

CERTIFICATION

The Annual Financial Statements (Report F-196) for EDMONDS School District No. 015 of SNOHOMISH County for the fiscal year ended August 31, 2008 were prepared on the accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the state of Washington. School was conducted for 175.00 days. If school was operated fewer than 180 days, please include a statement covering the reasons and efforts to make up days lost. The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB Circular A-87 and all costs are properly allocable to federal awards.

The school district annual financial statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2007-August 31, 2008.

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY

	GENERAL FUND	ASB FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	PERMANENT FUND	TOTAL
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Total Revs and Other Financing Sources	178,835,241.57	2,449,686.58	25,933,490.90	15,196,392.80	714,596.80		223,129,408.65
Total Expenditures	182,352,132.17	2,473,574.26	25,626,330.50	62,298,213.92	1,502,016.49		274,252,267.34
Other Financing Uses							
Excess of Revs/Other Fin Sources Over/ (Under) Expend and Other Financing Uses	3,516,890.60-	23,887.68-	307,160.40	47,101,821.12-	787,419.69-		51,122,858.69-
Begin Total Fund Bal Prior Yr(s) Correction or Restatements	9,686,037.67	955,614.21	8,700,016.52	98,457,693.97	7,210,303.02		125,009,665.39
End Total Fund Balance	6,169,147.07	931,726.53	9,007,176.92	51,355,872.85	6,422,883.33		73,886,806.70

BALANCE SHEET AS OF AUGUST 31, 2008

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE FOR THE YEAR ENDED AUGUST 31, 2008

BUDGETARY COMPARISON SCHEDULES

STATEMENT OF FIDUCIARY NET ASSETS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

SCHEDULE OF LONG-TERM DEBT

Balance Sheet
 Governmental Funds
 August 31, 2008

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash & Cash Equivalent	8,310,720.11	355,841.11	125,463.19	5569,616.82	12,699.41		14,374,340.64
Minus Outstdng Warrant	3,920,985.95	1,929.32		5101,651.73			9,024,567.00
Taxes Receivable	17,119,316.97		13329,690.18	6095,332.81			36,544,339.96
Due From Other Funds	286,385.04						286,385.04
Due Fm Other Gov Units	1,089,489.52				7,412.21		1,096,901.73
Accounts Receivable	255,716.65	3,898.15		74,650.37			334,265.17
Intfd Loans Receivable							
Accrued Int Receivable	14,904.28	2,066.06	17,713.73	128,605.83	12,771.71		176,061.61
Inventory	501,800.35						501,800.35
Prepaid Items	37,558.63	11,235.00		220.00			49,013.63
Investments	6,705,000.00	1015,000.00	8864,000.00	59060,000.00	6390,000.00		82,034,000.00
Invest/Cash W/Trustee							
Invest/Deferd Comp							
Slf-Insur Secu Deposit							
TOTAL ASSETS	30,399,905.60	1386,111.00	22336,867.10	65826,774.10	6422,883.33		126,372,541.13
LIABILITIES:							
Accounts Payable	1,504,216.80	146,921.84		7814,227.48			9,465,366.12
Contracts Pay. Current							
Accrued Int Payable							
Accrued Salaries	1,565,912.68						1,565,912.68
Rev Anticipation Notes							
Payroll Ded/Taxes Paya	2,863,642.34						2,863,642.34
Due to Other Gov Units	213,407.35	4,548.08		4,742.06			222,697.49
Deferred Compensation							
Est Employee Benefits	671,000.54						671,000.54
Due to Other Funds		50,276.05		236,108.99			286,385.04
Intfd Loans Payable							
Deposits	3,202.39						3,202.39
Matured Bonds Payable							
Matured Bond Interest							
Arbitrg Rebate Payable							
Deferred Revenue	17,409,376.43	252,638.50	13329,690.18	6415,822.72			37,407,527.83
TOTAL LIABILITIES	24,230,758.53	454,384.47	13329,690.18	14470,901.25			52,485,734.43
FUND BALANCE:							
Reserve of Fund Balanc	1,231,596.60			50703,710.73			51,935,307.33
Unres Desig Fnd Balanc	4,590,372.47			50,000.00			4,640,372.47
Unres Undesig Fnd Bala	347,178.00	931,726.53	9007,176.92	602,162.12	6422,883.33		17,311,126.90
TOTAL FUND BALANCE	6,169,147.07	931,726.53	9007,176.92	51355,872.85	6422,883.33		73,886,806.70
TOTAL LIAB/FUND BALANC	30,399,905.60	1386,111.00	22336,867.10	65826,774.10	6422,883.33		126,372,541.13

EDMONDS SCHOOL DISTRICT NO. 015
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Funds
 For The Year Ended August 31, 2008

	General Fund	Assoc. Student Body	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	39,745,064.23	2,449,686.58	25,933,490.90	15,196,392.80	242,626.76		83,567,261.27
State	125,539,751.72				462,642.68		126,002,394.40
Federal	11,827,635.72						11,827,635.72
Other	1,701,033.08						1,701,033.08
TOTAL REVENUES	178,813,484.75	2,449,686.58	25,933,490.90	15,196,392.80	705,269.44		223,098,324.47
EXPENDITURES:							
CURRENT:							
Regular Instruction	93,512,275.07						93,512,275.07
Special Education	26,573,044.65						26,573,044.65
Vocational Education	5,734,690.29						5,734,690.29
Skills Center							
Compensatory Program	17,070,151.91						17,070,151.91
Other Instruct. Prog	2,230,653.69						2,230,653.69
Community Services	536,653.84						536,653.84
Support Services	36,448,407.11						36,448,407.11
Stu. Activities/Othe		2,473,574.26					2,473,574.26
CAPITAL OUTLAY:							
Sites				13,262,393.18			13,262,393.18
Building				44,188,350.13			44,188,350.13
Equipment				4,380,495.29			4,380,495.29
Energy							
Transportation Equip					1,502,016.49		1,502,016.49
Other	246,255.61						246,255.61
DEBT SERVICE:							
Principal			12,465,000.00				12,465,000.00
Int. & Other Charges			13,161,330.50	466,975.32			13,628,305.82
TOTAL EXPENDITURES	182,352,132.17	2,473,574.26	25,626,330.50	62,298,213.92	1,502,016.49		274,252,267.34
REVS OVER (UNDER) EX	3,538,647.42-	23,887.68-	307,160.40	47,101,821.12-	796,747.05-		51,153,942.87-
OTHER FIN SRCS(USES)							
Bond Sls & Ref Bond							
Long-Term Financing							
Transfers In							
Trans Out (GL 536)							
Oth Fin Use (GL 535)							
Other	21,756.82				9,327.36		31,084.18
TOTAL OTHER FINANCE SOURCES (USES)	21,756.82				9,327.36		31,084.18
EXCESS OF REVS & OTH FIN SRCS OVER (UNDER EXP & OTHER FIN USES)							
	3,516,890.60-	23,887.68-	307,160.40	47,101,821.12-	787,419.69-		51,122,858.69-
BEG TOT FUND BALANCE	9,686,037.67	955,614.21	8,700,016.52	98,457,693.97	7,210,303.02		125,009,665.39
Prior Year(s) Correc or Restatements							
END TOT FUND BALANCE	6,169,147.07	931,726.53	9,007,176.92	51,355,872.85	6,422,883.33		73,886,806.70

