00	0.00	0.00	1,836,449.76
TOTAL REVENUES	137,443,956.65	152,884.33	12,932,617.82	12,661,435.05	422,220.83	0.00	163,613,114.68
EXPENDITURES:							
CURRENT:							
Regular Instruction	76,863,736.19						76,863,736.19
Special Education	20,004,982.07						20,004,982.07
Vocational Education	4,357,224.21						4,357,224.21
Skill Center	0.00						0.00
Compensatory Programs	3,803,144.10						3,803,144.10
Other Instructional Programs	608,201.59						608,201.59
Federal Stimulus COVID-19	1,759,540.85						1,759,540.85
Community Services	1,350,833.07						1,350,833.07
Support Services	22,555,292.66						22,555,292.66
Student Activities/Other		260,352.19				0.00	260,352.19
CAPITAL OUTLAY:							
Sites				1,509.45			1,509.45
Building				18,454,889.33			18,454,889.33
Equipment				2,215,196.41			2,215,196.41
Instructional Technology				1,753,211.16			1,753,211.16
Energy				0.00			0.00
Transportation Equipment					470,861.88		470,861.88
Sales and Lease				0.00			0.00
Other	1,929,461.81						1,929,461.81
DEBT SERVICE:							
Principal	0.00		7,890,000.00	0.00	0.00		7,890,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		4,797,900.00	0.00	0.00		4,797,900.00
Bond/Levy Issuance				2,221.56	0.00		2,221.56
TOTAL EXPENDITURES	133,232,416.55	260,352.19	12,687,900.00	22,427,027.91	470,861.88	0.00	169,078,558.53
REVENUES OVER (UNDER) EXPENDITURES	4,211,540.10	-107,467.86	244,717.82	-9,765,592.86	-48,641.05	0.00	-5,465,443.85
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	10,215.70		0.00	0.00	0.00		10,215.70
TOTAL OTHER FINANCING SOURCES (USES)	10,215.70		0.00	0.00	0.00	0.00	10,215.70
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	4,221,755.80	-107,467.86	244,717.82	-9,765,592.86	-48,641.05	0.00	-5,455,228.15
BEGINNING TOTAL FUND BALANCE	20,581,774.19	758,191.10	5,804,947.97	19,769,837.66	974,178.12	0.00	47,888,929.04
Prior Year(s) Corrections or Restatements	0.00	56,743.85	0.00	0.00	0.00	0.00	56,743.85
ENDING TOTAL FUND BALANCE	24,803,529.99	707,467.09	6,049,665.79	10,004,244.80	925,537.07	0.00	42,490,444.74

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	-3,570.62	12,386,281.29	12,382,710.67
State	111,703,673.34	3,620,869.94	115,324,543.28
Federal	7,828,844.71	71,408.23	7,900,252.94
Other	1,032,921.55	803,528.21	1,836,449.76
TOTAL REVENUES	120,561,868.98	16,882,087.67	137,443,956.65
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	64,398,170.79	12,465,565.40	76,863,736.19
Special Education	20,004,982.07	0.00	20,004,982.07
Vocational Education	4,357,224.21	0.00	4,357,224.21
Skills Center	0.00	0.00	0.00
Compensatory Programs	3,797,266.42	5,877.68	3,803,144.10
Other Instructional Programs	243,349.66	364,851.93	608,201.59
Federal Stimulus COVID-19	1,759,540.85	0.00	1,759,540.85
Community Services	45.75	1,350,787.32	1,350,833.07
Support Services	19,868,151.83	2,687,140.83	22,555,292.66
CAPITAL OUTLAY:			
Other	1,867,474.63	61,987.18	1,929,461.81
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	116,296,206.21	16,936,210.34	133,232,416.55
REVENUES OVER (UNDER) EXPENDITURES:	4,265,662.77	-54,122.67	4,211,540.10
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		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		10,215.70	10,215.70

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	10,215.70	10,215.70
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	4,265,662.77	-43,906.97	4,221,755.80
BEGINNING TOTAL FUND BALANCE	20,365,238.04	216,536.15	20,581,774.19
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	24,630,900.81	172,629.18	24,803,529.99

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	13,252,337.00	12,382,710.67	-869,626.33
State	116,749,757.00	115,324,543.28	-1,425,213.72
Federal	4,704,025.00	7,900,252.94	3,196,227.94
Other	2,444,439.00	1,836,449.76	-607,989.24
TOTAL REVENUES	137,150,558.00	137,443,956.65	293,398.65
EXPENDITURES			
CURRENT:			
Regular Instruction	84,183,763.00	76,863,736.19	7,320,026.81
Special Education	22,184,090.00	20,004,982.07	2,179,107.93
Vocational Education	5,547,651.00	4,357,224.21	1,190,426.79
Skill Center	0.00	0.00	0.00
Compensatory Programs	4,121,504.00	3,803,144.10	318,359.90
Other Instructional Programs	1,694,721.00	608,201.59	1,086,519.41
Federal Stimulus COVID-19	0.00	1,759,540.85	-1,759,540.85
Community Services	1,520,518.00	1,350,833.07	169,684.93
Support Services	26,859,248.00	22,555,292.66	4,303,955.34
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	448,281.00	1,929,461.81	-1,481,180.81
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	146,559,776.00	133,232,416.55	13,327,359.45

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-9,409,218.00	4,211,540.10	13,620,758.10
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	10,215.70	10,215.70
TOTAL OTHER FINANCING SOURCES (USES)	0.00	10,215.70	10,215.70
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-9,409,218.00	4,221,755.80	13,630,973.80
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	16,834,963.00	20,581,774.19	3,746,811.19
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	7,425,745.00	24,803,529.99	17,377,784.99

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,063,114.00	152,884.33	-910,229.67
State			
Federal			
Other			
TOTAL REVENUES	1,063,114.00	152,884.33	-910,229.67
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,235,265.00	260,352.19	974,912.81
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,235,265.00	260,352.19	974,912.81
REVENUES OVER (UNDER) EXPENDITURES	-172,151.00	-107,467.86	64,683.14

