



**ARLINGTON
PUBLIC SCHOOLS**

EDUCATE • PREPARE • INSPIRE

**2020-2021
GENERAL PURPOSE
FINANCIAL STATEMENTS AND
SUPERINTENDENT'S ANNUAL REPORT**





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SUPERINTENDENT'S ANNUAL REPORT
2020-21**

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**ARLINGTON PUBLIC SCHOOLS
ANNUAL FINANCIAL REPORT
2020-21**

Aug 17, 2022

Board of Directors
Arlington School District
315 N French Ave
Arlington, WA 98223-1317

Dear Board Members:

We hereby submit the Annual Report showing revenues and expenditures of the District for the year ending August 31, 2021, together with other statistical and financial information.

These financial statements for fiscal year 2020-2021 are in conformance with the State's regulatory basis of accounting and Generally Accepted Accounting Principles (GAAP) where appropriate for school districts in the State of Washington.

We believe that the data as presented is accurate in all material aspects. We also believe the information is presented in a manner designed to fairly represent the financial position and results of operations of the Arlington School District as measured by the financial activity of its various funds. The report was prepared in accordance with the Board's educational procedures, District policy, OSPI regulations, and sound financial management principles.

Resource allocation decisions focus on financial stability, maintaining the integrity of the classroom and the implementation of the District's Strategic Plan.

Your ongoing involvement in planning and development of opportunities is essential to the success of the District's programs for students. Your support is appreciated.

Sincerely,



Dr. Chrys Sweeting
Superintendent

A

SAR.LETTRBD



ARLINGTON PUBLIC SCHOOLS BOARD OF DIRECTORS

MEMBER	DISTRICT	TERM EXPIRES	E-MAIL ADDRESS	PHONE
Michael Ray	No. 1	2023	mray@asd.wednet.edu	360-453-7182
Sheri Kelly	No. 2	2023	skelly@asd.wednet.edu	360-218-4164
Michael Kingman Replaced Judy Fay upon term expiring 2021	No. 3	2025	mkingman@asd.wednet.edu	425-318-0901
Mary Levesque	No. 4	2023	m.levesque@asd.wednet.edu	425-879-5366
Erica Knapp Replaced Marc Rosson upon term expiring 2021	No. 5	2025	eknapp@asd.wednet.edu	360-474-7578

STUDENT REPRESENTATIVES TO THE BOARD

Maddie Andrich	Term 2020-2022
Kyle Schroeder	Term 2021-2023

SUPERINTENDENT'S CABINET - DISTRICT OFFICE - 360-618-6200

Dr. Chrys Sweeting	Superintendent	360-618-6202
Gina Zeutenhorst	Exec. Director Financial Services	360-618-6203
Eric Dejong	Exec. Director Human Resources	360-618-6212
Brian Lewis	Exec. Director Operations	360-618-6238
Kari Henderson-Burke	Exec. Director Teaching & Learning	360-618-6220

SCHOOL DIRECTORS OF ARLINGTON SCHOOL DISTRICT NO. 16

DIRECTORS:	TENURE:
1. E. C. Leach	1923-1944
2. Edward W. Soper	1930-1940
3. Arthur C. Thompson	1933-1948
4. Florence P. Hillis	1938-1946
5. Minnie Myers	1939-1940
6. Wilbur R. Stout	1941-1946
7. Ira W. Hunter	1941-1946
8. Elmer E. Mose	1944-1946
9. Edward W. Soper	1946-1952
10. Clifford Rod	1946-1958
11. Paul Wangsmo	1946-1963
12. Glen Parker	1947-1953
13. L.S. Batdorf	1948-1952
15. Bill Roal	1949-1963
16. Sam Kraetz	1951-1952
17. Dale Huber	1952-1953
18. F.R. Bradley	1953-1960
19. Julius B. Norman	1953-1963
20. Harley Robb	1958-1967
21. Ray Tungate	1960-1965
22. Charles Jackson	1963-1966
23. Ralph Cady	1963-1966
24. Margaret Engstrom	1963-1967
25. John Hillis	1965-1969
26. Ben Knudson, Jr.	1966-1967
27. Knud W. Swenson	1966-1970
28. Edward W. Soper	1967-1970
29. David C. Molsee	1967-1970
30. Erland Elefson	1967-1970
31. Robert W. Olson	1969-1973
32. Donald C. Tillman	1970-1971
33. Robert C. Bibb	1970-1974
34. J. Don Regan	1970-1975
35. Samuel F. Nebel	1970-1975
36. Donna M. Robb	1971-1978
37. Gus Boettcher	1973-1981
38. Kenneth H. Casperson	1974-1975
39. Emery T. Rohde	1975-1976
40. Cal Kinney	1975-1981
41. Walter R. Beals	1975-1983
42. Delores A. Weller	1976-1980
43. Gene L. Chase	1978-1991
44. Alyce Gustafson	1980-1984
45. Dennis V. Thompson	1981-1992
46. Bill Legler	1981-1993
47. Terry D. Johnson	1983-1987
48. Peggy Johnson	1984-1985
49. Marvin Monty	1985-1987
50. Janet Sweeney	1987-1991
51. Melvin Parker	1987-1988
52. Peggy Johnson	1988-1991
53. Carlene Pierce	1991-1999
54. Tim McDonald	1991-1995
55. Glen Reid	1991-1995
56. Rob Beckmen	1993-1995
57. Carolyn Erickson	1993-2009
58. Bob McClure	1995-2017
59. Steve Peterson	1995-2003
60. Jerry Gamble	1995-1998
61. Sue Winterhalter	1998-2003
62. Kay Duskin	1999-2019
63. Jeff Huleatt	2003-2019
64. Jim Weiss	2003-2020
65. Ursula Ghirardo	2009-2017

DIRECTORS (cont):	TENURE:
66. Judy Fay	2017-2021
67. Marc Rosson	2017-2021
68. Michael Ray	2019-
69. Mary Levesque	2019-
70. Sheri Kelly	2020-
71. Michael Kingman	2021-
72. Erica Knapp	2021-

SUPERINTENDENTS:	TENURE:
1. Ward Bowman	1927-1930
2. David M. Hartz	1930-1947
3. Clarence Henning	1947-1951
4. Kenneth P. Mallery	1951-1952
5. Thomas Terjeson	1952-1959
6. Ralph Pistorese	1959-1967
7. George G. Bowers	1967-1971
8. Richard L. Post	1971-1985
9. Robert D. Schmitt	1985-1990
10. James L. Maw	1990-1996
11. Linda M. Byrnes	1996-2008
12. Dr. E. Kristine McDuffy	2008-2016
13. Dr. Chrys Sweeting	2016-

STUDENT ADVISORS TO THE DIRECTORS:	TENURE:
1. Phil Riste	1996-1997
2. Nicole Thompson	1996-1998
3. Jeremy Thornes	1997-1999
4. Julie Jones	1998-2000
5. Holly Huston	1999-2001
6. Ally Acker	2000-2002
7. Chelsea Alskog	2001-2003
8. Carson Cooper	2002-2004
9. Jill Kjargaard	2003-2005
10. Tim Acker	2004-2006
11. MacKenzie Tanguay	2005-2007
12. Brad McPherson	2006-2008
13. Nikita Doggett	2007-2008
14. Andy Smith	2008-2010
15. Claire Logan	2009-2011
16. Sara Deeter	2010-2012
17. Russell Smithson	2011-2013
18. Olivia Curnett	2012-2014
19. Connor Ghirardo	2013-2015
20. Sarai Munoz	2014-2016
21. Edward Radion	2015-2017
22. Mary Catherine Meno	2016-2018
23. Annika Hatfield	2017-2019
24. Brooklynn Hill	2018-2020
25. Faith Graf	2019-2021
26. Madeline "Maddie" Andrich	2020-2022
27. Kyle Schroeder	2021-2023



ARLINGTON
PUBLIC SCHOOLS

EDUCATE • PREPARE • INSPIRE

SECTION #1

ARLINGTON PUBLIC SCHOOLS
F-196 FINANCIAL STATEMENTS
2020-21

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,345,658.08	62,223.76	257.66	976,966.26	8.60	0.00	2,385,114.36
Minus Warrants Outstanding	-1,296,467.01	-629.00	0.00	-855,912.39	0.00	0.00	-2,153,008.40
Taxes Receivable	4,279,535.48		89,877.18	2,754,037.89	0.00		7,123,450.55
Due From Other Funds	0.00	0.00	0.00	7,622.00	0.00	0.00	7,622.00
Due From Other Governmental Units	1,501,810.08	0.00	0.00	0.00	0.00	0.00	1,501,810.08
Accounts Receivable	183,802.32	5,695.20	0.00	0.00	0.00	0.00	189,497.52
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	129,426.07	0.00		0.00			129,426.07
Prepaid Items	37,124.64	279.00			0.00	0.00	37,403.64
Investments	10,898,387.38	771,984.54	1,068,708.70	15,648,688.10	876,007.75	0.00	29,263,776.47
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	17,079,277.04	839,553.50	1,158,843.54	18,531,401.86	876,016.35	0.00	38,485,092.29
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	17,079,277.04	839,553.50	1,158,843.54	18,531,401.86	876,016.35	0.00	38,485,092.29
LIABILITIES							
Accounts Payable	329,358.45	49,374.58	0.00	1,264,315.34	0.00	0.00	1,643,048.37
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
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	158,478.99	0.00		0.00			158,478.99
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	-19,269.03	0.00		0.00			-19,269.03
Due To Other Governmental Units	34,875.20	0.00		0.00	0.00	0.00	34,875.20
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	7,622.00	0.00	0.00	0.00	0.00	0.00	7,622.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	13,354.25	79,760.00	0.00	0.00	0.00		93,114.25
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	524,419.86	129,134.58	0.00	1,264,315.34	0.00	0.00	1,917,869.78
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	71,413.04	0.00	0.00	0.00	0.00	0.00	71,413.04
Unavailable Revenue - Taxes Receivable	4,279,535.48		89,877.18	2,754,037.89	0.00		7,123,450.55
TOTAL DEFERRED INFLOWS OF RESOURCES	4,350,948.52	0.00	89,877.18	2,754,037.89	0.00	0.00	7,194,863.59
FUND BALANCE:							
Nonspendable Fund Balance	166,550.71	279.00	0.00	0.00	0.00	0.00	166,829.71
Restricted Fund Balance	478,835.80	710,139.92	1,068,966.36	9,847,358.32	876,016.35	0.00	12,981,316.75
Committed Fund Balance	0.00	0.00	0.00	3,407,563.74	0.00	0.00	3,407,563.74
Assigned Fund Balance	1,030,372.00	0.00	0.00	1,258,126.57	0.00	0.00	2,288,498.57

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	10,528,150.15	0.00	0.00	0.00	0.00	0.00	10,528,150.15
TOTAL FUND BALANCE	12,203,908.66	710,418.92	1,068,966.36	14,513,048.63	876,016.35	0.00	29,372,358.92
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	17,079,277.04	839,553.50	1,158,843.54	18,531,401.86	876,016.35	0.00	38,485,092.29

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	9,377,225.34	145,829.09	2,676,047.98	3,913,697.84	535.39		16,113,335.64
State	68,202,593.71		68,577.30	73,153.59	287,132.12		68,631,456.72
Federal	4,997,169.62		0.00	0.00	0.00		4,997,169.62
Other	32,828.68			0.00	0.00	0.00	32,828.68
TOTAL REVENUES	82,609,817.35	145,829.09	2,744,625.28	3,986,851.43	287,667.51	0.00	89,774,790.66
EXPENDITURES:							
CURRENT:							
Regular Instruction	47,380,007.75						47,380,007.75
Special Education	13,360,082.67						13,360,082.67
Vocational Education	3,263,605.16						3,263,605.16
Skill Center	0.00						0.00
Compensatory Programs	2,691,787.96						2,691,787.96
Other Instructional Programs	412,821.23						412,821.23
Federal Stimulus COVID-19	1,473,086.37						1,473,086.37
Community Services	792,137.56						792,137.56
Support Services	13,290,959.47						13,290,959.47
Student Activities/Other		205,812.72				0.00	205,812.72
CAPITAL OUTLAY:							
Sites				166,004.80			166,004.80
Building				3,799,343.68			3,799,343.68
Equipment				1,253,762.05			1,253,762.05
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					83,772.91		83,772.91
Sales and Lease				0.00			0.00
Other	214,760.11						214,760.11
DEBT SERVICE:							
Principal	0.00		8,097,991.09	0.00	0.00		8,097,991.09

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		352,853.81	0.00	0.00		352,853.81
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	82,879,248.28	205,812.72	8,450,844.90	5,219,110.53	83,772.91	0.00	96,838,789.34
REVENUES OVER (UNDER) EXPENDITURES	-269,430.93	-59,983.63	-5,706,219.62	-1,232,259.10	203,894.60	0.00	-7,063,998.68
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		313,708.28	0.00	250,000.00		563,708.28
Transfers Out (GL 536)	-250,000.00		0.00	-197,620.79	-116,087.49	0.00	-563,708.28
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	1,350.00		0.00	0.00	0.00		1,350.00
TOTAL OTHER FINANCING SOURCES (USES)	-248,650.00		313,708.28	-197,620.79	133,912.51	0.00	1,350.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-518,080.93	-59,983.63	-5,392,511.34	-1,429,879.89	337,807.11	0.00	-7,062,648.68
BEGINNING TOTAL FUND BALANCE	12,721,989.59	770,402.55	6,461,477.70	15,942,928.52	538,209.24	0.00	36,435,007.60
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	12,203,908.66	710,418.92	1,068,966.36	14,513,048.63	876,016.35	0.00	29,372,358.92

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	7,440.99	9,369,784.35	9,377,225.34
State	66,495,180.97	1,707,412.74	68,202,593.71
Federal	4,926,909.64	70,259.98	4,997,169.62
Other	10,334.56	22,494.12	32,828.68
TOTAL REVENUES	71,439,866.16	11,169,951.19	82,609,817.35
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	39,549,886.15	7,830,121.60	47,380,007.75
Special Education	12,607,818.81	752,263.86	13,360,082.67
Vocational Education	3,263,605.16	0.00	3,263,605.16
Skills Center	0.00	0.00	0.00
Compensatory Programs	2,686,750.68	5,037.28	2,691,787.96
Other Instructional Programs	237,662.31	175,158.92	412,821.23
Federal Stimulus COVID-19	1,473,086.37	0.00	1,473,086.37
Community Services	0.00	792,137.56	792,137.56
Support Services	13,181,662.91	109,296.56	13,290,959.47
CAPITAL OUTLAY:			
Other	209,256.43	5,503.68	214,760.11
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	73,209,728.82	9,669,519.46	82,879,248.28
REVENUES OVER (UNDER) EXPENDITURES:	-1,769,862.66	1,500,431.73	-269,430.93
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	250,000.00	250,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		1,350.00	1,350.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-248,650.00	-248,650.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,769,862.66	1,251,781.73	-518,080.93
BEGINNING TOTAL FUND BALANCE	5,586,281.81	7,135,707.78	12,721,989.59
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	3,816,419.15	8,387,489.51	12,203,908.66

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	9,957,256.00	9,377,225.34	-580,030.66
State	71,529,748.00	68,202,593.71	-3,327,154.29
Federal	3,011,905.00	4,997,169.62	1,985,264.62
Other	545,855.00	32,828.68	-513,026.32
TOTAL REVENUES	85,044,764.00	82,609,817.35	-2,434,946.65
EXPENDITURES			
CURRENT:			
Regular Instruction	51,151,587.00	47,380,007.75	3,771,579.25
Special Education	12,655,256.00	13,360,082.67	-704,826.67
Vocational Education	3,414,938.00	3,263,605.16	151,332.84
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,821,771.00	2,691,787.96	129,983.04
Other Instructional Programs	1,048,540.00	412,821.23	635,718.77
Federal Stimulus COVID-19	0.00	1,473,086.37	-1,473,086.37
Community Services	756,502.00	792,137.56	-35,635.56
Support Services	14,790,765.00	13,290,959.47	1,499,805.53
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	354,052.00	214,760.11	139,291.89
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	86,993,411.00	82,879,248.28	4,114,162.72

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,948,647.00	-269,430.93	1,679,216.07
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)	-250,000.00	-250,000.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	1,350.00	1,350.00
TOTAL OTHER FINANCING SOURCES (USES)	-250,000.00	-248,650.00	1,350.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,198,647.00	-518,080.93	1,680,566.07
BEGINNING TOTAL FUND BALANCE	12,035,489.00	12,721,989.59	686,500.59
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	9,836,842.00	12,203,908.66	2,367,066.66

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,199,825.00	145,829.09	-1,053,995.91
State			
Federal			
Other			
TOTAL REVENUES	1,199,825.00	145,829.09	-1,053,995.91
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,284,025.00	205,812.72	1,078,212.28
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,284,025.00	205,812.72	1,078,212.28
REVENUES OVER (UNDER) EXPENDITURES	-84,200.00	-59,983.63	24,216.37

	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)	-84,200.00	-59,983.63	24,216.37
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	803,000.00	770,402.55	-32,597.45
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	718,800.00	710,418.92	-8,381.08

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,440,239.00	2,676,047.98	235,808.98
State	100,000.00	68,577.30	-31,422.70
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	2,540,239.00	2,744,625.28	204,386.28
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	8,097,992.00	8,097,991.09	0.91
Interest and Other Charges	362,117.00	352,853.81	9,263.19
TOTAL EXPENDITURES	8,460,109.00	8,450,844.90	9,264.10
REVENUES OVER (UNDER) EXPENDITURES	-5,919,870.00	-5,706,219.62	213,650.38

	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	313,709.00	313,708.28	-0.72
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	313,708.28	313,708.28
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-5,606,161.00	-5,392,511.34	213,649.66
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	6,365,500.00	6,461,477.70	95,977.70
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	759,339.00	1,068,966.36	309,627.36

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,626,413.00	3,913,697.84	287,284.84
State	0.00	73,153.59	73,153.59
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	3,626,413.00	3,986,851.43	360,438.43
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	240,000.00	166,004.80	73,995.20
Building	15,841,914.00	3,799,343.68	12,042,570.32
Equipment	0.00	1,253,762.05	-1,253,762.05
Instructional Technology	0.00	0.00	0.00
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	0.00	0.00
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	16,081,914.00	5,219,110.53	10,862,803.47
REVENUES OVER (UNDER) EXPENDITURES	-12,455,501.00	-1,232,259.10	11,223,241.90
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)	-197,621.00	-197,620.79	0.21
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-197,621.00	-197,620.79	0.21
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-12,653,122.00	-1,429,879.89	11,223,242.11
BEGINNING TOTAL FUND BALANCE	13,444,383.00	15,942,928.52	2,498,545.52
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	791,261.00	14,513,048.63	13,721,787.63

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	14,000.00	535.39	-13,464.61
State	222,124.00	287,132.12	65,008.12
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	236,124.00	287,667.51	51,543.51
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	650,000.00	83,772.91	566,227.09
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	650,000.00	83,772.91	566,227.09

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-413,876.00	203,894.60	617,770.60
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	250,000.00	250,000.00	0.00
Transfers Out (GL 536)	-116,088.00	-116,087.49	0.51
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-116,088.00	133,912.51	250,000.51
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-279,964.00	337,807.11	617,771.11
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	453,996.00	538,209.24	84,213.24
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	174,032.00	876,016.35	701,984.35

August 31, 2021

	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	220.56
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	7,831.21
Investments	0.00	2,510,908.54
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	2,518,960.31
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	2,500,458.00
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	18,502.31
TOTAL NET POSITION	0.00	2,518,960.31

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	2,390.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	2,390.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	14,948.03
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	14,948.03
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	17,338.03
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	68,690.86
TOTAL DEDUCTIONS	0.00	68,690.86
Net Increase (Decrease)	0.00	-51,352.83
Net Position--Prior Year August Beginning	0.00	2,570,313.14
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	2,570,313.14
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	2,518,960.31



ARLINGTON
PUBLIC SCHOOLS

EDUCATE • PREPARE • INSPIRE

SECTION #2
NOTES TO FINANCIAL STATEMENTS

ARLINGTON PUBLIC SCHOOLS

Notes to the Financial Statements

September 1, 2020 Through August 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Arlington School District (District) is a municipal corporation organized pursuant to Title 28A of the Revised Code of Washington (RCW) for the purposes of providing public school services to students in grades K–12. Oversight responsibility for the District’s operations is vested with the independently elected board of directors. Management of the District is appointed by and is accountable to the board of directors. Fiscal responsibility, including budget authority and the power to set fees, levy property taxes, and issue debt consistent with provisions of state statutes, also rests with the board of directors.

The District presents governmental fund financial statements and related notes on the modified accrual basis of accounting in accordance with the *Accounting Manual for Public School Districts in the State of Washington*, issued jointly by the State Auditor’s Office and the Superintendent of Public Instruction by the authority of RCW 43.09.200, RCW 28A.505.140, RCW 28A.505.010(1) and RCW 28A.505.020. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- (1) Districtwide statements, as defined in GAAP, are not presented.
- (2) A Schedule of Long-Term Liabilities is presented as supplementary information.
- (3) Supplementary information required by GAAP is not presented.
- (4) Property Taxes collected after the end of the fiscal period are not considered available for revenue accrual as described below.

Fund Accounting

Financial transactions of the District are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses) as appropriate. All funds are considered major funds. The various funds in the report are grouped into governmental (and fiduciary) funds as follows:

Governmental Funds

General Fund

This fund is used to account for all expendable financial resources, except for those that are required to be accounted for in another fund. In keeping with the principle of having as few funds as are necessary, activities such as food services, maintenance, data processing, printing, and student transportation are included in the General Fund.

Capital Projects Funds

These funds account for financial resources that are to be used for the construction or acquisition of major capital assets. There are two funds that are considered to be of the capital projects fund type: the Capital Projects Fund and the Transportation Vehicle Fund.

Capital Projects Fund. This fund is used to account for resources set aside for the acquisition and construction of major capital assets such as land and buildings.

Transportation Vehicle Fund. This fund is used to account for the purchase, major repair, rebuilding, and debt service expenditures that relate to pupil transportation equipment.

Debt Service Fund

This fund is used to account for the accumulation of resources for and the payment of matured general long-term debt principal and interest.

Special Revenue Fund

In Washington state, the only allowable special revenue fund for school districts is the Associated Student Body (ASB) Fund. This fund is accounted for in the District's financial statements as the financial resources legally belong to the District. As a special revenue fund, amounts within the ASB Fund may only be used for those purposes that relate to the operation of the Associated Student Body of the District.

Permanent Funds

These funds are used to report resources that are legally restricted such that only earnings, and not principal, may be expended. Amounts in the Permanent Fund may only be spent in support of the District's programs and may not be used to the benefit of any individual.

Fiduciary Funds

Fiduciary funds include pension and other employee benefit trust funds, private-purpose trust funds, and custodial funds, and are used to account for assets that are held by the District in a fiduciary capacity.

Private-Purpose Trust Fund

This fund is used to account for resources that are legally held in trust by the District. The trust agreement details whether principal and interest may both be spent, or whether only interest may be spent. Money from a Private-Purpose Trust Fund may not be used to support the District's programs, and may be used to benefit individuals, private organizations, or other governments.

Pension and Other Employee Benefit Trust Fund

This fund is used to account for resources to be held for the members and beneficiaries of a pension plan or other employee benefit plans.

Custodial Funds

These funds are used to account for assets that the District holds on behalf of others in a purely custodial capacity.

Measurement focus, basis of accounting, and fund financial statement presentation

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered "measurable" if the amount of the transaction can be readily determined. Revenues are considered "available" when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days after year-end. Categorical program claims and interdistrict billings are measurable and available and are accrued. Property taxes not collected by the fiscal year end are measurable and recorded as a receivable, however the receivable is not considered available revenue and is recorded as a deferred inflow of resources.

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which are recorded when due. Purchases of capital assets are expensed during the year of acquisition. For federal grants, the recognition of expenditures is dependent on the obligation date. (Obligation means a purchase order has been issued, contracts have been awarded, or goods and/or services have been received.)

Budgets

Chapter 28A.505 RCW and Chapter 392-123 Washington Administrative Code (WAC) mandate school district budget policies and procedures. The board adopts annual appropriated budgets for all governmental funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Appropriations lapse at the end of the fiscal period.

Budgets are adopted on the same modified accrual basis as used for financial reporting. Fund balance is budgeted as available resources and, under statute, may not be negative, unless the District enters into binding conditions with state oversight pursuant to RCW 28A.505.110.

The government's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

The District receives state funding for specific categorical education-related programs. Amounts that are received for these programs that are not used in the current fiscal year may be carried forward into the subsequent fiscal year, where they may be used only for the same purpose as they were originally received. When the District has such carryover, those funds are expended before any amounts received in the current year are expended.

Additionally, the District has other restrictions placed on its financial resources. When expenditures are recorded for purposes for which a restriction or commitment of fund balance is available, those funds that are restricted or committed to that purpose are considered first before any unrestricted or unassigned amounts are expended.

The government's fund balance classifications policies and procedures.

The District classifies ending fund balance for its governmental funds into five categories.

Nonspendable Fund Balance. The amounts reported as Nonspendable are resources of the District that are not in spendable format. They are either non-liquid resources such as inventory or prepaid items, or the resources are legally or contractually required to be maintained intact.

Restricted Fund Balance. Amounts that are reported as Restricted are those resources of the District that have had a legal restriction placed on their use either from statute, WAC, or other legal requirements that are beyond the control of the board of directors. Restricted fund balance includes anticipated recovery of revenues that have been received but are restricted as to their usage.

Committed Fund Balance. Amounts that are reported as Committed are those resources of the District that have had a limitation placed upon their usage by formal action of the District's board of directors. Commitments are made either through a formal adopted board resolution or are related to a school board policy. Commitments may only be changed when the resources are used for the intended purpose or the limitation is removed by a subsequent formal action of the board of directors.

Assigned Fund Balance. In the General Fund, amounts that are reported as Assigned are those resources that the District has set aside for specific purposes. These accounts reflect tentative management plans for future financial resource use such as the replacement of equipment or the assignment of resources for contingencies. Assignments reduce the amount reported as Unassigned Fund Balance, but may not reduce that balance below zero.

In other governmental funds, Assigned fund balance represents a positive ending spendable fund balance once all restrictions and commitments are considered. These resources are only available for expenditure in that fund and may not be used in any other fund without formal action by the District's board of directors and as allowed by statute.

The Superintendent and/or designee have the authority to create Assignments of fund balance.

Unassigned Fund Balance. In the General Fund, amounts that are reported as Unassigned are those net spendable resources of the District that are not otherwise Restricted, Committed, or Assigned, and may be used for any purpose within the General Fund.

In other governmental funds, Unassigned fund balance represents a deficit ending spendable fund balance once all restrictions and commitments are considered.

A negative Unassigned fund balance means that the legal restrictions and formal commitments of the District exceed its currently available resources.

Cash and Cash Equivalents

All of the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Inventory

Inventory is valued at cost using the first-in, first-out (FIFO) method. The consumption method of inventory is used, which charges inventory as an expenditure when it is consumed. A portion of fund balance, representing inventory, is considered Nonspendable. *(Such reserves for inventory indicate that a portion of net current assets is set aside to replace or increase the inventory.)* USDA commodity inventory consists of food donated by the United States Department of Agriculture. It is valued at the prices paid by the USDA for the commodities.

Accounting and Reporting Changes

Fiduciary Activities

During the year ended August 31, 2021, the District implemented the provisions of GASB Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities. The implementation of this statement has resulted in changing the presentation of the financial statements. The title Agency Funds is replaced with Custodial Funds and ending net position is presented for custodial funds which was not previously required. Beginning net position has been restated to reflect this change.

NOTE 2: DEPOSITS AND INVESTMENTS

All of the District's bank balances are insured by the Federal Depository Insurance Corporation (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

Statutes authorize the District to invest in (1) securities, certificates, notes, bonds, short-term securities, or other obligations of the United States, and (2) deposits in any state bank or trust company, national banking association, stock savings bank, mutual savings bank, savings and loan association, and any branch bank engaged in banking in the state in accordance with RCW 30.04.300 if the institution has been approved by the Public Deposit Protection Commission to hold public deposits and has segregated eligible collateral having a value of not less than its maximum liability.

The Snohomish County Treasurer is the *ex officio* treasurer for the District and holds all accounts of the District. The District directs the County Treasurer to invest those financial resources of the District that the District has determined are not needed to meet the current financial obligations of the District.

The district's deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

The district's participation in the Snohomish County Investment Pool (SCIP) is voluntary and the pool does not have a credit rating. The district reports its investment in the pool at the fair value amount, which is the same as the value of the pool per share. The fair value of the district's investment in the pool is measured using a net asset value (NAV) as determined by the pool. The pool maintains an average maturity of greater than 90 days. The minimum size of contributions or withdrawals is ten thousand dollars and notice of one week is required. The Snohomish County Treasurer's Office charges pool participants a fee representing administration and recovery costs associated with operation of the pool. The fee is intended to reflect the County's actual direct expenses of administering the pool.

All of the District's investments during the year and at year-end were insured or registered and held by the District or its agent in the District's name.

Washington State statutes authorize the district to invest in the following types of securities:

- Certificates, notes, or bonds of the United States, its agencies, or any corporation wholly owned by the government of the United States,
- Obligations of government-sponsored corporations which are eligible as collateral for advances to member banks as determined by the Board of Governors of the Federal Reserve System,
- Bankers' acceptances purchased on the secondary market,

- Repurchase agreements for securities listed in the three items above, provided that the transaction is structured so that the public treasurer obtains control over the underlying securities,
- Investment deposits with qualified public depositories,
- Washington State Local Government Investment Pool, and
- County Treasurer Investment Pools.

The District's investments as of August 31, 2021, are as follows:

Type of Investment	District Investments reported in Governmental Funds	Private Purpose Trust Fund Investments	Total
State Treasurer's Investment Pool (LGIP)	\$29,263,776.47	\$1,477,698.14	\$30,741,474.61
Snohomish County Treasurer's Investment Pool (SCIP)		\$1,033,210.40	\$1,033,210.40
Total	\$29,263,776.47	\$2,510,908.54	\$31,774,685.01

The District is a participant in the Local Government Investment Pool (LGIP). The LGIP was authorized by Chapter 294, Laws of 1986, and is managed and operated by the Washington State Treasurer. The State Finance Committee is the administrator of the statute that created the LGIP and adopts rules. The State Treasurer is responsible for establishing the investment policy for the LGIP and reviews the policy annually; proposed changes are reviewed by the LGIP Advisory Committee.

The LGIP is an unrated external investment pool. Investments in the Pool are reported at amortized cost, which approximates fair value. The Pool is invested in manner that meets the maturity, quality, diversification, and liquidity requirements set forth by generally accepted accounting principles for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. The Pool does not have any legally binding guarantees of share values.