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	39,408,915.00	39,745,064.23	336,149.23
State	125,015,376.00	125,539,751.72	524,375.72
Federal	13,455,595.00	11,827,635.72	1,627,959.28-
Other	1,650,311.00	1,701,033.08	50,722.08
TOTAL REVENUES	179,530,197.00	178,813,484.75	716,712.25-
EXPENDITURES:			
CURRENT:			
Regular Instruction	98,228,653.00	93,512,275.07	4,716,377.93
Special Education	22,585,945.00	26,573,044.65	3,987,099.65-
Vocational Education	5,815,171.00	5,734,690.29	80,480.71
Skills Center			
Compensatory Programs	17,586,477.00	17,070,151.91	516,325.09
Other Instruct. Progs	3,307,147.00	2,230,653.69	1,076,493.31
Community Services	218,789.00	536,653.84	317,864.84-
Support Services	35,916,334.00	36,448,407.11	532,073.11-
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	328,236.00	246,255.61	81,980.39
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	183,986,752.00	182,352,132.17	1,634,619.83
REVS OVER (UNDER) EX	4,456,555.00-	3,538,647.42-	917,907.58
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other	20,000.00	21,756.82	1,756.82
TOTAL OTHER FINANCE			
SOURCES (USES)	20,000.00	21,756.82	1,756.82
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	4,436,555.00-	3,516,890.60-	919,664.40
BEG TOT FUND BALANCE	9,686,038.00	9,686,037.67	0.33-
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	5,249,483.00	6,169,147.07	919,664.07

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	3,038,715.00	2,449,686.58	589,028.42-
State			
Federal			
Other			
TOTAL REVENUES	3,038,715.00	2,449,686.58	589,028.42-
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other	3,158,654.00	2,473,574.26	685,079.74
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	3,158,654.00	2,473,574.26	685,079.74
REVS OVER (UNDER) EX	119,939.00-	23,887.68-	96,051.32
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)			
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	119,939.00-	23,887.68-	96,051.32
BEG TOT FUND BALANCE	800,491.00	955,614.21	155,123.21
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	680,552.00	931,726.53	251,174.53

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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REVENUES:			
Local	25,816,135.00	25,933,490.90	117,355.90
State			
Federal			
Other			
TOTAL REVENUES	25,816,135.00	25,933,490.90	117,355.90
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	12,465,000.00	12,465,000.00	
Int. & Other Charges	15,583,263.00	13,161,330.50	2,421,932.50
TOTAL EXPENDITURES	28,048,263.00	25,626,330.50	2,421,932.50
REVS OVER (UNDER) EX	2,232,128.00-	307,160.40	2,539,288.40
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In	2,125,000.00		2,125,000.00-
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)	2,125,000.00		2,125,000.00-
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	107,128.00-	307,160.40	414,288.40
BEG TOT FUND BALANCE	9,760,000.00	8,700,016.52	1,059,983.48-
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	9,652,872.00	9,007,176.92	645,695.08-

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	16,326,862.00	15,196,392.80	1,130,469.20-
State	700,000.00		700,000.00-
Federal			
Other			
TOTAL REVENUES	17,026,862.00	15,196,392.80	1,830,469.20-
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites	10,444,757.00	13,262,393.18	2,817,636.18-
Building	110,525,217.00	44,188,350.13	66,336,866.87
Equipment	3,931,743.00	4,380,495.29	448,752.29-
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges	550,630.00	466,975.32	83,654.68
TOTAL EXPENDITURES	125,452,347.00	62,298,213.92	63,154,133.08
REVS OVER (UNDER) EX	108,425,485.00-	47,101,821.12-	61,323,663.88
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls	42,500,000.00		42,500,000.00-
Long-Term Financing			
Transfers In			
Trans Out (GL 536)	2,125,000.00-		2,125,000.00
Oth Fin Use (GL 535)			
Other	7,000,000.00		7,000,000.00-
TOTAL OTHER FINANCE			
SOURCES (USES)	47,375,000.00		47,375,000.00-
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	61,050,485.00-	47,101,821.12-	13,948,663.88
BEG TOT FUND BALANCE	89,534,722.00	98,457,693.97	8,922,971.97
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	28,484,237.00	51,355,872.85	22,871,635.85

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	550,000.00	242,626.76	307,373.24-
State	324,069.00	462,642.68	138,573.68
Federal			
Other			
TOTAL REVENUES	874,069.00	705,269.44	168,799.56-
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	1,550,000.00	1,502,016.49	47,983.51
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	1,550,000.00	1,502,016.49	47,983.51
REVS OVER (UNDER) EX	675,931.00-	796,747.05-	120,816.05-
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other		9,327.36	9,327.36
TOTAL OTHER FINANCE		9,327.36	9,327.36
SOURCES (USES)		9,327.36	9,327.36
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	675,931.00-	787,419.69-	111,488.69-
BEG TOT FUND BALANCE	7,193,348.00	7,210,303.02	16,955.02
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	6,517,417.00	6,422,883.33	94,533.67-

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	4,000.00	
Cash on Hand		
Cash on Deposit with Cty Treasurer	33,330.16	
Minus Warrants Outstanding	4,556.25-	
Due From Other Funds		
Accounts Receivable		
Accrued Interest Receivable		
Investments		
Investments/Cash W/Trustees		
Other Assets		
Capital Assets, Land		
Capital Assets, Buildings		
Capital Assets, Equipment		
Accum. Depreciation, Buildings		
Accum. Depreciation, Equipment		
TOTAL ASSETS	32,773.91	
LIABILITIES:		
Accounts Payable		
Due to Other Funds		
TOTAL LIABILITIES		
NET ASSETS:		
Net assets held in trust for:		
Reserved for Other Items		
Reserved for Self Insured Risk		
Reserved for Trust Principal		
Unreserved, Designated for Other Items		
Unreserved, Undesignated Fund Balance	32,773.91	
Total Net Assets	32,773.91	

EDMONDS SCHOOL DISTRICT NO. 015
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For The Year Ended August 31, 2008

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	69,438.21	
Employer Members		
Other		
Total Contributions	69,438.21	
Investment Income:		
Net Appreciation (Depreciation) in Fair Value		
Interest and dividends		
Less Investment Expense		
Net Investment Income		
Other Additons:		
Rent or Lease Revenue		
Total Other Additions		
Total Additons	69,438.21	
DEDUCTIONS:		
Benefits		
Refund of Contributions		
Administrative Expenses		
Scholarships	81,428.75	
Other		
Total Deductions	81,428.75	
Net Increase (Decrease)	11,990.54-	
Net Assets-Beginning	44,764.45	
Prior Year(s) Corrections or Restatemnts		
Net Assets-Ending	32,773.91	

Description	Beginning Outstanding Debt 9/1/2007 (1)	Amount Issued/ Increased (2)	Amount Redeemed/ Decreased (3)	Ending Outstanding Debt 8/31/2008 (1)+(2)-(3)
Total Voted Bonds	268,210,000.00		12,465,000.00	255,745,000.00
Total Non-Voted Notes/Bonds				
Qualified Zone Academy Bonds				
Other Long-Term Debt:				
Capital Leases				
Contracts Payable (GL 603)				
NonCancellable Operating Leases				
Claims & Judgements				
Compensated Absences	2,794,294.32	344,082.28	314,487.13	2,823,889.47
Other Long-Term Debt				
Total Other Long-Term Debt	2,794,294.32	344,082.28	314,487.13	2,823,889.47
Total Long-Term Debt	271,004,294.32	344,082.28	12,779,487.13	258,568,889.47

REPORT F196
E.S.D. 189
COUNTY: 31 SNOHOMISH

EDMONDS SCHOOL DISTRICT NO. 015
FISCAL YEAR 2007-2008
REVENUE AND EXPENDITURE DETAIL REPORTS

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REPORT OF REVENUE AND OTHER FINANCING SOURCES FOR THE GENERAL, DEBT SERVICE
CAPITAL PROJECTS, AND TRANSPORTATION VEHICLE FUNDS