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
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)	-172,151.00	-107,467.86	64,683.14
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	703,230.00	758,191.10	54,961.10
Prior Year(s) Corrections or Restatements		56,743.85	56,743.85
ENDING TOTAL FUND BALANCE	531,079.00	707,467.09	176,388.09

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	12,382,854.00	12,932,617.82	549,763.82
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	12,382,854.00	12,932,617.82	549,763.82
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	7,890,000.00	7,890,000.00	0.00
Interest and Other Charges	4,897,900.00	4,797,900.00	100,000.00
TOTAL EXPENDITURES	12,787,900.00	12,687,900.00	100,000.00
REVENUES OVER (UNDER) EXPENDITURES	-405,046.00	244,717.82	649,763.82

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
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)	-405,046.00	244,717.82	649,763.82
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	5,562,000.00	5,804,947.97	242,947.97
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,156,954.00	6,049,665.79	892,711.79

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,804,199.00	5,732,806.78	2,928,607.78
State	8,897,817.00	6,928,628.27	-1,969,188.73
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	11,702,016.00	12,661,435.05	959,419.05
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	0.00	1,509.45	-1,509.45
Building	24,168,630.00	18,454,889.33	5,713,740.67
Equipment	2,884,462.00	2,215,196.41	669,265.59
Instructional Technology	0.00	1,753,211.16	-1,753,211.16
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	2,221.56	2,221.56
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	27,053,092.00	22,427,027.91	4,626,064.09
REVENUES OVER (UNDER) EXPENDITURES	-15,351,076.00	-9,765,592.86	5,585,483.14
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	-15,351,076.00	-9,765,592.86	5,585,483.14
BEGINNING TOTAL FUND BALANCE	16,251,076.00	19,769,837.66	3,518,761.66
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	900,000.00	10,004,244.80	9,104,244.80

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	500.00	999.83	499.83
State	400,300.00	421,221.00	20,921.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	400,800.00	422,220.83	21,420.83
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	880,000.00	470,861.88	409,138.12
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	880,000.00	470,861.88	409,138.12

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-479,200.00	-48,641.05	430,558.95
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)	-479,200.00	-48,641.05	430,558.95
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	975,469.00	974,178.12	-1,290.88
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	496,269.00	925,537.07	429,268.07

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	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	0.00	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	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	0.00	
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	0.00	0.00

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	0.00	0.00
Net Position--Prior Year August Beginning	0.00	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	0.00

Description	Beginning Outstanding Debt September 1, 2020	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2021	Amount Due Within One Year
Voted Debt					
Voted Bonds	122,690,000.00	0.00	7,890,000.00	114,800,000.00	8,335,000.00
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	3,004,440.48	0.00	1,266,590.75	1,737,849.73	1,737,849.73
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	21,129,665.00	0.00	15,577,231.00	5,552,434.00	
Net Pension Liabilities TRS 2/3	13,457,931.00	0.00	13,457,931.00	0.00	
Net Pension Liabilities SERS 2/3	4,316,801.00	0.00	4,316,801.00	0.00	
Net Pension Liabilities PERS 1	5,140,993.00	0.00	3,632,967.00	1,508,026.00	
Total Long-Term Liabilities	169,739,830.48	0.00	46,141,520.75	123,598,309.73	10,072,849.73

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	11,865,181.28	12,926,506.41	2,001,271.46	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	110.78	228.75	35.12	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	11,865,292.06	12,926,735.16	2,001,306.58	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	0.00			
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	79,310.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	24,569.50			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	12,786.00		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	19,335.50			
2298 School Food Services--Sales of Goods, Supplies, and Services	-3,570.62			
2300 Investment Earnings	26,335.90	5,882.66	15,806.75	999.83
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	114,392.42		0.00	0.00

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/7/2021

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 10:30:27 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	16,805.36		0.00	0.00
2700 Rentals and Leases	83,053.20	0.00	6,570.00	0.00
2800 Insurance Recoveries	2,902.75		0.00	0.00
2900 Local Support Nontax, Unassigned	67,676.64	0.00	3,706,554.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	73,821.96		2,569.45	
2000 TOTAL LOCAL SUPPORT NONTAX	517,418.61	5,882.66	3,731,500.20	999.83
STATE, GENERAL PURPOSE				
3100 Apportionment	87,085,687.21			
3121 Special Education - General Apportionment	3,231,813.63			
3300 Local Effort Assistance	3,620,869.94			
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	93,938,370.78	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		1,342,209.25	0.00
4121 Special Education	13,920,189.95			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			5,586,419.02	
4139 Career Launch	0.00			
4155 Learning Assistance	1,707,795.79			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	378,941.77			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	964,354.49			
4174 Highly Capable	271,812.99			
4188 Child Care	0.00			
4198 School Food Service	48,065.18			
4199 Transportation - Operations	4,081,638.11			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	13,374.22			
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			
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				421,221.00
4000 TOTAL STATE, SPECIAL PURPOSE	21,386,172.50		6,928,628.27	421,221.00
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	18,690.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	18,690.00	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	0.00		0.00	
6112 Federal Special Purpose-ESSER II	1,650,934.46		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	108,606.39		0.00	
6118 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6119 Federal Special Purpose-Reserved (N/A 20-21)	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	1,763,525.55			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	40,339.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	748,872.95			
6152 Other Title, ESEA Fed	87,485.65			
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	42,366.36			
6167 Indian Education, JOM	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	503,650.74			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	2,468,288.07			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6219 Federal Special Purpose-Reserved (N/A 20-21)	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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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 - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	27,250.29		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6319 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	42,901.36			
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			

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/7/2021

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 10:30:27 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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 - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	52,718.23			
6389 Other Community Services	0.00			
6398 School Food Services	70,526.24			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	274,097.65			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	7,881,562.94		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	26,708.76			
7197 Support Services	0.00			
7198 School Food Services	0.00			

