

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2016-2017

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2016-2017

CERTIFICATION

			76,773,650.11	-488,955.73	1,946.33	66,981,880.22
3,847,172.71	1,719,906.92	12,350,537.30	774,470.37	1,815,180.25	178,326.50	20,685,594.05
0.00	0.00	0.00	0.00	0.00	0.00	0.00
-5,607,909.25	1,738,409.97	12,482,355.72	77,548,120.48	1,326,224.52	180,272.83	87,667,474.27

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2017

General Fund	ASB Fund	Debt Service Fund	Transportation Vehicle Fund	Permanent Fund
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Balance Sheet

COUNTY: 17 King

Governmental Funds

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2017

General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2017

	FINAL /2Rg 506.0	ETACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	78,248,970.00	79,623,109.42	1,374,139.42
State	234,495,121.00	225,414,904.66	-9,080,216.34
Federal	35,907,098.00	23,123,397.82	-12,783,700.18
Federal Stimulus	402,962.00	672,778.39	269,816.39
Other	224,969.00	370,781.29	145,812.29
TOTAL REVENUES	349,279,120.00	329,204,971.58	-20,074,148.42
EXPENDITURES			
CURRENT:			
Regular Instruction	200,588,446.00	199,697,317.03	891,128.97
Federal Stimulus	402,962.00	632,846.23	-229,884.23
Special Education	40,455,229.00	44,767,389.40	-4,312,160.40
Vocational Education	9,730,200.00	9,205,791.67	524,408.33
Skill Center	0.00	0.00	0.00
Compensatory Programs	24,924,010.00	21,695,643.63	3,228,366.37
Other Instructional Programs	4,963,142.00	539,036.05	4,424,105.95
Community Services	389,667.00	402,314.34	-12,647.34
Support Services	63,556,932.00	61,757,544.66	1,799,387.34
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,174,750.00	314,398.88	860,351.12
DEBT SERVICE:			
Principal	0.00	148,351.44	-148,351.44
Interest and Other Charges	850.00	77,001.48	-76,151.48
TOTAL EXPENDITURES	346,186,188.00	339,237,634.81	6,948,553.19
REVENUES OVER (UNDER) EXPENDITURES	3,092,932.00	-10,032,663.23	-13,125,595.23

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	554,896.99	554,896.99
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	35,000.00	22,684.28	-12,315.72
TOTAL OTHER FINANCING SOURCES (USES)	35,000.00	577,581.27	542,581.27
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	3,127,932.00	-9,455,081.96	-12,583,013.96
BEGINNING TOTAL FUND BALANCE	5,514,152.00	3,847,172.71	-1,666,979.29
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	8,642,084.00	-5,607,909.25	-14,249,993.25

EXPENDITURES

CAPITAL OUTLAY:

- Sites
- Building
- Equipment
- Energy
- Transportation Equipment
- Other

Federal Stimuluther Charges

- Principal
- Interest and Other Charges

TOTAL EXPENDITURES	4,268,932.00	2,421,121.27	1,847,810.73
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REVENUES OVER (UNDER) EXPENDITURES	-66,069.00	18,503.05	84,572.05
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Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
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) EXPENDITURES AND OTHER FINANCING USES	-66,069.00	18,503.05	84,572.05
BEGINNING TOTAL FUND BALANCE	1,525,000.00	1,719,906.92	194,906.92
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,458,931.00	1,738,409.97	279,478.97

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	566,826.00	566,826.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	566,826.00	566,826.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,410,264.00	131,818.42	1,542,082.42
BEGINNING TOTAL FUND BALANCE	12,350,537.00	12,350,537.30	0.30
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	10,940,273.00	12,482,355.72	1,542,082.72

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2017

77,548,120.48 27,162,153.48

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Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,250.00	8,963.20	4,713.20
State	865,123.00	1,127,883.13	262,760.13
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	869,373.00	1,136,846.33	267,473.33
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
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	1,250,000.00	1,090,137.06	159,862.94
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	1,250,000.00	1,090,137.06	159,862.94

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Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2017

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-380,627.00	46,709.27	427,917.27
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)	-566,826.00	-566,826.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	30,000.00	31,161.00	1,161.00
TOTAL OTHER FINANCING SOURCES (USES)	-536,826.00	-535,665.00	1,161.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-917,453.00	-488,955.73	428,497.27
BEGINNING TOTAL FUND BALANCE	1,060,734.00	1,815,180.25	754,446.25
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	143,281.00	1,326,224.52	1,182,943.52