The Pool does not impose liquidity fees or redemption gates on participant withdrawals. It is the policy of the Pool to permit participants to withdraw their investments on a daily basis; therefore, the District's investment balance in the Pool is equal to fair value. Fair value is measured using quoted prices in active markets for identical assets that the pool can access at the measurement date (Level 1 Inputs). Observable markets include exchange markets, dealer markets, brokered markets and principal-to-principal markets.

The Office of the State Treasurer prepares a stand-alone LGIP financial report. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at <http://www.tre.wa.gov>.

NOTE 3: SIGNIFICANT CONTINGENT LIABILITIES

Arbitrage Rebate

The Tax Reform Act of 1986 requires the District to rebate the earnings on the investment of bond and revenue anticipation note proceeds, in excess of their yield, to the federal government. This requirement is effective for the District's six bond issue(s) after September 1, 1986, currently totaling \$16,633,883 as of August 31. Of the rebate, 90 percent is due and payable five years from the date bonds were issued and at five-year intervals thereafter. The remaining 10 percent is payable 60 days after they are retired. Because positive arbitrage can be offset against negative arbitrage, the rebatable amount fluctuates each year and may or may not be owed at the payment intervals. Because of the uncertainty of having to make this payment, the District is contingently liable for arbitrage rebate currently computed to total \$0 as of August 31, 2021.

NOTE 4: SIGNIFICANT EFFECTS OF SUBSEQUENT EVENTS

COVID-19 Pandemic

In February 2020, Governor Inslee declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, canceling public events, limiting gathering sizes, and requiring people to stay home unless they were leaving for an essential function. On April 6, 2020, the Governor closed all public and private K–12 school buildings throughout the remainder of the 2019–20 school year and continuing through the 2020-21 school year. The school district, continued to operate, educating students using continuous learning models and later into the 2020-21 using a distance learning model combined with a phased in hybrid model where students were separated into A and B schedules and gradually brought back to campus by grade bands, in order to minimize numbers on campus and allow for social distancing.

Many of the precautionary measures put in place during the 2019–20 school year remained in effect for the 2020-21 school year; and while the District was able to open school for full-time in-person instruction for the 2021-22 school year, and many of the pandemic related mandates were lifted in March of 2022, the aftermath still affects the 2021–22 school year in new ways.

Arlington’s student enrollment decreased by 8% during the 2020-21 school year and has only recovered during the 2021-22 school year, about a third of the enrollment previously lost. The millions in decreased funding was only partially mitigated by State and Federal stabilization funds. Use of fund balance will be necessary to provide accelerated learning opportunities and not reduce the educational programs during 2021-22. The district took cost savings measures, where possible, during 2020-21 (reduced staff hours, staff vacancies), but has held onto increased staffing ratios during 2021-22 in the extra efforts to accelerate learning, provide for social emotional mental and behavioral support for students, and comply with increased demand of health and safety needs such as staff to support COVID testing, and contact tracing.

Other significant pandemic related cost increases continuing into 2021-22 include the cost of personal protective equipment (PPE), health screening and air quality equipment, software and technology hardware, connectivity costs, increased operational costs of providing school meal programs free of charge to all students, increased need for substitute staff, and increased employee benefit leave costs. Unemployment insurance costs increased by an unprecedented \$318,000 during the 2020-21 school year. There are no further increases expected for unemployment compensation insurance at this time, for the 2021-22 school year.

The district experienced significant decrease in facility rentals, and Associated Student Body (ASB) fund revenues during 2019-20 and 2020-21. The impacts continue to be seen in 2021-22 as programs are only just beginning to come back to regular operations.

The full extent of the financial impact on the school district, and more importantly, the longer term social and learning implications for students, are unknown at this time.

NOTE 5: PENSION PLANS

General Information

The Washington State Department of Retirement Systems (DRS), a department within the primary government of the state of Washington, prepares a stand-alone annual comprehensive financial report that includes financial statements and required supplementary information for each pension plan. The pension plan's basic financial statement is accounted for using the accrual basis of accounting. The measurement date of the pension plans is June 30. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The school district is reporting the net pension liability in the notes and on the Schedule of Long-term Liabilities calculated as the district's proportionate allocation percentage multiplied by the total plan collective net pension liability. The DRS total collective net pension liabilities for the pension plans school districts participate in are shown here.

The Collective Net Pension Liability (Asset)

The collective net pension liability or asset for the pension plans districts participated in are reported in the following tables

The Collective Net Pension Liability or (Asset) as of June 30, 2021				
	Total pension liability	Plan fiduciary net position	Participating employers' net pension liability or (asset)	Plan fiduciary net position as a percentage of the total pension liability
PERS 1	\$10,847,066,000	\$9,625,832,000	\$1,221,234,000	88.74%
SERS 2/3	\$7,586,243,000	\$8,659,940,000	(\$1,073,697,000)	114.15%
TRS 1	\$7,850,211,000	\$7,176,913,000	\$673,298,000	91.42%
TRS 2/3	\$20,032,702,000	\$22,781,509,000	(\$2,748,807,000)	113.72%

Detailed information about the pension plans' fiduciary net position is available in the separately issued DRS report. Copies of the report may be obtained by contacting the Washington State Department of Retirement Systems, P.O. Box 48380, Olympia, WA 98504-8380; or online at [Annual Financial Reports](#) or <http://www.drs.wa.gov/administrations/annual-report>.

Membership Participation

Substantially all school district full-time and qualifying part-time employees participate in one of the following three contributory, multi-employer, cost-sharing statewide retirement systems managed by DRS: Teachers' Retirement System (TRS), Public Employees' Retirement System (PERS) and School Employees' Retirement System (SERS).

Membership participation by retirement plan as of June 30, 2021, was as follows:

Plan	Retirees and Beneficiaries Receiving Benefits	Inactive Plan Members Entitled to but not yet Receiving Benefits	Active Plan Members
PERS 1	42,886	241	875
SERS 2	12,235	6,634	28,835
SERS 3	12,348	9,363	33,615
TRS 1	30,762	84	162
TRS 2	6,594	3,016	24,269
TRS 3	16,963	8,400	55,328

Membership & Plan Benefits

Certificated employees are members of TRS. Classified employees are members of PERS (if Plan 1) or SERS. Plan 1 under the TRS and PERS programs are defined benefit pension plans whose members joined the system on or before September 30, 1977. TRS 1 and PERS 1 are closed to new entrants.

TRS Plan Information

TRS was established in 1938, and its retirement provisions are contained in RCW Chapters 41.34 and 41.32. TRS is a cost-sharing multi-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a defined benefit plan with a defined contribution component. TRS eligibility for membership requires service as a certificated, public school employee working in an instructional, administrative or supervisory capacity.

TRS is comprised of three separate plans for accounting purposes: Plan 1, Plan 2/3, and Plan 3. Plan 1 accounts for the defined benefits of Plan 1 members. Plan 2/3 accounts for the defined benefits of Plan 2 members and the defined benefit portion of benefits for Plan 3 members. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries, as defined by the terms of the plan. Therefore, Plan 2/3 is considered to be a single plan for accounting purposes.

TRS Plan 1 provides retirement, disability and death benefits. TRS 1 members were vested after the completion of five years of eligible service. Retirement benefits are determined as two percent of the average final compensation (AFC), for each year of service credit, up to a maximum of 60 percent, divided by twelve. The AFC is the total earnable compensation for the two consecutive highest-paid fiscal years, divided by two. Members are eligible for retirement at any age after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. Other benefits include temporary and permanent disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries.

TRS Plan 2/3 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the average final compensation (AFC) per year of service for Plan 2 members and one percent of AFC for Plan 3 members. The AFC is the monthly average of the 60 consecutive highest-paid service credit months. There is no cap on years of service credit. Members are eligible for normal retirement at the age of 65 with at least five years of service credit. Retirement before age 65 is considered an early retirement. TRS Plan 2/3 members, who have at least 20 years of service credit and are 55 years of age or older, are eligible for early retirement with a reduced benefit.

The benefit is reduced by a factor that varies according to age, for each year before age 65. TRS Plan 2/3 members who have 30 or more years of service credit, were hired prior to May 1, 2013, and are at least 55 years old, can retire under one of two provisions: With a benefit that is reduced by three percent for each year before age 65; or with a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules. TRS Plan 2/3 members hired on or after May 1, 2013, have the option to retire early by accepting a reduction of five percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service. TRS Plan 2/3 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the Consumer Price Index), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries.

PERS Plan Information

PERS was established in 1947, and its retirement benefit provisions are contained in RCW Chapters 41.34 and 41.40. PERS is a cost-sharing, multi-employer retirement system. PERS Plan 1 provides retirement, disability and death benefits. PERS 1 members were vested after the completion of five years of eligible service. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service. The AFC is the average of the member's 24 highest consecutive service months. Members are eligible for retirement from active status at any age with at least 30 years of service, at age 55 with at least 25 years of service, or at age 60 with at least five years of service.

Members retiring from inactive status prior to the age of 65 may receive actuarially reduced benefits. PERS Plan 1 retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries.

SERS Plan Information

SERS was established by the legislature in 1998, and the plan became effective in 2000. SERS retirement benefit provisions are established in RCW Chapters 41.34 and 41.35. SERS is a cost-sharing, multiemployer retirement system comprised of two separate plans for membership purposes. SERS Plan 2 is a defined benefit plan and SERS Plan 3 is a defined benefit plan with a defined contribution component. SERS members include classified employees of school districts and educational service districts.

SERS is reported as two separate plans for accounting purposes: Plan 2/3 and Plan 3. Plan 2/3 accounts for the defined benefits of Plan 2 members and the defined benefit portion of benefits for Plan 3 members. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries. Therefore, Plan 2/3 is considered to be a single plan for accounting purposes.

SERS provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service for Plan 2 and one percent of AFC for Plan 3. The AFC is the monthly average of the member's 60 highest-paid consecutive service months before retirement, termination or death. There is no cap on years of service credit. Members are eligible for retirement with a full benefit at 65 with at least five years of service credit. Retirement before age 65 is considered an early retirement. SERS members, who have at least 20 years of service credit and are 55 years of age or older, are eligible for early retirement with a reduced benefit.

The benefit is reduced by a factor that varies according to age, for each year before age 65. SERS members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions, if hired prior to May 2, 2013: With a benefit that is reduced by three percent for each year before age 65; or with a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules. SERS members hired on or after May 1, 2013, have the option to retire early by accepting a reduction of five percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service. SERS retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the Consumer Price Index), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries.

Plan Contributions

The employer contribution rates for PERS, TRS, and SERS (Plans 1, 2, and 3) and the TRS and SERS Plan 2 employee contribution rates are established by the Pension Funding Council based upon the rates set by the Legislature. The methods used to determine the contribution requirements are established under chapters 41.34 and 41.40 RCW for PERS, 41.34 and 41.35 RCW for SERS, and 41.32 and 41.34 RCW for TRS. Employers do not contribute to the defined contribution portions of TRS Plan 3 or SERS Plan 3. Under current law the employer must contribute 100 percent of the employer-required contribution. The employee contribution rate for Plan 1 in PERS and TRS is set by statute at six percent and does not vary from year to year.

The employer and employee contribution rates for all plans were effective as of September 1, 2020. PERS contribution rates changed on July 1, 2021. TRS and SERS plans will not have a contribution rate change until September 1, 2021. The pension plan contribution rates (expressed as a percentage of covered payroll) for fiscal year 2021 are listed below:

Pension Contribution Rates from September 1, 2020 to June 30, 2021			
	Employer	Employee	
PERS Plan 1	12.97%	6.00%	
Pension Contribution Rates from July 1, 2021 to August 31, 2021			
	Employer	Employee	
PERS Plan 1	10.252%	6.00%	
Pension Contribution Rates from September 1, 2020 to August 31, 2021			
	Employer	Employee	
TRS Plan 1	15.74%	6.00%	
TRS Plan 2/3	15.74%	7.77%	*/**
SERS Plan 2/3	13.30%	8.25%	*/**
<i>Note: The Employer rates include .0018 DRS administrative expense.</i>			
* – TRS and SERS Plan 3 Employee Contribution Variable from 5% to 15% based on rate selected by the employee member.			
** – TRS and SERS Plan 2/3 Employer Contributions for defined benefit portion only.			

The School District's Proportionate Share of the Net Pension Liability (Asset)

At June 30, 2021, the school district reported a total liability of \$4,780,716 for its proportionate shares of the individual plans' collective net pension liability and \$20,626,595 for its proportionate shares of net pension assets. Proportions of net pension amounts are based on annual contributions for each of the employers participating in the DRS administered plans.

At June 30, 2021 the district's proportionate share of each plan's net pension liability is reported below:

June 30, 2021	PERS 1	SERS 2/3	TRS 1	TRS 2/3
District's Annual Contributions	\$603,037	\$1,012,430	\$3,095,475	\$3,404,427
Proportionate Share of the Net Pension Liability (Asset)	\$988,673	(\$5,162,852)	\$3,792,043	(\$15,463,743)

At June 30, 2021, the school district's percentage of the proportionate share of the collective net pension amount was as follows and the change in the allocation percentage from the prior period is illustrated below.

Change in Proportionate Shares	PERS 1	SERS 2/3	TRS 1	TRS 2/3
Current year proportionate share	0.080957%	0.480848%	0.563204%	0.562562%
Prior year proportionate share	0.079014%	0.440913%	0.520278%	0.520554%
Net difference percentage	0.001943%	0.039936%	0.042926%	0.042008%

Actuarial Assumptions

The total pension liabilities for TRS 1, TRS 2/3, PERS 1 and SERS 2/3 were determined by actuarial valuation as of June 30, 2020, with the results rolled forward to June 30, 2021, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation	2.75% total economic inflation, 3.50% salary inflation
Salary increases	In addition to the base 3.50% salary inflation assumption, salaries are also expected to grow by promotions and longevity.
Investment rate of return	7.40%

Mortality Rates

Mortality rates used in the plans were developed using the Society of Actuaries' Pub.H-2010 Mortality rates, which vary by member status as the base table. OSA applies age offsets for each system to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale to project mortality rates for every year after the 2010 base table. The actuarial assumptions used in the June 30, 2020, valuation were based on the results of the *2013–2018 Demographic Experience Study Report and the 2019 Economic Experience Study*. Additional assumptions for subsequent events and law changes are current as of the 2019 actuarial valuation report.

Long-term Expected Rate of Return

OSA selected a 7.40% long-term expected rate of return on pension plan investments using a building-block method. In selecting the assumptions, OSA reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered Capital Market Assumptions (CMAs) and simulated expected investment returns the Washington State Investment Board (WSIB) provided.

The CMAs contain three pieces of information for each class of assets the WSIB currently invest in:

- Expected annual return
- Standard deviation of the annual return
- Correlations between the annual returns of each asset class with every other asset class

WSIB uses the CMAs and their target asset allocation to simulate future investment returns over various time horizons.

The expected future rates of return are developed by the WSIB for each major asset class.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2021, are summarized in the following table:

TRS 1, TRS 2/3, PERS 1, and SERS 2/3		
Asset Class	Target Allocation	% Long-term Expected Real Rate of Return
Fixed Income	20.00%	2.20%
Tangible Assets	7.00%	5.10%
Real Estate	18.00%	5.80%
Global Equity	32.00%	6.30%
Private Equity	23.00%	9.30%

The inflation component used to create the above table is 2.20% and represents WSIB's most recent long-term estimate of broad economic inflation.

Discount Rate

The discount rate used to measure the total pension liability was 7.40%. To determine the discount rate, an asset sufficiency test was completed to test whether the pension plan's fiduciary net position was sufficient to make all projected future benefit payments of current plan members. Based on the assumptions described in the DRS Certification Letter, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return, a 7.40% on pension plan investments was applied to determine the total pension liability.

Sensitivity of the Net Pension Liability (Asset)

The following table presents the Arlington School District's proportionate share of the collective net pension liability or asset calculated using the discount rate of 7.40%, as well as what the net pension liability or asset would be if it were calculated using a discount rate that is one percentage-point lower (6.40%) or one percentage-point higher (8.40%) than the current rate. Amounts are calculated using the school district's specific allocation percentage, by plan, to determine the proportionate share of the collective net pension liability or asset.

Sensitivity of the Net Pension Liability or Asset to Changes in the Discount Rate			
	1% Decrease (6.40%)	Current Discount Rate (7.40%)	1% Increase (8.40%)
PERS 1	\$2,080,441,000	\$1,221,234,000	\$471,917,000
Allocation Percentage	0.080957%	0.080957%	0.080957%
Proportionate Share	\$1,684,260	\$988,673	\$382,049
SERS 2/3	(\$11,793,000)	(\$1,073,697,000)	(\$1,952,101,000)
Allocation Percentage	0.480848%	0.480848%	0.480848%
Proportionate Share	(\$56,706)	(\$5,162,852)	(\$9,386,642)
TRS 1	\$1,290,542,000	\$673,298,000	\$134,647,000
Allocation Percentage	0.563204%	0.563204%	0.563204%
Proportionate Share	\$7,268,387	\$3,792,043	\$758,338
TRS 2/3	\$479,331,000	(\$2,748,807,000)	(\$5,382,150,000)
Allocation Percentage	0.562562%	0.562562%	0.562562%
Proportionate Share	\$2,696,534	(\$15,463,743)	(\$30,277,929)

NOTE 6: ANNUAL OTHER POST-EMPLOYMENT BENEFIT COST AND NET OPEB OBLIGATIONS

The state, through the Health Care Authority (HCA), administers a defined benefit other post-employment benefit (OPEB) plan that is not administered through a qualifying trust. The Public Employees Benefits Board (PEBB), created within the HCA, is authorized to design benefits, and determine the terms and conditions of employee and retired employee participation and coverage, including establishment of eligibility criteria for both active and retired employees. Benefits purchased by PEBB include medical, dental, life insurance and long-term disability insurance.

The relationship between the PEBB OPEB plan and its member employers and their employees and retirees is not formalized in a contract or plan document. Rather, the benefits are provided in accordance with a substantive plan. A substantive plan is one, which the employers and plan members understand the plan terms. This understanding is based on communications between the HCA, employers and plan members, and historical pattern of practice with regards to sharing of benefit costs.

Employers participating in the plan include the state of Washington (which includes general government agencies and higher education institutions), political subdivisions and tribal governments. Additionally, the PEBB plan is available to the retirees of the K–12 school districts and ESDs. The District's retirees (approximately 173) are eligible to participate in the PEBB plan under this arrangement.

Eligibility

District members are eligible for retiree medical benefits after becoming eligible for service retirement pension benefits (either reduced or full pension benefits) Under PERS 1, 2, 3; TRS 1, 2, or 3; or SERS 2 and 3 plans.

Former members who are entitled to a deferred vested pension benefit are not eligible to receive medical and life insurance benefits after pension benefit commencement. Survivors of covered members who die are eligible for medical benefits.

Medical Benefits

Upon retirement, members are permitted to receive medical benefits. Retirees pay the following monthly rates for pre-65 medical coverage for 2021.

Members not eligible for Medicare (or enrolled in Part A only)			
Descriptions	Type of Coverage		
	Employee	Employee & Spouse	Full Family
Kaiser Permanente NW Classic	\$745.66	\$1,485.75	\$2,040.82
Kaiser Permanente NW CDHP	\$618.76	\$1,226.30	\$1,638.21
Kaiser Permanente WA Classic	\$775.39	\$1,545.22	\$2,122.58
Kaiser Permanente WA CDHP	\$619.29	\$1,227.86	\$1,640.54
Kaiser Permanente WA Sound Choice	\$641.43	\$1,277.28	\$1,754.17
Kaiser Permanente WA Value	\$698.96	\$1,392.34	\$1,912.38
UMP Classic	\$691.72	\$1,377.86	\$1,892.47
UMP Select	\$623.50	\$1,241.43	\$1,704.88
UMP CDHP	\$618.52	\$1,226.31	\$1,638.41
UMP Plus-Puget Sound High Value Network	\$658.79	\$1,312.02	\$1,801.93
UMP Plus-UW Medicine Accountable Care Network	\$658.79	\$1,312.02	\$1,801.93

Retirees enrolled in Medicare Parts A and B receive an explicit subsidy in the form of reduced premiums on Medicare supplemental plans. Retirees pay the following monthly rates.

Members enrolled in Part A and B of Medicare			
Descriptions	Type of Coverage		
	Employee	Employee & Spouse¹	Full Family¹
Kaiser Permanente NW Senior Advantage	\$174.41	\$343.27	\$898.34
Kaiser Permanente WA Medicare Plan	\$177.10	\$348.64	N/A
Kaiser Permanente WA Classic	N/A	N/A	\$926.01
Kaiser Permanente WA Sound Choice	N/A	N/A	\$825.54
Kaiser Permanente WA Value	N/A	N/A	\$868.68
UMP Classic	\$336.30	\$667.04	\$1,181.65

Note 1: Employee–Spouse and Full Family with two Medicare eligible subscribers.

Funding Policy

The School Employees Benefits Board (SEBB) Program administers health insurance and other benefits to all employees in school districts and charter schools, and union-represented employees of educational service districts in Washington. The SEBB studies, designs, and approves comprehensive and cost-effective insurance benefit plans for school employees and establishes eligibility criteria for participation in these plans. The SEB Board is separate and independent from the Public Employees Benefits Board (PEBB).

The funding policy is based upon pay-as-you go financing.

The SEBB collects benefit premiums from all school district entities for covered employees. The premium includes a fee, established in state law. The purpose of this fee is to cover the impact of the subsidized rate of health care benefits for school retirees who elect to purchase their health care benefits through the state Health Care Authority PEBB plan. The amount collected is set forth in the state's operating budget and is subject to change on an annual basis. This amount is not actuarially determined and is not placed in a trust to pay the obligations for post-employment health care benefits.

For the fiscal year 2020-21, the Arlington School District paid \$7,984,822 in total to HCA-SEBB.

The District has no control over the benefits offered to retirees, the rates charged to retirees, nor the fee paid to the Health Care Authority. The District does not determine its annual required contribution, nor the net other post-employment benefit obligation associated with this plan. These amounts are not shown on the financial statements.

For further information on the results of the actuarial valuation of the employer provided subsidies associated with the state's PEBB plan, refer to the [Office of the State Actuary](#). The plan does not issue a separate report; however, additional information is included in the State of Washington Annual Comprehensive Financial Report, which is available on the [OFM](#) website.

NOTE 7: OTHER SIGNIFICANT COMMITMENTS

The District has active construction projects as of August 31, 2021:

Project	Project Authorization Amount	Expended as of 8/31/21	Additional Local Funds Committed
District Wide-Security Improvements & Secure Entryways	\$4,132,062	\$1,798,752	\$2,491,062
Classroom Additions- Arlington High School	\$7,882,793	\$2,092,372	\$5,814,997
Construction Management for Capital Levy Projects including Arlington High School	\$163,800	\$46,134	\$134,243
Miscellaneous projects: Portable classrooms, permits, enrollment forecasts	\$119,418	\$53,003	\$65,380
Total	\$12,298,073	\$3,990,261	\$8,505,682

Encumbrances

Encumbrance accounting is employed in governmental funds. Purchase orders, contracts, and other commitments for the expenditure of moneys are recorded in order to reserve a portion of the applicable appropriation. Encumbrances lapse at the end of the fiscal year and may be re-encumbered the following year. The following encumbrance amounts were re-encumbered by fund on September 1, 2021:

Fund	Amount
General	\$0
ASB Fund	\$0
Capital Projects Fund	\$8,505,682
Transportation Vehicle Fund	\$0

NOTE 8: REQUIRED DISCLOSURES ABOUT CAPITAL ASSETS

The District's capital assets are insured in the amount of \$234,681,260 for fiscal year 2020-21. In the opinion of the District's insurance consultant, the amount is sufficient to adequately fund replacement of the District's assets.

NOTE 9: LONG-TERM DEBT

Long-Term Debt

The following is a summary of changes in long-term debt of the District for the fiscal year ended August 31, 2021:

Governmental activities	Balance at Sept. 1, 2020	Increases	Decreases	Balance at Aug. 31, 2021	Due within One Year
General Obligation Bonds	\$24,731,874.44		\$8,097,991.09	\$16,633,883.35	\$2,080,697.38
Notes from Direct Borrowing and Direct Placement					
Total	\$24,731,874.44		\$8,097,991.09	\$16,633,883.35	\$2,080,697.38

Long-term debt at August 31, 2021, are comprised of the following individual issues:

Issue Name	Amount Authorized	Annual Installments	Final Maturity	Interest Rate(s)	Amount Outstanding
Limited General Obligation (LGO) Bonds					
3/27/2018	\$1,212,250.00	\$116,087.49	12/1/2031	3.47	\$1,058,883.35
6/30/2020	\$15,575,000.00	\$197,620.79	6/1/2025	1.38	\$15,575,000.00
Notes from direct borrowing and direct placement					
Total	\$16,787,250.00				\$16,633,883.35

Debt service requirements on long-term debt as of August 31, 2021, are as follows:

Years Ending August 31	Bonds		Notes from Direct Borrowings and Direct Placements		Total
	Principal	Interest	Principal	Interest	
2022	\$2,080,697.38	\$250,278.16			\$2,330,975.54
2023	\$4,548,497.58	\$219,829.37			\$4,768,336.95
2024	\$4,611,394.95	\$155,264.73			\$4,766,659.68
2025	\$4,674,392.85	\$89,769.82			\$4,764,162.67
2026	\$92,494.79	\$23,341.07			\$115,835.86
2027–2031	\$512,903.69	\$65,400.60			\$578,304.29
2032–2036	\$113,502.11	\$1,969.26			\$115,471.37
Total	\$16,633,883.35	\$805,863.01			\$17,439,746.36

At August 31, 2021, the District had \$1,068,966.36 available in the Debt Service Fund to service the general obligation bonds.

NOTE 10: INTERFUND BALANCES AND TRANSFERS

The following table depicts interfund transfer activity:

Transferred From Fund (536)	Transferred To Fund (9901)	Amount	Description
General Fund	Transportation Vehicle Fund	\$250,000.00	To support the purchase of pupil transportation buses
Transportation Vehicle Fund	Debt Service Fund	\$116,087.49	For the purpose of retiring debt associated with bus purchases
Capital Projects Fund	Debt Service Fund	\$197,620.79	For the purpose of retiring debt associated with bond issue

NOTE 11: ENTITY RISK MANAGEMENT ACTIVITIES

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Risk Management Pool - In 1986, the District joined together with other school districts in the state, pursuant to the provisions of RCW Chapter 39.34, to form Washington Schools Risk Management Pool (WSRMP), a public entity risk pool currently operating as a common risk management and insurance program for Washington schools. The Pool was formed on August 30, 1986 pursuant to authority in RCW Chapter 48.62. The Pool's purpose is to join in a cooperative manner and provide its members the capability to jointly purchase property and liability insurance, maintain a reserve to pay for self-insurance, provide a plan of self-insurance, and related services, including a program of risk management. Over 90 school and educational service districts have joined WSRMP.

The District pays an annual premium (\$696,232 for 2020-21) to the pool for its general insurance coverage. The agreement for formation of the WSRMP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1 million for each insured event.

The Pool is governed by a board of directors comprised of representatives from each participating member. The executive board is elected at the annual meeting and is responsible for overseeing the business affairs of the Pool. Pool underwriting and rate-setting policies are established by the Pool executive board after consultation with actuaries. Pool members are subject to supplemental assessment in the event of deficiencies. There is no limit on the amount of annual premium contribution increases. The WSRMP is fully funded by its member participants and there is joint liability among the members. Members contract to remain in the Pool for a minimum of three years and must give notice before terminating participation. The Pool Agreement is renewed automatically each year after the initial three-year period. Even after termination, if the assets of the Pool were to be exhausted, a member is still responsible for contributions for any unresolved, unreported, or in-process claims for the period they were part of the agreement. If the assets of the Pool were to be exhausted, members would be responsible for the Pool's liabilities. The allocation of the liabilities would be determined by the executive board. If the Pool were dissolved, the members would receive the net assets. The allocation would be in proportion to each member's contribution less obligations.

The district did not have significant reductions in insurance coverage as compared to the prior year, nor insurance settlements that exceeded insurance coverage over the last three years.

The WSRMP's financial report for the year ended August 31, 2021 can be obtained from:

Washington Schools Risk Management Pool
PO. Box 88700
Tukwila, WA 98138-2700

Unemployment Insurance – The district joined together with school districts in Island, San Juan, Skagit, Snohomish, and Whatcom Counties on July 1, 1978 to form the Northwest Educational Service District 189 Unemployment Compensation Pool (Pool), a public entity risk pool for unemployment insurance. The District made \$351,379 payments to the Pool in fiscal year 2020-21. Claims against the district are paid by the Washington State Department of Employment Security (WSDDES). The WSDDES is reimbursed by the Pool for all claims paid. Unemployment claims of \$114,000 were made by the Pool on behalf of the District for fiscal year 2020-21.

Workers Compensation – In January 2018, the district joined the Capital Region Educational Service District (CR ESD) 113 Workers’ Compensation Trust (Trust), a public entity risk pool.

The Trust is organized pursuant to Title 51.14 RCW for the purpose of managing workers’ compensation payroll taxes, employee claims, and safety programs. Membership is established by execution of an agreement between the CR ESD 113 and each local school district.

The Trust provides industrial injury accident insurance coverage for its 46 member districts. The Trust is fully funded by its member participants. Member contributions are calculated based on the members’ hours worked and the members’ experience rated contribution factor. The Trust retains responsibility for the payment of claims, within specified self-insured retention limits, below the excess coverage contracts that the Trust acquired from unrelated underwriters. The Trust’s per-occurrence retention limit is \$450,000 and the annual aggregate retention is \$7,717,353 minimum for period FY 2020-21. Since the Trust is a cooperative program, there is joint liability among participating members.

For fiscal year 2020, there are 46 members in the pool including 45 participating school districts. A board comprised of one designated representative from each participating member and an executive board governs the Trust. The executive board has seven members elected by the board and the CR ESD 113’s superintendent.