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/7/2021

E.S.D. 189

Report of Revenues and Other Financing Sources

RUN TIME: 10:30:27 AM

COUNTY: 31 Snohomish

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7199 Transportation	1,032,921.55			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	1,059,630.31		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	776,819.45			
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	776,819.45		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	10,215.70			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 - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	10,215.70	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	137,454,172.35	12,932,617.82	12,661,435.05	422,220.83

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	76,321,828.48	11 Bd of Dir	282,102.10	0 Debit Transfer	74,718.44
02 ALE	601,358.50	12 Supt Off	753,336.33	1 Credit Transfer	-74,718.44
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	1,269,226.11	2 Cert. Salaries	63,273,754.98
11 Stim, Title, GEER	0.00	14 HR	834,067.76	3 Class. Salaries	20,563,882.06
12 Stim, ESSER II	1,650,934.46	15 Pblc Rltn	412,071.49	4 Employee Benefits	33,151,748.57
13 Stim, ESSER III	0.00	21 Supv Inst	2,387,164.17	5 Supplies / Materials	4,123,874.56
14 Federal Stimulus, ESSER III (Learning Loss)	108,606.39	22 Lrn Resrc	966,329.30	7 Purchased Services	10,169,340.07
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	7,389,057.46	8 Travel	20,354.50
19 Stim, RSVD N/A 20-21	0.00	24 Guid/Coun	3,610,958.85	9 Capital Outlay	1,929,461.81
21 Sp Ed, Sup, St	18,250,525.75	25 Pupil M/S	612,214.27	TOTAL ALL OBJECTS	133,232,416.55
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	7,508,016.66		
24 Sp Ed, Sup, Fed	1,763,525.55	27 Teaching	82,887,897.45		
25 Sp Ed, Infants and Toddlers, Federal	0.00	28 Extracur	1,275,599.06		
26 Sp Ed, Inst, St	0.00	29 Pmt to SD	60,413.73		
29 Sp Ed, Oth, Fed	0.00	31 InstProDev	436,994.90		
31 Voc, Basic, St	3,586,913.56	32 Inst Tech	579,158.89		
34 MidSchCar/Tec	1,009,389.73	33 Curriculum	679,420.15		
38 Voc, Fed	40,339.00	34 Pro Learn	1,120,354.73		
39 Voc, Other	0.00	41 Supervisn	257,271.97		
45 Skil Cnt, Bas, St	0.00	42 Food	1,048,154.24		
46 Skill Cntr, Fed	0.00	44 Operation	1,344,227.08		
47 Skil Cnt, Fac Upgrade	0.00	49 Transfers	-465.00		
51 ESEA Disadvantaged, Fed	748,872.95	51 Supervisn	1,082,332.24		
52 Other Title, ESEA, Fed	87,485.65	52 Operation	2,485,988.12		
53 ESEA Migrant, Federal	0.00	53 Maintnce	774,850.14		
54 Read First, Fed	0.00	56 Insurance	148,038.89		
55 LAP	1,653,276.54	58 Rem. Learn OP.	135,408.75		
56 St In, Ctr/Hm, D	5,877.68	59 Transfers	-74,253.44		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
57 St In, N/D, Fed	0.00	61 Supv Bldg	750,544.03		
58 Sp/Plt Pgm, St	342,020.58	62 Grnd Mnt	623,059.83		
59 Inst. JAJ	0.00	63 Oper Bldg	3,714,670.15		
61 Head Start, Fed	0.00	64 Maintnce	2,545,769.66		
62 MS, Pro Dv, Fed	0.00	65 Utilities	1,810,056.48		
64 LEP, Fed	42,366.36	67 Bldg Secu	124,075.52		
65 Tran Biling, St	923,244.34	68 Insurance	987,501.36		
67 Ind Ed, Fd, JOM	0.00	72 Info Sys	2,183,193.52		
68 Ind Ed, Fd, ED	0.00	73 Printing	21,950.02		
69 Comp, Othr	0.00	74 Warehouse	93,043.07		
71 Traffic Safety	90,052.24	75 Mtr Pool	1,971.50		
73 Summer School	476.50	83 Interest	0.00		
74 Highly Capable	242,149.66	84 Principal	0.00		
75 Prof Dev, State	0.00	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	110,645.01		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	133,232,416.55		
79 Inst Pgm, Othr	337,510.37				
81 Public Radio/TV	0.00				
86 Comm Schools	237,576.61				
88 Child Care	829,537.68				
89 Othr Comm Srv	283,718.78				
97 Distwide Suppt	16,869,240.31				
98 Schl Food Serv	2,649,188.29				
99 Pupil Transp	4,556,400.59				
TOTAL ALL PROGRAMS	133,232,416.55				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	56,282,968.87
2120	Salaries of Temporary EEs & Subs	798,624.17
2130	Non contracted Salaries	584,124.85
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	4,747,046.06
2160	Other Salaries	648,457.03
2170	Other Salaries NBCT	212,534.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	18,854,554.46
3120	Salaries of Temporary EEs & Subs	457,831.64
3130	Extra Time	642,277.15
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	394,123.09
3160	Other Salaries	215,095.72

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	4,653,321.90
4223	Federally Mandated Insurance-Classified	1,525,218.37
4232	Retirement Contribution - Certificated	9,654,964.80
4233	Retirement Contribution - Classified	2,524,972.34
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	438,198.77
4263	Unemployment Compensation - Classified	150,201.56

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	234,398.03
4273	Worker's Compensation - Classified	326,398.54
4282	Health Benefits - Certificated	7,313,796.10
4283	Health Benefits - Classified	6,196,892.13
4292	Other Employee Benefits - Certificated	92,294.18
4293	Other Employee Benefits - Classified	41,091.85

	Supplies, Non-Capital	Amount
5610	General Supplies	2,140,509.88
5626	Motor Vehicle Fuel	143,287.94
5630	Food	1,048,154.24
5640	Books and Periodicals	667,219.64
5650	Supplies - Technology Related	124,702.86