GENERAL FUND PROGRAM/ACTIVITY/OBJECT EXPENDITURE REPORT

GENERAL FUND EXPENDITURE MATRICES FOR EACH PROGRAM

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND

LOCAL TAXES				
1100 Local Property Tax	33,476,645.77	25,692,894.77	11,689,530.78	
1300 Sale of Tax Title Property				
1400 Local in-Lieu of Taxes				
1500 Timber Excise Tax				
1600 County Administered Forests				
1900 Other Local Taxes				
1000 Total LOCAL TAXES	33,476,645.77	25,692,894.77	11,689,530.78	
LOCAL SUPPORT NONTAX				
2100 Tuitions and Fees, Unassigned	1,173,751.80			
2131 Secondary Voc Ed Tuitions & Fees				
2145 Skills Center Tuitions and Fees				
2171 Traffic Safety Education Fees				
2173 Summer School Tuitions and Fees	103,994.32			
2186 Community School Tuitions and Fees				
2188 Day Care Tuitions and Fees				
2200 Sale of Goods, Supp & Serv, Unass	639,613.04			
2231 Sec Voc Ed Sales of GDS, Sup & Serv	22,193.45			
2245 Skls Cntr Sales of Goods,Sup & Serv				
2288 Day Care				
2289 Other Community Services	20,389.73			
2298 School Food Services	2,206,644.34			
2299 School Bus Revenue	352,059.76			
2300 Investment Earnings	447,654.13	240,596.13	3,172,327.57	242,626.76
2400 Interfund Loan Interest Earnings				
2500 Gifts and Donations	539,056.48		207,193.24	
2600 Fines and Damages	53,764.27			
2700 Rentals and Leases	357,942.39		125,541.21	
2800 Insurance Recoveries	46,533.37			
2900 Local Support Nontax, Unassigned	178,193.39		1,800.00	
2910 E-Rate	126,627.99			
2000 TOTAL Local Support NonTax	6,268,418.46	240,596.13	3,506,862.02	242,626.76
STATE, GENERAL PURPOSE				
3100 Apportionment	92,020,125.28			
3121 Spec Edu-Gen Apportionment	3,092,593.25			
3300 Local Effort Assistance				
3600 State Forests				
3900 Other State Gen Purpose, Unass				
3000 Total STATE, GENERAL PURPOSE	95,112,718.53			
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	7,318.04			
4121 Special Education	12,293,679.78			
4126 State Institutions, Special Ed.				
4130 State Matching (Pd Dir to Districts)				
4134 Middle Sch Career & Tech Education	66,499.93			
4155 Learning Assistance	1,344,295.71			
4156 State Institutions Ctrs & Homes Del				

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND

STATE, SPECIAL PURPOSE (CONT.)				
4158 Special and Pilot Programs	592,950.66			
4163 Promoting Academic Success	481,804.36			
4165 Transitional Bilingual	1,489,383.48			
4166 Student Achievement	8,975,844.00			
4174 Highly Capable	174,948.00			
4175 Professional Development	353,366.49			
4188 Day Care				
4198 School Food Services	158,664.72			
4199 Transportation - Operations	4,486,562.41			
4230 State Matching Pd Dir to Contractors				
4300 Other State Agencies, Unassigned	1,715.61			
4321 Special Ed - Other State Agencies				
4326 St Inst, Spec Ed - Other St Agencies				
4330 State Matching, Other				
4356 State Institution, Centers and Homes				
4358 Spec & Pilot Prog, Other St Agencies				
4365 Transition Biling, Other St Agencies				
4388 Day Care - Other State Agencies				
4398 School Food Serv, Other St Agencies				
4399 Trans Operations, Other St Agencies				
4499 Transportation - Depreciation				462,642.68
4000 TOTAL STATE, SPECIAL PURPOSE	30,427,033.19			462,642.68
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Dir Fed Grants Unass				
5300 Impact Aid, Maintenance and Oper				
5329 Impact Aid, Special Education Fund				
5400 Federal in-Lieu-of Taxes				
5500 Federal Forests	178,670.33			
5000 TOTAL FEDERAL, GENERAL PURPOSE	178,670.33			
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned				
6121 Special Education, Medicaid Reimb.	35,609.55			
6124 Special Education, Supplemental	4,327,231.65			
6138 Secondary Vocational Education	174,656.26			
6146 Skills Center				
6151 Disadvantaged	2,737,126.78			
6152 School Improvement	1,136,752.89			
6153 Migrant				
6154 Reading First				
6157 Institutions - Neg & Delinquent				
6161 Head Start				
6162 Math & Science, Professional Dev				
6164 Limited English Proficiency	256,925.47			
6167 Indian Education, JOM				
6168 Indian Education, ED				
6176 Targeted Assistance				
6178 Youth Training Programs				
6188 Day Care				
6189 Other Community Services	19,339.72			
6198 School Food Services	2,237,993.46			

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND

REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Prog. Participation, Unassigned				
7121 Special Education	1,675,044.63			
7131 Vocational Education				
7145 Skills Center				
7163 Promoting Academic Success				
7197 Support Services				
7198 School Food Services				
7199 Transportation				
7301 Nonhigh Participation				
7000 Total REVS FROM OTHER SCHOOL DIST	1,675,044.63			
REVENUES FROM OTHER ENTITITES				
8100 Governmental Entities	14,120.36			
8188 Day Care				
8189 Community Services				
8198 School Food Services				
8199 Transportation				
8500 Educational Service Districts	11,868.09			
8000 Total REVS FROM OTHER ENTITITES	25,988.45			
OTHER FINANCING SOURCES				
9100 Sale of Bonds				
9200 Sale of Real Property				
9300 Sale of Equipment	21,047.09			9,327.36
9400 Compensated Loss of Capital Assets	709.73			
9500 Long-Term Financing				
9600 Sale of Refunding Bonds				
9900 Transfers				
9000 Total OTHER FINANCING SOURCES	21,756.82			9,327.36
TOTAL REVS AND OTHER FINANCING SRCES	178,835,241.57	25,933,490.90	15,196,392.80	714,596.80

NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	93,512,275.07	11	Board of Directors	409,259.92			
21	Special Ed., Supplemental,	22,378,647.66	12	Superintendent's Office	362,098.72	0	Debit Transfers	2,006,649.44
24	Special Ed., Supplemental,	4,194,396.99	13	Business Office	1,937,734.80			
26	Special Ed., Institutions,		14	Human Resources	1,555,068.68	1	Credit Transfers	2,006,649.44-
29	Special Ed., Other, Federa		15	Public Relations	426,309.66			
31	Vocational, Basic, State	5,537,376.62	21	Supervision	4,914,916.75	2	Salaries - Cert Emp	84,842,618.74
34	Mid Sch Career & Tech Ed,	60,210.67	22	Learning Resources	3,938,171.63			
38	Vocational, Federal	168,750.00	23	Principal's Office	10,204,742.46	3	Salaries - Class Emp	34,633,485.83
39	Vocational, Other Categ		24	Guidance & Counseling	5,339,015.64			
45	Skills Center, Basic, Stat		25	Pupil Management & Safety	2,048,785.76	4	Empl Ben & Payroll Tax	37,328,924.12
46	Skills Centers, Federal		26	Health/Related Services	7,206,420.93			
51	Disadvantaged, Federal	2,634,665.00	27	Teaching	107,821,636.10	5	Supplies Instr Resrs & Noncap Items	10,390,747.54
52	School Improvement, Federa	1,099,424.57	28	Extracurricular	2,968,226.48			
53	Migrant, Federal		29	Payments to School Dists	897,561.60			
54	Reading First, Federal		41	Supervision	591,555.78	7	Purchased Services	14,628,854.78
55	Learning Assistance, State	1,290,606.20	42	Food	2,097,190.29			
56	State Inst., Centers and H		44	Operations	2,777,216.79	8	Travel	281,245.55
57	State Inst., Neg. & Delinq		49	Transfers	74,544.54-			
58	Special and Pilot Programs	225,426.66	51	Supervision	778,228.73	9	Capital Outlay	246,255.61
61	Head Start, Federal		52	Operations	6,242,110.61		TOTAL, ALL OBJECTS	182,352,132.17
62	Math & Science, Prof. Dev.		53	Maintenance	966,567.10			
63	Promoting Academic Success	377,077.72	56	Insurance	113,382.40			
64	Limited English Prof., Fed	251,787.72	59	Transfers	482,911.07-			
65	Transitional Bilingual, St	1,477,237.20	61	Supervision	773,283.33			
66	Student Achievement, State	9,675,670.48	62	Grounds Maintenance	921,157.49			
67	Indian Education, Federal,		63	Operation of Buildings	6,429,987.53			
68	Ind. Ed. Fed, ED	38,256.36	64	Maintenance	2,728,879.87			
69	Compensatory, Other		65	Utilities	4,224,988.02			
71	Traffic Safety		67	Bldg. Property Security	108,034.63			
73	Summer School	103,918.41	68	Insurance	1,140,554.89			
74	Highly Capable	151,878.13	72	Information Systems	2,289,353.87			
75	Prof Development, State	341,454.02	73	Printing	45,123.94			
76	Targeted Assistance, Feder		74	Warehousing & Distrib.	430,916.75			
78	Youth Training Programs, F	84,696.86	75	Motor Pool	34,218.67			
79	Instructional Prog, Other	1,548,706.27	83	Interest				
81	Public Radio/TV		84	Principal				
86	Community Schools		85	Debt Related Expenditures				
88	Day Care		91	Public Activities	186,887.96			
89	Other Community Services	536,653.84		TOTAL, ALL ACTIVITIES	182,352,132.17			
97	Districtwide Support	23,589,893.33						
98	School Food Services	5,391,418.32						
99	Pupil Transportation	7,681,704.07						
	TOTAL, ALL PROGRAMS	182,352,132.17						

ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	2417582.10	93937.77	959780.01	816393.89	473359.93	37194.88		23689.14	13226.48	
22 Learn Re	3849041.64	2972.86	2393477.40	345460.58	826883.56	191827.71		85484.22	2935.31	
23 Principa	10036356.25	58191.89	4976612.14	2526073.38	2254576.56	112388.11		86005.45	22508.72	
24 Guid-Cou	4501285.28	9620.84	2662616.74	709213.80	1077391.11	30655.40		9751.19	2036.20	
25 Pupl M/S	1813825.03	3003.36	434523.28	737787.24	463584.08	13179.00		155981.26	5766.81	
26 Health R	812282.05	898.78	478958.23	74025.67	148201.47	8254.89		100518.70	1424.31	
27 Teaching	66653819.10	618641.67	44383324.09	1849678.67	13838213.84	4132694.51		1807466.09	23800.23	
28 Extra-Cu	2837873.72	339246.38	533987.94	1486013.55	411432.29	28425.17		29251.16	9517.23	
29 Pmts Dis	590209.90							590209.90		
01 TOTALS	93512275.07	1126513.55	56823279.83	8544646.78	19493642.84	4554619.67		2888357.11	81215.29	

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 21 MATRIX - Special Ed., Supplemental, State
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	1402846.72	8868.62	778421.08	270530.67	253988.46	9957.87		77061.54	4018.48	
23 Principa	53830.67			37234.06	16596.61					
24 Guid-Cou	121111.04		79818.86	11600.28	29688.77				3.13	
25 Pupl M/S	9349.76							9349.76		
26 Health R	5833530.55	1430.79	4230015.78	221642.77	1269543.59	35319.88		75166.52	411.22	
27 Teaching	14957978.92	23338.44	6187775.95	3935413.68	3727837.13	71162.76		1006491.44	5959.52	
21 TOTALS	22378647.66	33637.85	11276031.67	4476421.46	5297654.56	116440.51		1168069.26	10392.35	

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 PROGRAM 24 MATRIX - Special Ed., Supplemental, Federal
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	58079.47			36749.88	16000.80				5328.79	
25 Pupil M/S	80396.71			52740.02	27656.69					
26 Health R	381288.78	518.91	178283.25	80536.58	84448.39	18887.87	2635.28	15978.50		
27 Teaching	3507556.43	11.58	1118982.66	898846.60	740694.81	284.06	724675.05	24061.67		
29 Pmts Dis	167075.60						167075.60			
24 TOTALS	4194396.99	530.49	1297265.91	1068873.08	868800.69	19171.93	894385.93	45368.96		

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 31 MATRIX - Vocational, Basic, State
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 0/1 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	314457.29	2243.98	36535.24	198455.49	68322.35	4444.33	2512.27	1943.63	
24 Guid-Cou	353446.36		247483.05	27204.65	78758.66				
27 Teaching	4729667.73	14726.56	2952911.25	130222.65	972028.69	375953.59	242702.25	9475.74	31647.00
28 Extra-Cu	7353.75		5160.00	1253.75	940.00				
29 Pmts Dis	132451.49						132451.49		
31 TOTALS	5537376.62	16970.54	3242089.54	357136.54	1120049.70	380397.92	377666.01	11419.37	31647.00

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PROGRAM 34 MATRIX - Mid Sch Career & Tech Ed, State
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	60210.67	676.20	639.72	58.55	55258.65		1410.00	2167.55	
34 TOTALS	60210.67	676.20	639.72	58.55	55258.65		1410.00	2167.55	

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 38 MATRIX - Vocational, Federal
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	1379.09			192.40	29.22				1157.47	
24 Guid-Cou	5668.50	3334.08				1167.15		940.17	227.10	
27 Teaching	158156.03	3716.59	18769.05	9783.15	6712.63	58197.52		47920.40	13056.69	
29 Pmts Dis	3546.38							3546.38		
38 TOTALS	168750.00	7050.67	18769.05	9975.55	6741.85	59364.67		52406.95	14441.26	

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 51 MATRIX - Disadvantaged, Federal
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	155241.37	17.70	100192.80	20158.54	34197.65	52.20		427.47	195.01	
27 Teaching	2479423.63	3007.93	1122355.76	604642.75	672921.60	57248.17		19247.42		
51 TOTALS	2634665.00	3025.63	1222548.56	624801.29	707119.25	57300.37		19674.89	195.01	

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 52 MATRIX - School Improvement, Federal
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	46113.25	30.33	3185.70	19808.79	12704.34	2930.19		4886.00	2567.90	
22 Learn Re	27932.10					27932.10				
24 Guid-Cou	16664.50			13749.16	2915.34					
27 Teaching	1008714.72	2396.77	580765.02	21376.54	139508.93	44482.10		189470.02	30715.34	
52 TOTALS	1099424.57	2427.10	583950.72	54934.49	155128.61	75344.39		194356.02	33283.24	

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 55 MATRIX - Learning Assistance, State
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	87287.23	23.04	52247.05	15118.82	18221.80	900.91		527.17	248.44	
24 Guid-Cou	27891.80		21455.06		6436.74					
26 Health R	55282.32		43802.66		11479.66					
27 Teaching	1120144.85	84.92	659427.14	162214.39	286092.49	12325.91				
55 TOTALS	1290606.20	107.96	776931.91	177333.21	322230.69	13226.82		527.17	248.44	

ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	3192.29	24.00				3168.29				
24 Guid-Cou	76913.91	677.57	11333.90	44035.94	17255.15	3572.32	25.00	14.03		
25 Pupl M/S	59264.87	1053.06				34093.63	24118.18			
27 Teaching	81777.36	384.74	48352.40	9699.45	8184.30	7654.41	6811.13	690.93		
29 Pmts Dis	4278.23						4278.23			
58 TOTALS	225426.66	2139.37	59686.30	53735.39	25439.45	48488.65	35232.54	704.96		

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 63 MATRIX - Promoting Academic Success
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	55667.06	355.01	22238.77	18227.72	10624.54	2141.27		1988.86	90.89	
23 Principa	61714.12		49995.40		11718.72					
24 Guid-Cou	139150.68		109734.46		29416.22					
27 Teaching	120545.86	116.45	75390.72		21660.13	23378.56				
63 TOTALS	377077.72	471.46	257359.35	18227.72	73419.61	25519.83		1988.86	90.89	