The CR ESD 113 is responsible for conducting the business affairs of the Trust. As of August 31, 2021, the amount of claim liabilities totaled \$5,414,000. This liability is the CR ESD 113’s best estimate based on available information including actuarial reports. Changes in the reported liability since August 31, 2020, resulted in the following:

	Beginning Balance 9/1/2020	Claims & Changes in Estimates	Ending Balance 8/31/2021
Incurred but not Reported	\$2,852,943	(\$703,807)	\$2,149,136
Open Claims	\$2,393,057	(\$115,193)	\$2,277,864
Future L&I Assessments	\$799,000	(\$162,000)	\$637,000
Estimated Unallocated Loss Adjustment	\$415,000	(\$65,000)	\$350,000

Pursuant to revenue ruling number 90-74, income of municipal risk pools is excluded from gross income under Internal Revenue Code Section 115(1). Chapter 48.62 RCW exempts the pool from insurance premium taxes, and business and occupation taxes imposed pursuant to Chapter 82.04 RCW

Self-Insurance for Vision Benefits – As far back as fiscal year 2005-06, the District has self-insured its vision coverage through Northwest Benefit Network (NBN). The District’s NBN vision plan was administered by Northwest Administrator’s, Inc (NWA). The plan was funded by contributions paid by the District on behalf of its employees. NWA provided the District with detailed monthly reserve reports, monthly claims paid information and bank statements to monitor the plan. With the implementation of state mandated State Employee Benefits (SEB), the District ceased to self-insure for vision coverage as of December 31, 2019. The plan reserve continued to service claims for obligations incurred prior to SEB for a period of one year. Reserve funds remaining at December 2020 were returned to the District in the amount of \$21,469.

NBN Self-Funded Vision Account	Reserve Balance at 9/1	Plan Income	Plan Expenses	Refunded to District	Reserve Balance at 8/31
2017-2018	\$120,384	\$213,301	\$211,767		\$121,918
2018-2019	\$121,918	\$200,839	\$239,807		\$82,951
2019-2020	\$82,951	\$67,585	\$129,058		\$21,478
2020-2021	\$21,478		\$9	\$21,469	\$0

NOTE 12: PROPERTY TAXES

Property tax revenues are collected as the result of special levies passed by the voters in the District. Taxes are levied on January 1. The taxpayer has the obligation of paying all taxes on April 30 or one-half then and one-half on October 31. Typically, slightly more than half of the collections are made on the April 30 date. The tax collections occurring after the end of the fiscal period are unavailable for revenue accrual. Therefore, the fall portion of property taxes is not accrued as revenue. Instead, the property taxes due after the end of the fiscal period are recorded as a deferred inflow of resources.

Tax Abatements

The Snohomish County independently has entered into agreements that affect the levy rate assessed by the District:

Tax Abatement Program	Total Amount of Taxes Abated
Native American	\$75,741
Tribal Lands for Government Services	\$ 5,072
Total Abatement Amount	\$80,813

According to the provisions of RCW 84.36.010, certain Native American/Tribal property is exempt from taxation, if it meets the conditions as set for by the RCW and other laws. The property must belong exclusively to a federally recognized Indian tribe, located in the State of Washington and the property must be used exclusively for essential government services (tribal administration, public facilities, fire, police, public health, education, sewer, water, etc.), for a period of 40 years from acquisition. Further property owned by a federally recognized Indian tribe, used for economic development purposes (commercial activities, including those that facilitate the creation or retention of businesses or jobs), may qualify for the exemption.

NOTE 13: JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATIONS

The District is a member of the King County Director's Association (KCDA). KCDA is a purchasing cooperative designed to pool the member districts' purchasing power. The board authorized joining the amended articles for the association on April 10, 1979, and has remained in the joint venture ever since. The District's current equity of \$58,784.53 is the accumulation of the annual assignment of KCDA's operating surplus based upon the percentage derived from KCDA's total sales to the District compared to all other districts applied against paid administrative fees. The District intends to remain a member of KCDA due to its purchasing power and services. However, if the District were to withdraw from the joint venture, the District would receive its equity in ten annual allocations of merchandise or 15 annual payments.

KCDA has published its own financial report for the year ended December 31, 2020 which can be obtained at the following website: www.kcda.org

NOTE 14: FUND BALANCE CLASSIFICATION DETAILS

The District's financial statements include the following amounts presented in the aggregate:

Fund Balance Classification	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
Nonspendable Fund Balance					
Inventory & Prepaids	\$166,550.71	\$279.00			
Restricted Fund Balance					
For ASB Fund Extra-Curricular Activities		\$710,139.92			
Restricted CTE & LAP Revenues	\$478,835.80				
For Debt Service			\$1,068,966.36		
Restricted Bond Proceeds				\$9,263,127.24	
Mitigation Fees				\$584,231.08	
For Buses					\$876,016.35
Total Restricted Fund Balance	\$478,835.80	\$710,139.92	\$1,068,966.36	\$9,847,358.32	\$876,016.35
Committed Fund Balance					
Levy Proceeds				3,407,563.74	
Assigned Fund Balance					
Contingencies - Unemployment Insurance	\$318,000.00				
Curriculum, Services or Equipment	\$412,372.00				
Assigned for Capital Fund Purposes	\$300,000.00			\$1,258,126.57	
Total Assigned Fund Balance	\$1,030,372.00			\$1,258,126.57	
Unassigned Fund Balance					
Unassigned Minimum Fund Balance Policy	\$6,906,604.00				
Unassigned Fund Balance	\$3,621,546.15				
Total Unassigned Fund Balance	\$10,528,150.15				
Total Fund Balance	\$12,203,908.66	\$710,418.92	\$1,068,966.36	\$14,513,048.63	\$876,016.35

The board of directors has established a minimum fund balance policy for the general fund to provide for financial stability and contingencies within the District. The policy provides that a minimum unrestricted fund balance equal to one month's average operating costs at year end shall be maintained. Portions of fund balance that are set aside for the purpose of meeting this policy are recorded on the financial statements as part of unassigned fund balance.

NOTE 15: DEFINED CONTRIBUTION PENSION AND OPEB PLANS

457 Plan – Deferred Compensation Plan

District employees have the option of participating in a deferred compensation plan as defined in §457 of the Internal Revenue Code that is administered by the state deferred compensation plan. The District does not make employer contributions to the plan.

403(b) Plan – Tax Sheltered Annuity (TSA)

The District offers a tax deferred annuity plan for its employees. The plan permits participants to defer a portion of their salary until future years under two types of deferrals: elective deferrals (employee contribution) and non-elective contribution (employer matching). Arlington School District does not participate in employer matching.

The District complies with IRS regulations that require school districts to have a written plan to include participating investment companies, types of investments, loans, transfers, and various requirements. The plan is administered by a third-party administrator. Plan assets are assets of the District employees, not the school district, and are therefore not reflected on the financial statements.

Voluntary Employees' Benefits Association (VEBA)

VEBA Trust is a non-profit, multiple employee voluntary employees' beneficiary association authorized under Internal Revenue Code 501(c)(g). The Trust is managed by a board of trustees appointed by the Association of Washington School Principals, Washington Association of School Administrators, and Washington Association of School Business Officials. The Trust provides health reimbursement plan for employees and eligible dependents. The plan can be used to reimburse employees for qualified health expenses during employment and after retirement. The terms of the collective bargaining arrangements specify the district's employer contribution amounts. Plan assets are assets of the District employees, not the school district, and are therefore not reflected on the financial statements.

NOTE 16: TERMINATION BENEFITS

Compensated Absences

Employees earn sick leave at a rate of 12 days per year up to a maximum of one contract year.

Under the provisions of RCW 28A.400.210, sick leave accumulated by District employees is reimbursed at death or retirement at the rate of one day for each four days of accrued leave, limited to 180 accrued days. This chapter also provides for an annual buyout of an amount up to the maximum annual accumulation of 12 days. For buyout purposes, employees may accumulate such leave to a maximum of 192 days, including the annual accumulation, as of December 31 of each year.

These expenditures are recorded when paid, except termination sick leave that is accrued upon death, retirement, or upon termination provided the employee is at least 55 years of age and has sufficient years of service. Vested sick leave was computed using the termination payment method.

Vacation pay, including benefits, that is expected to be liquidated with expendable available financial resources is reported as expenditures and a fund liability of the governmental fund that will pay it.

No unrecorded liability exists for other employee benefits.



ARLINGTON
PUBLIC SCHOOLS

EDUCATE • PREPARE • INSPIRE

SECTION #3
CAPITAL ASSETS

ARLINGTON PUBLIC SCHOOLS CAPITAL ASSETS - LAND

1.	A. Haller Middle School Site Comprises the Former High School Site:		
	B. Former Arlington High School Site		196,155.00
	C. Former High School Land Purchases		558,478.75
	D. Former High School Land Purchases		98,333.94
	E. Former High School Land Purchases		151,469.89
2.	Presidents Elementary Site		45,367.00
3.	Post Middle School Site		355,573.00
3.	Timberlands		4,448.00
4.	A. Eagle Creek School Site		631,408.22
	Eagle Creek (part of 4.A. above)		(92,500.00)
	B. Eagle Creek School Site		16,927.94
	C. Eagle Creek School Site - Water Line		19,437.41
5.	A. Kent Prairie School Site		16,444.00
	B. Kent Prairie School Site		461,295.72
	C. Kent Prairie School Site		215,652.04
	D. Kent Prairie Site Improvement		13,405.61
6.	SR 530 NE Property		3,000,000.00
7.	Pioneer Elementary School Site		1,041,005.00
8.	New High School Site (2000)		2,296,427.46
GRAND TOTAL COST OF LAND 8-31-2020			9,029,328.98
Purchase of Land during 2020-21			0.00
Sale of Land during 2020-21			0.00
GRAND TOTAL COST OF LAND 8-31-2021			<u>9,029,328.98</u> *

* Land is valued at historical cost

(SAR. SEC 3 LAND)

ARLINGTON PUBLIC SCHOOLS CAPITAL ASSETS - BUILDINGS

	YEAR	CONSTRUCTION		SQ FT		INSURANCE
		COST	SQ FT	VALUE	REPLACEMENT VALUE*	
1. SITE A -						
A. "A" Building	1936	2,127,797	70,991	234	16,608,500	
D. Greenhouse-destroyed by Fire 1995	1969	(2,814)	(976)	(40)	0	
E. Storage (Block Building)	1952	101,952	5,000	135	676,700	
F. Ag Storage Building	1989	0	3,500	71	248,300	
G. Sonitrol Conversion - "A" Building	1992	2,586	0.00	0	0	
H. Home Ec Ceilings - High Sch - "A" Building	1992	2,819	0.00	0	0	
I. Roofing - High Sch - "A" Building	1992	85,828	0.00	0	0	
J. Greenhouse-Fire Replacement	1995	65,130	3,024	71	214,300	
K. Roofing-High Sch-Music Building	1995	24,692	0	0	0	
L. Paint - "A" Building	1995	83,314	0	0	0	
M. Storage (Block House) Food Service Summer 2004 - Roofing, etc.	2003	15,007	0	0	0	
N. Support Services Remodeling	2003	44,130	0	0	0	
O. Paint - "A" Building	2008	105,922	0	0	0	
TOTAL SITE A		2,656,363	81,539	218	17,747,800	
2. SITE B - HARTZ ATHLETIC FIELD						
A. Grandstand (2)	1968	93,005	7,536	0	759,300	
B. Athletic Field Ticket/Concession/Restrooms	1980	71,900	1,200	70	173,282	
C. Press Box	1981	601	38	40	68,118	
TOTAL SITE B - HARTZ ATHLETIC FIELD		165,506	8,774	114	1,000,700	
3. SITE C - PRESIDENTS ELEMENTARY						
A. Freezer - President's	2001	24,803	0	0	0	
B. New Presidents Elementary School	2004	12,162,457	62,166	236	14,693,000	
TOTAL SITE C - PRESIDENTS ELEM		12,187,260	62,166	236	14,693,000	
4. SITE D - POST MIDDLE SCHOOL						
A. Middle School	1981	4,600,250	68,235	279	19,034,900	
B. Steel Building - Storage	1984	24,000	1,200	79	94,500	
C. Science Room - Middle School	1992	25,433	0	0	0	
D. Sonitrol Conversion - Middle School	1992	2,916	0	0	0	
E. Middle School - New Wing	1993	869,744	8,029	108	0	
F. Sonitrol-Middle School Gym	1995	2,104	0	0	0	
G. Roofing-Middle School	1995	130,922	0	0	0	
H. Roofing - PMS	2001	246,987	0	0	0	
TOTAL SITE D - POST MIDDLE SCHOOL		5,902,356	77,464	247	19,129,400	
5. SITE E - ADMIN SERVICE CENTER - 1998						
A. Roosevelt	1923	279,539	21,420	239	5,125,500	
B. Roofing - Roosevelt	1992	23,864	0	0	0	
C. Roosevelt Remodel	1998	177,365	0	0	0	
D. Roosevelt Remodel	2001	76,805	0	0	0	
TOTAL SITE E - ADMIN SERVICE CENTER		557,573	21,420	239	5,125,500	
6. SITE F - ARLINGTON AIRPORT						
A. Transportation Facility	1989	230,643	13,860	131	1,818,300	
B. (C)-Transportation Facility - Remodel	1993	198,030	0	0	0	
TOTAL SITE F - ARL AIRPORT		428,673	13,860	131	1,818,300	
7. SITE G - EAGLE CREEK						
A. Eagle Creek Elementary	1989	4,932,112	57,362	236	13,545,400	
B. Storage Building	1989	8,166	864	65	56,300	
C. Roofing - Eagle Creek	2001	510,323	0	0	0	
TOTAL SITE G - EAGLE CREEK		5,450,601	58,226	234	13,601,700	
8. SITE H - KENT PRAIRIE						
A. Kent Prairie Elementary	1993	6,031,837	57,362	236	13,545,400	
TOTAL SITE H - KENT PRAIRIE		6,031,837	57,362	236	13,545,400	
9. SITE I - PIONEER						
A. Pioneer Elementary	2002	11,458,314	61,530	242	14,917,000	
TOTAL SITE I - PIONEER		11,458,314	61,530	242	14,917,000	

Source: Previous S-A-R reports/Washington Schools Risk Management Pool
(SAR SEC 3 BUILDINGS)

**ARLINGTON PUBLIC SCHOOLS
CAPITAL ASSETS - TRANSPORTATION VEHICLES
BUS INVENTORY**

YEAR PURCH	TAG NO	BUSES	STATE NO	DIST NO	CAPACITY	IDENTIFICATION NO	PURCHASE PRICE	LICENSE NO	SURPLUSED
1990-91	4855	1991 THOMAS DIESEL	13309	22	78	1T7E4J906M1787543	\$90,090.56	11361C	Surplused
1993-94	4859	1993 THOMAS DIESEL	15117	27	84	1T75U4B25P1119332	91,684.35	27350C	
1998-99	4868	1998 BLUE BIRD DIESEL	18145	44	84	1BAANCSA4XF083625	75,997.51	31677C	
1998-99	4871	1998 BLUE BIRD DIESEL	18143	47	78	1BAAKCSAXXF081810	75,564.72	31675C	Surplused
1999-00	4844	2000 BLUE BIRD DIESEL	18675	1	78	1BABNBXA54F087918	86,001.69	31681C	
2000-01	4845	2001 BLUE BIRD DIESEL	19497	2	84	1BABNBXA81F201884	82,658.00	54449C	
2001-02	4846	2001 BLUE BIRD DIESEL	19722	3	84	1BABNBXA31F201887	83,039.63	40317C	
2002-03	4881	2003 BLUE BIRD DIESEL	20832	4	84	1BABNBXA03F213577	83,427.24	64469C	
2002-03	4882	2003 BLUE BIRD DIESEL	20836	5	84	1BABNBXA23F213578	83,427.24	64471C	
2002-03	4883	2003 BLUE BIRD DIESEL	20837	6	84	1BABNBXA43F213579	83,427.24	64470C	
2002-03	4884	2003 BLUE BIRD DIESEL	20838	16	84	1BABNBXA03F213580	83,427.24	64472C	
2002-03	4887	2003 BLUE BIRD DIESEL	20839	24	84	1BABNBXA43F213582	83,427.24	60497C	
2004-05	7798	2005 BLUE BIRD DIESEL	202780	119	30	1FDXE45P35HA77706	50,141.00	71638C	
2006-07	7750	2007 BLUE BIRD DIESEL	203948	15	84	1BABNBXA27F243198	85,696.00	80073C	
2006-07	7751	2007 BLUE BIRD DIESEL	203949	28	84	1BABNBXA47F243199	85,696.00	80074C	
2006-07	7752	2007 BLUE BIRD DIESEL	203950	29	84	1BABNBXA77F243200	85,696.00	80072C	
2006-07	7753	2007 BLUE BIRD DIESEL	203946	30	84	1BABNBXA77F243195	85,696.00	80070C	
2006-07	7754	2007 BLUE BIRD DIESEL	203947	34	84	1BABNBXA97F243196	85,696.00	80071C	
2008-09	7801	2009 THOMAS DIESEL	205148	124	35	UZABPDT49CAG3202	88,724.13	82305C	
2009-10	8559	2009 GIRARDIN A34D	205865	125	28	1FDDE45P39DA70425	78,100.90	90654C	
2009-10	8560	2009 GIRARDIN A34D	205866	126	28	1FDDE45P89DA70368	70,631.46	90655C	
2009-10	8561	2009 GIRARDIN A34D	205867	127	28	1FDDE45P89DA70369	70,631.46	90656C	
2009-10	8562	2009 GIRARDIN A34D	205868	128	28	1FDDE45P49DA70370	70,631.46	90657C	
2009-10	8777	2009 THOMAS DIESEL	205903	36	87	1T7YU4E22A1128103	118,640.39	91012C	
2010-11	10059	2010 THOMAS DIESEL	206392	9	84	1T7YU4E26B1140594	131,256.08	93232C	
2010-11	10060	2011 THOMAS DIESEL	206491	17	78	1T7YU4E23C1142286	131,256.08	93233C	
2014-15	14053	2014 COLLINS CT4	208894	131	26	1GB6G5BG3E1159503	129,562.91	A9598C	
2014-15	14054	2014 COLLINS CT4	208893	132	28	1GB6G5BG2E1161520	129,562.91	A9597C	
2014-15	14056	2003 BLUE BIRD DIESEL	20073	7	84	1BABNBXA73F206991	1,642.50	58459C	
2014-15	14057	2003 BLUE BIRD DIESEL	20074	18	84	1BABNBXA93F206992	1,642.50	58729C	
2014-15	14058	2003 BLUE BIRD DIESEL	20076	19	87	1BABNBXA03F206993	1,642.50	58727C	
2014-15	14059	2003 BLUE BIRD DIESEL	20075	13	84	1BABNBXA23F206994	1,642.50	58728C	
2014-15	14067	2014 COLLINS CT4	208649	123	28	1GB6G5BG3E1123245	57,651.96	A9480C	
2014-15	14068	2016 BLUE BIRD DIESEL	208568	10	87	1BABNBPA9GF311870	128,597.76	A9475C	
2014-15	14069	2014 BLUE BIRD DIESEL	207873	8	78	1BABNBPA8EF303613	126,183.26	52488D	
2014-15	14070	2014 GMC	208235	120	26	1GB6G5BG4E1123299	65,030.89	A1380C	
2014-15	14071	2014 GMC	208236	121	28	1GB6G5BG0E1123493	57,377.46	A1381C	
2015-16	14041	2016 MICROBIRD	209787	134	28	1GB3G5BG5G1176727	67,683.54	B5954C	
2015-16	14055	2015 COLLINS CT4	208975	133	24	1GB6G5BG2F1233060	71,084.88	A9599C	
2016-17	14040	2016 BLUE BIRD DIESEL	209945	135	30	1BAKBCEA0JF336176	108,202.98	B7021C	
2017-18	14077	2018 CHEVROLET CHEVY G5	210845	136	30 + 1 W/C	1BAKBCEAJF331527	101,621.50	BBCV2311	
2017-18	14080	2018 THOMAS DIESEL	211487	21-19	84	1T7Y74D23K1146586	133,886.87	C2701C	
2017-18	14081	2018 THOMAS DIESEL	211488	22-19	84	1T7Y74D25K1146587	133,886.87	C4538C	
2017-18	14082	2018 THOMAS DIESEL	211489	23-19	84	1T7Y74D27K1146588	133,886.87	C4539C	
2017-18	14083	2018 THOMAS DIESEL	211490	25-19	84	1T7Y74D29K1146589	133,886.87	C2702C	
2018-19	14033	2020 THOMAS DIESEL	212016	139	30	1HA3GUBG8JN008046	76,840.47	C4546C	
2018-19	14034	2020 THOMAS DIESEL	212015	138	30	1HA6GUBG6JN008319	76,840.47	C4547C	
2018-19	14035	2020 THOMAS DIESEL	212019	137	30	1HA6GUBG4JN008206	76,840.47	B2450C	
2018-19	14036	2018 THOMAS DIESEL	211932	140	30	1HA6GUBGXJN008064	70,774.57	C4545C	
2018-19	14037	2019 THOMAS DIESEL	211548	27-19	84	1T7Y74D27K1146591	133,759.26	C4541C	
2018-19	14038	2019 THOMAS DIESEL	211515	26-19	84	1T7Y74D25K1146590	133,759.26	C4540C	
2018-19	14084	2019 THOMAS DIESEL	211074	11-19	84	1T7Y74D27K1134733	133,886.87	B1983C	
2018-19	14085	2019 THOMAS DIESEL	211077	20-19	84	1T7Y74D22K113476	133,886.87	B1986C	
2018-19	14086	2019 THOMAS DIESEL	211076	14-19	84	1T7Y74D20K1134735	133,886.87	B1985C	
2018-19	14087	2019 THOMAS DIESEL	211075	12-19	84	1T7Y74D29K1134734	133,886.87	B1984C	
2019-20	25028	2021 THOMAS DIESEL	212626	31-20	84	1T7Y74D25M1166941	143,191.59	C6260C	
2019-20	25029	2021 THOMAS DIESEL	212627	33-20	84	1T7Y74D29M1166943	143,191.59	C6259C	
2019-20	25031	2021 THOMAS DIESEL	212644	32-20	84	1T7Y74D27M1166942	143,191.59	C1064D	
2019-20	25030	2021 THOMAS DIESEL	212645	35-20	84	1T7Y74D20M1166944	143,191.59	C6201C	
2019-20	25027	2021 THOMAS DIESEL	212751	37	84	1T7Y74D22M1166945	143,191.59	C1061D	
2019-20	25025	2020 COLLINS UNLEADED	212936	143	34	1HA6GUBGXLN006138	83,772.91	C1063D	
2019-20	25026	2020 COLLINS UNLEADED	212935	142	34	1HA6GUBG3LN006112	83,772.91	C1065D	
2020-21	25024	2020 COLLINS UNLEADED	212973	141	34	1HA6GUBG4LN005941	83,772.91	C1062D	

SUB-TOTAL 08/31/2021

\$5,896,981.41

SURPLUS (REMOVE FROM INVENTORY IN 2020-21)

\$165,655.28

TOTAL VALUE/COST - LESS SURPLUS BUSES AS OF 08/31/2021

\$5,731,326.13

(SAR. SEC 3 PUPLTRAN)

**ARLINGTON PUBLIC SCHOOLS
CAPITAL ASSETS - VEHICLES**

<u>YEAR</u> <u>PURCH</u>	<u>TAG</u> <u>NO</u>	<u>ITEM DESC</u>	<u>LOCATION</u>	<u>MANUFACTURER</u>	<u>MODEL NO</u>	<u>SERIAL NO</u>	<u>PURCHASE</u> <u>COST</u>
	1384	TRACTOR, 19HP	AHS AG	FORD	172	172013	7,050.00
	1404	FORK LIFT	TRANS	ALLIS CHALMERS	ACC60B	102577	600.00
1997-	4962	VAN, FOOD SERVICE	FS	1994 GMC	31667C	31K0RF522584	14,328.00
2002-03	4967	VAN, STEP	SS	2003 WORKHORSE	60498C	5T4HP41R533369189	33,114.00
2002-03	4968	VAN, STEP	SS	2003 WORKHORSE	60499C	5T4HP41R533369190	33,114.00
2013-14	4982	TRACTOR, LOADER/MOWER	SS	KUBOTA		L2900D58762	23,990.00
	5165	TRACTOR, 19HP	SS	JOHN DEERE	X475	MOX475A031914	9,100.00
2004-05	5253	TRUCK, FLATBED, 1 TON	SS	1979 FORD	71635C	F37JRF44181	Donated
2005-06	5343	TRUCK, DUMP	SS	1994 PETERBILT	320-TL	IXPZL79XORD707837	45,199.00
	5355	VAN, STEP	SS	2002 WORKHORSE	60491C	5T4HP41R823341126	32,245.00
	5356	VAN, STEP	SS	2002 WORKHORSE	60492C	5T4HP41R323343611	32,245.00
	5365	MOWER	SS	JOHN DEERE	435	TC14350051006	17,750.00
2006-07	6039	TRACTOR, 35-38HP	SS	YANMAR	CBL40	5010	12,500.00
2013-14	7615	PORTABLE BUS LIFT	TRANS	ROTARY	HP415MF	HAC07F0006	23,000.00
2007-08	7717	VAN	SS	WORKHORSE	81435C	5T4HPDTV373424581	44,280.00
2007-08	7718	VAN	SS	WORKHORSE	81436C	5T4HPD1V173424580	44,335.00
	7781	DETHATCHER	SS	WIEDENMANN SUPER	500	24KH1451	27,500.00
2008-09	7792	TRAILER, BOOM	SS	2008 GENIE BOOM TRAILER		T25008178	49,500.00
2006-07	7794	TRACTOR	SS	1997 KUBOTA	L2900GST	58762	22,000.00
2009-10	8778	AUTOMOBILE	MOTPOOL	2004 CHEVROLET	SURBURBAN	1GNFK16Z7J4244560	19,840.42
2010-11	8825	VAN, BOX CARGO	FS	2005 MITSUBISHI	84D	JL6BBG1S25K002623	21,725.00
2014-15	10058	TRUCK, PICK-UP	AHS AG	F350 FORD PICKUP	F3S-F3PU	1FTWW31PX6ED34375	20,761.00
2011-12	10551	TRUCK, PICK-UP	SHOP BAY	F350 FORD PICKUP		2FDKF38G8JCB00847	4,100.00
	11556	AUTOMOBILE	TRANS	1998 FORD	VIC4D	2FAFP71W6WX164732	3,995.00
2013-14	14029	SUBURBAN	MOTPOOL	2015 CHEVY SURBURBAN		1GNSK5EC6FR237493	40,628.75
2014-15	14030	SUBURBAN	MOTPOOL	2016 CHEVY SURBURBAN		1GNSK5EC0FR235478	40,552.94
2014-15	14031	AUTOMOBILE	AHS TSE	2012 CHEV MALIBU	ML	1G1ZC5E00CF343325	13,343.50
2013-14	14032	TRUCK, PICK-UP	SS	2004 CHEVEROLET	SILVERADO	1GCHC24U64E167409	10,921.49
2015-16	14039	TRAILER	CTE	IRON	T10K14-EE	5L6EX14D6GF005196	4,369.38
2007-08	14052	TRUCK, PICK-UP	SS	2005 CHEVEROLET	SILVERADO	1GCEC14X35Z144493	13,902.00
2015-16	14062	AUTOMOBILE	AHS TSE	2009 CROWN VICTORIA	VIC4D	2FAHP71V28X135745	3,900.00
2014-15	14063	TRAILER (1995)	TRANS	1995 UNITED	TRAILER	48B500F16S10153	1,700.00
2014-15	14064	TRUCK, PICK-UP	SS	2014 FORD PICK-UP	F150	1FTNF1EF9EKF40157	23,782.31
2014-15	14065	TRUCK, PICK-UP	SS	2014 FORD PICK-UP	F150	1FTNF1EF0EKF40158	23,782.31
2012-13	14066	TRUCK, PICK-UP	TRANS	1998 FORD	4DOOR	2FAFP71W6WX1657	3,900.00
2016-17	14072	AUTOMOBILE	TRANS	2015 CHEVY MALIBU	MALIBU	1G11C5SL9FF209154	15,000.00
2017-18	14973	AUTOMOBILE, FLATBED	SS	1989 GMC FLATBED	C3FB	1GDJR34W5KJ505891	4,000.00
2017-18	14075	AUTOMOBILE	DR ED	2015 CHEVROLET	MALIBU	1G11D5SL6FF121241	16,593.91
2017-18	14076	AUTOMOBILE	DR ED	2015 CHEVROLET	MALIBU	1G11D5SL2FF242932	15,656.40
2017-18	14078	TRAILER, DUMP TRAILER	SS	2018 MAXEY	D712-12K	5R8D71226JM052432	6,544.91
2018-19	14079	AUTOMOBILE	SS	2018 DODGE	PROMASTER	3C6TRVCG9JE145613	29,390.90
	14088	FORK LIFT	TRANS	HYSTER	H60XT	A380V04194S	26,581.65
	17146	HEAVY DUTY LIFT	SHOP BAY		ST 4175 9		64,750.00
2019-20	25023	TRAILER	ASH JROTC	2020 MIRAGE	XPS612SA 4500	5M3BE1219L1010501	4,039.00
2020-21		BOX VAN, WITH RAIL GATE TRACTOR MOWER + 54HC	SS-MOTPOOL	2019 CHEVY	CO33003-	54DCDW1BXKS809965 1M0X758ATLM090265	58,212.09
2020-21		MOWER DECK	SS	JOHN DEERE X758	X758 54INCH &		17,203.19
2020-21		2008 DUMP TRUCK-WHITE	SS	2008 FORD F550 DUMP	F550	1FDAW57R58EA49788	37,738.00
2020-21		EXCAVATOR KUBOTA MOUNTED COMMERCIAL HOT	SS	KUBOTA EXCAVATOR	KX040-4	KBCDZ15CTM3C40341	53,713.20
2020-21		H20	SS	HONDA TRAILER HOT PW		4K1PT4C13MK009456	8,735.99
SUBTOTAL 08/31/2021							1,081,213.34
Surplus (remove from inventory in 2020-21)							14,328.00
Total Value/Cost - Less Surplus Vehicles as of 08/31/2021							1,066,885.34

(SAR, SEC 3 VEHICLES)



ARLINGTON
PUBLIC SCHOOLS

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SECTION #4
OUTSTANDING BONDS

ARLINGTON SCHOOL DISTRICT NO. 16
MARCH 27, 2018 ISSUE
LIMITED GENERAL OBLIGATION

Original Issue Date	3/27/2018	Date Refunded
Original Amount	1,212,250	Amount Refunded
Paid Prior to Refund		Non-Callable