	Purchased Services	Amount
7310	Office and Administrative Services	0.00
7311	Election Fees	0.00
7320	Professional Educational Services	359,334.29
7321	Contracted Teachers	1,159,217.11
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	216,970.50
7340	Other Professional Purchased Services	379,844.31
7341	Legal Services for District support	97,077.82
7342	Audit Services	54,187.01
7343	Other Legal Services	0.00
7350	Technical Services	828,432.31
7351	Data Processing and Coding Services	1,706.00
7352	Other Technical Services	358,384.02
7410	Utility Services	225,442.88

	Purchased Services	Amount
7420	Cleaning Services	171,933.87
7431	Non-Technology-Related Repair and Maintenance	259,314.34
7432	Technology-Related Repair and Maintenance	7,651.20
7441	Rentals of Land and Buildings	2,885.88
7442	Rentals of Equipment and Vehicles	297,797.05
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	139,174.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	13.89
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	1,135,540.25
7530	Communications	581,709.52
7540	Advertising	5,417.00
7550	Printing and Binding	43,361.88
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	1,353,530.94
7569	Tuition - Other	783,353.68
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	1,904.48
7591	Services Purchased from another School District or ESD Within the State	394,855.03
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	278,976.50
7622	Electricity	842,959.52
7623	Bottled Gas	0.00
7624	Oil	20,684.78
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	65,413.71
7820	Settlements and Judgements Against the School District	102,266.30

	Purchased Services	Amount
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	20,354.50

	Capital Outlay	Amount
9710	Land and Improvements	21,010.73
9720	Buildings	1,122,968.55
9731	Machinery	25,959.89
9732	Vehicles	0.00
9733	Furniture and Fixtures	23,081.48
9734	Technology-Related Hardware	233,723.39
9735	Technology-Related Software	0.00
9739	Other Equipment	502,717.77
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	133,232,416.55
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REPORT F196

E.S.D. 189

COUNTY: 31 Snohomish

Lake Stevens School District No. 004

District Expenditure Summary by Location

For the Year Ended August 31, 2021

RUN DATE: 12/7/2021

RUN TIME: 10:30:27 AM

<u>Instructional Location</u>	<u>Amount</u>
Cavelero Mid High School	14,632,408.39
Early Learning Center	2,282,678.03
Glenwood Elementary	6,813,318.36
Highland Elementary	7,278,223.22
Hillcrest Elementary School	8,338,129.02
Homelink	775,000.63
Lake Stevens Middle School	9,204,870.78
Lake Stevens Sr High School	21,319,806.35
Mt. Pilchuck Elementary School	7,000,597.30
North Lake Middle School	8,545,706.15
Outcomes for Academic Resilience	0.00
Prove High School	0.00
Skyline Elementary	7,018,010.73
Stevens Creek Elementary	6,942,118.73
Sunnycrest Elementary School	6,424,280.57
Zion Lutheran School	0.00
TOTAL INSTRUCTIONAL LOCATIONS	106,575,148.26
TOTAL NON-INSTRUCTIONAL LOCATIONS	26,657,268.29
TOTAL DISTRICT EXPENDITURES	133,232,416.55

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/7/2021

E.S.D. 189

F-196 Annual Financial Statements

RUN TIME: 10:30:27 AM

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

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

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	1,207,590.51	0.00		761,124.42	151,875.01	279,750.63	5,606.04	8,807.87	426.54	0.00
22 Lrn Resrc	966,329.30	0.00		630,611.28	3,361.88	216,763.50	88,665.42	26,927.22	0.00	0.00
23 Princ Off	7,314,325.03	0.00		3,478,193.87	1,592,054.05	1,778,538.51	209,292.58	240,614.60	387.90	15,243.52
24 Guid/Coun	3,543,044.10	0.00		2,134,852.09	481,982.82	915,463.45	6,372.95	4,314.00	58.79	0.00
25 Pupil M/S	1,483.09	0.00		0.00	72.11	15.85	1,395.13	0.00	0.00	0.00
26 Health	1,859,238.91	0.00		0.00	1,143,934.25	549,796.73	128,017.39	35,172.68	80.58	2,237.28
27 Teaching	58,550,742.23	23.20		39,359,762.38	1,633,308.54	15,642,611.00	566,853.64	1,322,686.45	1,060.03	24,436.99
28 Extracur	1,005,533.26	27,576.21		296,482.48	444,034.30	185,292.98	7,668.44	43,905.97	572.88	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	138,622.73	0.00		34,772.50	2,537.53	9,787.89	3,268.12	88,256.69	0.00	0.00
32 Inst Tech	187,217.78	0.00			0.00	0.00	348.47	169,336.31	0.00	17,533.00
33 Curriculum	678,774.72	0.00		20,553.75	2,023.57	5,329.74	606,171.60	44,696.06	0.00	0.00
34 Pro Learn	868,926.82	0.00		635,738.91		233,187.91	0.00	0.00	0.00	0.00
01 Total	76,321,828.48	27,599.41		47,352,091.68	5,455,184.06	19,816,538.19	1,623,659.78	1,984,717.85	2,586.72	59,450.79

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	74,732.43	0.00		0.00	47,914.56	22,203.59	267.90	4,346.38	0.00	0.00
24 Guid/Coun	63,424.35	0.00		41,647.52	0.00	21,776.83	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	456,078.59	0.00		282,451.22	26,564.79	143,910.26	1,393.87	1,758.45	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	168.50	0.00		0.00	0.00	0.00	0.00	168.50	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	187.73	0.00		0.00	0.00	0.00	187.73	0.00	0.00	0.00
34 Pro Learn	6,766.90	0.00		4,950.92		1,815.98	0.00	0.00	0.00	0.00
02 Total	601,358.50	0.00		329,049.66	74,479.35	189,706.66	1,849.50	6,273.33	0.00	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	1,299.00	0.00		0.00	1,069.20	229.80	0.00	0.00	0.00	0.00
26 Health	1,872.21	0.00		0.00	1,546.36	325.85	0.00	0.00	0.00	0.00
27 Teaching	1,647,763.25	0.00		1,225,683.50	85.20	421,994.55	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	1,650,934.46	0.00	0.00	1,225,683.50	2,700.76	422,550.20	0.00	0.00	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	108,606.39	24,236.60		44,563.49	23,889.15	15,917.15	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	108,606.39	24,236.60		44,563.49	23,889.15	15,917.15	0.00	0.00	0.00	0.00