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EDMONDS SCHOOL DISTRICT NO. 015
PROGRAM 64 MATRIX - Limited English Prof., Federal
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	1050.97	303.53				16.36			731.08	
27 Teaching	250736.75	1778.92	49081.88	5177.16	6188.30	65861.30		120951.44	1697.75	
64 TOTALS	251787.72	2082.45	49081.88	5177.16	6188.30	65877.66		120951.44	2428.83	

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 65 MATRIX - Transitional Bilingual, State
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	23771.51	11065.30	7331.64	4948.66	275.21		110.30	40.40	
27 Teaching	1453465.69	483962.39	529035.22	440168.08	300.00				
65 TOTALS	1477237.20	495027.69	536366.86	445116.74	575.21		110.30	40.40	

ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	10545.36		6213.60		1020.36	482.59		1070.00	1758.81	
22 Learn Re	32145.41		27455.15		4402.41	287.85				
23 Principa	3728.21		632.97	1196.56	547.18	251.50		1100.00		
24 Guid-Cou	77595.19		38495.56	21980.54	14972.73			601.00	1545.36	
25 Pupl M/S	6009.14		5048.23		885.76	75.15				
26 Health R	74513.56		62726.12		11100.44			687.00		
27 Teaching	9471133.61	31039.21	7063572.52	131943.71	1772982.33	50639.55		393745.14	27211.15	
66 TOTALS	9675670.48	31039.21	7204144.15	155120.81	1805911.21	51736.64		397203.14	30515.32	

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 68 MATRIX - Ind. Ed. Fed, ED
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	37961.36			30702.61	6426.16	299.23		90.00	443.36	
27 Teaching	295.00	14.00				100.26			180.74	
68 TOTALS	38256.36	14.00		30702.61	6426.16	399.49		90.00	624.10	

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 73 MATRIX - Summer School
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	762.33	302.93				459.40				
23 Principa	37075.79	1831.53	14274.00	14507.83	4518.43	1724.92			219.08	
25 Pupl M/S	15370.60	15370.60								
26 Health R	1573.67		1419.97		134.16				19.54	
27 Teaching	49136.02	559.83	42437.92	7368.44	10401.54	4301.53		15933.24-		
73 TOTALS	103918.41	18064.89	58131.89	21876.27	15054.13	6485.85		15933.24-	238.62	

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 74 MATRIX - Highly Capable
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	107282.41	453.19	45331.12	36047.12	22809.03	1218.03		1134.72	289.20	
27 Teaching	44595.72	418.09	24829.75	2811.34	3792.47	3228.07		9516.00		
74 TOTALS	151878.13	871.28	70160.87	38858.46	26601.50	4446.10		10650.72	289.20	

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EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 75 MATRIX - Prof Development, State
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	95270.61		78154.23		17116.38					
27 Teaching	246183.41	2688.94	182505.21	4258.35	35212.28	938.57		20360.10	219.96	
75 TOTALS	341454.02	2688.94	260659.44	4258.35	52328.66	938.57		20360.10	219.96	

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 COUNTY: 31 SNOHOMISH

EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 78 MATRIX - Youth Training Programs, Federal
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	78627.35	207.69		52878.40	15612.88	6974.47		2659.24	294.67	
27 Teaching	6069.51		4773.69	759.81	536.01					
78 TOTALS	84696.86	207.69	4773.69	53638.21	16148.89	6974.47		2659.24	294.67	

ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	17517.67	10.50	4530.96		608.94			12000.00	367.27	
22 Learn Re	29052.48					29052.48				
23 Principa	12037.42	22.93		8045.80	3931.87	36.82				
24 Guid-Cou	19288.38			13909.11	4434.97		944.30			
25 Pupl M/S	243.35					243.35				
26 Health R	47950.00						47950.00			
27 Teaching	1422025.09	33727.54	797269.40	251339.37	370362.06	122536.45	161337.48-	8127.75		
28 Extra-Cu	469.43					258.93	210.50			
64 Maintnce	122.45	122.45								
79 TOTALS	1548706.27	33883.42	801800.36	273294.28	379337.84	152128.03	100232.68-	8495.02		

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 COUNTY: 31 SNOHOMISH

EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 89 MATRIX - Other Community Services
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	281.31			254.85	26.46					
28 Extra-Cu	122529.58			97067.09	20938.77	3027.38		1496.34		
63 Oper Bld	226954.99	199.83		198436.80	28318.36					
91 Pub Act	186887.96	107782.94	3461.50	57326.24	13584.23	5224.30		491.25-		
89 TOTALS	536653.84	107982.77	3461.50	353084.98	62867.82	8251.68		1005.09		

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 COUNTY: 31 SNOHOMISH

EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 98 MATRIX - School Food Services
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
41 Supv	591555.78	47117.69		346268.70	111804.61	55142.16		24654.27	6568.35	
42 Food	2097190.29					1816108.15		281082.14		
44 Operatn	2777216.79	43295.08		1725993.51	583619.40	212883.56		55897.23	5380.90	150147.11
49 Transfer	74544.54-									
49 Transfer		74544.54CR								
98 TOTALS	5391418.32	90412.77 74544.54CR		2072262.21	695424.01	2084133.87		361633.64	11949.25	150147.11

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 COUNTY: 31 SNOHOMISH

EDMONDS SCHOOL DISTRICT NO. 015
 PROGRAM 99 MATRIX - Pupil Transportation
 For The Year Ended August 31, 2008

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
25 Pupl M/S	64326.30		43179.13	21147.17					
51 Supv	778228.73	4694.78	80.06	491801.65	158017.43	27298.16	91492.38	4844.27	
52 Operatn	6242110.61		3503792.45	1495676.62	679313.47		559054.59	4273.48	
53 Maintnce	966567.10	8708.43	466982.07	151363.44	259306.75		80206.41		
56 Insrance	113382.40						113382.40		
59 Transfer	482911.07-								
59 Transfer		482911.07CR							
99 TOTALS	7681704.07	13403.21 482911.07CR	80.06	4505755.30	1826204.66	965918.38	844135.78	9117.75	

REPORT F196
E.S.D. 189
COUNTY: 31 SNOHOMISH

EDMONDS SCHOOL DISTRICT NO. 015
FISCAL YEAR 2007-2008
SUPPLEMENTAL REPORTS AND SCHEDULES

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DATA REQUIREMENTS FOR SUPPLEMENTAL REPORTS

DATA REQUIREMENTS FOR END OF YEAR REPORTING TO APPORTIONMENT AND STATE RECOVERY RATE

DATA REQUIREMENTS FOR FEDERAL INDIRECT RATE REPORT

RESOURCE TO PROGRAM EXPENDITURE REPORT

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 the utility.
126,627.99
- B. Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2007-08 school year as defined by WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2007-08 will be the lesser of 2.00 days, the days calculated and shown on Report 1191E (line E.1) or the number of days entered here.
2.00
- C. 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.
0.00
- D. 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
- E. Under RCW 28A.400.205 the district must certify "that it has spent funds provided for cost-of-living increases on salaries and salary-related benefits".
1 = YES 2 = NO 1.00

DATA FOR JANUARY APPORTIONMENT

1.	Fire District Payment RCW 52.30.020	3,321.52
	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.	
2.	Teacher Assistance Program (total expenditures)	
	All districts that received a teacher assistance program allocation in revenue account 415802 are required to report total expenditures for stipends, training, travel to training, substitute reimbursement for observation and benefits. These expenditures incurred during the period of July 1, 2007 through August 31, 2008.	
		33,180.00
3.	Indirect Rate for State Revenue Recoveries (b/c)(SYSTEM CALCULATED)	0.148
	a) Total All Programs (SYSTEM CALCULATED)	182,352,132.17
	b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)	23,589,893.33
	c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)	158,762,238.84

DISTORTING ITEMS

1. Flow-through funds for programs 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.
\$86,399.02
3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.
\$0.00
4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
\$0.00
5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
\$0.00
6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.
\$0.00
7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
\$0.00
8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.
\$0.00
9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.
\$0.00
10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
\$0.00
11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
\$0.00
12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings & Property Security.
\$0.00
13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.
\$0.00
14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.
\$33,211.72
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.
\$41,118.73
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.
\$0.00
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 is 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:
Costs for liaison with news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc.
DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT.
\$426,309.66
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.
\$0.00
23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems activities. Do not include expenditures for student records such as printing report cards or student transcripts. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$154,869.23
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
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 FY 2009-2010