DUE DATE	PRINCIPAL MATURED	INTEREST		ANNUAL PAYMENT	OUTSTANDING @ YEAR END	
		RATE	DUE		PRINCIPAL	INTEREST
Jun-18			0.00	0.00	1,212,250.00	342,989.03
Dec-18			28,510.77			
Jun-19			21,032.54	49,543.31	1,212,250.00	293,445.72
Dec-19	75,376	3.47%	21,032.54			
Jun-20			19,724.77	116,132.87	1,136,874.44	252,688.41
Dec-20	77,991	3.47%	19,724.77			
Jun-21			18,371.63	116,087.49	1,058,883.35	214,592.01
Dec-21	80,697	3.47%	18,371.63			
Jun-22			16,971.53	116,040.54	978,185.97	179,248.85
Dec-22	83,498	3.47%	16,971.53			
Jun-23			15,522.84	115,991.95	894,688.39	146,754.48
Dec-23	86,395	3.47%	15,522.84			
Jun-24			14,023.89	115,941.68	808,293.44	117,207.75
Dec-24	89,393	3.47%	14,023.89			
Jun-25			12,472.93	115,889.67	718,900.59	90,710.93
Dec-25	92,495	3.47%	12,472.93			
Jun-26			10,868.14	115,835.86	626,405.80	67,369.86
Dec-26	95,704	3.47%	10,868.14			
Jun-27			9,207.67	115,780.17	530,701.44	47,294.05
Dec-27	99,025	3.47%	9,207.67			
Jun-28			7,489.58	115,722.55	431,676.14	30,596.80
Dec-28	102,461	3.47%	7,489.58			
Jun-29			5,711.87	115,662.92	329,214.67	17,395.35
Dec-29	106,017	3.47%	5,711.87			
Jun-30			3,872.48	115,601.24	223,197.78	7,811.00
Dec-30	109,696	3.47%	3,872.48			
Jun-31			1,969.26	115,537.41	113,502.11	1,969.26
Dec-31	113,502	3.47%	1,969.26			
Jun-32			0.00	115,471.37	0.00	0.00
TOTAL	1,212,250		342,989.03			

**ARLINGTON SCHOOL DISTRICT NO. 16
JUNE 30, 2020 ISSUE
LIMITED GENERAL OBLIGATION**

Original Issue Date	6/30/2020	Date Refunded
Original Amount	15,575,000.00	Amount Refunded
Paid Prior to Refund		Non-Callable

DUE DATE	PRINCIPAL MATURED	INTEREST		ANNUAL PAYMENT	OUTSTANDING @ YEAR END	
		RATE	DUE		PRINCIPAL	INTEREST
Jun-21			197,620.79	197,620.79	15,575,000.00	591,261.00
Dec-21			107,467.50			
Jun-22	2,000,000	1.3800%	107,467.50	2,214,935.00	13,575,000.00	376,326.00
Dec-22			93,667.50			
Jun-23	4,465,000	1.3800%	93,667.50	4,652,335.00	9,110,000.00	188,991.00
Dec-23			62,859.00			
Jun-24	4,525,000	1.3800%	62,859.00	4,650,718.00	4,585,000.00	63,273.00
Dec-24			31,636.50			
Jun-25	4,585,000	1.3800%	31,636.50	4,648,273.00	0.00	0.00
Dec-25			0.00			
TOTAL	15,575,000.00		788,881.79			

**ARLINGTON PUBLIC SCHOOLS
CHANGES IN LONG-TERM DEBT DETAIL
DEBT SERVICE FUND**

		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Unmatured Bond Debt Payable 9-1-2020				
QZAB Issue	2/7/2001	1,500,000.00	0.00	
QZAB Issue	9/27/2002	700,000.00	0.00	
Issue	3/24/2010	2,940,000.00	58,800.00	
Issue	3/15/2017	2,880,000.00	57,600.00	
Issue	3/27/2018	1,136,874.44	252,688.41	
Issue	6/30/2020	<u>15,575,000.00</u>	<u>591,261.00</u>	
		24,731,874.44	960,349.41	25,692,223.85
Bond Debt Retired 2020-21				
QZAB Issue	2/7/2001	1,500,000.00	0.00	
QZAB Issue	9/27/2002	700,000.00	0.00	
Issue	3/24/2010	2,940,000.00	58,800.00	
Issue	3/15/2017	2,880,000.00	57,600.00	
Issue	3/27/2018	<u>77,991.09</u>	<u>38,096.40</u>	
		8,097,991.09	154,496.40	8,252,487.49
Unmatured Bond Debt Payable 8-31-2021				
Issue	3/27/2018	1,058,883.35	214,592.01	
Issue	6/30/2020	<u>15,575,000.00</u>	<u>591,261.00</u>	
		16,633,883.35	805,853.01	17,439,736.36
<u>CAPITAL LEASE OBLIGATIONS</u>				
TOTAL CAPITAL LEASE OBLIGATIONS 8-31-21				0.00
<u>CONTRACTS PAYABLE</u>				
TOTAL CONTRACTS PAYABLE 8-31-21				0.00
TOTAL LONG TERM DEBT (Includes Bond Debt Payable + Interest, Leases, & Contracts Payable)				17,439,736.36

Source: Unlimited General Obligation worksheets from ESD 189 and district records
(SAR. SEC 4 CHANGLTD)



ARLINGTON
PUBLIC SCHOOLS

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SECTION #5
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS

**Arlington School District No. 16
Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Child Nutrition Cluster								
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA OSPI)	National School Lunch Program	10.555	217WAWA3N1099 and 217WAWA3N1199	2,243	-	2,243	-	
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA OSPI)	National School Lunch Program	10.555	217WAWA3N1099 and 217WAWA3N1199	907,788	-	907,788	-	
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA OSPI)	National School Lunch Program	10.555	217WAWA3N1099 and 217WAWA3N1199	106,654	-	106,654	-	4
Total CFDA 10.555:				1,016,685	-	1,016,685	-	
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA OSPI)	Summer Food Service Program for Children	10.559	217WAWA3N1099 and 217WAWA3N1199	61	-	61	-	
Total Child Nutrition Cluster:				1,016,746	-	1,016,746	-	
Forest Service Schools and Roads Cluster								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via OFFICE OF STATE TREASURER)	Schools and Roads - Grants to States	10.665	N/A	11,113	-	11,113	-	
Total Forest Service Schools and Roads Cluster:				11,113	-	11,113	-	
U.S. DEPARTMENT OF DEFENSE	Air Force JROTC	12.U01	WA0A2061	-	69,064	69,064	-	5

The accompanying notes are an integral part of this schedule.

**Arlington School District No. 16
Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via SNOHOMISH COUNTY)	COVID 19 - Coronavirus Relief Fund	21.019	EL-20-19-08- 053(1)	59,147	-	59,147	-	
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, EDUCATION, DEPARTMENT OF (via WA OSPI)	Title I Grants to Local Educational Agencies	84.010	203741	508,488	-	508,488	-	3
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, EDUCATION, DEPARTMENT OF (via WA OSPI)	Title I Grants to Local Educational Agencies	84.010	270919	19,651	-	19,651	-	3
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, EDUCATION, DEPARTMENT OF (via WA OSPI)	Title I Grants to Local Educational Agencies	84.010	271063	31,681	-	31,681	-	3
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, EDUCATION, DEPARTMENT OF (via WA OSPI)	Title I Grants to Local Educational Agencies	84.010	271064	16,231	-	16,231	-	3
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, EDUCATION, DEPARTMENT OF (via WA OSPI)	Title I Grants to Local Educational Agencies	84.010	270199	103,744	-	103,744	-	3
			Total CFDA 84.010:	679,795	-	679,795	-	
Special Education Cluster (IDEA)								
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, EDUCATION, DEPARTMENT OF (via WA OSPI)	Special Education Grants to States	84.027	307206	996,895	-	996,895	-	3

The accompanying notes are an integral part of this schedule.

Arlington School District No. 16
Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, EDUCATION, DEPARTMENT OF (via WA OSPI)	Special Education Grants to States	84.027	338312	83,295	-	83,295	-	3
			Total CFDA 84.027:	1,080,190	-	1,080,190	-	
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, EDUCATION, DEPARTMENT OF (via WA OSPI)	Special Education Preschool Grants	84.173	366598	31,590	-	31,590	-	3
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, EDUCATION, DEPARTMENT OF (via WA OSPI)	Special Education Preschool Grants	84.173	381502	20,000	-	20,000	-	3
			Total CFDA 84.173:	51,590	-	51,590	-	
			Total Special Education Cluster (IDEA):	1,131,780	-	1,131,780	-	
Office of Career, Technical, and Adult Education, EDUCATION, DEPARTMENT OF (via WA OSPI)	Career and Technical Education -- Basic Grants to States	84.048	174677	10,812	-	10,812	-	3
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, EDUCATION, DEPARTMENT OF (via WA OSPI)	English Language Acquisition State Grants	84.365	402881	14,154	-	14,154	-	3
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, EDUCATION, DEPARTMENT OF (via WA OSPI)	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	525089	42,142	-	42,142	-	3

The accompanying notes are an integral part of this schedule.

**Arlington School District No. 16
Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
EDUCATION, DEPARTMENT OF, EDUCATION, DEPARTMENT OF (via WA OSPI)	Student Support and Academic Enrichment Program	84.424	430866	22,685	-	22,685	-	3, 6
EDUCATION, DEPARTMENT OF, EDUCATION, DEPARTMENT OF (via WA OSPI)	COVID 19 - Education Stabilization Fund	84.425	84.425D 120520	1,597,365	-	1,597,365	-	
Medicaid Cluster								
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HEALTH CARE AUTHORITY)	Medical Assistance Program	93.778	1070	105,887	-	105,887	-	5
Total Medicaid Cluster:				105,887	-	105,887	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	061-078D7-00	-	136,163	136,163	-	7
Total Federal Awards Expended:				4,691,626	205,227	4,896,853	-	

The accompanying notes are an integral part of this schedule.

Arlington School District No. 16
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2021

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards is prepared on the same basis of accounting as the district's financial statements. The Arlington School District uses the modified accrual basis of accounting. Expenditures represent only the federally funded portions of the program. District records should be consulted to determine amounts expended or matched from non-federal sources.

NOTE 2 – FEDERAL DE MINIMIS INDIRECT RATE

The Arlington School District has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 – FEDERAL INDIRECT RATE

The District has not elected to use the 10-percent de minimis cost rate allowed under the Uniform Guidance. The Arlington School District used the federal restricted rate of 2.66%.

NOTE 4 – NONCASH AWARDS

The amount of commodities reported on the schedule is the value of commodities distributed by the Arlington School District during the current year and priced as prescribed by the United States Department of Agriculture (USDA).

NOTE 5 – PROGRAM COSTS/MATCHING CONTRIBUTIONS

The amounts shown as current year expenses represent only the federal grant portion of the program costs. Entire program costs, including the Arlington School District's local matching share, may be more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 6 – TRANSFERABILITY

As allowed by federal regulations, the Arlington School District No. 16 elected to transfer program funds. The district expended \$22,685.00 from its Title IV Student Support and Academic Enrichment Program on allowable activities of the Title I, Grants to Local Educational Agencies (84.010), Title II, Part A, Supporting Effective Instruction State Grants (84.367) and Title III, English Language Acquisition State Grants (84.365). This amount is reflected in the expenditures of Title IV, Student Support and Academic Enrichment Program (84.424).

NOTE 7 – FEMA

Arlington School District incurred eligible expenditures in fiscal year 2019-2020 and FEMA approved the District's Project Worksheet in the fiscal year 2020-2021. These eligible expenditures are included in the 2020-2021 SEFA, (FEMA Disaster Assistance 97.036).



ARLINGTON
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**SUPERINTENDENT'S
ANNUAL REPORT**



ARLINGTON
PUBLIC SCHOOLS

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SECTION #6
BOARD HIGHLIGHTS

**ARLINGTON PUBLIC SCHOOLS
BOARD HIGHLIGHTS
2020-2021**

09/03/20

Zoom Special Meeting

Interview Candidate for the Vacant Position of School Board Director – District No. 2
Approved Appointment of School Board Director – District No. 2

09/14/20

Zoom Business Meeting

Approved Zoom Business Meeting Minutes – August 24, 2020
Approved Zoom Special Meeting Minutes – September 3, 2020
Swearing In of Newly Appointed Board Member – Director Sheri Kelly
Recognition of New Staff Members
Approved Personnel Report
Approved Payroll Report – August 2020
Approved Warrants
Approved Adjusted Warrants
Approved 2020-23 Collective Bargaining Agreement with Public School Employees (PSE)
Approved Contract with Snohomish County Human Services – 2020-21 ECEAP Program
Approved Transitional Bilingual Instructional Program (TBIP)
Heard Update on Reopening Arlington Schools 2020 and Discussion
Approved Resolution 20-15 COVID-19 Emergency Response: Furlough of Classified Staff
Approved Resolution 20-16 COVID-19 Emergency Response District Reopening – Suspension of Policy
First Reading of Board Policies 1420, 1440, 5011 and 5310

09/28/20

Zoom Business Meeting

Approved Zoom Business Meeting Minutes – September 14, 2020
Recognition of New Staff Members
Approved Budget and Enrollment Reports
Approved Personnel Report
Approved Warrants
Approved Adjusted Warrants
Approved Interlocal Agreement with Lake Washington Institute of Technology 2020-2025
Approved Non-Represented Employees Wages and Benefits
Approved Donations of WiFi Equipment from Hewlett Packard Enterprise Foundation
Heard Update on Reopening Arlington Schools 2020 and Discussion
Approved Delaying the Start Date of Hybrid Instruction for Kindergarten and First Grade Students
from October 5 to October 12
Approved Cooperative Agreements – Mental Health Counselors – Additional Days/Counselors
Heard Briefing on Federal and State Grants Overview
Approved Highly Capable Program
Heard Report on Unemployment Compensation Insurance Program Review
Heard Report of District Vehicles Assigned to Staff on 24-Hr. Basis
Heard Annual Program Compliance Report
Second Reading and Adoption of Board Policies 1420, 1440, 5011 and 5310

10/02/20

Zoom Special Meeting/Workshop

Discussed:

- Board Self-Assessment, Goals and Professional Development for 20/21
- District Construction Activities Update
- Review of Four-Year Budget Summary and Working Forecast
- Continue Work on Board Self-Assessment, Goals and Professional Development for the Board

10/12/20

Zoom Business Meeting

Approved Zoom Business Meeting Minutes – September 28, 2020
Approved Zoom Special Meeting/Workshop Minutes – October 2, 2020
Recognition – Bel Ballew – Regional Teacher of the Year
Approved Budget Report – August Status
Approved Personnel Report
Approved Payroll Report – September 2020
Approved Warrants
Approved Inter-Agency Agreement with Everett Community College – College in the High School 2020-21

**ARLINGTON PUBLIC SCHOOLS
BOARD HIGHLIGHTS
2020-2021**

- 10/12/20 cont.** Heard Update on Reopening Arlington Schools 2020
First Reading of Board and Superintendent Goals for 2020-21
First Reading of Board Policies 3122, 6106 and 6220
- 10/19/20** **Zoom Special Meeting/Study Session**
Discussed:
- School Improvement Plans
- 10/26/20** **Zoom Business Meeting**
Approved Zoom Business Meeting Minutes – October 12, 2020
Approved Zoom Special Meeting/Student Session Minutes – October 19, 2020
Approved Budget and Enrollment Reports
Approved Warrants
Approved Adjusted Warrants
Approved Cooperative Agreement with Adams State University
Approved Personnel Report
Heard Update on Reopening Arlington Schools and Discussion
Approved Interlocal Agreement with City of Arlington for School Resource Officer Services
Approved Contract with Snohomish County Human Services – Coronavirus Relief Early Learning Svcs
Approved Board and Superintendent Goals for 2020-21
Second Reading and Adoption of Board Policies 3122, 6106 and 6220
First Reading of Board Policies 3205, 3418 and 6512
- 11/09/20** **Zoom Business Meeting**
Approved Zoom Business Meeting Minutes – October 26, 2020
Approved Budget and Enrollment Reports – Status
Approved Personnel Report
Approved Payroll Report – October 2020 (amended 11/9/20)
Approved Warrants
Approved Donation from Arlington Education Foundation – 2020 Fall Mini-Grants
Approved Grant Application – CTE Perkins V Two-Year Application
Heard Update on Reopening Arlington Schools 2020 and Discussion
Heard Report on Family and Community Survey Results
Heard Annual Report on Alternative Learning Experiences (ALS) Courses
Second Reading and Adoption of Board Policies 3205, 3418 and 6512
First Reading of Board Policy 2255, 2410 and 3535
- 11/23/20** **Zoom Business Meeting**
Approved Zoom Business Meeting Minutes - November 9, 2020
Heard Report from Dr. Chris Spitters, Snohomish Health District
Approved Budget and Enrollment Reports
Approved Personnel Report
Approved Warrants
Approved Adjusted Warrants
Approved Interlocal Agreement with ESD 112 – Purchasing Cooperative for PPE Supplies
Heard Update on Reopening Arlington Schools 2020 and Possible Action and Discussion
Approved the Superintendent's Recommendation to 1) not add any Additional Grades to the Hybrid Model Before Winter Break and Continue Current Operating Statue; 2) Following Winter Break, Pivot to Step 3 Until January 19; 3) on January 19, in Addition to Bringing Grades K/1 Back to Hybrid, add Grades 2 and 3 (Depending on DOH Guidance at the time); and 4) the District will Explore COVID Testing for Staff, with an Added Component 5) the District will explore how to expand the Continuous Distance Learning Option for K-5.
Approved Contract Amendment with Snohomish County Human Services – Coronavirus Relief Early Learning Services
Approved Constructability Review Proposal – Arlington High School Additions and Modernization
Approved Commissioning Services Proposal – Arlington High School Additions and Modifications
Heard Report on 2019-20 Fiscal Year-End Report (F196) Financial Statements
Second Reading and Adoption of Board Policies 2255, 2410 and 3535

**ARLINGTON PUBLIC SCHOOLS
BOARD HIGHLIGHTS
2020-2021**

11/23/20 cont. First Reading of Board Policies 2004 and 2195
Discussion on Key Learning from the WSSDA Conference

11/30/20 **Zoom Special Joint Meeting**
Discussed:

- Project Survey Results Update
- Group Updates During COVID-19

12/10/20 **Zoom Special Meeting/Community Voices Forum**
Discussed:

- What are your top 1-2 celebrations about your school or program (if applicable)?
- What are your top 1-2 celebrations about Arlington Public Schools as a whole?
- List 1-2 areas where improvement can be made.
- In the next five years, I'd like to see Arlington Public Schools...

12/14/20 **Zoom Business Meeting**
Approved Zoom Business Meeting Minutes – November 23, 2020
Approved Zoom Special Joint Meeting Minutes – November 30, 2020
Election of Board President – Director Judy Fay
Election of Board Vice President – Director Mike Ray
Election of Board Legislative Representative – Marc Rosson
Approved Personnel Report
Approved Payroll Report – November 2020
Approved Warrants
Approved 2020-2021 District and School Improvement Plans
Approved Interlocal Agreement ESD 112 – E-Rate Services 2020-2023
Approved Cooperative Agreement with Eastern Washington University Education Program
Heard Update on Reopening Arlington Schools 2020 and Discussion
Approved the Schematic Design of Arlington High School Modernizations and Additions
Approved Donation of 340 Teaching for Black Lives Books from Anonymous Donor
Report of Donations Approved by Superintendent – November 2020
Approved Merl McGuire Mayo Scholarship
Approved Course Revision – GED ELA Proficiency
Second Reading and Adoption of Board Policies 2004 and 2195
First Reading of Board Policies 3120, 3143, 3144 and 4314

01/11/21 **Zoom Business Meeting**
Approved Zoom Special Meeting Minutes – December 10, 2020
Approved Zoom Business Meeting Minutes – December 14, 2020
Approved Budget and Enrollment Reports
Approved Personnel Report
Approved Payroll Report – December 2020
Approved Warrants
Approved Cooperative Agreement with Patricia Putnam for Mental Health Services
Approved Cooperative Agreement with University of West Alabama Clinical Program
Report of Donations Approved by Superintendent – December 2020
Approved Pole Attachment License Agreement with Snohomish County Public Utility District
Heard Report on High School and Beyond Plan Update
Heard Update on Reopening Arlington Schools 2020 and Discussion
Approved Teachers Out of Field
Heard Briefing on our Financial Outlook
Second Reading and Adoption of Board Policies 3120, 3143 and Deletion of Policies 3144 and 4314

01/25/21 **Zoom Business Meeting**
Approved Zoom Business Meeting Minutes – January 11, 2021
Recognition - School Board - School Board Appreciation Month
Approved Budget and Enrollment Reports
Approved Personnel Report (Revised 01/21/21)

**ARLINGTON PUBLIC SCHOOLS
BOARD HIGHLIGHTS
2020-2021**

01/25/21 cont. Approved Warrants
Heard Update on Reopening Arlington Schools 2020-21 and Discussion
Tabled the Decision About the Return of Grades 4 and 5 Until the February 8, 2021 Board Meeting
Heard Briefing on Mid-Year Update on Ready Math and San Francisco Math
Heard Briefing on School Construction Assistance Program Update
Approved Educational Specifications – Arlington High School Additions and Renovation
Approved Resolution 21-01 District Personnel Authorized to Sign Documents for the Arlington High School Additions and Modernization Project
Approved Resolution 21-02 Certifying that Arlington High School Additions and Modernization will not Create or Aggravate Racial Imbalance in the District
Heard Briefing on 2021-22 Enrollment Preview
First Reading of Board Policies 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409 and 6112

01/29/21 Zoom Special Meeting/Board Workshop

Discussed:

- Board-Superintendent Operating Principles (Policy 1600)
- Additional Meetings for Reopening Arlington Schools 2020-21 Discussions
- Strategic Plan Status, Goal Progress and Accountability
- Vision-Aligned Budget and Planning

02/02/21 Zoom Special Meeting

Heard Update on Reopening Arlington Schools and Discussion
Approved that the Board Amends the Motion Made and Approved at the January 25 Board Meeting to Table a Decision About the Return of Grades 4 and 5 Until February 8, 2021 Board Meeting and Change it to February 2, Allowing the Board to Discuss and Potentially Take Action at this Meeting
Approved Bringing Grades 4 and 5 Back in the Hybrid Model on February 16, 2021

02/08/21 Zoom Business Meeting

Approved Zoom Business Meeting Minutes – January 25, 2021
Approved Zoom Special Meeting/Board Workshop Minutes – January 29, 2021
Approved Zoom Special Meeting Minutes – February 2, 2021
Approved Personnel Report
Approved Payroll Report – January 2021
Approved Warrants
Approved Adjusted Warrants
Approved Cooperative Agreement with Washington State University
Report of Donations Approved by Superintendent – January 2021
Approved Donation of Food from Snohomish County
Approved New High School Course – Sports Journalism
Heard Briefing on Social-Emotional Learning Overview
Heard Briefing on Construction Update
Approved Arlington High School Additions and Renovations Cost Estimate
Heard Briefing on Strategic Plan Goal 2 Progress
Second Reading and Adoption of Policy 1600 and Affirmation of Board-Superintendent Operating Principles
Second Reading and Adoption of Policies 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409 and Tabled Policy 6112
First Reading of Board Policies 3225, 4210 and 6700

02/09/21 Zoom Special Meeting

Approved Memorandum of Understanding with the Stillaguamish Tribe of Indians – Vaccinations
Heard Update on Reopening Arlington Schools and Discussion
Approved Bringing Back Grade 6 in Hybrid on March 8, Grades 7 and 8 on March 15, Grades 9-12 on March 22 with Freshman Having an Orientation Day Prior to that Start Date

02/16/21 Zoom Special Meeting

Heard Update on Reopening Arlington Schools 2021 and Discussion

**ARLINGTON PUBLIC SCHOOLS
BOARD HIGHLIGHTS
2020-2021**

02/22/21

Zoom Business Meeting

Approved Zoom Business Meeting Minutes – February 8, 2021
Approved Zoom Special Meeting Minutes – February 9, 2021
Approved Zoom Special Meeting Minutes – February 16, 2021
Recognition of Simply Amazing Staff and Students – Winter 2021
Approved Budget and Enrollment Reports
Approved Personnel Report
Approved Warrants
Approved Interlocal Agreement with NW ESD 189 – Snohomish County Detention Center Educational Program 2021-22
Approved Cooperative Agreement – Central Washington University
Approved Contract or Athletic Training Services with RET Physical Therapy
Heard Report on Parchment Update
Heard Briefing on our Financial Outlook
Approved 2021-2022 Enrollment Projection
Heard Briefing on Strategic Plan Goals 3 & 4 Progress
Third Reading and Adoption of Board Policy 2004, renumbered to Policy 0540
Third Reading and Adoption of Policy 6112
Second Reading and Adoption of Policies 3225, 4210 and 6700
First Reading on Policies 4050, 6000 and 6630

02/23/21

Zoom Special Meeting

Heard Update on Reopening Arlington Schools 2021 and Discussion

03/02/21

Zoom Special Meeting

Heard Update on Reopening Arlington Schools 2021 and Discussion
Approved Canceling the March 9 and 23 Added Special Meetings, Keeping the March 16 and 30 Meetings and Revisiting the April Meeting Schedule at the March 30 Meeting
Approved that Arlington School District Follows the CDC Four-Point Guidelines for How to Choose a Mask, and Disallows the Special Considerations (Vented Masks, Bandanas, Face Shields and Gaiters) Except in Medical Situations

03/04/21

Zoom Special Meeting/Study Session

Discussed:

- School Improvement Plans, Efforts and Plans

03/08/21

Zoom Business Meeting

Approved Zoom Special Meeting Minutes – February 22, 2021
Approved Zoom Business Meeting Minutes – February 23, 2021
Approved Zoom Special Meeting Minutes – March 2, 2021
Recognized Arlington Public School Classified Staff
Approved Personnel Report
Approved Payroll Report – February 2021
Approved Warrants
Approved Renewal of Cooperative Agreement with Liberty University
Report of Donations Approved by Superintendent – February 2021
Approved Student Support Advocate Program Grant from Snohomish County
Approved Interlocal Agreement with Snohomish County for Student Support Advocate Program
Approved Superintendent's Evaluation – Formal Reminder and Set Date
Second Reading and Adoption of Policies 4050, 6000 and 6630

03/16/21

Zoom Special Meeting

Heard Update on Reopening Arlington Schools 2021 and Discussion

03/22/21

Zoom Business Meeting

Approved Zoom Special Meeting Minutes – March 4, 2021
Approved Zoom Business Meeting Minutes – March 8, 2021
Approved Zoom Special Meeting Minutes – March 16, 2021

**ARLINGTON PUBLIC SCHOOLS
BOARD HIGHLIGHTS
2020-2021**

03/22/21 cont. Approved Budget and Enrollment Reports
Approved Personnel Report
Approved Warrants
Approved Adjusted Warrants
Approved Memorandum of Understanding Extension - Stillaguamish Tribe of Indians - Vaccinations
Approved Bid for Arlington High School Additions and Modernizations Construction Services
Approved License Agreement with Agile Mind for Intensified Algebra Geometry and Algebra II
Approved 2021-22 Key Dates Calendar
Heard Briefing on the Asset Preservation Program for 2021
Approved Resolution 21-03 Disapproving Proposed Transfer of Territory from Granite Falls School District to Arlington School District
Heard Report on our Financial Outlook
Heard Briefing on the 2021-22 Budget Development
Fourth Reading and Adoption of Policy 6112
Third Reading and Adoption of Policy 4210
First Reading on Policy 6610

03/29/21 **Zoom Special Joint Meeting**
Discussed:

- Group Updates
 - Arlington Public Schools
 - City of Arlington
 - Skagit Regional Health
 - Stilly Valley Health Connections

03/30/21 **Zoom Special Meeting**
Heard Update on Reopening Arlington Schools 2021 and Discussion
Approved Resolution 21-04 Emergency Waiver of High School Graduation Credits
Approved Cancelling the April 20, 2021 Special Board Meeting

04/13/21 **Zoom Special Meeting**
Heard Update on Reopening Arlington Schools 2021 and Discussion

04/22/21 **Zoom Special Meeting/Community Voices Forum**
Discussed:

- What are your top 1-2 celebrations about your school or program (if applicable)?
- What are your top 1-2 celebrations about Arlington Public Schools as a whole?
- List 1-2 areas where improvement can be made.
- In the next five years, I'd like to see Arlington Public School...