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Statement Of Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

August 31, 2017

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	53,681.50
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	163,545.60	104,874.51
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	20.00	0.00
Accounts Receivable	156.16	118.66
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	163,721.76	158,674.67
LIABILITIES:		
Accounts Payable	0.00	281.32
Due To Other Funds	9,017.42	0.00
TOTAL LIABILITIES	9,017.42	281.32
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	154,704.34	
Held In Trust For Pension Or Other Post-Employment Benefits		158,393.35
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	154,704.34	158,393.35

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Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2017

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		392,140.00
Other	123,284.16	0.00
TOTAL CONTRIBUTIONS	123,284.16	392,140.00
	0.00	0.00
	1,208.59	1,306.75
	0.00	0.00
	1,208.59	1,306.75

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Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2017

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Voted Debt					
Voted Bonds	133,265,000.00	74,906,000.00	19,215,000.00	188,956,000.00	15,700,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	90,347,046.00	0.00	9,021,891.00	81,325,155.00	
Net Pension Liabilities TRS 2/3	37,123,349.00	0.00	11,986,983.00	25,136,366.00	
Net Pension Liabilities SERS 2/3	17,110,622.00	0.00	4,975,393.00	12,135,229.00	
Net Pension Liabilities PERS 1	21,917,069.00	0.00	2,405,218.00	19,511,851.00	
Total Long-Term Liabilities	315,348,964.45	80,156,690.00	53,606,680.00	341,898,974.45	21,728,780.00

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Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2017

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

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Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2017

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

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Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2017

Amount Due
Within One Year

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	73,718,215.23	25,161,060.02	7,705,072.91	0.00
1300 Sale of Tax Title Property	1,947.12	757.80	192.64	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	1,121.81	44.90	15.93	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	73,721,284.16	25,161,862.72	7,705,281.48	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	280,664.77			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	630.00			
2188 Child Care Tuitions and Fees	134,475.00			
2200 Sales of Goods, Supplies and Services, Unassigned	363,788.03		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	137,248.43			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	91,955.92			
2298 School Food Services--Sales of Goods, Supplies, and Services	2,720,026.44			
2300 Investment Earnings	72,404.20	113,672.21	487,720.09	8,963.20
2400 Interfund Loan Interest Earnings	0.00		52,778.08	
2500 Gifts and Donations	311,426.76		0.00	0.00
2600 Fines and Damages	43,202.19		0.00	0.00
2700 Rentals and Leases	714,615.92	0.00	19,875.00	0.00
2800 Insurance Recoveries	261,814.25		0.00	0.00
2900 Local Support Nontax, Unassigned	577,229.56	0.00	1,506,607.82	0.00
2910 E-Rate	192,343.79		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	5,901,825.26	113,672.21	2,066,980.99	8,963.20
STATE, GENERAL PURPOSE				
3100 Apportionment	171,166,570.77			
3121 Special Education - General Apportionment	4,209,773.49			
3300 Local Effort Assistance	6,250,757.60			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	181,627,101.86	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	333.26		0.00	0.00
4121 Special Education	18,068,834.45			
4122 Special Education - Infants and Toddlers - State	1,411,288.92			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	6,708,151.31			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,155,161.22			
4159 Juveniles in Adult Jails	139,166.32	0.00		
4165 Transitional Bilingual	5,858,789.14			
4174 Highly Capable	268,732.24			
4188 Child Care	0.00			
4198 School Food Service	154,701.78			
4199 Transportation - Operations	9,016,019.30			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	6,624.86		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,127,883.13
4000 TOTAL STATE, SPECIAL PURPOSE	43,787,802.80		0.00	1,127,883.13
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	434.33	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	715,985.54	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	434.33	715,985.54	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	95,000.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	5,778,636.04			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	241,988.21			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	76,409.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	71,113.89		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	672,778.39			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	25,060.48			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2017