PROGRAM AND ACTIVITY TITLES	COLUMN 1 TOTAL PROGRAM EXPENDITURES	COLUMN 2 CAPITAL OUTLAY	---EXCLUDED--- COLUMN 3 DEBT SERVICE	COLUMN 4 DISTORTING ITEMS	COLUMN 5 (ADDED TO COLUMN 7) UNALLOWABLE	COLUMN 6 (POOL) INDIRECT EXPENDITURES	COLUMN 7 (BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	158,762,238.84	181,794.11		2,097,190.29			156,483,254.44
PROGRAM 97 ACTIVITIES							
11 Board of Directors	409,259.92			86,399.02	281,742.17	41,118.73	
12 Superintendent's Office	362,098.72				362,098.72		
13 Business Office	1,937,734.80	5,014.50				1,932,720.30	
14 Human Resources	1,555,068.68	10,810.89				1,544,257.79	
15 Public Relations	426,309.66					426,309.66	
25 Pupil Management & Safety							
61 Supervision	773,283.33	22,763.62			750,519.71		
62 Grounds Maintenance	921,157.49				921,157.49		
63 Operation of Buildings	6,203,032.54				6,203,032.54		
64 Maintenance	2,728,757.42	7,591.56			2,721,165.86		
65 Utilities	4,224,988.02				4,224,988.02		
67 Bldg. Property Security	108,034.63				108,034.63		
68 Insurance	1,140,554.89				1,140,554.89		
72 Information Systems	2,289,353.87	18,280.93		33,211.72	2,082,991.99	154,869.23	
73 Printing	45,123.94					45,123.94	
74 Warehousing & Distrib.	430,916.75					430,916.75	
75 Motor Pool	34,218.67					34,218.67	
83 Interest							
84 Principal							
85 Debt Related Expenditures							
Total Program 97	23,589,893.33	64,461.50		119,610.74	18,796,286.02	4,609,535.07	
Sub-Total All Programs	182,352,132.17	246,255.61		2,216,801.03		4,609,535.07	156,483,254.44
Unallowable Costs					18,796,286.02-		18,796,286.02
Totals	182,352,132.17	246,255.61		2,216,801.03		4,609,535.07	175,279,540.46

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

FY 05-06		FY 07-08	
1. FY 05-06 INDIRECT EXPENDITURES	6,249,547.36	6. FY 07-08 INDIRECT EXPENDITURES FROM COLUMN 6	4,609,535.07
2. FY 05-06 DIRECT EXPENDITURES	156,084,277.43	7. FY 05-06 OVER/UNDER RECOVERY (LINE 3)	786,597.64-
3. FY 05-06 OVER/UNDER RECOVERY (CALCULATED)	786,597.64-	8. FY 07-08 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,822,937.43
4. FY 05-06 TOTAL POOL (LINE 1 + LINE 3)	5,462,949.72	9. FY 07-08 DIRECT EXPENDITURES FROM COLUMN 7	175,279,540.46
5. CALCULATED FY 05-06 RESTRICTED INDIRECT RATE TO BE USED IN FY 07-08	.0350	10. FY 07-08 RESTRICTED INDIRECT RATE (LINE 5)	.0350
		11. FY 07-08 AMOUNT RECOVERED (LINE 9 * LINE 10)	6,134,783.92
		12. FY 07-08 OVER/UNDER RECOVER(LINE 8 - LINE 11)	2,311,846.49-
		13. FY 07-08 TOTAL POOL (LINE 6 + LINE 12)	2,297,688.58
		14. CALCULATED FY 07-08 RESTRICTED INDIRECT RATE TO BE USED IN FY 09-10 (LINE 13/LINE 9)	.0131

Schedule For Determining School District Federal Unrestricted Indirect Cost Rate
 Including Fixed With Carry-Forward Calculation for FY 2009-2010

PROGRAM AND ACTIVITY TITLES	COLUMN 1 TOTAL PROGRAM EXPENDITURES	COLUMN 2 CAPITAL OUTLAY	---EXCLUDED--- COLUMN 3 DEBT SERVICE	COLUMN 4 DISTORTING ITEMS	COLUMN 5 (ADDED TO COLUMN 7) UNALLOWABLE	COLUMN 6 (POOL) INDIRECT EXPENDITURES	COLUMN 7 (BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	158,762,238.84	181,794.11		2,097,190.29			156,483,254.44
PROGRAM 97 ACTIVITIES							
11 Board of Directors	409,259.92			86,399.02	281,742.17	41,118.73	
12 Superintendent's Office	362,098.72					362,098.72	
13 Business Office	1,937,734.80	5,014.50				1,932,720.30	
14 Human Resources	1,555,068.68	10,810.89				1,544,257.79	
15 Public Relations	426,309.66					426,309.66	
25 Pupil Management & Safety							
61 Supervision	773,283.33	22,763.62				750,519.71	
62 Grounds Maintenance	921,157.49					921,157.49	
63 Operation of Buildings	6,203,032.54					6,203,032.54	
64 Maintenance	2,728,757.42	7,591.56				2,721,165.86	
65 Utilities	4,224,988.02					4,224,988.02	
67 Bldg. Property Security	108,034.63					108,034.63	
68 Insurance	1,140,554.89					1,140,554.89	
72 Information Systems	2,289,353.87	18,280.93		33,211.72		2,237,861.22	
73 Printing	45,123.94					45,123.94	
74 Warehousing & Distrib.	430,916.75					430,916.75	
75 Motor Pool	34,218.67					34,218.67	
83 Interest							
84 Principal							
85 Debt Related Expenditures							
Total Program 97	23,589,893.33	64,461.50		119,610.74	281,742.17	23,124,078.92	
Sub-Total All Programs	182,352,132.17	246,255.61		2,216,801.03		23,124,078.92	156,483,254.44
Unallowable Costs					281,742.17-		281,742.17
TOTALS	182,352,132.17	246,255.61		2,216,801.03		23,124,078.92	156,764,996.61

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

FY 05-06		FY 07-08	
1. FY 05-06 INDIRECT EXPENDITURES	21,771,745.67	6. FY 07-08 INDIRECT EXPENDITURES FROM COLUMN 6	23,124,078.92
2. FY 05-06 DIRECT EXPENDITURES	140,562,079.12	7. FY 05-06 OVER/UNDER RECOVERY (LINE 3)	1,109,120.03-
3. FY 05-06 OVER/UNDER RECOVERY (CALCULATED)	1,109,120.03-	8. FY 07-08 ADJUSTED IND POOL (LINE 6 + LINE 7)	22,014,958.89
4. FY 05-06 TOTAL POOL (LINE 1 + LINE 3)	20,662,625.64		
5. CALCULATED FY 05-06 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 07-08	.1470	9. FY 07-08 DIRECT EXPENDITURES FROM COLUMN 7	156,764,996.61
		10. FY 07-08 UNRESTRICTED INDIRECT RATE (LINE 5)	.1470
		11. FY 07-08 AMOUNT RECOVERED (LINE 9 * LINE 10)	23,044,454.50
		12. FY 07-08 OVER/UNDER RECOVER(LINE 8 - LINE 11)	1,029,495.61-
		13. FY 07-08 TOTAL POOL (LINE 6 + LINE 12)	22,094,583.31
		14. CALCULATED FY 07-08 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 09-10 (LINE 13/LINE 9)	.1409