04/26/21 **Zoom Business Meeting**
Approved Zoom Special Meeting Minutes – March 22, 2021
Approved Zoom Joint Meeting Minutes – March 29, 2021
Approved Zoom Special Meeting Minutes – March 30, 2021
Approved Zoom Special Meeting Minutes – April 13, 2021
Approved Budget and Enrollment Reports
Approved Payroll Report – March 2021
Approved Personnel Report
Approved Warrants
Approved Inter-Local Agreement with NW ESD 189 – Legal Services Cooperative 2021-22
Approved Agreement with NW ESD 189 – 2021-22 Technology Network Support Services
Approved Donation from Arlington Education Foundation (AEF) – 2021 Spring Mini-Grants
Approved Donation from Smokey Point Walmart to Arlington Public Schools – Hand Sanitizer
Approved Donation of Math and Movement Materials to Eagle Creek Elementary School
Approved Arlington High School Additions and Renovations Constructability Review Report and Implementation Plan
Approved 21-05 Intent to Construct Arlington High School Additions and Renovations

**ARLINGTON PUBLIC SCHOOLS
BOARD HIGHLIGHTS
2020-2021**

04/26/21 cont. Approved Bid for Kent Prairie Elementary and Eagle Creek Elementary Schools Secured Entryways Construction Services
Approved New Instructional Materials – Grades 9-12 Mathematics
Approved Inter-Agency Agreement with Bellingham Technical College – Running Start Program Agreement 2020-21
Approved Removal of Weston High School Greenhouse
Heard Briefing on our Financial Outlook
Heard Briefing on 2021-22 Budget Development
Approved Revised Strategic Plan
Second Reading and Adoption of Policy 6610
First Reading of Board Policies 3432 and 3510

04/27/21 Zoom Special Meeting – Reopening Arlington Schools/Study Session

Discussed:

- Reopening Arlington Schools and Possible Action
- Board Team Development and Leadership with Consultant Patty Wood, Board Member for the State Board of Education and Consultant for the Washington State School Directors' Association (WSSDA)

05/10/21 Zoom Business Meeting

Approved Zoom Special Meeting Minutes/Community Voices Forum – April 22, 2021
Approved Zoom Business Meeting Minutes – April 26, 2021
Approved Zoom Special Meeting Minutes – April 27, 2021
Public Hearing – Title VI – Indian Education
Recognition – Teacher/Certificated Employees Appreciation Week
Approved Personnel Report
Approved Payroll Report – April 2021
Approved Warrants
Approved Agreement with Washington Student Achievement Council (WSAC) Granting Access to the FAFSA Completion
Approved Out of State Staff Travel for Brian Lewis, Executive Director of Operations to San Antonio, TX from May 2-4, 2021
Approved Reopening Arlington Schools for all Students to be Back to In-Person Instruction Full Time, Five Days per Week in September
Heard Annual Briefing on Health Room Update and Discussion
Heard Report of Donations Approved by Superintendent – April 2021
Approved Donation from InvestED to Arlington Public Schools - Technology
Approved Title VI Grant Application for Indian Education – a Federal Grant
Approved Resolution 21-06 Delegating Authority to Washington Interscholastic Activities Association (WIAA)
Heard Briefing on 2021-22 Budget Development
Second Reading and Adoption of Board Policies 3432 and 3510
First Reading of Policies 2125 and 2413

05/17/21 Zoom Special Meeting/Study Session

Discussed:

- Strategic Plan End of Year Progress Report
- Advancing Academic and Student Well-Being Plan

05/20/21 Zoom Special Meeting/Study Session/Executive Session

Discussed:

- Annual Discipline Report – Policies 3241 and 3240
- Universal Design for Learning (UDL)
- Progress Toward Board and Superintendent Goals for 2020-21
- Parliamentary Procedure Overview
- Review of the Performance of an Employee

**ARLINGTON PUBLIC SCHOOLS
BOARD HIGHLIGHTS
2020-2021**

05/24/21

Zoom Regular Business Meeting

Approved Zoom Regular Business Meeting Minutes – May 10, 2021
Approved Zoom Special Meeting Minutes – May 17, 2021
Recognition - *Simply Amazing* Staff and Students – Spring 2021
Approved Budget and Enrollment Reports
Approved Personnel Report
Approved Warrants
Approved Staff Out-of-State Travel – Greg Hurst to Corvallis, OR, August 2-6, 2021
Heard Update on Reopening Arlington Schools and Possible Action
Approved Resolution 21-07 Academic and Student Well-Being Plan
Approved Out-of-State Field Trip – AHS Football to Bozeman, MT, June 20-23, 2021
Heard Briefing on Arlington Public Schools Equity Plan
Heard Annual McKinney-Vento Report
Approved Contract for Haller Middle Schools Secured Entryway Construction Services
Approved Interlocal Agreement with Washington School Information Processing Cooperative (WSIPC)
Approved Lenovo Chromebook Purchase
Approved Surplussing of Chromebooks
Heard Briefing on our Financial Outlook
Heard Briefing on the 2021-22 Budget Development
Second Reading and Adoption of Board Policies 2125 and 2413
First Reading of Board Policies 6660 and 6605

06/14/21

Zoom Regular Business Meeting

Approved Zoom Special Meeting/Study Session Minutes – May 20, 2021
Approved Zoom Regular Business Meeting Minutes – May 24, 2021
Recognition – New Student Advisors to the Board and ACE Committee
Recognition – 2020-21 Retirees
Approved Personnel Report – (Revised 06/11/21)
Approved Payroll Report – May 2021
Approved Warrants
Approved Adjusted Warrants
Approved Arlington Administrators' Salary Schedule
Approved Exempt Administrators' Salary Schedule
Approved Interagency Agreement – Washington State Department of Enterprise Services – Employee Assistance Program
Approved Contract with NWESD 189 – Student Threat Assessment Program Support
Approved Surplus School Buses
Approved Surplus Items
Approved 2021-22 Board Meeting Schedule
Approved Superintendent's Contract
Heard Report of Donations Approved by Superintendent – May 2021
Approved Ellison Grant for Haller Middle School
Heard Updates on Academics and Student-Well Being and Planning for 2021-22 – Approved that the District, Barring any Legal Difficulties, Returns to In-Person Board Meetings Beginning with the First Meeting in September 2021
Approved Arlington Public Schools Equity Plan for Social, Racial and Educational Justice
Heard Briefing on Advisory Council for Education (ACE) Annual Report
Approved Interlocal Agreement with City of Arlington for School Resource Officer (SRO) Services
Heard Briefing on 2021-22 Budget Development
Heard Annual Review of Risk Management Program
Approved Resolution 21-08 – Authorization to Invest Funds
Second Reading and Adoption of Board Policies 6600 and 6605
First Reading of Board Policies 3112, 3200, 3241 and 4300

07/12/21

Zoom Regular Business Meeting

Approved Zoom Business Meeting Minutes – June 14, 2021
Recognition – WASA Community Leadership Award 2021 – Ms. Carla Gastineau, Executive Director of the Arlington Community Food Bank

**ARLINGTON PUBLIC SCHOOLS
BOARD HIGHLIGHTS
2020-2021**

07/12/21 cont. Approved Budget and Enrollment Reports
Approved Personnel Report – Revised 07/09/21
Approved Payroll Report – June 2021
Approved Warrants
Approved Adjusted Warrants
Approved Overnight Travel – School Board to Bellevue, WA November 18-20, 2021
Approved Memorandum of Understanding with Aerospace Machinists Joint Training Committee (AMJTC)
Approved Renewal of Sublease with NWESD for a Portion of Weston High School – August 2021-July 2024
Approved Capital Projects Schedule and Recommendations
Heard Briefing on Academics and Student Well-Being Updates and Planning for 2021-22
Approved 2021-22 Student Fee Schedule
Heard Annual Withdrawal Prior to Graduation Report (Policy 3123)
Heard Annual Review of Geographic Attendance Areas (Policy 3130)
Heard Annual Public Information Program Report (Policies 4000 & 4040)
Approved Washington State Auditor's Office Interagency Data Sharing Agreement 2021-2024
Heard Briefing on Financial Outlook
Heard Briefing on 2021-22 Budget Development
Heard Annual Conflict of Interest Report (Policy 1610)
Approved Resolution 21-09 Authorizing Newly Elected Board Members' Attendance at WSSDA Conference
Second Reading and Adoption of Policies 3112 and 3241 and Deletion of 3200
Second Reading and Adoption of Policy 4300

08/09/21 **Zoom Regular Business Meeting**
Swearing in of New Student Advisor – Kyle Schroeder
Approved Zoom Business Meeting Minutes – July 12, 2021
Public Hearing – 2021-22 Annual Budget
Approved Budget Reports
Approved Personnel Report
Approved Payroll Report – July 2021
Approved Warrants
Approved Agreement with Bellingham Technical College – Running Start Program 2021-22
Approved Renewal of Intergovernmental Cooperative Purchasing Agreement with Sedro Woolley School District for Bakery Products
Heard Briefing on Academic and Student Well-Being Update and Planning for 2021-22 and Discussion
Heard Briefing on Financial Overview of Current Budget – June
Approved Resolution 21-10 – 2021-22 Arlington School District No 16 Annual Budget
Approved Resolution 21-11 – Authorization of Imprest Accounts and Change Funds
Approved Resolution 21-12 – Parent-Teacher Conference Days Waiver for 2020-22
Approved 2021-22 Student Calendar
First Reading of Board Policies 1400, 6230, 6570 and 6571

08/23/21 **Zoom Regular Business Meeting**
Approved Zoom Regular Business Meeting Minutes – August 9, 2021
Approved Personnel Report
Approved Warrants
Approved Non-Represented Wage Schedule 2021-22
Heard Briefing on Academic and Student Well-Being Update and Planning for 2021-22 and Discussion
Heard Briefing on Family and Community Survey Results
Approved Amendment of 2021-22 Student Fee Schedule
Heard Briefing on 2021-22 Interscholastic Activities Report
Approved Resolution 21-13 authorizing Transfer of Funds from Private Purpose Trust Fund to General Fund and Associated Student Body Fund
Second Reading and Adoption of Policies 1400, 6230, 6570 and Deletion of 6571
Heard Briefing on Superintendent's Annual Report 2019-20



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SECTION #7
GENERAL FUND

ARLINGTON PUBLIC SCHOOLS GENERAL FUND SUMMARY

	Actual 2018-19	Actual 2019-20	Actual 2020-21
BEGINNING FUND BALANCE			
GL 821 Restricted Grant Funds (Carryover)	\$212,858.94	\$242,936.14	\$101,712.96
GL 830 Restricted for Debt Service			
GL 840 Nonspendable FB - Invent/Prepd Itms	92,947.41	42,385.90	77,061.69
GL 870 Committed to Other Purposes			636,000.00
GL 884 Assigned to Other Cap Projects	812,000.00	2,400,000.00	750,000.00
GL 888 Assigned to Other Purposes	163,000.00	341,868.00	278,755.00
GL 890 Unassigned Fund Balance	1,727,146.37	2,967,088.95	4,049,956.94
GL 891 Unassigned Minimum Fund Balance Policy	5,650,597.00	6,416,284.00	6,828,503.00
TOTAL BEGINNING FUND BALANCE	<u>8,658,549.72</u>	<u>12,410,562.99</u>	<u>12,721,989.59</u>
REVENUES			
1000 Local Taxes	10,341,249.93	7,380,475.70	9,019,712.56
2000 Local Nontax	1,915,056.95	1,262,172.33	357,512.78
3000 State, General Purpose	52,581,184.59	55,058,273.80	54,741,594.26
4000 State, Special Purpose	13,742,996.95	15,093,163.50	13,460,999.45
5000 Federal, General Purpose	14,263.78	13,121.49	11,112.98
6000 Federal, Special Purpose	2,856,245.25	3,660,648.94	4,986,056.64
7000 Revenues Fr Other Sch Dist	55,675.34	18,847.55	10,147.32
8000 Revenues Fr Other Agencies	34,812.15	16,755.00	22,681.36
9000 Other Financing Sources	17,930.46	0.00	1,350.00
TOTAL REVENUES	<u>81,559,415.40</u>	<u>82,503,458.31</u>	<u>82,611,167.35</u>
Plus or (Minus) Adjustments			
TOTAL RESOURCES AVAILABLE	<u>81,559,415.40</u>	<u>82,503,458.31</u>	<u>82,611,167.35</u>
EXPENDITURES			
00 Regular Instruction	45,448,989.19	48,232,031.50	47,380,007.75
10 Federal Stimulus COVID-19 GEER, ESSER			1,473,086.37
20 Special Education	11,103,211.56	12,395,150.31	13,360,082.67
30 Vocational Instruction	3,151,668.69	3,352,318.73	3,291,813.83
50 & 60 Compensatory Education	2,859,790.68	2,446,471.54	2,691,787.96
70 Other Instructional Programs	528,114.37	417,755.93	412,821.23
80 Community Services	245,756.39	1,407,652.62	797,641.24
90 Support Services	13,657,871.25	13,690,651.08	13,472,007.23
TOTAL EXPENDITURES	<u>76,995,402.13</u>	<u>81,942,031.71</u>	<u>82,879,248.28</u>
Transfer to Tran. Veh. Fund	562,000.00	250,000.00	250,000.00
Transfer to Cap. Proj. Fund	250,000.00		
TOTAL TRANSFERS/ADJUSTMENTS	<u>812,000.00</u>	<u>250,000.00</u>	<u>250,000.00</u>
TOTAL USES OF RESOURCES	<u>77,807,402.13</u>	<u>82,192,031.71</u>	<u>83,129,248.28</u>
ENDING FUND BALANCE			
GL 821 Restricted Grant Funds (Carryover)	242,936.14	101,712.96	478,835.80
GL 830 Restricted for Debt Service			
GL 840 Nonspendable FB - Invent/Prepd Itms	42,385.90	77,061.69	166,550.71
GL 870 Committed to Other Purposes			
GL 875 Assigned for Contingencies		636,000.00	318,000.00
GL 884 Assigned to Other Capital Projects	2,400,000.00	750,000.00	300,000.00
GL 888 Assigned to Other Purposes	341,868.00	278,755.00	412,372.00
GL 890 Unassigned Fund Balance	2,967,088.95	4,049,956.94	3,621,546.15
GL 891 Unassigned Minimum Fund Balance Policy	6,416,284.00	6,828,503.00	6,906,604.00
TOTAL ENDING FUND BALANCE	<u>\$12,410,562.99</u>	<u>\$12,721,989.59</u>	<u>\$12,203,908.66</u>

Source: F196 & Year End Budget Status
(SAR, SEC 7 GENERALF)

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND
CHANGES IN FUND BALANCE**

Fiscal Year	Revenue	Expenditures	Adjustments & Transfers	Net Change for Year	Ending Fund Balance
2001-02	32,254,825.28	(31,951,386.16)	0.00	303,439.12	1,970,998.30
2002-03	33,453,723.18	(34,173,960.02)	(10,394.91)	(730,631.75)	1,240,366.55
2003-04	35,710,568.74	(36,494,835.41)	0.00	(784,266.67)	456,099.88
2004-05	38,332,040.81	(38,194,920.76)	0.00	137,120.05	593,219.93
2005-06	41,023,803.77	(39,659,373.87)	0.00	1,364,429.90	1,957,649.83
2006-07	43,912,052.10	(43,824,340.30)	0.00	87,711.80	2,045,361.63
2007-08	45,579,812.49	(47,440,461.22)	0.00	(1,860,648.73)	184,712.90
2008-09	48,250,853.11	(47,860,075.95)	0.00	390,777.16	575,490.06
2009-10	47,174,804.92	(45,513,128.16)	0.00	1,661,676.76	2,237,166.82
2010-11	46,933,675.69	(45,550,451.71)	0.00	1,383,223.98	3,620,390.80
2011-12	47,149,003.56	(45,505,193.78)	0.00	1,643,809.78	5,264,200.58
2012-13	47,902,952.06	(47,903,911.65)	0.00	(959.59)	5,263,240.99
2013-14	50,991,265.41	(50,986,160.94)	0.00	5,104.47	5,268,345.46
2014-15	54,165,607.92	(54,606,048.09)	0.00	(440,440.17)	4,827,905.29
2015-16	60,274,740.55	(59,695,353.03)	0.00	579,387.52	5,407,292.81
2016-17	63,621,559.88	(63,176,038.93)	0.00	445,520.95	5,852,813.76
2017-18	70,712,893.79	(67,807,157.83)	(100,000.00)	2,805,735.96	8,658,549.72
2018-19	81,559,415.40	(76,995,402.13)	(812,000.00)	3,752,013.27	12,410,562.99
2019-20	82,503,458.31	(81,942,031.71)	(250,000.00)	311,426.60	12,721,989.59
2020-21	82,611,167.35	(82,879,248.28)	(250,000.00)	(518,080.93)	12,203,908.66

Source: F196 & Year End Budget Status
(SAR, SEC 7 CHGFDBAL)

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND
MONTHLY FUND BALANCE**

MONTHLY FUND BALANCE AS PERCENTAGE OF BUDGET

MIN FUND BALANCE

2018-19
Budgeted
Exp Total

\$79,773,301

2019-20
Budgeted
Exp Total

\$83,487,692

2020-21
Budgeted
Exp Total

\$86,993,411

2020-21
Board Policy Min Fund Bal
1 Mo Ave of Bud Exp

\$7,249,451

Month	<u>2018-19</u>		<u>2019-20</u>		<u>2020-21</u>		Average	<u>2020-21</u>	
	Actual Fund Balance	% of Exp	Actual Fund Balance	% of Exp	Actual Fund Balance	% of Exp		Minimum Fund Balance	Unassigned Fund Balance
Sept	\$8,697,225	10.90	\$12,523,805	15.00	\$12,453,700	14.32	13.41	\$7,249,451	\$5,204,249
Oct	13,736,937	17.22	13,699,020	16.41	13,859,058	15.93	16.52	7,249,451	6,609,607
Nov	12,655,766	15.86	11,502,295	13.78	11,756,534	13.51	14.39	7,249,451	4,507,083
Dec	12,734,248	15.96	11,722,620	14.04	11,918,483	13.70	14.57	7,249,451	4,669,032
Jan	12,639,149	15.84	10,992,036	13.17	9,568,134	11.00	13.34	7,249,451	2,318,683
Feb	13,055,634	16.37	10,823,181	12.96	8,930,040	10.27	13.20	7,249,451	1,680,589
Mar	13,382,050	16.78	10,489,045	12.56	7,959,794	9.15	12.83	7,249,451	710,343
Apr	15,774,577	19.77	13,294,546	15.92	11,078,497	12.73	16.14	7,249,451	3,829,046
May	13,840,031	17.35	11,429,973	13.69	11,650,349	13.39	14.81	7,249,451	4,400,898
June	11,740,490	14.72	9,712,868	11.63	8,355,819	9.61	11.99	7,249,451	1,106,368
July	12,415,662	15.56	11,608,607	13.90	10,184,300	11.71	13.73	7,249,451	2,934,849
Aug	12,410,563	15.56	12,721,990	15.24	12,203,909	14.03	14.94	7,249,451	4,954,458

Source: Monthly Budget Status
(SAR, SEC 7 FBAL)

ARLINGTON PUBLIC SCHOOLS GENERAL FUND REVENUES

REVENUE CODE & DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21
1100 Local Property Tax	\$10,325,774.93	\$7,361,356.44	\$9,004,630.88
1500 Timber Excise Tax	15,475.00	19,119.26	15,081.68
1000 TOTAL LOCAL TAXES	10,341,249.93	7,380,475.70	9,019,712.56
2100 Tuitions & Fees, Unassigned	12,649.70		11,540.00
2171 Traffic Safety Education Fees	86,565.00	66,410.00	65,160.00
2173 Summer School Tuitions and Fees	14,550.00	19,800.00	0.00
2188 Child Care Tuition and Fees		7,615.00	0.00
2200 Sale of Goods, Supplies & Services	106,995.48	67,037.22	20,256.53
2231 Sec Voc Ed, Sales of Goods, Supplies & Serv		56.00	102.00
2289 Other Community Services	99,115.55	11,824.99	300.00
2298 Food Services	807,023.45	588,908.56	7,440.99
2300 Investment Earnings	364,681.89	184,707.47	16,695.41
2500 Gifts and Donations	156,202.06	110,135.10	93,873.55
2600 Fines and Damages	10,879.21	3,583.79	7,926.33
2700 Rentals	113,600.21	53,672.74	48,307.38
2800 Insurance Recoveries	31,350.71	1,239.69	1,000.00
2900 Local Support Nontax, Unassigned	105,066.74	89,259.72	83,951.80
2910 E-rate	6,376.95	57,922.05	958.79
2000 TOTAL LOCAL NONTAX	1,915,056.95	1,262,172.33	357,512.78
3100 Apportionment	48,881,930.62	51,496,192.54	51,634,581.68
3121 Spec Education - General Apportionment	2,054,340.25	2,261,327.55	1,959,854.84
3300 Local Effort Assistance	1,407,007.88	1,186,860.41	937,985.69
3600 State Forests	237,905.84	113,893.30	209,172.05
3000 TOTAL STATE, GENERAL PURPOSE	52,581,184.59	55,058,273.80	54,741,594.26
4100 Special Purpose, Unassigned	564.00		
4121 Special Education	6,989,817.42	8,096,908.80	7,845,665.04
4122 Special Education - Infants and Toddlers	431,728.12	459,218.06	0.00
4155 Learning Assistance	1,181,414.71	1,293,523.39	1,383,610.26
4158 Special Pilot Programs	343,857.86	377,636.71	263,271.81
4165 Transitional Bilingual	452,711.20	510,021.10	497,907.34
4174 Gifted and Talented	169,815.22	179,901.30	168,782.09
4198 School Food Service	28,607.62	30,738.93	19,824.38
4199 Transportation - Operations	3,627,046.18	3,608,030.61	2,684,673.76
4300 BE - Other State Agengies			
4321 Special Education - Other State Agencies	32,059.62	25,344.60	37,009.77
4388 Child Care - Other Agencies ECEAP	485,375.00	511,840.00	560,255.00
4000 TOTAL STATE, SPECIAL PURPOSE	13,742,996.95	15,093,163.50	13,460,999.45
5500 Federal Forests	14,263.78	13,121.49	11,112.98
5000 TOTAL FEDERAL, GENERAL PURPOSE	14,263.78	13,121.49	11,112.98
6111 Federal Special Purpose, GEER			34,407.60
6112 Federal Special Purpose, ESSER II			1,597,365.04
6124 H/C Suppl., EHA, Part B	1,012,977.49	1,022,646.34	1,131,779.56
6138 Vocational Education	24,441.00	24,364.00	10,811.97
6151 ESEA Disadvantaged, Fed	435,997.88	459,768.92	679,795.88
6152 School Improvement	157,912.01	103,547.53	64,827.44
6164 Limited English Proficiency	42,906.27	20,989.92	14,154.36
6176 Targeted Assistance - ESSER CARES ACT		428,451.00	
6189 Other Community Services Food Services Program		651,014.42	
6198 School Food Service	956,341.61	665,104.69	910,092.05
6200 Direct Special Purpose Grants - FEMA			136,162.54
6278 Fed Govt. JROTC	40,922.45	65,007.90	69,064.25
6321 Special Education - Medicaid Reimbursement	79,024.01	68,327.84	105,887.42
6388 Child Care			59,147.00
6398 School Food Services			65,907.68
6998 USDA Commodities for Food Service Program	105,722.53	151,426.38	106,653.85
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,856,245.25	3,660,648.94	4,986,056.64
7121 Special Education	55,675.34	18,847.55	10,147.32
7000 TOTAL REVS FROM OTHER SCHOOL DIST	55,675.34	18,847.55	10,147.32
8100 Governmental Entities			187.24
8200 Private Foundations	27,930.68	14,355.00	22,494.12
8500 ESD Sub Reimbursement	6,881.47	2,400.00	
8000 TOTAL REVS FROM AGENCIES & ASSOC	34,812.15	16,755.00	22,681.36
9000 TOTAL OTHER FINANCING SOURCES	17,930.46		1,350.00
TOTAL REVENUES & OTHER FINANCING SRCS	\$81,559,415.40	\$82,503,458.31	\$82,611,167.35

Source: F-196 Year End Revenue
(SAR, SEC 7 GENFNDREV)

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURES BY PROGRAM**

	Actual 2018-19	Actual 2019-20	Actual 2020-21
Educational Programs			
01 Basic Education (BE)	\$44,326,855.60	\$47,055,268.17	\$46,029,126.41
02 Basic Ed Alternative Learning	884,003.41	908,064.33	1,110,439.31
03 Basic Ed Dropout Reengagement	238,130.18	268,699.00	240,442.03
11 Federal Stimulus, Gov Emergency Educ Relief (GEER)			34,407.60
12 Federal Stimulus, ESSER II			1,438,678.77
21 Special Education, State	9,708,830.15	10,988,045.97	12,255,412.58
22 Sp Ed, Infants and Toddlers, State	410,239.28	413,051.32	
24 Special Ed H/C Supp Fed (94-142B)	984,142.13	994,053.02	1,104,670.09
31 Vocational, Basic, State	2,591,831.51	2,924,549.31	2,932,911.86
34 Middle School Career/Tech Ed, State	536,091.18	404,103.42	348,370.15
38 Vocational, Fed. (94-482)	23,746.00	23,666.00	10,531.82
51 Disadvantaged, Fed.	423,587.64	446,594.39	662,181.85
52 School Improvement, Fed.	153,416.89	100,580.41	63,147.71
55 Learning Assistance, State	1,183,961.84	1,235,263.45	1,252,913.15
56 State Institutions, Ctr/Hm, Delinquent	4,884.55	9,964.26	5,037.28
58 Special & Pilot Programs, State	631,634.79	174,972.68	240,931.34
64 Limited English Prof., Fed.	41,684.90	20,388.46	13,787.61
65 Transitional Bilingual, State	420,620.07	458,707.89	453,607.45
69 Compensatory, Other Programs			181.57
71 Traffic Safety Education	86,590.30	68,651.96	69,583.11
73 Summer School	44,917.08	18,959.42	
74 Highly Capable	168,903.77	167,861.20	188,605.82
78 Youth Training (ROTC), Fed.	40,938.86	65,003.19	69,056.49
79 Other Instructional	186,764.36	97,280.16	85,575.81
88 Child Care		552,204.10	611,015.85
89 Other Community Services	245,756.39	855,448.52	186,625.39
97 District-Wide Support	8,270,424.18	8,611,262.72	8,804,843.02
98 Food Services	1,941,604.64	1,540,624.62	1,699,113.81
99 Pupil Transportation	3,445,842.43	3,538,763.74	2,968,050.40
TOTAL EXPENDITURES BY PROGRAM	<u>\$76,995,402.13</u>	<u>\$81,942,031.71</u>	<u>\$82,879,248.28</u>

ESSER: Elementary and Secondary School Elementary Relief
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

GENERAL FUND - EXPENDITURES BY OBJECT

Object Classification	Actual	% To	Actual	% To	Actual	% To
	2018-19	Total	2019-20	Total	2020-21	Total
2. Salaries - Certificated	\$36,435,084.89	47.32	\$38,454,980.57	46.93	\$39,715,471.86	47.92
3. Salaries - Classified	12,460,978.05	16.18	13,585,815.45	16.58	12,996,808.61	15.68
4. Employee Benefits	17,955,464.90	23.32	19,556,782.72	23.87	20,498,024.07	24.73
SUBTOTAL	<u>66,851,527.84</u>	86.83	<u>71,597,578.74</u>	87.38	<u>73,210,304.54</u>	88.33
5. Supplies & Materials	3,780,964.33	4.91	3,958,627.20	4.83	3,298,055.39	3.98
7. Purchased/Contractual Services	5,939,116.64	7.71	6,149,985.67	7.51	6,129,605.11	7.40
8. Travel	105,608.18	0.14	70,122.75	0.09	26,523.13	0.03
9. Capital Outlay	318,185.14	0.41	165,717.35	0.20	214,760.11	0.26
SUBTOTAL	<u>10,143,874.29</u>	13.17	<u>10,344,452.97</u>	12.62	<u>9,668,943.74</u>	11.67
TOTAL EXPENDITURES BY OBJECT	<u>\$76,995,402.13</u>	100.0	<u>\$81,942,031.71</u>	100.0	<u>\$82,879,248.28</u>	100.0

Source: F196 Year End Expenditure by Program & Object Code
(SAR, SEC 7 EXPBYPRO)

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURES BY OBJECT - DETAIL**

OBJECT CODE DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	
2110 Salaries of Regular Employee (EE)	\$33,333,643.40	\$34,555,177.18	
2120 Salaries of Temporary EEs & Subs	393,034.96	119,094.26	
2130 Non-contracted Salaries	4,003,365.79	4,127,249.04	
2150 Supplemental Contracts	304,479.12	352,525.70	
2160 Other Salaries	263,017.30	416,007.68	
2170 Other Salaries (National Board Certified)	157,440.00	145,418.00	
2 - TOTAL SALARIES - CERTIFICATED	38,454,980.57	39,715,471.86	0.00
3110 Salaries of Regular Employee (EE)	12,185,805.40	11,791,018.10	
3120 Salaries of Temporary EEs & Subs	189,197.87	100,426.50	
3130 Extra Time	655,500.79	632,795.78	
3150 Supplemental Contracts	474,045.98	347,397.45	
3160 Other Salaries	81,265.41	125,170.78	
3 - TOTAL SALARIES - CLASSIFIED	13,585,815.45	12,996,808.61	0.00
4212 Group Insurance - Certificated	1,716,729.72	800.00	
4213 Group Insurance - Classified	999,019.97		
4222 Federally Mandated Insurance - Certificated	2,846,313.36	2,924,231.69	
4223 Federally Mandated Insurance - Classified	1,251,761.25	959,617.85	
4232 Retirement Contribution - Certificated	5,831,581.57	6,122,955.63	
4233 Retirement Contribution - Classified	1,626,521.23	1,572,922.51	
4262 Unemployment Compensation - Certificated		259,681.48	
4263 Unemployment Compensation - Classified		91,697.74	
4272 Worker's Compensation - Certificated	129,236.91	125,345.53	
4273 Worker's Compensation - Classified	12,187.92	207,160.16	
4282 Health Benefits - Certificated	2,703,215.51	4,538,352.10	
4283 Health Benefits - Classified	2,234,590.52	3,446,470.38	
4292 Other Employee Benefits - Certificated	135,350.43	86,202.42	
4293 Other Employee Benefits - Classified	70,274.33	162,586.58	
4 - TOTAL EMPLOYEE BENEFITS & PAYROLL TAXES	19,556,782.72	20,498,024.07	0.00
5610 General Supplies	1,566,011.05	1,690,880.50	
5626 Motor Vehicle Fuel	204,977.83	165,313.58	
5630 Food	821,062.55	359,769.99	
5640 Books & Periodicals	223,800.08	97,914.81	
5650 Supplies - Technology Related	1,142,775.69	984,176.51	
5 - TOTAL SUPPLIES	3,958,627.20	3,298,055.39	0.00
7310 Office & Administrative Services	2,208,218.20	1,953,333.70	
7311 Election Fees	52,051.60		
7320 Professional Educational Services	153,891.50	161,873.03	
7330 Employee Training and Development Services	334.07	42.50	
7340 Other Professional Purchased Services	46,785.77	30,218.37	
7341 Legal Services for District Support	65,682.17	34,165.70	
7342 Audit Services	45,917.39	23,818.86	
7343 Other Legal Services		16,588.46	
7350 Technical Services	194,888.36	110,494.72	
7351 Data Processing and Coding Services	253,997.77	241,996.73	
7352 Other Technical Services	66,624.77	35,606.42	
7410 Utility Services	130,470.79	137,897.24	
7420 Cleaning Services	53,690.46	44,557.42	
7431 Non-Technology-Related Repair and Maintenance	21,258.08	103,446.73	
7432 Technology-Related Repair and Maintenance	140,722.70	114,724.61	
7441 Rentals of Land and Buildings	8,669.63	7,242.40	
7442 Rentals of Equipment and Vehicles	151,926.74	140,686.82	
7520 Insurance (Property, Liability, Vehicle, etc.)	587,610.00	696,232.00	
7530 Communications	136,580.94	210,694.26	
7540 Advertising	1,195.80	963.17	
7550 Printing and Binding	44,458.86	31,877.77	
7565 Tuition Paid to Post Secondary Schools (Dual Credit)	671,723.94	701,333.25	
7570 Food Service Management (FSMC)	38,179.00	33,056.16	
7580 Travel - Registration and Entrance	119,947.58	65,058.19	
7591 Services Purchased from another District or ESD	330.00		
7621 Natural Gas	111,870.65	121,361.52	
7622 Electricity	385,501.09	418,734.23	
7810 Dues and Fees	457,457.81	693,600.85	
7 - TOTAL PURCHASED SERVICES	6,149,985.67	6,129,605.11	0.00
8580 Travel, Meals and Lodging	70,122.75	26,523.13	
8 - TOTAL TRAVEL	70,122.75	26,523.13	0.00
9734 Technology-Related Hardware	68,005.87		
9739 Other Equipment	97,711.48	214,760.11	
9 - CAPITAL OUTLAY	165,717.35	214,760.11	0.00
TOTAL ALL EXPENDITURES BY NCES OBJECT	\$81,942,031.71	\$82,879,248.28	\$0.00

Effective for the 2019-20 fiscal year, Washington State required school districts to implement National Center for Educational Statistics (NCES) detailed expenditure coding. Accordingly, multi-year comparative data will be presented as compiled.