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
	0.00	0.00	81,143,983.70	0.00
	0.00	0.00	1,595,951.14	
	22,684.28			31,161.00
	0.00		0.00	0.00
	0.00		0.00	0.00
		0.00		
	554,896.99	566,826.00	0.00	0.00
9000 TOTAL TL 0.0 0.0 0.0 rg 434.0 253.499 Td 34 -19.680 0.0 0.0 rg 557,298 TL 27.0 0.0 566,826.00 3382,759 TL 13,499 TL 0dPF6 83,144 TL 90,629 TL 0.0 0.0				
TOTAL REVENUES AND OTHER FINANCING SOURCES	329,782,552.85	26,558,346.47	92,512,197.31	1,168,007.33

REPORT F196

Kent School District No. 415

RUN: 12/15/2017 3:18:03 PM

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2017

8

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	490,257.64
65 Tran Biling, St	5,056,442.94
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	74,664.11
69 Comp, Othr	351,619.24
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	260,583.01
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	278,453.04
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	402,314.34
97 Distwide Suppt	41,159,566.31
98 Schl Food Serv	10,282,581.50
99 Pupil Transp	10,729,640.99
TOTAL ALL PROGRAMS	339,237,634.81

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	434,938.27
74 Warehouse	306,160.21
75 Mtr Pool	-29,034.85
83 Interest	75,020.20
84 Principal	148,351.44
85 Debt Expn	1,981.28
91 Publ Actv	166,346.41
TOTAL ALL ACTIVITIES	339,237,634.81

REPORT F196

Kent School District No. 415

RUN: 12/15/2017 3:18:03 PM

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2016-2017

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

PROGRAM 02 - Alternative Learning Experience

Activity	Total	Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	Outlay
23 Princ Off	42,109.77	0.00		0.00	26,050.56	16,059.21	0.00	0.00	0.00	0.00
27 Teaching	339,137.86	0.00		90,830.96	0.00	31,596.90	0.00	216,710.00	0.00	0.00
02 TOTAL	381,247.63	0.00		90,830.96	26,050.56	47,656.11	0.00	216,710.00	0.00	0.00

E.S.D. 121

PROGRAM 03 - Basic Education - Dropout Reengagement

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	5,022.13	0.00		2,719.90	0.00	563.23	281.33	1,457.67	0.00	0.00
23 Princ Off	611,779.60	0.00		310,653.23	128,579.62	164,492.59	3,128.90	4,595.96	329.30	0.00
24 Guid/Coun	349,541.61	468.25		260,257.59	0.00	88,815.77	0.00	0.00	0.00	0.00
27 Teaching	1,648,160.94	289.50		359,585.92	690.13	116,868.30	7,177.83	1,163,534.03	15.23	0.00
31 InstProDev	12,075.90	0.00		9,770.42	239.25	2,016.23	0.00	50.00	0.00	0.00
03 TOTAL	2,626,580.18	757.75		942,987.06	129,509.00	372,756.12	10,588.06	1,169,637.66	344.53	0.00

E.S.D. 121

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(0)(5) Supplies / Materials	14,660.25 Purchased Services	Travel	Capital Outlay
21 Supv Inst	26,199.84	0.00		0.00	0.00	0.00	1,991.94	6,017.50	18,190.40	0.00
27 Teaching	277,491.48	14,660.25		72,989.65	11,633.05	17,982.18	31,435.18	122,932.27	5,858.90	0.00
31 InstProDev	320,398.49	0.00		157,507.82	33.28	39,809.58	13,771.42	103,649.49	5,626.90	0.00
33 Curriculum	8,756.42	0.00		0.00	0.00	0.00	8,756.42	0.00	0.00	0.00
18 TOTAL	632,846.23	14,660.25		230,497.47	11,666.33	57,791.76	55,954.96	232,599.26	29,676.20	0.00

186,776.60

21 Supv Inst	1,942,215.16	3,347.70	660,868.18	434,661.53	397,649.56	20,106.81	409,920.70	15,660.68	0.00
23 Princ Off	24,700.01	0.00	18,199.82	0.00	6,500.19	0.00	0.00	186,070.60	0.00
26 Health	10,524,113.19	0.00	5,920,624.20	259,048.25	2,147,525.22	21,459.32	2,163,473.51	11,982.69	0.00
27 Teaching	24,991,342.90	253,452.33	9,521,098.11	5,782,188.66	6,480,105.90	42,748.00	2,897,754.76	13,995.14	0.00
33 Curriculum	186,776.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