	PROGRAM EXPENDITURES	STATE RESOURCES	FEDERAL RESOURCES	OTHER RESOURCES
BASIC EDUCATION PROGRAMS				
01 Basic Education	93,512,275.07	68,942,018.83		24,570,256.24
31 Vocational, Basic, State	5,537,376.62	5,515,183.17		22,193.45
45 Skills Center, Basic, State				
97 Districtwide Support	23,589,893.33	17,451,488.48		6,138,404.85
TOTAL BASIC EDUCATION PROGRAMS	122,639,545.02	91,908,690.48		30,730,854.54
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Ed., Supplemental, State	22,378,647.66	15,386,273.03	294,742.96	6,697,631.67
24 Special Ed., Supplemental, Federal	4,194,396.99		4,194,396.99	
26 Special Ed., Institutions, State				
29 Special Ed., Other, Federal				
34 Mid Sch Career & Tech Ed, State	60,210.67	60,210.67		
38 Vocational, Federal	168,750.00		168,750.00	
39 Vocational, Other Categ				
46 Skills Centers, Federal				
51 Disadvantaged, Federal	2,634,665.00		2,634,665.00	
52 School Improvement, Federal	1,099,424.57		1,099,424.57	
53 Migrant, Federal				
54 Reading First, Federal				
55 Learning Assistance, State	1,290,606.20	1,290,606.20		
56 State Inst., Centers and Homes				
57 State Inst., Neg. & Delinq., Fed				
58 Special and Pilot Programs, St.	225,426.66	225,426.66		
61 Head Start, Federal				
62 Math & Science, Prof. Dev., Fed				
63 Promoting Academic Success	377,077.72	377,077.72		
64 Limited English Prof., Federal	251,787.72		251,787.72	
65 Transitional Bilingual, State	1,477,237.20	1,477,237.20		
66 Student Achievement, State	9,675,670.48	9,675,670.48		
67 Indian Education, Federal, JOM				
68 Ind. Ed. Fed, ED	38,256.36		38,256.36	
69 Compensatory, Other				
71 Traffic Safety				
73 Summer School	103,918.41			103,918.41
74 Highly Capable	151,878.13	151,878.13		
75 Prof Development, State	341,454.02	341,454.02		
76 Targeted Assistance, Federal				
78 Youth Training Programs, Federal	84,696.86		84,696.86	
79 Instructional Prog, Other	1,548,706.27		518,918.76	1,029,787.51
TOTAL OTHER INSTRUCTION PROGRAMS	46,102,810.92	28,985,834.11	9,285,639.22	7,831,337.59
OTHER PROGRAMS				
81 Public Radio/TV				
86 Community Schools				
88 Day Care				
89 Other Community Services	536,653.84		19,339.72	517,314.12
98 School Food Services	5,391,418.32	158,664.72	2,522,656.78	2,710,096.82
99 Pupil Transportation	7,681,704.07	4,486,562.41		3,195,141.66
TOTAL OTHER PROGRAMS	13,609,776.23	4,645,227.13	2,541,996.50	6,422,552.60
TOTALS	182,352,132.17	125,539,751.72	11,827,635.72	44,984,744.73

REPORT F196
E.S.D. 189
COUNTY: 31 SNOHOMISH

EDMONDS SCHOOL DISTRICT NO. 015
FISCAL YEAR 2007-2008
EDITS, RECOVERY INFORMATION AND MAINTENANCE OF EFFORT INDEX

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EDIT/ERROR REPORT FOR EACH FUND

POTENTIAL STATE REVENUE RECOVERY INFORMATION

PRELIMINARY SPECIAL EDUCATION MAINTENANCE OF EFFORT

PRELIMINARY FEDERAL CROSS-CUTTING MAINTENANCE OF EFFORT

PRELIMINARY VOCATIONAL MAINTENANCE OF EFFORT

** THE FOLLOWING MESSAGES ARE TO ASSIST YOU IN PREPARING YOUR YEAR END FINANCIAL STATEMENTS **
** ERROR MESSAGES REQUIRE CORRECTIONS **
** WARNING MESSAGES REQUIRE CORRECTIONS OR EXPLANATION **
** INFORMATION MESSAGES NEED YOUR ATTENTION BUT CORRECTIONS OR EXPLANATIONS ARE NOT REQUIRED **
** THANK YOU FOR REVIEWING THESE EDITS AND MAKING APPROPRIATE CHANGES **
** BEGINNING WITH FY 2003-04, THERE ARE NO EDITS FOR POTENTIAL RECOVERY REVENUE ACCOUNTS. DISTRICTS WITH **
** REVENUE ACCOUNT(S) 4121, 4155, 4165, 4174, 4199, 4126 OR 4156 PLEASE REFER TO THE ABFR, BUD PREP CHAPTER, **
** SECTION 5, FOR THE FULL RECOVERY CALCULATION DESCRIPTION. **
** CHECK FIGURE: 397,825,012.67 **

*****--GENERAL FUND--*****

WARN 1.523 *** CERT PG., # OF DAYS OPERATED < 180*** 175.00 *** ATTACH EXPLANATION ***
INFO 1.556 PROGRAM/ACTIVITY/OBJECT 73-27-7 15,933.24- HAS A NEGATIVE AMOUNT
INFO 1.556 PROGRAM/ACTIVITY/OBJECT 79-27-7 161,337.48- HAS A NEGATIVE AMOUNT
INFO 1.556 PROGRAM/ACTIVITY/OBJECT 89-91-7 491.25- HAS A NEGATIVE AMOUNT
INFO 1.556 PROGRAM/ACTIVITY/OBJECT 97-74-5 733.69- HAS A NEGATIVE AMOUNT
INFO 1.584 YOUR DISTRICT HAS PASSED THE PRELIMINARY SPECIAL ED MOE TEST - GOOD JOB
INFO 1.587 YOUR DISTRICT HAS PASSED THE PRELIMINARY FED CROSS CUTTING MOE TEST - GOOD JOB
INFO 1.599 ITEM 1581, PG 20, IS BLANK DISTRICT VERIFIES NO IMPACT FEES
INFO 1.600 ITEM 1591, PG 20, IS BLANK DISTRICT VERIFIES NO MITIGATN FEES

*****--ASB FUND--*****

ASB FUND PASSED EDITS: GOOD JOB

*****--DEBT SERVICE FUND--*****

DEBT SERVICE FUND PASSED EDITS: GOOD JOB

*****--CAPITAL PROJECTS FUND--*****

CAPITAL PROJECTS FUND PASSED EDITS: GOOD JOB

*****--TRANSPORTATION VEHICLE FUND--*****

TRANSPORTATION FUND PASSED EDITS: GOOD JOB

*****--FIDUCIARY FUNDS--*****

FIDUCIARY FUND PASSED EDITS: GOOD JOB

*****--PERMANENT FUND--*****

PERMANENT FUND PASSED EDITS: GOOD JOB

If the district has revenue accounts listed below, please refer to the ABFR, BUDPREP Chapter, Section 5 for the full recovery calculation description.

*** Beginning with FY 2003-04 there are no edits for potential recovery revenue accounts. ***

- 4121 Special Education - State
- 4155 Learning Assistance
- 4165 Transitional Bilingual
- 4174 Highly Capable
- 4199 Transportation - Operations
- 4126 State Institutions - Special Education
- 4156 State Institutions, Centers, and Homes - Delinquent

This is the preliminary Year-End Special Education Maintenance of Effort. Adjustments may be made to the data below thru December following the fiscal year end. Therefore, this may change the results to the final tests completed after the December adjustments.