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	713,940.74	0.00		354,950.73	165,882.16	170,584.26	2,191.61	10,933.51	9,398.47	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	5,377,234.17	0.00		3,015,264.62	75,423.53	1,087,334.98	1,457.11	1,197,644.45	109.48	0.00
27 Teaching	11,858,298.33	2,326.41		5,661,179.40	1,956,184.82	3,252,927.34	76,946.02	908,133.31	601.03	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	60,413.73							60,413.73		
31 InstProDev	36,006.28	0.00		9,335.71	13,303.68	5,209.43	3,216.96	4,940.50	0.00	0.00
32 Inst Tech	29,743.39	0.00			0.00	0.00	0.00	20,674.16	0.00	9,069.23
33 Curriculum	457.70	0.00		0.00	0.00	0.00	457.70	0.00	0.00	0.00
34 Pro Learn	174,431.41	0.00		127,620.55		46,810.86	0.00	0.00	0.00	0.00
21 Total	18,250,525.75	2,326.41		9,168,351.01	2,210,794.19	4,562,866.87	84,269.40	2,202,739.66	10,108.98	9,069.23

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,763,525.55	0.00		0.00	1,005,981.41	629,378.14	0.00	128,166.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	1,763,525.55	0.00		0.00	1,005,981.41	629,378.14	0.00	128,166.00	0.00	0.00

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	306,897.48	0.00		117,883.24	104,292.34	78,312.03	4,522.67	1,887.20	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	217.61	0.00		175.00	0.00	42.61	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,068,250.80	657.62		1,948,295.68	97,083.25	735,541.97	119,205.00	110,880.37	182.62	56,404.29
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	21,051.80	169.09		13,062.07	634.41	3,210.52	459.32	3,516.39	0.00	0.00
32 Inst Tech	151,777.83	0.00			0.00	0.00	0.00	24,252.15	0.00	127,525.68
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	38,718.04	0.00		28,327.59		10,390.45	0.00	0.00	0.00	0.00
31 Total	3,586,913.56	826.71		2,107,743.58	202,010.00	827,497.58	124,186.99	140,536.11	182.62	183,929.97

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	97,906.38	0.00		38,995.45	32,581.63	24,276.46	1,131.31	921.53	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	856,462.72	0.00		487,995.08	12,590.61	173,234.15	101,312.29	2,995.00	0.00	78,335.59
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	18,198.93	169.09		7,106.55	202.73	1,755.81	459.32	8,505.43	0.00	0.00
32 Inst Tech	27,554.92	0.00			0.00	0.00	0.00	10,402.40	0.00	17,152.52
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	9,266.78	0.00		6,779.92		2,486.86	0.00	0.00	0.00	0.00
34 Total	1,009,389.73	169.09		540,877.00	45,374.97	201,753.28	102,902.92	22,824.36	0.00	95,488.11

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	4,272.79	0.00		0.00	0.00	0.00	0.00	4,272.79	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	12,842.66	0.00		0.00	0.00	0.00	1,594.66	11,248.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	23,223.55	0.00		3,607.97	0.00	842.97	0.00	18,772.61	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	40,339.00	0.00		3,607.97	0.00	842.97	1,594.66	34,293.40	0.00	0.00

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	746,817.50	0.00		291,786.03	205,883.55	238,499.11	10,096.65	331.00	221.16	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,055.45	0.00		1,540.00	0.00	371.81	0.00	143.64	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	748,872.95	0.00		293,326.03	205,883.55	238,870.92	10,096.65	474.64	221.16	0.00

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,385.80	0.00		0.00	0.00	0.00	2,385.80	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	85,099.85	0.00		51,303.75	0.00	12,339.68	4,163.46	17,292.96	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	87,485.65	0.00	0.00	51,303.75	0.00	12,339.68	6,549.26	17,292.96	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,636,447.10	0.00		812,736.56	321,143.46	490,545.38	12,021.70	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	119.02	0.00		0.00	0.00	0.00	119.02	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	16,710.42	0.00		12,225.96		4,484.46	0.00	0.00	0.00	0.00
55 Total	1,653,276.54	0.00		824,962.52	321,143.46	495,029.84	12,140.72	0.00	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,877.68	0.00		0.00	0.00	0.00	0.00	5,877.68	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
56 Total	5,877.68	0.00		0.00	0.00	0.00	0.00	5,877.68	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	13,800.21	0.00		11,186.00	0.00	2,614.21	0.00	0.00	0.00	0.00
27 Teaching	236,474.94	0.00		191,679.25	0.00	44,795.69	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	91,745.43	0.00		68,969.44	201.01	17,772.98	0.00	4,802.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	342,020.58	0.00		271,834.69	201.01	65,182.88	0.00	4,802.00	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	41,016.36	0.00		0.00	23,188.39	11,049.03	652.62	6,126.32	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,350.00	0.00		0.00	0.00	0.00	0.00	1,350.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	42,366.36	0.00		0.00	23,188.39	11,049.03	652.62	7,476.32	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	907,668.10	0.00		118,372.71	450,141.68	320,623.71	0.00	18,530.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	13,110.26	0.00		840.00	1,055.86	438.54	1,651.36	9,124.50	0.00	0.00
32 Inst Tech	-1.40	0.00			0.00	0.00	0.00	-1.40	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	2,467.38	0.00		1,805.23		662.15	0.00	0.00	0.00	0.00
65 Total	923,244.34	0.00		121,017.94	451,197.54	321,724.40	1,651.36	27,653.10	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	56,942.87	0.00		42,595.11	0.00	9,421.86	4,299.72	626.18	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	33,109.37	0.00						33,109.37		
71 Total	90,052.24	0.00		42,595.11	0.00	9,421.86	4,299.72	33,735.55	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	476.50	0.00		0.00	0.00	0.00	433.86	0.00	42.64	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Total	476.50	0.00		0.00	0.00	0.00	433.86	0.00	42.64	0.00