Source: F-196 NCES Object Expenditure Summary
(SAR, SEC 7 EXPBYNCES)

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURES BY ACTIVITY**

	Actual 2018-19	% To Total	Actual 2019-20	% To Total	Actual 2020-21	% To Total
Teaching Activities						
27 Teaching	\$48,084,389.15	62.45	\$50,711,120.85	61.89	\$51,742,337.66	62.43
28 Extra Curricular	678,477.98	0.88	675,049.86	0.82	568,441.19	0.69
29 Payments to Other Dist.	83,923.40	0.11	152,670.00	0.19	156,090.00	0.19
31 Instructional Profess Dev	279,217.38	0.36	269,209.40	0.33	145,043.27	0.18
34 Professional Learning, State	180,837.23	0.23	382,702.78	0.47	606,157.09	0.73
Total Teaching Activities	49,306,845.14	64.04	52,190,752.89	63.69	53,218,069.21	64.21
Teaching Support						
22 Learning Resources	425,402.99	0.55	409,175.15	0.50	452,447.61	0.55
24 Guidance & Counseling	1,803,297.34	2.34	1,874,836.12	2.29	1,898,517.52	2.29
25 Pupil Management & Safety	129,598.08	0.17	120,344.47	0.15	118,197.60	0.14
26 Health/Related Services	3,170,998.55	4.12	3,434,724.89	4.19	4,091,388.99	4.94
32 Inst Tech	816,648.99	1.06	1,137,544.39	1.39	1,063,919.03	1.28
33 Curriculum	357,837.45	0.46	420,916.87	0.51	429,928.74	0.52
Total Teaching Support	6,703,783.40	8.71	7,397,541.89	9.03	8,054,399.49	9.72
Other Supportive Activities						
42 Food	706,528.84	0.92	821,062.55	1.00	359,769.99	0.43
44 Food Service Operations	1,041,077.45	1.35	1,664,912.69	2.03	1,108,256.60	1.34
49 Transfers	(5,212.59)	(0.01)	(653,149.67)	(0.80)	(42.90)	(0.00)
52 Operating Buses	2,496,509.23	3.24	2,650,187.66	3.23	2,190,515.57	2.64
53 Maint of School Buses	721,294.36	0.94	561,069.35	0.68	484,398.87	0.58
56 Insurance-Transportation	49,756.00	0.06	71,033.62	0.09	81,757.00	0.10
59 Field Trips (Transfers)	(166,823.38)	(0.22)	(68,908.84)	(0.08)	(120,901.79)	(0.15)
62 Grounds Maint	471,251.94	0.61	469,464.13	0.57	625,409.43	0.75
63 Operation Buildings	2,119,256.62	2.75	2,226,037.34	2.72	2,174,663.52	2.62
64 Maintenance	960,277.91	1.25	938,729.13	1.15	1,008,859.27	1.22
65 Utilities	891,556.68	1.16	771,612.30	0.94	816,710.40	0.99
67 Bldg Security	86,362.05	0.11	78,920.37	0.10	59,715.71	0.07
68 Insurance-Except Trans	571,878.80	0.74	516,576.38	0.63	614,475.00	0.74
72 Info Systems & Processing	361,229.45	0.47	386,572.53	0.47	360,129.42	0.43
74 Warehouse	762.07	0.00	599.18	0.00	660.16	0.00
75 Motor Pool	19,515.48	0.03	32,156.27	0.04	79,891.24	0.10
91 Public Activities	101,557.25	0.13	174,706.65	0.21	1,094.02	0.00
Total Other Support Activities	10,426,778.16	13.54	10,641,581.64	12.99	9,845,361.51	11.88
School Administration						
23 Principals' Office	5,097,728.33	6.62	5,567,677.35	6.79	5,752,548.15	6.94
Central Administration						
11 Board of Directors	214,783.00	0.28	335,028.39	0.41	156,579.14	0.19
12 Superintendent's Office	512,414.76	0.67	514,572.31	0.63	589,482.90	0.71
13 Business Office	768,166.37	1.00	896,283.05	1.09	910,032.50	1.10
14 Human Resources	719,620.84	0.93	860,963.23	1.05	793,027.73	0.96
15 Public Relations	226,168.51	0.29	259,609.71	0.32	269,679.46	0.33
21 Supervision-Instruction	1,979,400.70	2.57	2,209,261.29	2.70	2,184,829.67	2.64
41 Supervision-Food Service	199,210.94	0.26	213,080.64	0.26	231,130.12	0.28
51 Supervision-Transportation	344,809.34	0.45	325,381.95	0.40	332,280.75	0.40
61 Supervision-Building & Plant	495,692.64	0.64	530,297.37	0.65	541,827.65	0.65
Total Central Admin.	5,460,267.10	7.09	6,144,477.94	7.50	6,008,869.92	7.25
TOTAL EXPENDITURES	\$76,995,402.13	100.0	\$81,942,031.71	100.0	\$82,879,248.28	100.0

Source: F196 Year End Expenditure by Activity Code
(SAR SEC 7 .EXPBYACT)

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE SUMMARY BY LOCATION**

INSTRUCTIONAL LOCATION	ACTUAL 2019-20	ACTUAL 2020-21	
Arlington High School	\$17,984,596.84	\$18,870,898.30	
Arlington Open Doors	269,257.00	240,496.63	
Eagle Creek Elementary School	7,820,949.65	8,542,689.68	
Haller Middle School	6,206,177.20	6,628,812.78	
Kent Prairie Elementary School	7,876,161.75	8,275,974.50	
Pioneer Elementary School	7,161,539.58	7,485,526.64	
Post Middle School	6,814,179.68	7,475,426.19	
Presidents Elementary School	7,523,925.25	8,055,532.68	
Stillaguamish Valley Learning Center	818,152.45	983,731.07	
Weston High School	2,161,399.32	2,312,024.92	
TOTAL INSTRUCTIONAL LOCATIONS	64,636,338.72	68,871,113.39	0.00
TOTAL NON-INSTRUCTIONAL LOCATIONS	17,305,692.99	14,008,134.89	
TOTAL DISTRICT EXPENDITURES	81,942,031.71	82,879,248.28	0.00

Washington State required school districts to report expenditures by location codes, effective for the 2019-20 fiscal year. Accordingly, a multi-year comparative of this data will be presented as compiled.

Source: F-196 District Expenditures Summary by Location
(SAR, SEC 7 EXPBYLOC)

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND
REVENUES AND EXPENDITURES - COMPARISONS BY PERCENTAGE**

REVENUES		Actual % 2018-19	Actual % 2019-20	Actual % 2020-21
1000	Local Taxes	12.68	8.95	10.92
2000	Local Nontax	2.35	1.53	0.43
3000	State, Gen Purpose	64.47	66.73	66.26
4000	State, Special Purpose	16.85	18.29	16.29
5000	Federal, Gen Purpose	0.02	0.02	0.01
6000	Federal, Special Purpose	3.50	4.44	6.04
7000	Revs From Other School Dist	0.07	0.02	0.01
8000	Revs From Agencies & Assn	0.04	0.02	0.03
9000	Other Financing Sources	<u>0.02</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES		100.00	100.00	100.00
EXPENDITURES				
00	Regular Instruction	59.03	58.86	57.17
10	Federal Stimulus COVID-19 GEER, ESSER			1.78
20	Special Education Instruction	14.42	15.13	16.12
30	Vocational Instruction	4.09	4.09	3.97
50-60	Compensatory Education	3.71	2.99	3.25
70	Other Instructional Programs	0.69	0.51	0.50
80	Community Services	0.32	1.72	0.96
90	Support Services	<u>17.74</u>	<u>16.71</u>	<u>16.25</u>
TOTAL EXPENDITURES		100.00	100.00	100.00

Source: Derived from F196 Revenues and Expenditures
(SAR. SEC 7 GENCOMP)

**ARLINGTON PUBLIC SCHOOLS
GENERAL FUND
MONTHLY EXPENDITURES AS PERCENTAGE OF BUDGET**

<u>2018-19</u> Budgeted Exp Total	<u>2019-20</u> Budgeted Exp Total	<u>2020-21</u> Budgeted Exp Total
\$79,773,301	\$83,487,692	\$86,993,411

Month	<u>2018-19</u>		<u>2019-20</u>		<u>2020-21</u>		3 Year Average	CUMULATIVE PERCENTAGE			
	Actual Exp	%	Actual Exp	%	Actual Exp	%		<u>2018-19</u> %	<u>2019-20</u> %	<u>2020-21</u> %	3 Year Average
Sept	\$5,967,380	7.48	\$6,049,246	7.25	\$6,449,915	7.41	7.38	7.48	7.25	7.41	7.38
Oct	6,592,058	8.26	7,209,397	8.64	7,433,394	8.54	8.48	15.74	15.88	15.96	15.86
Nov	6,344,184	7.95	6,899,729	8.26	6,747,862	7.76	7.99	23.70	24.15	23.72	23.85
Dec	6,251,637	7.84	6,259,754	7.50	6,673,219	7.67	7.67	31.53	31.64	31.39	31.52
Jan	6,248,417	7.83	7,382,533	8.84	6,813,335	7.83	8.17	39.37	40.49	39.22	39.69
Feb	6,039,803	7.57	6,867,213	8.23	6,400,812	7.36	7.72	46.94	48.71	46.58	47.41
Mar	6,201,914	7.77	7,278,734	8.72	7,247,865	8.33	8.27	54.71	57.43	54.91	55.68
Apr	6,567,781	8.23	6,630,601	7.94	6,819,906	7.84	8.00	62.94	65.37	62.75	63.69
May	6,796,605	8.52	6,569,003	7.87	6,848,537	7.87	8.09	71.46	73.24	70.62	71.77
June	6,619,624	8.30	6,556,853	7.85	7,451,339	8.57	8.24	79.76	81.09	79.19	80.01
July	6,530,011	8.19	7,010,024	8.40	6,915,808	7.95	8.18	87.95	89.49	87.14	88.19
Aug	6,835,988	8.57	7,228,944	8.66	7,077,255	8.14	8.45	96.52	98.15	95.27	96.65
Total	<u>\$76,995,402</u>	96.52	<u>\$81,942,032</u>	98.15	<u>\$82,879,248</u>	95.27	96.65	96.52	98.15	95.27	96.65

Source: Monthly Budget Status
(SAR, SEC 7 GENEXP%)

**ARLINGTON PUBLIC SCHOOLS
RESOURCE TO PROGRAM EXPENDITURE REPORT - GENERAL FUND
FISCAL YEAR 2020-2021**

	Program Expenditures	State Resources	Federal Resources	Other Resources
Basic Education Programs				
01 Basic Education (BE)	\$46,029,126.41	\$37,405,872.78	\$34,040.63	\$8,589,213.00
02 Basic Ed Alternative Learning	1,110,439.31	925,617.29		184,822.02
03 Basic Ed Dropout Reengagement	240,442.03	220,878.85		19,563.18
31 Vocational, Basic, State	2,932,911.86	2,932,809.86		102.00
34 Middle School Career/Tech Ed, State	348,370.15	348,370.15		
97 District-Wide Support	8,804,843.02	7,390,491.44	310,381.82	1,103,969.76
Total Basic Educational Programs	59,466,132.78	49,224,040.37	344,422.45	9,897,669.96
Other Instructional Programs				
11 Federal Stimulus, Gov Emergency Educ Relief (C	34,407.60		34,407.60	
12 Federal Stimulus, ESSER II	1,438,678.77		1,438,678.77	
21 Special Education, State	12,255,412.58	12,048,523.16	105,887.42	101,002.00
24 Special Ed H/C Supp Fed (94-142B)	1,104,670.09		1,104,670.09	
38 Vocational, Fed. (94-482)	10,531.82		10,531.82	
51 Disadvantaged, Fed.	662,181.85		659,666.10	2,515.75
52 School Improvement, Fed.	63,147.71		63,147.71	
55 Learning Assistance, State	1,252,913.15	1,252,913.15		
56 State Institutions, Ctr/Hm, Delinquent	5,037.28			5,037.28
58 Special & Pilot Programs, State	240,931.34	240,931.34		
64 Limited English Prof., Fed.	13,787.61		13,787.61	
65 Transitional Bilingual, State	453,607.45	453,607.45		
69 Compensatory, Other Programs	181.57			181.57
71 Traffic Safety Education	69,583.11			69,583.11
74 Highly Capable	188,605.82	168,782.09		19,823.73
78 Youth Training (ROTC), Fed.	69,056.49		69,056.49	
79 Other Instructional	85,575.81			85,575.81
Total Other Instructional Programs	17,948,310.05	14,164,757.19	3,499,833.61	283,719.25
Other Programs				
88 Child Care	611,015.85		59,147.00	551,868.85
89 Other Community Services	186,625.39			186,625.39
98 Food Services	1,699,113.81	19,824.38	1,082,653.58	596,635.85
99 Pupil Transportation	2,968,050.40	2,966,009.24		2,041.16
Total Other Programs	5,464,805.45	2,985,833.62	1,141,800.58	1,337,171.25
TOTALS	\$82,879,248.28	\$66,374,631.18	\$4,986,056.64	\$11,518,560.46

ESSER: Elementary and Secondary School Elementary Relief
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

ARLINGTON PUBLIC SCHOOLS UTILITIES AND INSURANCE

DISTRICT-WIDE									TRANSPORTATION		
Year	Electricity	Nat. Gas	Water-Sewer	Telephone	Wide Area	Sub-Total	Insurance	Total	Gasoline	Diesel	Total
	Obj 711	Obj 713/714	Obj 715/716/717	Obj 718	Obj 719		Obj 740		Obj 557	Obj 552	
2001-02	283,753.88	113,430.96	96,816.77	81,836.05	12,311.14	588,148.80	150,421.14	738,569.94	6,719.28	91,799.95	98,519.23
2002-03	297,013.73	116,024.67	120,955.90	104,665.96	25,174.24	663,834.50	175,239.93	839,074.43	17,087.88	121,318.86	138,406.74
2003-04	397,503.94	145,329.09	190,874.43	107,785.18	2,513.18	844,005.82	268,118.58	1,112,124.40	21,333.84	142,896.58	164,230.42
2004-05	404,322.77	116,791.44	142,010.41	110,187.51	9,638.90	782,951.03	296,519.58	1,079,470.61	29,199.69	201,093.56	230,293.25
2005-06	405,628.86	184,011.07	155,245.70	127,333.99	325,695.00	1,197,914.62	248,971.30	1,446,885.92	30,493.11	261,078.35	291,571.46
2006-07	451,301.12	206,111.36	190,131.26	122,838.27	29,852.74	1,000,234.75	281,050.30	1,281,285.05	31,794.99	238,639.77	270,434.76
2007-08	446,809.94	202,886.72	174,608.82	105,433.34	51,398.35	981,137.17	273,546.30	1,254,683.47	43,245.73	339,961.28	383,207.01
2008-09	425,824.80	215,815.62	227,027.57	74,990.81	62,159.33	1,005,818.13	338,491.42	1,344,309.55	29,203.24	218,532.89	247,736.13
2009-10	421,198.15	171,435.36	192,134.22	71,856.56	61,715.46	918,339.75	329,949.00	1,248,288.75	24,442.44	249,189.40	273,631.84
2010-11	441,947.39	155,942.13	160,231.19	63,182.09	58,472.47	879,775.27	362,487.00	1,242,262.27	27,147.88	328,140.94	355,288.82
2011-12	444,464.65	137,770.08	156,688.35	54,771.46	64,436.21	858,130.75	381,859.00	1,239,989.75	29,822.53	329,388.15	359,210.68
2012-13	457,302.32	115,281.20	208,680.67	53,180.23	71,061.92	905,506.34	326,048.70	1,231,555.04	33,083.57	294,575.82	327,659.39
2013-14	475,880.65	131,675.80	200,776.28	54,350.23	51,765.99	914,448.95	338,223.52	1,252,672.47	35,758.16	330,727.43	366,485.59
2014-15	471,163.46	113,282.20	212,976.90	58,421.69	18,714.00	874,558.25	313,676.00	1,188,234.25	50,967.56	240,122.82	291,090.38
2015-16	481,474.79	101,292.89	218,853.89	56,646.77	25,704.53	883,972.87	319,271.00	1,203,243.87	50,377.33	165,148.10	215,525.43
2016-17	458,994.55	111,763.52	251,702.19	56,303.79	31,450.60	910,214.65	321,234.00	1,231,448.65	58,389.44	208,650.36	267,039.80
2017-18	474,751.90	112,293.76	219,245.63	55,668.03	22,791.25	884,750.57	369,472.00	1,254,222.57	50,494.51	237,853.36	288,347.87
2018-19	499,821.11	99,148.64	202,276.85	61,102.90	29,207.18	891,556.68	638,890.00	1,530,446.68	62,997.56	225,452.99	288,450.55
2019-20	385,501.04	111,870.65	183,977.37	60,725.32	29,537.87	771,612.25	587,610.00	1,359,222.25	59,925.24	125,370.61	185,295.85
2020-21	418,844.17	121,361.52	182,313.60	62,658.92	31,532.19	816,710.40	696,232.00	1,512,942.40	66,769.14	77,453.67	144,222.81

Source: Year End Expenditure Report
(SAR, SEC 7 UTIL&INS)

ARLINGTON PUBLIC SCHOOLS INVESTMENT EARNINGS

YEAR	GENERAL	CAPITAL PROJECTS	DEBT SERVICE	ASB	EXPEND TRUST/ PRIVATE PURPOSE TRUST **	TRANS- PORTATION VEHICLE	TOTAL
2001-02	\$49,759.13	1,372,020.89	1,346.35	7,695.21	593.16	119.99	\$1,431,534.73
2002-03	\$34,538.12	314,079.34	4,586.95	4,600.23	790.75	1,359.33	\$359,954.72
2003-04	\$30,429.18	144,540.81	25,400.82	3,904.59	709.74	2,395.24	\$207,380.38
2004-05	\$90,890.96	157,573.64	455.86	9,595.09	1,512.29	4,090.74	\$264,118.58
2005-06	\$88,695.86	77,125.06	3,977.92	20,237.88	3,119.99	9,038.71	\$202,195.42
2006-07	\$200,126.86	90,845.30	23,240.30	27,269.45	4,173.79	7,364.23	\$353,019.93
2007-08	\$149,470.47	58,976.34	12,324.07	21,432.91	1,995.98	3,869.74	\$248,069.51
2008-09	\$52,349.96	16,805.04	6,036.46	8,654.79	1,098.15	1,504.51	\$86,448.91
2009-10	\$13,279.93	6,228.42	1,088.49	2,070.16	259.46	416.83	\$23,343.29
2010-11	\$12,937.70	3,610.03	1,074.73	1,374.04	150.60	491.69	\$19,638.79
2011-12	\$13,313.18	2,471.44	1,021.59	966.68	105.77	485.10	\$18,363.76
2012-13	\$15,202.08	2,732.16	1,117.61	1,111.76	117.46	322.90	\$20,603.97
2013-14	\$9,501.50	2,528.53	1,236.26	761.45	13,832.04	173.52	\$28,033.30
2014-15	\$9,257.56	2,816.20	1,684.59	930.14	24,272.45	107.87	\$39,068.81
2015-16	\$27,018.99	6,351.66	5,212.04	2,811.48	24,888.44	101.98	\$66,384.59
2016-17	\$56,569.85	10,675.85	11,545.67	5,613.45	26,894.11	1,328.34	\$112,627.27
2017-18	\$147,178.35	22,153.81	27,076.26	12,139.78	42,424.79	11,762.05	\$262,735.04
2018-19	\$364,681.89	15,156.14	46,475.62	19,695.88	57,551.03	13,961.53	\$517,522.09
2019-20	\$184,707.47	23,737.77	25,708.02	10,237.75	40,773.30	10,044.50	\$295,208.81
2020-21	\$16,695.41	21,028.56	951.18	10,237.75	14,948.03	535.39	\$64,396.32

** Beginning with 2002-03, the Expendable Trust Account is now the Private Purpose Trust Fund Account

Source: F-196/County Treasurer's Reports, District Interest Reports
(SAR. SEC 7 INTEREST)

**ARLINGTON PUBLIC SCHOOLS
TRAFFIC SAFETY EDUCATION**

	2018-19	2019-20	2020-21
Local Fee Per Student	\$475	\$475	\$475
Total Students Completing	183	134	152
 <u>REVENUES</u>			
Local Traffic Safety Education Fees	<u>\$86,565.00</u>	<u>\$69,765.00</u>	<u>\$65,160.00</u>
TOTAL REVENUES	\$86,565.00	\$69,765.00	\$65,160.00
 <u>EXPENDITURES</u>			
Direct	<u>\$86,590.30</u>	<u>\$68,651.96</u>	<u>\$69,583.11</u>
TOTAL EXPENDITURES	\$86,590.30	\$68,651.96	\$69,583.11
<u>NET TOTAL LOCAL (COST) OR GAIN</u>	-\$25.30	\$1,113.04	-\$4,423.11
TOTAL COST PER STUDENT	\$473.17	\$512.33	\$457.78
TOTAL COST PER STUDENT (without capital outlay)	\$473.17	\$512.33	\$457.78

Source: F196, District Fee Schedule, Traffic Safety Program Instructor
(SAR. SEC 7 TRAFSAFE)

ARLINGTON PUBLIC SCHOOLS
FOOD SERVICES COMPARATIVE STATEMENT OF OPERATIONS

	Actual 2018-19	Actual 2019-20	Actual 2020-21
REVENUES			
2298 Food Services Sales	808,478.76	590,984.21	9,452.22
4198 School Food Service/State	28,607.62	30,738.93	19,824.38
6198 School Food Service/Fed	956,341.61	665,104.69	910,092.05
6398 School Food Service/Fed			65,907.68
6998 USDA Commodities	<u>105,722.53</u>	<u>151,426.38</u>	<u>106,653.85</u>
TOTAL REVENUES	1,899,150.52	1,438,254.21	1,111,930.18
EXPENDITURES			
41 Supervision	199,210.94	213,080.64	231,130.12
42 Food	706,528.84	821,062.55	359,769.99
44 Operations	1,041,077.45	1,159,631.10	1,108,256.60
49 Transfer	<u>(5,212.59)</u>	<u>(653,149.67)</u>	<u>(42.90)</u>
TOTAL EXPENDITURES [1]	1,941,604.64	1,540,624.62	1,699,113.81
TOTAL NET PROFIT/(LOSS) DIRECT EXP [2]	(42,454.12)	(102,370.41)	(587,183.63)
Federal Free Breakfast Reimb. Rate	2.140	2.200	2.375
Federal Reduced Breakfast Reimb. Rate [3]	1.840	1.900	N/A
Federal Class A Breakfast Reimb. Rate [3]	0.310	0.310	N/A
State Class A Breakfast Reimb. Rate [3]	0.300	0.300	N/A
Breakfasts Served:			
Paid [3]	19,955	15,022	N/A
Free	77,056	52,601	141,538
Reduced [3]	<u>19,308</u>	<u>12,434</u>	<u>N/A</u>
TOTAL BREAKFASTS SERVED	116,319	80,057	141,538
Federal Free Lunch Reimb. Rate	3.330	3.430	4.150
Federal Reduced Lunch Reimb. Rate [3]	2.930	3.030	N/A
Federal Class A Lunch Reimb. Rate [3]	0.330	0.340	N/A
State Class A Lunch Reimb. Rate [3]	0.400	0.400	N/A
STUDENT LUNCHESES: Number Paid [3]	160,561	99,987	N/A
Number Reduced [3]	42,199	31,384	N/A
Number Free	<u>167,689</u>	<u>109,376</u>	<u>146,376</u>
TOTAL NUMBER STUDENT LUNCHESES	370,449	240,747	146,376
ADULT LUNCHESES	2,680	1,235	0
ALA CARTE lunches revenue	<u>317,526</u>	<u>216,721</u>	<u>0</u>
TOTAL LUNCHESES	373,129	241,982	146,376
Average Student Lunches Per Day	2,081	1,353	1,803
Student FTE	5,470	5,545	5,237
Percent Student Lunches Per Day	38.05	24.39	34.43
Local Breakfast Prices Charged [3]	1.75	1.85	N/A
Local Reduced Breakfast Prices Charged [4]	[4] 0.00	[4] 0.00	[4] 0.00
Local Lunch Prices Charged K-5 [3]	3.00	3.00	N/A
Local Lunch Prices Charged 6-12 [3]	3.25	3.25	N/A
Local Reduced Lunch Prices Charged [3]	0.40	0.40	N/A

[1] Does not include indirect expenditures such as utilities and insurance.

[2] 2018-19 Includes one time equipment costs for commercial dishwasher \$28K and warmer \$8K

[2] 2019-20 & 2020-21 Operations significantly impacted by school closures due to COVID19 pandemic

[3] Meals served to students free of charge with federal waivers in place mid-year 2019-20 & all of 2020-21

[4] Based on 2007 Legislation, District's no longer charge for reduced breakfast.

**ARLINGTON PUBLIC SCHOOLS
TRANSPORTATION
COMPARATIVE STATEMENT OF OPERATIONS**

	Actual 2018-19	Actual 2019-20	Actual 2020-21
EXPENDITURES			
25 Pupil Management	\$296.88		
51 Supervision	344,809.34	\$325,381.95	\$332,280.75
52 Operation	2,496,509.23	2,650,187.66	2,190,515.57
53 Maintenance	721,294.36	561,069.35	484,398.87
56 Insurance	49,756.00	71,033.62	81,757.00
GROSS EXPENDITURES	\$3,612,665.81	\$3,607,672.58	\$3,088,952.19
NET DIRECT BUS EXPENDITURES	\$3,612,665.81	\$3,607,672.58	\$3,088,952.19
TOTAL BUS EXPENDITURES	\$3,612,665.81	\$3,607,672.58	\$3,088,952.19
Total Bus Miles	775,593	525,067	511,585
Bus Cost Per Mile	\$4.66	\$6.87	\$6.04
Total Average Students Enrolled	5570	5636	5237
Total Students Transported [1]	2230	2250	536
Percent Student Transported [2]	40	40	10

SUMMARY OF REVENUES VS EXPENDITURES - TO AND FROM SCHOOL

Gross Expenditures	\$3,612,665.81	\$3,607,672.58	\$3,088,952.19
Less Field Trips/Motor Pool/Extra Curricular	-166,823.38	-68,908.84	-120,901.79
Net Expenditures - To And From School	3,445,842.43	3,538,763.74	2,968,050.40
Total State and Local Revenues	3,627,046.18	3,608,030.61	2,684,673.76
Excess Allocation for Indirect Costs, -OR- (Deficit) Excess Direct Costs	\$181,203.75	\$69,266.87	(\$283,376.64)
			[2]
OSPI one-time carry-over for 2018-19	\$181,203.75		

[1] Beginning in 2011-12 this data collection changed to the STARS system. Number is calculated by taking total AM and PM students, divided by school days and divided by 2 for daily student number.

[2] 2020-21 transportation operations significantly impacted by COVID-19 pandemic. The school district operated A/B schedules to allow for social distancing measures. Portion of student body attended A schedule certain days, portion of students attended B schedule for certain days.