	FY 06-07 ACTUAL (A)	FY 07-08 ACTUAL (B)
Preliminary FY 2007-2008 to FY 2006-2007 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures.	\$17,649,048.94	\$22,378,647.66
Program 21 expenditures must include expenditure amounts related to Revenue 4121 redirected through the apportionment process to another school district or ESD.		
2. Minus Revenue 7121 - Payments from other districts	\$1,582,521.00	\$1,675,044.63
3. Minus Revenue 6321 - Medicaid Reimbursements	\$0.00	\$259,133.41
4. Minus Revenue 6121 - Medicaid Reimbursements	\$126,130.42	\$35,609.55
5. Minus Revenue 3121 - Special Education-General apportionment	\$0.00	\$3,092,593.25
6. Equals aggregate special education expenditures for resident special education students.	\$15,940,397.52	\$17,316,266.82
7. Preliminary Aggregate Maintenance of Effort Test (6B - 6A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$1,375,869.30
Preliminary FY 2007-2008 to FY 2006-2007 Per-Pupil Maintenance of Effort Test		
8. Resident special education students (updated by OSPI).	2,719.89	2,689.76
9. Expenditures per pupil (line 6/line 8)	\$5,860.67	\$6,437.84
10. Preliminary Per Pupil Maintenance of Effort Test (9B - 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$577.17
Preliminary Year-End Local Special Education Maintenance of Effort Test		
FY 2007-2008 to FY 2006-2007 Aggregate Maintenance of Effort Test:		
11. Resource to program expenditure report Item #2051 for the current year is compared to Item #2051 for the prior year.	\$5,593,498.33	\$6,697,631.67
12. Preliminary Local Aggregate Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$1,104,133.34
13. Expenditures per pupil (line 12/line 8)	\$2,056.51	\$2,490.04
14. Preliminary Local Per Pupil Maintenance of Effort Test (13B - 13A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$433.53
Mid-Year Special Education Maintenance of Effort Warning		
FY 2007-2008 to FY 2008-2009 Aggregate Maintenance of Effort Test:	FY 07-08 ACTUAL	FY 08-09 BUDGET
15. Program 21 direct expenditures Program 21 expenditures must include expenditure amounts related to Revenue 4121 redirected through the apportionment process to another school district or ESD.	\$22,378,647.66	\$23,355,412.00
16. Minus Revenue 7121 - Payments from other districts	\$1,675,044.63	\$1,688,647.00
17. Minus revenue 6321 Special Edu-Medicaid Reimbursements	\$259,133.41	\$100,000.00
18. Minus revenue 6121 Medicaid Reimbursements.	\$35,609.55	\$0.00
19. Minus revenue 3121 Special Edu-General Apportionment	\$3,092,593.25	\$3,328,512.00
20. Equals aggregate special education expenditures for resident special education students.	\$17,316,266.82	\$18,238,253.00
21. Aggregate Maintenance of Effort Test (20B - 20A) (A positive amount means the aggregate test was passed and a negative amount indicates non-compliance.)		\$921,986.18

Notes:

- A. Actual revenue and exp data are obtained from F-196 Data. Budgeted rev and exp data are obtained from F-195 data.
- B. Resident special education student data as shown on line 6 are obtained from 1735R Reports and include students in ages birth-2, 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 7, 10, 12 *OR* 14 is zero or positive. If *ALL* values on lines 7, 10, 12 *AND* 14 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 thru December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustment

Data Items used in the Federal Cross-Cutting Maintenance of Effort Test				FOOD SERVICE DEFICIT CALCULATION		
Description	Operation	FY 2007-08	FY 2006-07		FY 2007-08	FY 2006-07
Total expenditures	(plus)	182,352,132.17	173,713,392.25			
Public Radio/Television	(minus)	0.00	0.00	Total Prog 98	+ 5391,418.32	4830,268.96
Community Schools	(minus)	0.00	0.00	Rev 2298(Local)	- 2206,644.34	2083,530.48
Day Care	(minus)	0.00	0.00	Rev 4198(State)	- 158,664.72	114,752.49
Other Community Services	(minus)	536,653.84	461,595.50	Rev 4398(State)	- 0.00	
School Food Services	(minus)	5,391,418.32	4,830,268.96	Rev 6198(Fed)	- 2237,993.46	2213,171.98
Debt Service, Interest	(minus)	0.00	0.00	Rev 6298(Fed)	- 0.00	
Debt Service, Principal	(minus)	0.00	0.00	Rev 6398(Fed)	- 0.00	
Debt Service, Debt Related Exp	(minus)	0.00	0.00	Rev 6998(Fed)	- 284,663.32	322,639.20
Capital Outlay, All Object 9	(minus)	246,255.61	276,799.75	Rev 7198(Other)	- 0.00	0.00
Federal, General Purpose Revenue	(minus)	178,670.33	180,875.57	Rev 8198(Other)	- 0.00	0.00
Federal, Special Purpose Revenue	(minus)	11,648,965.39	11,361,695.23	Total		
Food Service Deficit	(plus)	503,452.48	96,174.81	Food Serv Def	503,452.48	96,174.81
Food Services Revenue, Federal	(plus)	2,237,993.46	2,213,171.98			
Food Services Revenue, Federal	(plus)	0.00	0.00			
Food Services Revenue, Federal	(plus)	0.00	0.00			
Food Service, USDA Commodities	(plus)	284,663.32	322,639.20			
Capital Outlay, Spec. Ed. Suppl., Fed.	(plus)	0.00	0.00			
Capital Outlay, Spec. Ed. Inst., State	(plus)	0.00	0.00			
Capital Outlay, Spec. Ed. Other Federal	(plus)	0.00	0.00			
Capital Outlay, Vocational, Federal	(plus)	0.00	0.00			
Capital Outlay, Vocational, Other Cat.	(plus)	0.00	0.00			
Capital Outlay, Skills Center, Federal	(plus)	0.00	0.00			
Capital Outlay, Disadvantaged, Federal	(plus)	0.00	0.00			
Capital Outlay, School Improvement, Federa	(plus)	0.00	0.00			
Capital Outlay, Migrant, Federal	(plus)	0.00	0.00			
Capital Outlay, Reading First, Federal	(plus)	0.00	0.00			
Capital Outlay, State Institutions, Center & Homes for Delinquents	(plus)	0.00	0.00			
Capital Outlay, State Inst.- Neg. & Del.	(plus)	0.00	0.00			
Capital Outlay, Head Start, Federal	(plus)	0.00	0.00			
Capital Outlay, Math & Sci., Prof Dev, Fed	(plus)	0.00	0.00			
Capital Outlay, Limited English Prof., Fed	(plus)	0.00	0.00			
Capital Outlay, Indian Ed., Fed., JOM	(plus)	0.00	0.00			
Capital Outlay, Indian Ed., Fed., ED	(plus)	0.00	0.00			
Capital Outlay, Compensatory, Other	(plus)	0.00	0.00			
Capital Outlay, Targeted Asst., Fed.	(plus)	0.00	0.00			
Capital Outlay, Youth Training Prog., Fed.	(plus)	0.00	0.00			
Capital Outlay, Instructional Prog., Other	(plus)	0.00	1,170.54			
Capital Outlay, Public Radio/Television	(plus)	0.00	0.00			
Capital Outlay, Community Schools	(plus)	0.00	0.00			
Capital Outlay, Day Care	(plus)	0.00	0.00			
Capital Outlay, Other Comm. Services	(plus)	0.00	15,722.29			
Capital Outlay, Food Services	(plus)	150,147.11	42,871.81			
Total Expenditures for Preliminary Maintenance of Effort	= equals	167,526,425.05	159,293,907.87			

NOTE:
If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit a negative amount, zero dollars are displaye

Col 1 / Col 2 =

1.05

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

This is the preliminary Vocational Education Maintenance of Effort.

Adjustments may be made to the data below thru December following the fiscal year end.

Therefore, this may change the results to the final test completed after the December adjustments.

Description	Operation	FY 2007-08	FY 2006-07
Program 31, Voc, Basic State	+ (plus)	5,537,376.62	5,850,188.35
Program 38, Vocational, Federal	+ (plus)	168,750.00	152,374.00
Program 39, Voc, Other Cat	+ (plus)	0.00	0.00
Program 45, Skills Center, State	+ (plus)	0.00	0.00
Program 46, Skills Center Fed	+ (plus)	0.00	0.00
Secondary Voc Education Rev	- (minus)	174,656.26	159,991.41
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Voc Education Rev	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	5,531,470.36	5,842,570.94
	Col 1 / Col 2 =		0.95

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

END OF REPORT -