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	8,611.54	0.00		0.00	6,080.35	2,531.19	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	227,188.14	0.00		159,721.87	123.53	53,204.06	13,074.65	1,064.03	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,283.00	0.00		0.00	0.00	0.00	763.00	2,520.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	3,066.98	0.00		2,243.93		823.05	0.00	0.00	0.00	0.00
74 Total	242,149.66	0.00		161,965.80	6,203.88	56,558.30	13,837.65	3,584.03	0.00	0.00

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	4,295.00	0.00		0.00	0.00	0.00	0.00	4,295.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	95,561.56	0.00		0.00	49,652.57	27,124.80	0.00	18,784.19	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	50,138.05	2,604.54		0.00	1,503.81	335.18	21,560.66	22,112.53	292.59	1,728.74
28 Extracur	489.29	0.00		0.00	0.00	0.00	185.10	304.19	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,960.10	0.00		0.00	0.00	0.00	0.00	2,960.10	0.00	0.00
32 Inst Tech	182,866.37	0.00			19,976.90	3,030.10	85,939.02	13,549.60	112.31	60,258.44
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	1,200.00	0.00					0.00	1,200.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	337,510.37	2,604.54		0.00	71,133.28	30,490.08	107,684.78	63,205.61	404.90	61,987.18

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	17.70	0.00		0.00	0.00	0.00	17.70	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	126,913.90	0.00		0.00	93,299.84	33,614.06	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	110,645.01	0.00		0.00	87,228.24	23,416.77	0.00	0.00	0.00	0.00
86 Total	237,576.61	0.00		0.00	180,528.08	57,030.83	17.70	0.00	0.00	0.00

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	47,904.82	0.00		8,649.40	22,090.44	13,303.87	0.00	3,861.11	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	255,871.16	0.00		0.00	178,782.40	74,321.30	2,767.46	0.00	0.00	0.00
27 Teaching	525,761.70	16,490.68		0.00	320,079.25	145,550.62	26,360.29	17,280.86	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	829,537.68	16,490.68		8,649.40	520,952.09	233,175.79	29,127.75	21,141.97	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,218.29	0.00		0.00	955.40	262.89	0.00	0.00	0.00	0.00
28 Extracur	269,576.51	0.00		0.00	190,493.75	52,523.16	21,779.02	4,587.83	192.75	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	12,923.98	0.00			10,473.68	2,450.30	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	283,718.78	0.00	0.00	0.00	201,922.83	55,236.35	21,779.02	4,587.83	192.75	0.00

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	282,102.10	0.00			5,200.00	434.88	1,282.51	275,184.71	0.00	0.00
12 Supt Off	753,336.33	465.00		466,220.38	100,658.56	110,986.62	17,942.69	56,035.88	353.76	673.44
13 Busns Off	1,269,226.11	0.00		0.00	914,469.23	306,975.14	16,553.49	31,132.57	95.68	0.00
14 HR	834,067.76	0.00		177,164.92	405,183.12	181,332.90	7,265.74	63,050.69	70.39	0.00
15 Pblc Rltn	412,071.49	0.00		0.00	228,336.35	88,954.56	16,941.40	77,016.59	822.59	0.00
25 Pupil M/S	509,834.73	0.00		262.50	220,320.17	68,137.19	19,260.25	76,561.69	3,709.09	121,583.84
61 Supv Bldg	750,544.03	0.00		0.00	544,845.41	169,961.75	1,697.74	33,372.22	666.91	0.00
62 Grnd Mnt	623,059.83	0.00			324,477.16	135,857.59	31,478.17	38,285.73	0.00	92,961.18
63 Oper Bldg	3,701,746.17	0.00			2,387,208.01	1,215,470.29	98,477.23	461.71	128.93	0.00
64 Maintnce	2,545,769.66	0.00	0.00		441,349.81	174,844.40	224,735.76	484,974.59	357.10	1,219,508.00
65 Utilities	1,808,856.48	0.00	0.00		0.00	0.00	5,717.22	1,803,139.26	0.00	0.00
67 Bldg Secu	124,075.52	0.00			0.00	0.00	0.00	124,075.52	0.00	0.00
68 Insurance	954,391.99	0.00					0.00	954,391.99		0.00
72 Info Sys	2,183,193.52	0.00	0.00	82,484.05	1,001,737.42	400,871.75	7,495.36	686,677.40	0.00	3,927.54
73 Printing	21,950.02	0.00	0.00	0.00	0.00	0.00	0.00	21,950.02	0.00	0.00
74 Warehouse	93,043.07	0.00	0.00	0.00	55,420.68	27,367.32	9,628.89	626.18	0.00	0.00
75 Mtr Pool	1,971.50	0.00	0.00	0.00	0.00	0.00	1,897.50	74.00	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	16,869,240.31	465.00	0.00	726,131.85	6,629,205.92	2,881,194.39	460,373.95	4,727,010.75	6,204.45	1,438,654.00

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
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	257,271.97	0.00		0.00	177,326.17	61,952.02	229.34	17,495.50	268.94	0.00
42 Food	1,048,154.24	0.00					1,048,154.24	0.00		
44 Operation	1,344,227.08	0.00			667,374.77	512,489.60	134,992.72	18,047.08	141.34	11,181.57
49 Transfers	-465.00		-465.00							
98 Total	2,649,188.29	0.00	-465.00	0.00	844,700.94	574,441.62	1,183,376.30	35,542.58	410.28	11,181.57

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
25 Pupil M/S	4,035.89	0.00		0.00	2,559.94	1,475.95	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,082,332.24	0.00		0.00	486,838.90	172,922.22	4,254.75	418,316.37	0.00	0.00
52 Operation	2,485,988.12	0.00			1,228,200.20	1,081,258.87	160,604.21	15,924.84	0.00	0.00
53 Maintnce	774,850.14	0.00			300,827.43	120,666.50	168,531.01	115,124.24	0.00	69,700.96
56 Insurance	148,038.89							148,038.89		
58 Rem. Learn OP.	135,408.75	0.00			68,780.73	66,628.02	0.00	0.00		
59 Transfers	-74,253.44		-74,253.44							
99 Total	4,556,400.59	0.00	-74,253.44	0.00	2,087,207.20	1,442,951.56	333,389.97	697,404.34	0.00	69,700.96

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.	76,391.41
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.	3,706,554.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,653,276.54
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,653,276.54

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.	10,433.76	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1450	
a) Total All Programs (SYSTEM CALCULATED)		133,232,416.55
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		16,869,240.31
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		116,363,176.24

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.