Source: F196/Enroll. Report, 1251H, OSPI Annual Trans Report 1026A, and OSPI Report 1021 (SAR. SEC 7 TRANSPCOMP)



ARLINGTON
PUBLIC SCHOOLS

EDUCATE • PREPARE • INSPIRE

SECTION #8
OTHER FUNDS

ARLINGTON PUBLIC SCHOOLS CAPITAL PROJECTS FUND SUMMARY

	Actual 2018-19	Actual 2019-20	Actual 2020-21
BEGINNING FUND BALANCE			
861 Restricted from Bond Proceeds			\$14,463,860.87
867 Restricted from Mitigation Fees			163,496.57
889 Assigned to Fund Purposes	\$576,230.47	\$1,434,379.71	1,315,571.08
TOTAL BEGINNING FUND BALANCE	<u>\$576,230.47</u>	<u>\$1,434,379.71</u>	<u>\$15,942,928.52</u>
REVENUES			
1000 LOCAL PROPERTY TAXES			
1100 Local Property Taxes			3,406,468.81
1500 Timber Excise Tax			20,070.47
2000 LOCAL NONTAX			
2300 Investment Earnings	15,156.14	23,737.77	21,028.56
2800 Insurance Recoveries			
2900 Local Nontax Unassigned	80,148.00	212,476.00	466,130.00
3000 STATE, GENERAL PURPOSE			
3600 State Forest Funds			73,153.59
4000 STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassign	14,190.00		
4130 St Match - Paid to District			
8000 REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	56,700.00		
9000 OTHER FINANCING SOURCES			
9100 Sale of Bonds		15,575,000.00	
9200 Sale of Real Property	1,184,030.51	7,297.41	
9900 Operating Transfers	250,000.00		
TOTAL REVENUES	<u>1,600,224.65</u>	<u>15,818,511.18</u>	<u>3,986,851.43</u>
Add or (Deduct) Adjustments			
TOTAL RESOURCES AVAILABLE	<u>2,176,455.12</u>	<u>17,252,890.89</u>	<u>19,929,779.95</u>
EXPENDITURES BY TYPE			
10 Sites	107,069.88	201,861.72	166,004.80
20 Buildings	499,490.78	677,594.71	3,799,343.68
30 Equipment	85,659.75	345,160.94	1,253,762.05
40 Energy	36,855.00	19,845.00	
50 Sales & Lease Expenditures	13,000.00		
60 Bond Issuance Expenditures		65,500.00	
90 Debt			
TOTAL EXPENDITURES	<u>742,075.41</u>	<u>1,309,962.37</u>	<u>5,219,110.53</u>
Transfers Out - to Debt Service Fund			-197,620.79
TOTAL USES OF RESOURCES	<u>742,075.41</u>	<u>1,309,962.37</u>	<u>5,416,731.32</u>
ENDING FUND BALANCE	<u>\$1,434,379.71</u>	<u>\$15,942,928.52</u>	<u>\$14,513,048.63</u>

Source: Year End Budget Status/F-196
(SAR. SEC 8 CAPROJFD)

ARLINGTON PUBLIC SCHOOLS DEBT SERVICE FUND SUMMARY

	Actual 2018-19	Actual 2019-20	Actual 2020-21
BEGINNING FUND BALANCE			
810 Restricted for Other Items			
830 Restricted for Debt Service	\$5,331,422.35	\$6,184,602.85	\$6,461,477.70
889 Assigned to Fund Purposes			
TOTAL BEGINNING FUND BALANCE	<u>5,331,422.35</u>	<u>6,184,602.85</u>	<u>6,461,477.70</u>
REVENUES			
1000 LOCAL TAXES			
1100 Local Taxes	6,058,583.41	5,712,834.88	2,675,096.80
1500 Timber Excise Tax	27,501.28	26,426.02	
1600 County Administered Forests			
2000 LOCAL NONTAX			
2300 Investment Earnings	46,475.62	25,708.02	951.18
2900 Local Nontax Unassigned			
3000 STATE, GENERAL PURPOSE			
3600 State Forest	175,776.61	78,709.76	68,577.30
3700 Timber Excise Tax			
9000 OTHER FINANCING RESOURCES			
9100 Sale of Bonds			
9600 Sale of Refunding Bonds			
9900 Operating Transfers	49,543.54	116,132.87	313,708.28
TOTAL REVENUES	<u>6,357,880.46</u>	<u>5,959,811.55</u>	<u>3,058,333.56</u>
TOTAL RESOURCES AVAILABLE	<u>11,689,302.81</u>	<u>12,144,414.40</u>	<u>9,519,811.26</u>
EXPENDITURES			
Matured Bond Expenditures	5,015,000.00	5,335,375.56	8,097,991.09
Interest On Bonds	489,699.96	347,561.14	352,853.81
Bond Transfer Fees			
TOTAL EXPENDITURES	<u>5,504,699.96</u>	<u>5,682,936.70</u>	<u>8,450,844.90</u>
ENDING FUND BALANCE	<u>\$6,184,602.85</u>	<u>\$6,461,477.70</u>	<u>\$1,068,966.36</u>

Source: Year End Budget Status/F-196
(SAR. SEC 8 DBTSVCFD)

ARLINGTON PUBLIC SCHOOLS ASSOCIATED STUDENT BODY (ASB) FUND SUMMARY

	Actual 2018-19	Actual 2019-20	Actual 2020-21
BEGINNING FUND BALANCE	\$713,956.41	\$723,249.07	\$770,402.55
REVENUES			
1000 General Student Body	305,288.91	231,892.75	106,539.54
2000 Athletics	372,045.73	190,021.69	6,810.00
3000 Classes	53,231.68	23,876.36	0.00
4000 Clubs	179,156.96	138,339.69	19,588.53
6000 Private Moneys	68,228.59	50,614.41	12,891.02
TOTAL REVENUES	<u>977,951.87</u>	<u>634,744.90</u>	<u>145,829.09</u>
TOTAL RESOURCES AVAILABLE	<u>1,691,908.28</u>	<u>1,357,993.97</u>	<u>916,231.64</u>
EXPENDITURES			
1000 General Student Body	244,520.74	180,587.78	118,667.42
2000 Athletics	403,954.81	204,676.61	67,949.42
3000 Classes	49,466.14	27,341.56	2,179.58
4000 Clubs	194,593.90	123,806.00	8,521.85
6000 Private Money	76,123.62	51,179.47	8,494.45
TOTAL EXPENDITURES	<u>968,659.21</u>	<u>587,591.42</u>	<u>205,812.72</u>
ENDING FUND BALANCE	<u><u>\$723,249.07</u></u>	<u><u>\$770,402.55</u></u>	<u><u>\$710,418.92</u></u>

Source: Year End Budget Status/F-196
(SAR. SEC 8 ASBFUND)

ARLINGTON PUBLIC SCHOOLS TRANSPORTATION VEHICLE FUND SUMMARY

	Actual 2018-19	Actual 2019-20	Actual 2020-21
BEGINNING FUND BALANCE			
819 Restricted to Fund Purposes	\$1,312,961.93	\$971,586.76	\$538,209.24
TOTAL BEGINNING FUND BALANCE	<u>1,312,961.93</u>	<u>971,586.76</u>	<u>538,209.24</u>
REVENUES			
2200 Sale of Goods or Supplies			
2300 Investment Earnings	13,961.53	10,044.50	535.39
2800 Insurance Recoveries			
4499 Transp. Reimb. - Depreciation	229,753.38	294,660.28	287,132.12
9100 Bond Proceeds			
9300 Sale of Equipment	305.00	7,109.07	
9400 Compensated Loss of Capital Asset	6,000.00	4,445.27	
9500 Long-Term Financing			
9900 Operating Transfers	562,000.00	250,000.00	250,000.00
TOTAL REVENUES	<u>812,019.91</u>	<u>566,259.12</u>	<u>537,667.51</u>
TOTAL RESOURCES AVAILABLE	<u>2,124,981.84</u>	<u>1,537,845.88</u>	<u>1,075,876.75</u>
EXPENDITURES			
Type 30 Equipment	1,103,851.54	883,503.77	83,772.91
Type 90 Debt			
TOTAL EXPENDITURES	<u>1,103,851.54</u>	<u>883,503.77</u>	<u>83,772.91</u>
Transfer to Debt Service Fund	49,543.54	116,132.87	116,087.49
TOTAL USES OF RESOURCES	<u>1,153,395.08</u>	<u>999,636.64</u>	<u>199,860.40</u>
ENDING FUND BALANCE	<u><u>\$971,586.76</u></u>	<u><u>\$538,209.24</u></u>	<u><u>\$876,016.35</u></u>

Source: Year End Budget Status/F-196
(SAR. SEC 8 TVF)

ARLINGTON PUBLIC SCHOOLS TRANSPORTATION VEHICLE FUND DEPRECIATION REIMBURSEMENT

Year	State Depr Payments Acct 4499	Invest Earn Acct 2300	Sale of Buses	Comp Loss of Capital Asset	Sale of Bonds	Mitigation Fees	Actual Cash Disburse	Actual Balance/ (Def.) for Fiscal Year	Transfer From General Fund	Transfer To Debt Service Fund
2001-02	50,018.08	119.99	65.00			30,000.00	84,539.63	(4,336.56)		
2002-03	134,699.08	1359.33	0.00				0.00	136,058.41		
2003-04	84,420.01	1,284.24	0.00				98,700.15	(12,995.90)		
2004-05	171,252.91	4,090.74	20.00				100,976.70	74,386.95		
2005-06	145,352.43	9,038.71	0.00				123,945.39	30,445.75		
2006-07	139,261.01	7,364.23	0.00				255,134.81	(108,509.57)		
2007-08	206,379.64	3,869.74	0.00				248,764.16	(38,514.78)		
2008-09	271,581.98	1,504.51	0.00				282,604.70	(9,518.21)		
2009-10	340,714.76	416.83	1,300.00				391,761.90	(49,330.31)		
2010-11	171,104.18	491.69	2,405.00				252,960.25	(78,959.38)		
2011-12	348,519.38	485.10	725.00				207,793.36	141,936.12		
2012-13	264,358.95	322.90	0.00				182,548.12	82,133.73		
2013-14	257,462.76	173.52	0.00				397,300.19	(139,663.91)		
2014-15	219,676.36	107.87	21,213.00				283,688.70	(42,691.47)		
2015-16	327,241.30	101.98	0.00				300,943.34	26,399.94		
2016-17	175,966.64	1,328.34	1,224.00				108,202.98	70,316.00		
2017-18	181,649.42	11,762.05	15,426.00	103,482.36	1,212,250.00		661,418.98	863,150.85	\$100,000.00	
2018-19	229,753.38	13,961.53	305.00	6,000.00			1,103,851.54	(853,831.63)	562,000.00	\$49,543.54
2019-20	\$294,660.28	\$10,044.50	\$7,109.07	\$4,445.27			\$883,503.77	(\$567,244.65)	\$250,000.00	\$116,132.87
2020-21	\$287,132.12	\$535.39					\$83,772.91	\$203,894.60	\$250,000.00	\$116,087.49

Source: Yearly F-196
(SAR. SEC 8 DEPREIMB)

ARLINGTON PUBLIC SCHOOLS ANNUALIZED BUS OPERATIONS STATEMENT OF MILEAGE

YEAR	TO & FROM SCHOOL	FIELD TRIPS	EXTRA- CURR	OTHER MISC.	TOTAL MILES
2001-02	741,105	8,278	27,185		776,568
2002-03	667,727	17,325	22,852		707,904
2003-04	690,088	18,290	19,834		728,212
2004-05	718,021	20,676	16,611		755,308
2005-06	713,136	19,007	20,267		752,410
2006-07	636,609	16,376	19,916		672,901
2007-08	652,418	13,921	19,196	3,493	689,028
2008-09	646,120	14,864	16,184	0	677,168
2009-10	640,965	12,902	18,250	9	672,126
2010-11	693,949	13,365	12,866	1,275	721,455
2011-12	595,734	13,613	12,462	1,088	622,897
2012-13	636,677	16,088	13,891	0	666,656
2013-14	619,762	13,200	18,317	0	651,279
2014-15	637,151	13,142	16,474	10,750	677,517
2015-16	622,687	14,939	15,334	128	653,088
2016-17	740,161	11,820	16,955	11,179	780,115
2017-18	751,276	8,555	22,111	10,247	792,189
2018-19	727,447	13,927	17,435	16,784	775,593
2019-20	511,644	4,101	11,027	382	527,154
2020-21	478,625	166	5,194	27,600	511,585

Source: School Bus Mileage Report 1021/starting 2010-11 STARS Report, State's To/From Long Method Template (SAR. SEC 8 ANUBUSOPE)



ARLINGTON
PUBLIC SCHOOLS

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SECTION #9
BASIC EDUCATION STAFF

ARLINGTON PUBLIC SCHOOLS BASIC EDUCATION CERTIFICATED AND CLASSIFIED STAFF

SCHOOL YEAR	ANNUAL AVG FTE PUPILS (P-223)	INSTR BASIC ED CERT FTE (S-275)	PUPILS PER BEA CERT	INSTR BASIC ED CERTS PER 1000	BASIC ED CLASS FTE (S-275)	PUPILS PER BEA CLASS	BASIC ED CLASS PER 1000
2001-02	4,841.66	238.615	20.29	49.28	88.602	54.65	18.30
2002-03	4,858.91	243.387	19.96	50.09	93.791	51.81	19.30
2003-04	5,015.18	244.182	20.54	48.69	98.987	50.67	19.74
2004-05	5,150.51	249.522	20.64	48.45	95.419	53.98	18.53
2005-06	5,217.27	241.922	21.57	46.37	86.576	60.26	16.59
2006-07	5,263.40	256.926	20.49	48.81	92.740	56.75	17.62
2007-08	5,204.33	253.308	20.55	48.67	90.366	57.59	17.36
2008-09	5,229.73	234.209	22.33	44.78	87.922	59.48	16.81
2009-10	5,198.36	232.690	22.34	44.76	88.057	59.03	16.94
2010-11	5,206.79	226.276	23.01	43.46	79.002	65.91	15.17
2011-12	5,038.44	225.770	22.32	44.81	78.519	64.17	15.58
2012-13	5,107.39	228.715	22.33	44.78	80.343	63.57	15.73
2013-14	5,106.69	239.821	21.29	46.96	81.678	62.52	15.99
2014-15	5,151.22	244.248	21.09	47.42	84.203	61.18	16.35
2015-16	5,288.53	254.650	20.77	48.15	84.353	62.70	15.95
2016-17	5,290.39	256.710	20.61	48.52	91.703	57.69	17.33
2017-18	5,378.18	258.589	20.80	48.08	92.367	58.23	17.17
2018-19	5,470.18	275.968	19.82	50.45	96.889	56.46	17.71
2019-20	5,538.62	284.896	19.44	51.44	101.776	54.42	18.38
2020-21	5,128.07	284.665	18.01	55.51	91.042	56.33	17.75

FULL TIME EQUIVALENT ENROLLMENT & STAFF

YEAR	SCHOOL ENROLL	AVERAGE FTE CLASSIFIED	TOTAL FTE RATIO	AVERAGE FTE CERT	TOTAL FTE RATIO
2000-01	4,727	146.13	32.35	284.56	16.61
2001-02	4,842	151.41	31.98	298.60	16.22
2002-03	4,859	169.21	28.72	308.83	15.73
2003-04	5,015	178.49	28.10	311.41	16.10
2004-05	5,151	184.04	27.99	317.88	16.20
2005-06	5,217	170.70	30.56	311.31	16.76
2006-07	5,263	181.04	29.07	324.30	16.23
2007-08	5,204	183.51	28.36	331.87	15.68
2008-09	5,230	186.31	28.07	321.14	16.29
2009-10	5,198	167.36	31.06	301.73	17.23
2010-11	5,207	150.61	34.57	290.22	17.94
2011-12	5,038	148.77	33.87	263.69	19.11
2012-13	5,107	151.34	33.75	270.20	18.90
2013-14	5,107	155.72	32.80	285.31	17.90
2014-15	5,151	164.60	31.29	294.14	17.51
2015-16	5,283	162.98	32.42	304.55	17.35
2016-17	5,290	178.80	29.59	310.63	17.03
2017-18	5,378	180.62	29.78	314.40	17.11
2018-19	5,470	187.07	29.24	330.92	16.53
2019-20	5,539	203.44	27.23	341.87	16.20
2020-21	5,128	175.89	29.15	344.40	14.89

Source:Enroll Report 1251 Enrollment Report - Report 1801(S-275)

(SAR. SEC 9 BECT&CL)

ARLINGTON PUBLIC SCHOOLS CERTIFICATED EMPLOYEE LEAVE REPORT

YEAR	FTE STAFF	230 SICK	240 BUSINESS	250/251 PERSONAL	260 BEREAVE	270 OTHER	TOTAL
2001-02	298.598 PER FTE	246,011.56 823.89	56,669.81 189.79	46,096.21 154.38	5,836.27 19.55	3,880.35 13.00	358,494.20 1,200.59
2002-03	308.83 PER FTE	184,069.44 596.02	70,751.58 229.10	52,273.66 169.26	13,578.27 43.97	1,310.04 4.24	321,982.99 1,042.59
2003-04	311.413 PER FTE	220,874.74 709.27	65,642.46 210.79	52,210.71 167.66	7,266.90 23.34	1,142.76 3.67	347,137.57 1,114.72
2004-05	317.881 PER FTE	265,734.10 835.95	96,634.62 304.00	59,199.27 186.23	9,986.89 31.42	3,137.82 9.87	434,692.70 1,367.47
2005-06	311.13 PER FTE	231,000.63 742.46	113,477.20 364.73	40,175.57 129.13	9,965.96 32.03	1,745.10 5.61	396,364.46 1,273.95
2006-07	324.3 PER FTE	247,763.37 763.99	98,583.79 303.99	64,620.56 199.26	10,316.53 31.81	5,168.17 15.94	426,452.42 1,314.99
2007-08	331.873 PER FTE	262,607.79 791.29	109,370.49 329.56	118,895.38 358.26	10,904.38 32.86	2,829.98 8.53	504,608.02 1,520.49
2008-09	321.142 PER FTE	213,899.11 666.06	138,772.39 432.12	83,436.30 259.81	11,535.22 35.92	1,780.24 5.54	449,423.26 1,399.45
2009-10	301.725 PER FTE	239,146.54 792.60	84,023.43 278.48	78,428.30 259.93	11,014.20 36.50	662.55 2.20	413,275.02 1,369.71
2010-11	290.217 PER FTE	307,730.05 1,060.34	69,255.68 238.63	78,344.81 269.95	7,703.64 26.54	1,920.24 6.62	464,954.42 1,602.09
2011-12	282.69 PER FTE	243,351.94 860.84	76,916.95 272.09	73,457.96 259.85	7,123.31 25.20	945.14 3.34	401,795.30 1,421.33
2012-13	291.196 PER FTE	255,692.34 878.08	84,109.20 288.84	79,686.29 273.65	6,193.03 21.27	2,095.38 7.20	427,776.24 1,469.03
2013-14	305.599 PER FTE	259,591.41 849.45	90,095.92 294.82	80,277.57 262.69	9,745.00 31.89	770.05 2.52	440,479.95 1,441.37
2014-15	316.139 PER FTE	270,906.72 856.92	130,113.66 411.57	82,484.29 260.91	8,590.00 27.17	460.00 1.46	492,554.67 1,558.03
2015-16	332.55 PER FTE	278,647.07 837.91	116,101.72 349.13	91,463.87 275.04	10,855.27 32.64	1,140.00 3.43	498,207.93 1,498.14
2016-17	338.57 PER FTE	350,000.09 1,033.76	140,752.82 415.73	98,854.00 291.98	8,610.66 25.43	2,813.44 8.31	601,031.01 1,775.20
2017-18	342.06 PER FTE	423,869.71 1,239.17	96,393.87 281.80	115,216.14 336.83	14,208.08 41.54	2,959.74 8.65	652,647.54 1,907.99
2018-19	360.091 PER FTE	383,359.44 1,064.62	125,953.00 349.78	106,648.24 296.17	14,112.89 39.19	707.02 1.96	630,780.59 1,751.73
2019-20	367.074 PER FTE	260,398.00 709.39	80,123.79 218.28	127,307.65 346.82	9,053.97 24.67	454.63 1.24	477,338.04 1,300.39
2020-21	390.39 PER FTE	93,547.38 239.63	3,113.64 7.98	106,787.13 273.54	5,038.43 12.91	447.36 1.15	208,933.94 535.19

Source: Year End Expenditure Report/Report 1801(S-275)
(SAR. SEC 9 CERTLEAV)

ARLINGTON PUBLIC SCHOOLS CLASSIFIED EMPLOYEE LEAVE REPORT

YEAR	FTE STAFF	330 SICK	340 BUSINESS	350/351 PERSONAL	360 BEREAVM'T	370 OTHER	TOTAL
2001-02	151.413 PER FTE	78,956.90 521.47	3,409.35 22.52	10,145.55 67.01	6,987.18 46.15	22,441.71 148.22	121,940.69 805.35
2002-03	169.206 PER FTE	115,618.20 683.30	5,771.92 34.11	31,728.51 187.51	4,912.42 29.03	21,089.69 124.64	179,120.74 1,058.60
2003-04	178.493 PER FTE	124,132.64 695.45	14,693.83 82.32	24,455.32 137.01	6,908.38 38.70	34,419.61 192.83	204,609.78 1,146.32
2004-05	184.038 PER FTE	104,552.49 568.10	5,354.00 29.09	32,242.12 175.19	5,264.03 28.60	16,999.85 92.37	164,412.49 893.36
2005-06	170.7 PER FTE	139,190.34 815.41	4,371.71 25.61	25,547.34 149.66	5,865.86 34.36	17,800.04 104.28	192,775.29 1,129.32
2006-07	181.04 PER FTE	114,320.69 631.47	9,248.69 51.09	26,704.06 147.50	4,438.45 24.52	28,220.97 155.88	182,932.86 1,010.46
2007-08	183.51 PER FTE	144,928.48 789.76	3,907.08 21.29	34,105.01 185.85	4,585.70 24.99	23,060.58 125.66	210,586.85 1,147.55
2008-09	186.31 PER FTE	95,377.61 511.93	3,155.26 16.94	30,608.81 164.29	3,351.01 17.99	24,447.94 131.22	156,940.63 842.36
2009-10	167.36 PER FTE	114,492.28 684.11	1,778.01 10.62	28,751.85 171.80	3,910.34 23.36	16,548.37 98.88	165,480.85 988.77
2010-11	150.605 PER FTE	145,583.57 966.66	1,305.36 8.67	36,491.66 242.30	5,362.02 35.60	10,385.30 68.96	199,127.91 1,322.19
2011-12	148.77 PER FTE	124,761.69 838.62	1,823.63 12.26	32,068.93 215.56	5,109.06 34.34	12,491.27 83.96	176,254.58 1,184.75
2012-13	151.34 PER FTE	118,430.98 782.55	1,986.23 13.12	19,857.24 131.21	5,923.44 39.14	22,232.52 146.90	168,430.41 1,112.93
2013-14	155.72 PER FTE	137,812.83 885.00	7,987.41 51.29	36,303.25 233.13	7,046.17 45.25	19,672.74 126.33	208,822.40 1,341.01
2014-15	164.601 PER FTE	149,021.43 905.35	7,795.42 47.36	37,055.34 225.12	6,943.57 42.18	19,524.52 118.62	220,340.28 1,338.63
2015-16	162.981 PER FTE	115,850.14 710.82	6,234.90 38.26	50,314.56 308.71	7,845.43 48.14	12,559.57 77.06	192,804.60 1,182.99
2016-17	178.8 PER FTE	184,753.18 1,033.30	3,971.98 22.21	52,814.96 295.39	9,262.53 51.80	14,746.71 82.48	265,549.36 1,485.18
2017-18	180.6 PER FTE	180,779.32 1,000.99	5,696.26 31.54	55,991.35 310.03	6,649.99 36.82	21,577.21 119.48	270,694.13 1,498.86
2018-19	187.068 PER FTE	183,679.39 981.89	4,535.62 24.25	34,967.84 186.93	11,164.07 59.68	17,043.56 91.11	251,390.48 1,343.85
2019-20	203.443 PER FTE	163,483.40 803.58	4,482.77 22.03	44,554.64 219.00	4,992.33 24.54	14,088.23 69.25	231,601.37 1,138.41
2020-21	175.891 PER FTE	74,957.15 426.16	221.90 1.26	55,939.68 318.04	6,967.57 39.61	10,637.69 60.48	148,723.99 845.55

Source: Year End Expenditure Report/Report 1801 (S-275)
(SAR, SEC 9 CLASSLEA)

ARLINGTON PUBLIC SCHOOLS
CERTIFICATED EMPLOYEE FRINGE BENEFIT REPORT

YEAR	TOTAL SALARIES	421/428 MEDICAL	422 IND. INS.	423 UNEMPLOY.	424 SOCIAL SECURITY	425 RETIREMENT	429 HCA**	4292 PFML*	TOTAL
2001-02	15,836,664.27 PERCENT	1,676,245.55 10.58	60,051.44 0.38	25,009.82 0.16	1,179,476.25 7.45	369,072.92 2.33	114,517.68 0.72		3,424,373.66 21.62
2002-03	16,937,357.95 PERCENT	1,750,151.18 10.33	82,452.21 0.49	43.69 0.00	1,251,477.04 7.39	258,108.48 1.52	133,115.68 0.79		3,475,348.28 20.52
2003-04	17,469,641.27 PERCENT	1,894,303.80 10.84	85,879.40 0.49	0.00 0.00	1,282,737.20 7.34	232,430.19 1.33	158,308.65 0.91		3,653,659.24 20.91
2004-05	18,491,457.15 PERCENT	2,333,445.14 12.62	94,411.94 0.51	55,332.83 0.30	1,385,529.67 7.49	242,284.52 1.31	163,993.67 0.89		4,274,997.77 23.12
2005-06	20,515,749.61 PERCENT	2,871,294.14 14.00	83,749.36 0.41	0.00 0.00	1,520,458.90 7.41	924,240.76 4.51	217,846.97 1.06		5,617,590.13 27.38
2006-07	18,960,176.52 PERCENT	2,535,835.76 13.37	96,563.62 0.51	6,177.57 0.03	1,400,853.10 7.39	528,667.28 2.79	187,176.84 0.99		4,755,274.17 25.08
2007-08	22,042,965.75 PERCENT	2,822,983.83 12.81	98,220.37 0.45	11,158.93 0.05	1,618,584.28 7.34	1,237,126.86 5.61	228,950.16 1.04		6,017,024.43 27.30
2008-09	22,338,488.42 PERCENT	3,042,051.32 13.62	91,018.95 0.41	958.85 0.00	1,648,790.10 7.38	1,820,371.27 8.15	231,583.32 1.04		6,834,773.81 30.60
2009-10	21,652,165.39 PERCENT	2,939,049.92 13.57	93,293.73 0.43	93,078.73 0.43	1,580,367.18 7.30	1,293,179.94 5.97	213,836.36 0.99		6,212,805.86 28.69
2010-11	21,589,461.53 PERCENT	2,964,482.97 13.73	102,620.87 0.48	111,252.11 0.52	1,571,782.58 7.28	1,288,247.63 5.97	216,399.38 1.00		6,254,785.54 28.97
2011-12	21,563,706.05 PERCENT	2,852,982.61 13.23	108,558.56 0.50	60,685.15 0.28	1,562,783.92 7.25	1,679,408.70 7.79	219,607.75 1.02		6,484,026.69 30.07
2012-13	22,724,730.36 PERCENT	2,920,866.47 12.85	97,680.03 0.43	4,449.07 0.02	1,647,201.56 7.25	1,767,858.48 7.78	228,032.48 1.00		6,666,088.09 29.33
2013-14	24,041,709.81 PERCENT	3,089,325.64 12.85	110,681.86 0.46	0.00 0.00	1,736,856.98 7.22	2,435,020.75 10.13	234,719.99 0.98		7,606,605.22 31.64
2014-15	25,954,756.79 PERCENT	3,256,201.38 12.55	130,915.24 0.50	0.00 0.00	1,880,875.53 7.25	2,624,010.74 10.11	249,384.69 0.96		8,141,387.58 31.37
2015-16	28,523,662.15 PERCENT	3,380,264.58 11.85	137,091.15 0.48	0.00 0.00	2,061,901.88 7.23	3,638,136.39 12.75	258,830.47 0.91		9,476,224.47 33.22
2016-17	30,188,177.65 PERCENT	3,416,440.08 11.32	151,788.24 0.50	0.00 0.00	2,164,006.31 7.17	3,840,417.68 12.72	259,960.23 0.86		9,832,612.54 32.57
2017-18	32,386,299.82 PERCENT	3,502,292.96 10.81	152,412.04 0.47	0.00 0.00	2,342,381.69 7.23	4,747,622.89 14.66	260,935.50 0.81		11,005,645.08 33.98
2018-19	36,435,084.89 PERCENT	3,835,331.24 10.53	136,047.08 0.37	0.00 0.00	2,652,847.36 7.28	5,442,187.51 14.94	299,182.99 0.82	35,501.27 0.10	12,401,097.45 34.04
2019-20	38,454,980.57 PERCENT	4,423,978.41 11.50	129,262.09 0.34	0.00 0.00	2,845,925.78 7.40	5,830,791.49 15.16	76,064.54 0.20	55,245.24 0.14	13,361,267.55 34.75
2020-21	39,715,471.86 PERCENT	4,538,352.10 11.43	125,345.53 0.32	259,681.48 0.65	2,925,031.69 7.36	6,122,955.63 15.42	0.00 0.00	86,202.42 0.22	14,057,568.85 35.40

*PFML: Paid Family Medical Leave adopted by the Washington State Legislature - effective 2019

**HCA retiree subsidy/carve out no longer coded separately from medical benefit payments for SEBB 2020-21

Source: Year End Expenditure Summary Reports

(SAR, SEC 9 CERTFRIN)

ARLINGTON PUBLIC SCHOOLS

CLASSIFIED EMPLOYEE FRINGE BENEFIT REPORT

YEAR	TOTAL SALARIES	431/438 MEDICAL	432 IND. INS.	433 UNEMPLOY.	434 SOC. SEC.	435 RETIREMENT	439 HCA**	4393 PFML*	TOTAL BENEFITS
2001-02	5,917,275.37 PERCENT	1,052,757.70 17.79	84,650.61 1.43	9,469.55 0.16	439,950.46 7.44	87,622.79 1.48	63,750.41 1.08		1,738,201.52 29.38
2002-03	6,592,954.33 PERCENT	1,151,934.99 17.47	110,492.97 1.68	0.00 0.00	483,690.37 7.34	72,588.51 1.10	74,501.64 1.13		1,893,208.48 28.72
2003-04	7,161,694.89 PERCENT	1,292,080.25 18.04	139,930.90 1.95	1.18 0.00	520,751.03 7.27	71,788.19 1.00	97,444.58 1.36		2,121,996.13 29.63
2004-05	7,257,668.96 PERCENT	1,643,070.75 22.64	138,009.28 1.90	27,368.88 0.38	540,766.04 7.45	69,771.67 0.96	79,210.97 1.09		2,498,197.59 34.42
2005-06	6,927,840.88 PERCENT	1,649,949.52 23.82	137,771.98 1.99	11,204.47 0.16	515,307.30 7.44	176,294.93 2.54	124,072.68 1.79		2,614,600.88 37.74
2006-07	7,809,436.05 PERCENT	1,977,830.96 25.33	156,924.34 2.01	0.00 0.00	581,911.80 7.45	349,548.64 4.48	149,176.80 1.91		3,215,392.54 41.17
2007-08	8,626,631.77 PERCENT	1,976,397.41 22.91	161,967.03 1.88	5,441.88 0.06	634,736.74 7.36	453,237.15 5.25	156,997.63 1.82		3,388,777.84 39.28
2008-09	8,761,319.73 PERCENT	2,225,767.44 25.40	157,066.16 1.79	2,179.78 0.02	646,835.12 7.38	565,516.59 6.45	161,539.25 1.84		3,758,904.34 42.90
2009-10	8,151,497.69 PERCENT	2,055,517.22 25.22	157,756.27 1.94	45,463.38 0.56	595,815.74 7.31	414,499.17 5.08	145,310.76 1.78		3,414,362.54 41.89
2010-11	8,022,043.87 PERCENT	2,064,265.85 25.73	168,080.14 2.10	69,788.57 0.87	580,403.97 7.24	400,559.24 4.99	137,572.40 1.71		3,420,670.17 42.64
2011-12	7,786,269.25 PERCENT	1,920,072.16 24.66	172,737.16 2.22	43,289.79 0.56	562,747.68 7.23	543,244.28 6.98	140,152.28 1.80		3,382,243.35 43.44
2012-13	8,089,990.44 PERCENT	1,972,073.08 24.38	153,597.48 1.90	10,377.11 0.13	587,605.03 7.26	570,566.97 7.05	160,469.67 1.98		3,454,689.34 42.70
2013-14	8,618,071.17 PERCENT	2,170,756.58 25.19	174,872.01 2.03	0.00 0.00	629,912.83 7.31	785,371.05 9.11	154,927.35 1.80		3,915,839.82 45.44
2014-15	9,151,785.15 PERCENT	2,214,629.66 24.20	252,140.76 2.76	0.00 0.00	673,490.79 7.36	827,068.66 9.04	162,746.21 1.78		4,130,076.08 45.13
2015-16	9,680,624.07 PERCENT	2,168,868.71 22.40	252,599.09 2.61	0.00 0.00	702,008.56 7.25	1,031,656.92 10.66	164,554.12 1.70		4,319,687.40 44.62
2016-17	10,319,510.24 PERCENT	2,280,382.71 22.10	282,536.49 2.74	0.00 0.00	755,175.63 7.32	1,086,627.91 10.53	176,283.01 1.71		4,581,005.75 44.39
2017-18	10,695,649.62 PERCENT	2,463,748.07 23.04	261,199.97 2.44	0.00 0.00	794,687.43 7.43	1,314,276.45 12.29	170,424.05 1.59		5,004,335.97 46.79
2018-19	12,460,978.05 PERCENT	2,620,556.12 21.03	277,007.22 2.22	0.00 0.00	925,230.50 7.43	1,518,212.69 12.18	201,137.96 1.61	12,222.96 0.10	5,554,367.45 44.57
2019-20	13,585,815.45 PERCENT	3,233,610.49 23.80	253,290.51 1.86	0.00 0.00	1,010,658.66 7.44	1,627,681.18 11.98	50,992.24 0.38	19,282.09 0.14	6,195,515.17 45.60
2020-21	12,996,808.61 PERCENT	3,446,470.38 26.52	207,160.16 1.59	91,697.74 0.71	959,617.85 7.38	1,572,922.51 12.10	0.00 0.00	162,586.58 1.25	6,440,455.22 49.55