327.60

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.

702.52

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

13,842.79

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

DISTORTING ITEMS

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

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

INDIRECT EXPENDITURES

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

54,187.01

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.

97,077.82

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 SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

405,337.10

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.

1,927,178.42

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).

0.00

INDIRECT EXPENDITURES

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

**Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023**

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	116,363,176.24	490,807.81		1,048,154.24			114,824,214.19
PROGRAM 97 ACTIVITIES							
11 Board of Directors	282,102.10	0.00		0.00	130,837.27	151,264.83	
12 Superintendent's Office	753,336.33	673.44		0.00	752,662.89	0.00	
13 Business Office	1,269,226.11	0.00		0.00		1,269,226.11	
14 Human Resources	834,067.76	0.00		0.00		834,067.76	
15 Public Relations	412,071.49	0.00			6,734.39	405,337.10	
25 Pupil Management and Safety	509,834.73	121,583.84		327.60	387,923.29	0.00	
61 Supervision	750,544.03	0.00		0.00	750,544.03	0.00	
62 Grounds Maintenance	623,059.83	92,961.18		0.00	530,098.65	0.00	
63 Operation of Buildings	3,701,746.17	0.00		702.52	3,701,043.65	0.00	
64 Maintenance	2,545,769.66	1,219,508.00		13,842.79	1,312,418.87	0.00	
65 Utilities	1,808,856.48	0.00		0.00	1,808,856.48	0.00	
67 Building and Property Security	124,075.52	0.00		0.00	124,075.52	0.00	
68 Insurance	954,391.99	0.00		0.00	954,391.99	0.00	
72 Information Systems	2,183,193.52	3,927.54		0.00	252,087.56	1,927,178.42	
73 Printing	21,950.02	0.00		0.00		21,950.02	
74 Warehousing	93,043.07	0.00		0.00		93,043.07	
75 Motor Pool	1,971.50	0.00		0.00		1,971.50	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	16,869,240.31	1,438,654.00	0.00	14,872.91	10,711,674.59	4,704,038.81	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	133,232,416.55	1,929,461.81	0.00	1,063,027.15		4,704,038.81	114,824,214.19
Unallowable Costs					-10,711,674.59		10,711,674.59
TOTALS	133,232,416.55	1,929,461.81	0.00	1,063,027.15		4,704,038.81	125,535,888.78

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	4,092,782.62
2. FY 18-19 DIRECT EXPENDITURES	116,657,309.25
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	-495,494.78
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	3,597,287.83
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.0308

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	4,704,038.81
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	-495,494.78
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	4,208,544.02
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	125,535,888.78
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	0.0308
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,866,505.37
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	342,038.65
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	5,046,077.46
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.0402

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	116,363,176.24	490,807.81		1,048,154.24			114,824,214.19
PROGRAM 97 ACTIVITIES							
11 Board of Directors	282,102.10	0.00		0.00	130,837.27	151,264.83	
12 Superintendents Office	753,336.33	673.44		0.00		752,662.89	
13 Business Office	1,269,226.11	0.00		0.00		1,269,226.11	
14 Human Resources	834,067.76	0.00		0.00		834,067.76	
15 Public Relations	412,071.49	0.00			6,734.39	405,337.10	
25 Pupil Management and Safety	509,834.73	121,583.84		327.60		387,923.29	
61 Supervision	750,544.03	0.00		0.00		750,544.03	
62 Grounds Maintenance	623,059.83	92,961.18		0.00		530,098.65	
63 Operation of Buildings	3,701,746.17	0.00		702.52		3,701,043.65	
64 Maintenance	2,545,769.66	1,219,508.00		13,842.79		1,312,418.87	
65 Utilities	1,808,856.48	0.00		0.00		1,808,856.48	
67 Building and Property Security	124,075.52	0.00		0.00		124,075.52	
68 Insurance	954,391.99	0.00		0.00		954,391.99	
72 Information Systems	2,183,193.52	3,927.54		0.00		2,179,265.98	
73 Printing	21,950.02	0.00		0.00		21,950.02	
74 Warehousing	93,043.07	0.00		0.00		93,043.07	
75 Motor Pool	1,971.50	0.00		0.00		1,971.50	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	16,869,240.31	1,438,654.00	0.00	14,872.91	137,571.66	15,278,141.74	

**Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023**

COUNTY: 31 Snohomish

Fiscal Year 2020-2021

		--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	133,232,416.55	1,929,461.81	0.00	1,063,027.15		15,278,141.74	114,824,214.19
Unallowable Costs					-137,571.66		137,571.66
Totals	133,232,416.55	1,929,461.81	0.00	1,063,027.15		15,278,141.74	114,961,785.85

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	13,265,525.97
2. FY 18-19 DIRECT EXPENDITURES	107,484,565.90
3. FY 18-19 OVER (UNDER) RECOVERY	-2,191,658.41
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	11,073,867.55
5. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.1030

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	15,278,141.74
7. FY 18-19 OVER (UNDER) RECOVERY (LINE 3)	-2,191,658.41
8. FY 20-21 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	13,086,483.32
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	114,961,785.85
10. FY 20-21 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1030
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	11,841,063.94
12. FY 20-21 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,245,419.38
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	16,523,561.12
14. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.1437

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	76,321,828.48	65,363,504.05	712,114.70	10,246,209.73
02 Alternative Learning Experience (ALE)	601,358.50	601,358.50	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	3,586,913.56	3,586,913.56	0.00	0.00
34 Middle School Career and Tech. Ed., State	1,009,389.73	1,009,389.73	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	16,869,240.31	14,583,214.27	0.00	2,286,026.04
TOTAL BASIC EDUCATIONAL PROGRAMS	98,388,730.58	85,144,380.11	712,114.70	12,532,235.77
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	1,650,934.46	0.00	1,650,934.46	0.00
13 Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	108,606.39	0.00	108,606.39	0.00
18 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	18,250,525.75	18,207,624.39	42,901.36	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	1,763,525.55	0.00	1,763,525.55	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	40,339.00	0.00	40,339.00	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	748,872.95	0.00	748,872.95	0.00
52 Other Title Grants Under ESEA, Federal	87,485.65	0.00	87,485.65	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	1,653,276.54	1,653,276.54	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
56 State Inst, Centers and Homes	5,877.68	0.00	0.00	5,877.68
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	342,020.58	342,020.58	0.00	0.00
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	42,366.36	0.00	42,366.36	0.00
65 Transitional Bilingual, State	923,244.34	923,244.34	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	90,052.24	0.00	0.00	90,052.24
73 Summer School	476.50	0.00	0.00	476.50
74 Highly Capable	242,149.66	242,149.66	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	337,510.37	0.00	1,200.00	336,310.37
TOTAL OTHER INSTRUCTIONAL PROGRAMS	26,287,264.02	21,368,315.51	4,486,231.72	432,716.79
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	237,576.61	0.00	0.00	237,576.61
88 Child Care	829,537.68	0.00	52,718.23	776,819.45
89 Other Community Services	283,718.78	0.00	0.00	283,718.78
98 School Food Services	2,649,188.29	0.00	2,649,188.29	0.00
99 Pupil Transportation	4,556,400.59	4,556,400.59	0.00	0.00
TOTAL OTHER PROGRAMS	8,556,421.95	4,556,400.59	2,701,906.52	1,298,114.84
TOTALS	133,232,416.55	111,069,096.21	7,900,252.94	14,263,067.40

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 19 - 20 Actual (A)	FY 20 - 21 Actual (B)
Preliminary FY 2020-2021 to FY 2019-2020 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.	17,543,798.71	18,250,525.75
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	31,002.40	42,901.36
4. Equals aggregate special education expenditures for resident special education students.	17,512,796.31	18,207,624.39
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.)	0.00	694,828.08
Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,505.55	1,385.11
7. Expenditures per pupil (line 4/line 6).	11,632.15	13,145.26
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.)	0.00	1,513.11
Preliminary Year-End Special Education Maintenance of Effort Test FY 2020-2021 to FY 2019-2020 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	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	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 age 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

Description	Operation			<u>Food Services Deficit Calculation</u>			
		FY 2020 - 21	FY 2019 - 20		FY 2020 - 21	FY 2019 - 20	
Total Expenditures	+ (plus)	133,232,416.55	131,076,052.67	Total Program 98	+ 2,649,188.29	2,108,917.39	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- -3,570.62	1,111,302.65	
Community Schools	- (minus)	237,576.61	295,254.82	Revenue 2998 (Local)	- 0.00	0.00	
Child Care	- (minus)	829,537.68	605,415.73	Revenue 4198 (State)	- 48,065.18	30,073.85	
Other Community Services	- (minus)	283,718.78	1,077,713.73	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	2,649,188.29	2,108,917.39	Revenue 6198 (Fed)	- 2,468,288.07	798,270.42	
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 70,526.24	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 274,097.65	219,657.70	
Capital Outlay, All Object 9	- (minus)	1,929,461.81	2,165,449.45	Revenue 7198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	18,690.00	21,311.41	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	7,881,562.94	4,223,441.84	TOTAL FOOD SERVICES DEFICIT	-208,218.23	-50,387.23	
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	2,468,288.07	798,270.42	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	70,526.24	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	274,097.65	219,657.70	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00				

Description	Operation	FY 2020 - 21	FY 2019 - 20
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	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
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)	61,987.18	45,299.01
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00

are displayed.

Description	Operation	FY 2020 - 21	FY 2019 - 20
Capital Outlay, Child Care	+ (plus)	0.00	24,957.69
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	1,421.63
Capital Outlay, Food Services	+ (plus)	11,181.57	13,382.66
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	122,288,761.15	121,681,537.41

FY 2020 - 21/FY 2019 - 20 1

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

Description	Operation	FY 2020 - 21	FY 2019 - 20
Program 31, Vocational--Basic State	+ (plus)	3,586,913.56	3,745,198.24
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,009,389.73	967,885.36
Program 38, Vocational--Federal	+ (plus)	40,339.00	28,037.54
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)	40,339.00	28,037.54
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	4,596,303.29	4,713,083.60
	FY 20-21 / 19-20		0.97

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.044	Your district is reporting expenditures in Program 56, State Institutions, Centers, and Homes-Delinquent. This account must be zero.	5,877.68	0.00
Informational	1.554	Your district has a negative GF revenue account 2298.	-3,570.62	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 65-32-7.	-1.40	
Informational	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.	93,043.07	0.00
Informational	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" 985.	1,526.83	
Informational	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" 987.	0.00	
Informational	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" 990.	694,828.08	
Informational	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" 991.	0.00	
Informational	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*	122,080,542.92	0.00
Informational	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	0.00
Informational	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	0.00

REPORT F196

Lake Stevens School District No. 004

RUN DATE: 12/7/2021

E.S.D. 189

Financial Edit Report Fiscal Year 2020-2021

RUN TIME: 10:30:28 AM

COUNTY: 31 Snohomish

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.506	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, ASB prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles	56,743.85	0.00

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

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