*PFML: Paid Family Medical Leave adopted by the Washington State Legislature - effective 2019

**HCA retiree subsidy/carve out no longer coded separately from medical benefit payments for SEBB 2020-21

Source: Year End Expenditure Summary Reports

(SAR. SEC 9 CLASSFRI)



ARLINGTON
PUBLIC SCHOOLS

EDUCATE • PREPARE • INSPIRE

SECTION #10
LEVIES AND TAXES

ARLINGTON PUBLIC SCHOOLS

SCHOOL TAX LEVIES

YEAR	ASSESSOR CERTIFIED TRUE VALUE(1)	GENERAL		CAP PROJ		DEBT SERV		TOTAL \$ PER 1000
		SPEC LEVY AMOUNT	\$ PER 1000 (3)	SPEC LEVY AMOUNT	\$ PER 1000	LEVY AMOUNT	\$ PER 1000 (2)	
1983	354,348,872	554,200	1.590			340,000	0.976	2.566
1984	398,111,895	570,500	1.459			230,040	0.589	2.048
1985	406,518,538	790,000	1.942			225,000	0.545	2.487
1986	415,535,968	810,000	1.961			328,000	0.786	2.747
1987	466,738,399	1,201,956	2.583			301,000	0.638	3.221
1988	484,383,811	1,225,994	2.542			816,000	1.673	4.215
1989	504,797,758	1,264,296	2.478			750,000	1.439	3.917
1990	568,430,619	1,289,590	2.248			714,000	1.218	3.466
1991	605,427,906	1,807,475	2.906			620,000	0.960	3.866
1992	640,419,985	1,897,849	2.861			1,222,985	1.766	4.627
1993	677,591,783	2,508,691	3.596	125,000	.172	1,200,000	1.651	5.419
1994	958,209,336	2,583,825	2.681	125,000	.127	1,326,661	1.342	4.150
1995	1,001,517,532	2,974,000	2.942			1,008,698	0.970	3.912
1996	1,043,238,216	3,034,000	2.844			1,100,000	0.990	3.834
1997	1,090,512,314	3,297,000	3.025			1,200,000	1.078	4.103
1998	1,295,095,168	3,379,000	2.610			1,150,000	0.874	3.484
1999	1,397,767,208	3,974,000	2.844			875,000	0.620	3.464
2000	1,454,858,041	4,173,000	2.843			850,000	0.574	3.417
2001	1,533,987,591	4,805,000	3.107			4,000,000	2.565	5.672
2002	1,992,677,617	5,189,000	2.605			4,470,000	2.229	4.834
2003	1,995,986,393	6,265,000	3.122			4,400,000	2.182	5.304
2004	2,046,691,820	6,590,826	3.207			4,400,000	2.133	5.340
2005	2,406,484,000	6,705,332	2.772			4,598,000	1.891	4.663
2006	2,742,738,604	7,511,850	2.731			4,587,000	1.663	4.394
2007	3,340,413,254	7,745,424	2.319			4,801,128	1.437	3.756
2008	4,011,277,604	8,009,237	1.997			4,761,030	1.187	3.184
2009	4,071,290,742	8,988,118	2.208			4,846,916	1.191	3.399
2010	3,750,321,413	9,667,911	2.575			4,964,228	1.321	3.896
2011	3,364,886,727	10,207,267	3.033			4,985,850	1.482	4.515
2012	3,000,193,667	10,778,990	3.593			4,971,039	1.657	5.250
2013	2,792,832,694	10,697,349	3.830			4,440,346	1.590	5.420
2014	2,979,121,055	10,665,515	3.580			5,118,936	1.718	5.298
2015	3,271,932,133	11,824,545	3.604			5,274,923	1.604	5.208
2016	3,516,806,206	12,637,593	3.585			5,600,000	1.584	5.169
2017	3,764,306,963	13,232,641	3.509			5,362,013	1.419	4.928
2018	4,225,754,485	14,003,880	3.307			5,810,314	1.369	4.676
2019	4,716,374,259	7,090,036	1.500			6,313,752	1.333	2.833
2020	5,075,551,804	7,650,000	1.503			5,300,000	1.039	2.542
2021	5,536,485,292	9,031,533	1.628	6,019,553	1.083			2.711

(1) Does not include Timber Value

(2) Tax rate and amount is determined based on True Value + Timber Value

(3) Tax rate and amount is determined based on True Value + 50% of Timber Value

Source: Snohomish County Annual Report/Levy Certification

(SAR. SEC 10 SHTAXLE)



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 01-01-2021 To 12-31-2021

District: ARLINGTON SCHOOL DIST NO 16

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund: 724701 SCHOOL 16 M & O					
2021	7241012110	\$0.00	\$9,286,231.36	\$9,144,164.01	\$142,067.35
2020	7241012110	\$471,553.37	(\$24,902.45)	\$404,693.54	\$41,957.38
2019	7241012110	\$46,074.40	(\$22,065.67)	\$1,571.51	\$22,437.22
2018	7241012110	\$48,756.84	(\$20,931.47)	\$15,804.58	\$12,020.79
2017	7241012110	\$13,113.80	(\$663.92)	\$3,480.92	\$8,968.96
2016	7241012110	\$6,640.81	(\$2,182.76)	\$883.87	\$3,574.18
2015	7241012110	\$3,696.64	(\$69.53)	\$807.37	\$2,819.74
2014	7241012110	\$4,260.72	(\$458.00)	\$145.68	\$3,657.04
2013	7241012110	\$4,900.81	(\$1,109.02)	\$130.50	\$3,661.29
2012	7241012110	\$5,548.22	(\$975.01)	\$233.43	\$4,339.78
2011	7241012110	\$3,238.63	(\$914.36)	\$45.81	\$2,278.46
2010	7241012110	\$4,060.91	(\$278.99)	\$42.22	\$3,739.70
2009	7241012110	\$1,857.06	(\$322.99)	\$39.30	\$1,494.77
2008	7241012110	\$692.92	(\$22.20)	\$35.54	\$635.18
2007	7241012110	\$458.40	(\$151.94)	\$4.57	\$301.89
2006	7241012110	\$287.79	\$0.00	\$0.00	\$287.79
2005	7241012110	\$932.56	\$0.00	\$148.31	\$784.25
2004	7241012110	\$629.91	\$0.00	\$0.00	\$629.91
2003	7241012110	\$613.16	\$0.00	\$0.00	\$613.16
2002	7241012110	\$997.34	\$0.00	\$179.57	\$817.77
2001	7241012110	\$411.26	\$0.00	\$34.74	\$376.52
2000	7241012110	\$115.99	\$0.00	\$0.00	\$115.99
1998	7241012110	\$75.29	\$0.00	\$0.00	\$75.29
1996	7241012110	\$52.80	\$0.00	\$0.00	\$52.80
Fund Total:		\$618,969.63	\$9,211,183.05	\$9,572,445.47	\$257,707.21
Fund: 724702 SCHOOL 16 BONDS					
2020	7241022110	\$325,882.66	(\$17,209.66)	\$279,676.53	\$28,996.47
2019	7241022110	\$40,940.51	(\$19,606.89)	\$1,396.31	\$19,937.31
2018	7241022110	\$20,192.27	(\$8,668.58)	\$6,545.33	\$4,978.36
2017	7241022110	\$5,304.93	(\$268.55)	\$1,408.04	\$3,628.34
2016	7241022110	\$2,935.23	(\$964.83)	\$390.71	\$1,579.69
2015	7241022110	\$1,644.83	(\$30.94)	\$359.20	\$1,254.69
2014	7241022110	\$2,044.78	(\$219.83)	\$69.92	\$1,755.03
2013	7241022110	\$2,034.40	(\$460.35)	\$54.17	\$1,519.88
2012	7241022110	\$2,558.71	(\$449.65)	\$107.66	\$2,001.40
2011	7241022110	\$1,582.36	(\$446.64)	\$22.37	\$1,113.35
2010	7241022110	\$2,082.34	(\$143.07)	\$21.66	\$1,917.61
2009	7241022110	\$1,001.35	(\$174.17)	\$21.19	\$805.99
2008	7241022110	\$411.84	(\$13.20)	\$21.13	\$377.51
2007	7241022110	\$284.00	(\$94.18)	\$2.83	\$186.99
2006	7241022110	\$175.15	\$0.00	\$0.00	\$175.15
2005	7241022110	\$636.21	\$0.00	\$101.18	\$535.03
2004	7241022110	\$418.40	\$0.00	\$0.00	\$418.40
2003	7241022110	\$428.41	\$0.00	\$0.00	\$428.41
2002	7241022110	\$853.34	\$0.00	\$153.61	\$699.73
2001	7241022110	\$339.55	\$0.00	\$28.69	\$310.86
2000	7241022110	\$23.36	\$0.00	\$0.00	\$23.36
1998	7241022110	\$20.46	\$0.00	\$0.00	\$20.46



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 01-01-2021 To 12-31-2021

District: ARLINGTON SCHOOL DIST NO 16

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
1996	7241022110	\$15.10	\$0.00	\$0.00	\$15.10
Fund Total:		\$411,810.19	(\$48,750.54)	\$290,380.53	\$72,679.12
Fund: 724703 SCHOOL 16 CAPITAL PROJ (I)					
2021	7241032110	\$0.00	\$6,178,992.22	\$6,084,461.38	\$94,530.84
Fund Total:		\$0.00	\$6,178,992.22	\$6,084,461.38	\$94,530.84
Fund: 724721 SCHOOL 16 PRE 84 BONDS					
1998	724102212110	\$4.78	\$0.00	\$0.00	\$4.78
1996	724102212110	\$3.32	\$0.00	\$0.00	\$3.32
Fund Total:		\$8.10	\$0.00	\$0.00	\$8.10
District Total:		\$1,030,787.92	\$15,341,424.73	\$15,947,287.38	\$424,925.27

ASSESSED VALUATION AND TAX RATES OVERLAPPING TAX DISTRICTS

(Page 1 of 2)

Taxing Districts	2010 Assessed Valuation	2011 Assessed Valuation	2012 Assessed Valuation	2013 Assessed Valuation	2014 Assessed Valuation	2015 Assessed Valuation
Sch Dist Basic	3,750,321,413	3,364,886,727	3,000,193,667	2,792,832,694	2,979,121,055	3,271,932,133
Sch Dist M/O	3,754,817,102	3,371,624,663	3,008,933,041	2,800,949,264	2,986,123,512	3,280,630,521
Sch Dist Bonds	3,759,312,790	3,378,362,599	3,017,672,416	2,809,065,834	2,993,125,968	3,289,328,908
City of Arlington	2,239,257,103	2,018,675,444	1,822,509,261	1,727,872,805	1,816,314,125	2,003,794,121
Hospital Dist 3	3,963,052,480	3,592,765,406	3,148,054,335	2,944,891,327	3,127,846,977	3,404,681,027
	<u>DETAIL</u>	<u>DETAIL</u>	<u>DETAIL</u>	<u>DETAIL</u>	<u>DETAIL</u>	<u>DETAIL</u>
SCHOOL DIST	Reg 2.5748 Bond 1.3205 <u>CPF .000</u> Total 3.8953	Reg 3.0335 Bond 1.4817 <u>CPF .000</u> Total 4.5152	Reg 3.5928 Bond 1.6569 <u>CPF .000</u> Total 5.2497	3.8303 1.5899 <u>CPF .000</u> 5.4202	3.5801 1.7183 <u>CPF .000</u> 5.2984	3.6044 1.6036 <u>CPF .000</u> 5.208
STATE SCHOOL 1	Total 1.9925	Total 2.2064	Total 2.3786	Total 2.4332	Total 2.3844	Total 2.2788
ARLINGTON	Reg 1.0341 Bond .0000 <u>Emerg .4107</u> Total 1.4448	Reg 1.1694 Bond .0000 <u>Emerg .4646</u> Total 1.6340	Reg 1.3713 Bond .0000 <u>Emerg .5000</u> Total 1.8127	Reg 1.4199 Bond .0000 <u>Emerg .5000</u> Total 1.9199	1.3747 Bond .0000 <u>Emerg .5000</u> Total 1.8747	1.955 Bond .0000 <u>0.4658</u> 2.4178
HOSPITAL	Reg .2936 <u>Bond .7297</u> Total 1.0233	Reg .3315 <u>Bond .8138</u> Total 1.1453	Reg .3764 <u>Bond .9286</u> Total 1.3050	Reg 0 0.4151 <u>Bond 1.0181</u> Total 1.4332	Reg .3976 <u>Bond .9736</u> Total 1.3712	Reg .3721 <u>Bond .9061</u> Total 1.2782
COUNTY	Reg .7473 Bond .0000 Refund .0000 <u>ConFut .0318</u> Total .7823	Reg .8295 Bond .0000 Refund .0000 <u>ConFut .0389</u> Total .8684	Reg .9384 Bond .0000 Refund .0000 <u>ConFut .0439</u> Total .9823	Reg 1.0302 Bond .0000 Refund .0000 <u>ConFut .0469</u> Total 1.0771	Reg 1.0349 Bond .0000 Refund .0000 <u>ConFut .0439</u> Total 1.0788	Reg .9578 Bond .0000 Refund .0000 <u>ConFut .0406</u> Total 0.9985
LIBRARY	Total .4000	Total .4506	Total .4999	Total .5000	Total .5000	Total .4680
TOTAL TAXES	\$9.5382	\$10.8199	\$12.2282	\$12.7836	\$12.5075	\$12.6493

Source: Director Financial Services and Snohomish Country Assessors Annual Report at (www.co.snohomish.wa.us/assessor) (SAR. SEC 10 ASSDVALS)

ASSESSED VALUATION AND TAX RATES OVERLAPPING TAX DISTRICTS

(Page 2 of 2)

Taxing Districts	2016 Assessed Valuation	2017 Assessed Valuation	2018 Assessed Valuation	2019 Assessed Valuation	2020 Assessed Valuation	2021 Assessed Valuation
Sch Dist Basic	3,516,808,206	3,764,306,963	4,225,754,485	4,716,374,259	5,075,551,804	5,536,485,292
Sch Dist M/O	3,525,542,818	3,770,963,339	4,233,595,591	4,726,690,928	5,088,268,664	5,545,746,081
Sch Dist Bonds	3,534,277,429	3,777,619,715	4,241,436,697	4,737,007,598	5,100,985,524	5,555,006,869
City of Arlington	2,130,154,144	2,265,698,000	2,497,670,676	2,779,067,708	3,007,053,360	3,351,354,351
Hospital Dist 3	3,637,391,514	3,905,458,081	4,375,411,306	4,888,037,095	5,268,139,129	5,758,211,924
	<u>DETAIL</u>	<u>DETAIL</u>	<u>DETAIL</u>	<u>DETAIL</u>	<u>DETAIL</u>	<u>DETAIL</u>
SCHOOL DIST	3.5846	3.509	3.307	1.500	1.503	1.628
	1.5845	1.4194	1.369	1.333	1.039	0.000
	<u>CPF .000</u>	<u>CPF .000</u>	<u>CPF .000</u>	<u>CPF .000</u>	<u>CPF .000</u>	<u>CPF 1.083</u>
	5.1691	4.9285	4.677	2.833	2.5424	2.7121
STATE SCHOOL	Total 2.1237	Total 2.0275	Sch 1 1.8432	1.8693	1.8641	1.8365
STATE SCHOOL 2			<u>Sch 2 1.0050</u>	<u>Sch 2 .6957</u>	<u>Sch 2 1.0035</u>	<u>Sch 2 0.9887</u>
			Total 2.8482	Total 2.5650	2.8676	2.8252
ARLINGTON	1.8639	1.7863	1.6433	1.5264	1.4283	1.3421
Bond	.0000	.0000	.0000	.0000	.0000	.0000
	<u>0.4418</u>	<u>EMS .4229</u>	<u>EMS .3890</u>	<u>EMS .3613</u>	<u>EMS .3381</u>	<u>EMS .3177</u>
	2.3057	2.2092	2.0323	1.8878	1.7664	1.6598
HOSPITAL	Reg .3549	Reg .3375	Reg .3075	Reg .2832	Reg .2687	Reg .2554
	<u>Bond .8632</u>	<u>Bond .6443</u>	<u>Bond .6381</u>	<u>Bond .5092</u>	<u>Bond .4784</u>	<u>Bond .5188</u>
	Total 1.2181	Total .9818	Total .9456	Total .7925	Total .7471	Total .7742
COUNTY	Reg .8947	Reg .8432	Reg .7583	Reg .6865	Reg .6374	Reg .6092
	Bond .0000	Bond .0000	Bond .0000	Bond .0000	Bond .0000	Bond .0000
	Refund .0000	Refund .0000	Refund .0000	Refund .0000	Refund .0000	Refund .0000
	<u>ConFut .0383</u>	<u>ConFut .0359</u>	<u>ConFut .0326</u>	<u>ConFut .0298</u>	<u>ConFut .0279</u>	<u>ConFut .0269</u>
	Total 0.9330	Total 0.8791	Total .7910	Total .7163	Total .6653	Total .6361
LIBRARY	Total .4425	Total .4153	Total .3796	Total .4703	Total .4411	Total .4244
TOTAL TAXES	\$12.1921	\$11.4419	\$11.6745	\$9.2651	\$9.0303	\$9.0323

Source: Director Financial Services and Snohomish Country Assessor at (www.co.snohomish.wa.us/assessor) (SAR. SEC 10 ASSDVALS)

ARLINGTON PUBLIC SCHOOLS
ASSESSED VALUATION FOR 2019 COLLECTIONS
Summary as of December 31, 2020

	<u>2020-21</u>
REAL PROPERTY	#####
PERSONAL PROPERTY	219,280,255
UTILITIES - STATE ASSESSMENT	60,574,980
TOTAL ASSESSED VALUATION	5,525,532,785
PLUS TIMBER AV 50%	<u>9,260,789</u>
ACTUAL ASSESSED VALUATION FOR M & O SPECIAL LEVY	5,545,746,081
PLUS BAL OF TIMBER (50% Av) MAKING 100%	<u>9,260,789</u>
ASSESSED VALUATION FOR BOND LEVY	5,555,006,870

VOTER APPROVED LEVIES

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
M & O	11,824,545	12,637,593	13,232,641	14,003,880	7,090,036	7,650,000	9,031,533
BOND	5,274,923	5,600,000	5,362,013	5,810,314	6,313,752	5,300,000	
CPF							6,019,553
TOTALS	17,099,468	18,237,593	18,594,654	19,814,194	13,403,788	12,950,000	15,051,086

RATE PER \$1000 ON TRUE ASSESSED VALUATION

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
M & O	3.604	3.585	3.509	3.307	1.500	1.503	1.628
BOND	1.604	1.584	1.419	1.369	1.332	1.039	
CPF							1.084
TOTALS	5.208	5.169	4.928	4.676	2.832	2.542	2.712

Source: Sno County Assessor and Sno County Annual Report .
(SAR. SEC 10 AVCOLL)



ARLINGTON
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SECTION #11
ENROLLMENT

ARLINGTON PUBLIC SCHOOLS AVERAGE FTE ENROLLMENT BY GRADE

Grade Level	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
K	182	180	185	178	181	178	166	202	171	177	324	363	394	386	424	328
1	395	399	385	399	375	377	357	363	425	371	383	388	379	411	406	391
2	419	386	391	396	398	374	377	363	387	427	378	398	400	390	418	365
3	379	427	383	399	413	398	373	400	365	391	432	386	420	425	404	389
4	376	387	450	393	396	404	398	391	425	393	386	433	408	426	430	376
5	390	411	391	457	403	405	424	421	390	428	403	384	454	423	438	409
6	410	395	404	396	448	401	418	443	436	408	441	426	405	469	435	424
7	480	429	404	411	412	446	404	430	426	433	418	443	447	415	485	404
8	458	484	431	414	418	411	449	420	422	439	434	414	442	457	415	458
9	571	477	480	452	439	432	436	468	441	433	450	450	425	457	481	396
10	473	468	469	489	458	427	425	433	473	443	437	446	440	435	461	457
11	354	443	395	415	435	415	400	381	388	421	393	381	394	398	373	394
12	305	352	409	401	422	436	412	392	358	387	410	378	370	378	369	337
Totals	<u>5,193</u>	<u>5,238</u>	<u>5,177</u>	<u>5,200</u>	<u>5,198</u>	<u>5,104</u>	<u>5,039</u>	<u>5,107</u>	<u>5,107</u>	<u>5,151</u>	<u>5,289</u>	<u>5,290</u>	<u>5,378</u>	<u>5,470</u>	<u>5,539</u>	<u>5,128</u>
Increase or (Decr)	42	45	(61)	23	(2)	(94)	(65)	68	0	44	138	1	88	92	69	(411)
% Incr (decr)	0.81	0.87	(1.16)	0.44	(0.04)	(1.81)	(1.27)	1.35	0.00	0.86	2.68	0.02	1.66	1.71	1.26	(7.42)

Starting in 2015-16, Kindergarten was eligible to report as full-time enrollment for qualified schools.

*Does not include Running Start or Open Doors Drop-Out Re-Engagement

Source: Year End Enrollment Report 1251 and P223 thru June
(SAR.SEC 11 AVENROLLGRADE)

ARLINGTON PUBLIC SCHOOLS AVERAGE FTE ENROLLMENT BY SCHOOL

Year	Total FTE	Presidents	Eagle Creek	Kent Prairie	Trafton	Pioneer	Post MS	Haller MS (1)	Arlington HS	Weston HS	SVLC**
2003-04	5015.10	586.94	556.89	539.89	129.28	518.72	836.59		1433.61	133.67	279.51
2004-05	5150.73	611.14	554.89	569.61	131.50	592.50	832.63		1482.11	112.67	263.68
2005-06	5217.27	644.35	513.67	541.60	138.93	606.56	899.62		1540.02	108.91	223.56
2006-07	5263.40	537.7	445.74	461.79	138.61	534.17	619.91	619.60	1549.27	130.84	225.8
2007-08	5204.33	515.1	491.5	493.33	120.28	482	599.66	573.73	1570.26	114.98	238.17
2008-09	5229.73	524.6	495.30	501.93	130.72	478.50	585.46	580.83	1532.11	130.78	269.15
2009-10	5198.68	509.7	441.16	465.72	131.61	501.00	614.43	597.57	1504.74	135.29	297.73
2010-11	5137.09	497.3	516.94	491.33	closed	510.00	578.93	622.84	1497.11	122.61	300.07
2011-12	5038.44	513.4	470.96	521.2		500.55	590.76	621.57	1479.35	130.46	210.35
2012-13	5107.85	499.5	490.54	524.35		549.16	562.74	667.83	1487.83	129.53	196.25
2013--14	5106.69	502.85	500.33	546.80		556.17	573.00	664.81	1508.80	120.29	133.78
2014-15	5151.22	508.55	518.75	565.25		564.07	568.03	680.85	1528.94	128.05	89.30
2015-16	5288.53	520.00	583.65	624.64		556.64	594.56	672.75	1534.60	118.18	83.48
2016-17	5290.17	507.72	612.06	620.10		579.72	586.82	672.51	1504.09	113.00	94.15
2017-18	5378.18	514.22	667.28	657.55		567.80	618.61	650.10	1484.45	144.53	73.64
2018-19	5470.18	513.03	664.04	674.80		574.59	649.54	652.22	1520.28	148.79	72.91
2019-20	5538.62	542.15	715.60	655.92		574.99	658.76	637.87	1546.18	140.54	66.61
2020-21	5128.07	476.14	624.18	589.55		502.07	635.88	586.51	1418.63	92.53	202.59

(1) Haller MS opened fall 2006. Middle School grade configuration changed to 6-8.

*Presidents/Eagle Creek/Kent Prairie became eligible to count kindergarten students as 1.0 in 2015-16

**Stillaguamish Valley Learning Center

Source: Enrollment Reporting - Board Reports
(SAR.SEC 11 AVENROLLSCHOOL)

**ARLINGTON PUBLIC SCHOOLS
PROJECTED ENROLLMENTS - HEADCOUNT
By Cohort Survival**

ACTUAL HEAD COUNT ENROLLMENT ON OCTOBER FIRST

	2015	2016	2017	2018	2019	2020	Avg Survival Rate	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
KINDERGARTEN	363	355	391	387	430	332		337	342	347	352	357	362	367	372	377	382	387	392	397	402	407
GRADE 1	387	386	375	411	405	394	1.0267	405	346	351	356	361	367	372	377	382	387	392	397	402	408	413
GRADE 2	377	397	395	394	415	361	1.0002	361	405	346	351	356	361	367	372	377	382	387	392	397	402	408
GRADE 3	435	383	417	424	407	386	1.0206	394	368	413	353	358	363	368	375	380	385	390	395	400	405	410
GRADE 4	388	431	412	425	433	379	1.0076	382	397	371	416	356	361	366	371	378	383	388	393	398	403	408
GRADE 5	403	383	455	424	438	409	1.0094	413	386	401	374	420	359	364	369	374	382	387	392	397	402	407
GRADE 6	440	430	419	477	442	427	1.0453	446	432	403	419	391	439	375	381	386	391	399	405	410	415	420
ELEM (K-5) + 6 Annual Increase Accumulated Incr	2,793	2,765	2,864	2,942	2,970	2,688		2,738	2,676	2,632	2,621	2,599	2,612	2,579	2,617	2,654	2,692	2,730	2,766	2,801	2,837	2,873
								50	(62)	(44)	(11)	(22)	13	(33)	38	37	38	38	36	35	36	36
								50	(12)	(56)	(67)	(89)	(76)	(109)	(71)	(34)	4	42	78	113	149	185
GRADE 7	416	449	445	420	486	415	1.0031	416	447	433	404	420	392	440	376	382	387	392	400	406	411	416
GRADE 8	436	420	442	460	419	465	0.9964	463	415	445	431	403	418	391	438	375	381	386	391	399	405	410
MIDDLE SCH (7-8) Annual Increase Accumulated Incr	852	869	887	880	905	880		879	862	878	835	823	810	831	814	757	768	778	791	805	816	826
								(1)	(17)	16	(43)	(12)	(13)	21	(17)	(57)	11	10	13	14	11	10
								(1)	(18)	(2)	(45)	(57)	(70)	(49)	(66)	(123)	(112)	(102)	(89)	(75)	(64)	(54)
GRADE 9	453	457	427	459	491	402	1.0260	412	475	426	457	442	413	429	401	449	385	391	396	401	409	416
GRADE 10	444	455	445	436	463	468	0.9922	464	409	471	423	453	439	410	426	398	446	382	388	393	398	406
GRADE 11	433	411	428	426	407	429	0.9367	402	435	383	441	396	424	411	384	399	373	418	358	363	368	373
GRADE 12	476	450	433	433	435	406	1.0246	416	412	446	392	452	406	434	421	393	409	382	428	367	372	377
HI SCH (9-12) Annual Increase Accumulated Incr	1,806	1,773	1,733	1,754	1,796	1,705		1,694	1,731	1,726	1,713	1,743	1,682	1,684	1,632	1,639	1,613	1,573	1,570	1,524	1,547	1,572
								(11)	37	(5)	(13)	30	(61)	2	(52)	7	(26)	(40)	(3)	(46)	23	25
								(11)	26	21	8	38	(23)	(21)	(73)	(66)	(92)	(132)	(135)	-181	(158)	(133)
TOTAL Annual Increase or (decrease) Accumulated Incr or (decr)	5,451	5,407	5,484	5,576	5,671	5,273		5,311	5,269	5,236	5,169	5,165	5,104	5,094	5,063	5050	5073	5081	5127	5130	5,200	5,271
	15	(44)	77	92	95	(398)		38	(42)	(33)	(67)	(4)	(61)	(10)	(31)	(13)	23	8	46	3	70	71
	56	(29)	33	169	187	(303)		38	(4)	(37)	(104)	(108)	(169)	(179)	(210)	(223)	(200)	(192)	(146)	(143)	(73)	(2)
Total Accum Increase (decrease)	56	(29)	33	169	187	(303)		38	(4)	(37)	(104)	(108)	(169)	(179)	(210)	(223)	(200)	(192)	(146)	(143)	(73)	(2)

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**ARLINGTON PUBLIC SCHOOLS
ENROLLMENT VALUATION PER PUPIL**

SCHOOL YEAR	TAX YEAR	CERTIFIED ASSESSED VALUATION (TRUE VALUE)	AVERAGE FTE ENROLLMENT	VALUATION PER PUPIL
1982-83	83	354,348,872	2,573	137,718
1983-84	84	398,111,895	2,569	154,968
1984-85	85	406,050,528	2,617	155,159
1985-86	86	415,535,968	2,682	154,935
1986-87	87	466,738,399	2,741	170,280
1987-88	88	484,383,811	2,941	164,700
1988-89	89	504,797,758	3,106	162,523
1989-90	90	568,430,619	3,153	180,282
1990-91	91	605,427,906	3,334	181,592
1991-92	92	640,419,985	3,446	185,844
1992-93	93	677,591,783	3,567	189,961
1993-94	94	958,209,336	3,725	257,237
1994-95	95	1,001,517,532	3,818	262,315
1995-96	96	1,043,238,216	3,913	266,608
1996-97	97	1,090,512,314	4,072	267,808
1997-98	98	1,297,695,816	4,283	302,988
1998-99	99	1,401,241,079	4,513	310,490
1999-00	00	1,473,398,055	4,657	316,384
2000-01	01	1,535,229,880	4,727	324,779
2001-02	02	1,992,677,617	4,842	411,540
2002-03	03	1,995,986,393	4,858	410,866
2003-04	04	2,046,691,820	5,015	408,114
2004-05	05	2,406,484,000	5,151	467,188
2005-06	06	2,742,738,604	5,217	525,701
2006-07	07	3,340,413,254	5,263	634,698
2007-08	08	4,011,277,604	5,204	770,807
2008-09	09	4,071,290,742	5,230	778,449
2009-10	10	3,750,321,413	5,198	721,493
2010-11	11	3,364,886,727	5,207	646,224
2011-12	12	3,000,193,667	5,081	590,473
2012-13	13	2,792,832,694	5,161	541,142
2013-14	14	2,979,121,055	5,172	576,009
2014-15	15	3,271,932,133	5,201	629,097
2015-16	16	3,519,311,699	5,346	658,307
2016-17	17	3,764,306,963	5,353	703,214
2017-18	18	4,225,754,485	5,468*	772,815
2018-19	19	4,716,374,259	5,569	846,974
2019-20	20	5,075,551,804	5,662	896,418
2020-21	21	5,536,485,292	5,237	1,057,186

*Includes running start and open doors (open doors new in 2017-18)
Source: Fiscal Dir, School Tax Levies and Year End Enrollment Report 1251
(SAR, SEC 11 ENROLL VAL)



**ARLINGTON
PUBLIC SCHOOLS**

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END OF REPORT

Prepared by the Financial Services Department
Mrs. Gina Zeutenhorst, Executive Director of Financial Services