0.00

0.00

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,394.26	0.00		1,154.38	0.00	239.88	0.00	0.00	0.00	0.00
26 Health	12,443.53	0.00		10,483.70	0.00	1,959.83	0.00	0.00	0.00	0.00
27 Teaching	1,193,596.10	0.00		44,175.89	56.10	14,644.11	0.00	1,134,720.00	0.00	0.00
31 InstProDev	688.52	0.00		567.60	0.00	120.92	0.00	0.00	0.00	0.00
22 TOTAL	1,208,122.41	0.00		56,381.57	56.10	16,964.74	0.00	1,134,720.00	0.00	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	276,079.78	68.00		123,572.78	74,177.30	69,945.46	8,276.24	40.00	0.00	0.00
24 Guid/Coun	118,148.12	10.50		0.00	77,459.72	37,785.05	2,710.08	0.00	182.77	0.00
27 Teaching	7,970,334.38	14,325.43		4,628,181.11	127,204.39	1,710,360.86	872,496.35	515,754.42	4,507.26	97,504.56
28 Extracur	5,231.57	0.00		0.00	4,755.00	476.57	0.00	0.00	0.00	0.00
31 InstProDev	82,094.59	0.00		64,040.51	3,234.70	14,099.00	0.00	720.38	0.00	0.00
33 Curriculum	134.40	134.40		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 TOTAL	8,452,022.84	14,538.33		4,815,794.40	286,831.11	1,832,666.94	883,482.67	516,514.80	4,690.03	97,504.56

PROGRAM 38 - Vocational, Federal

	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
	Debit								
27 Teaching	81,039.95	21,198.70	20,620.55	0.00	3,001.50	405.00	20,291.00	15,523.20	0.00
31 InstProDev	149,425.44	952F5 8.5020097M	79,040.67	408.63	15,887.42	0.00	28,952.75	25,135.97	0.00
38 TOTAL	230,465.39	21,198.70	99,661.22	408.63	18,888.92	405.00	49,243.75	40,659.17	0.00

27 Teaching	54,248.85	408.33	31,209.33	0.00	9,339.04	3,977.41	9,314.74	0.00	0.00
31 InstProDev	7,637.27	0.00	1,575.71	0.00	192.37	0.00	2,588.98	3,280.21	0.00
39 TOTAL	61,886.12	408.33	32,785.04	0.00	9,531.41	3,977.41			

E.S.D. 121

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

(0)

21 Supv Inst	317,957.85	10.50	104,880.92	123,637.13	79,447.15	5,275.19	64.61	4,642.35	0.00
22 Lrn Resrc	2,703.20	0.00	0.00	0.00	0.00	2,703.20	0.00	0.00	0.00
27 Teaching	4,994,889.93	75,958.67	2,224,094.48	966,524.92	1,212,442.84	349,237.96	157,278.33	9,352.73	0.00
31 InstProDev	824,128.85	1,381.11	319,117.84	16,624.70	49,857.94	36,631.26	355,725.01	44,790.99	0.00
33 Curriculum	488,568.55	0.00	0.00	0.00	0.00	103,896.73	384,671.82	0.00	0.00
51 TOTAL	6,628,248.38	77,350.28	2,648,093.24	1,106,786.75	1,341,747.93	497,744.34	897,739.77	58,786.07	0.00

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	540,208.46	1,798.86		366,340.19	11,785.06	110,677.97	0.00	48,700.00	906.38	0.00
52 TOTAL	540,208.46	1,798.86		366,340.19	11,785.06	110,677.97	0.00	48,700.00	906.38	0.00

24 Guid/Coun	37,077.07	0.00	26,539.26	0.00						
27 Teaching	5,760,429.84	6,232.80	2,156,391.93	1,648,704.73	1,630,392.86	22,953.87	293,054.57	2,699.08		0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
22 Lrn Resrc	19,604.14	0.00		15,416.00	0.00	4,188.14	0.00	0.00	0.00	0.00
24 Guid/Coun	85,611.89	0.00		66,600.80	0.00	19,011.09	0.00	0.00	0.00	0.00
27 Teaching	1,459,055.06	0.00		1,064,376.38	304.29	304,084.63	2,223.30	86,145.92	1,920.54	0.00
31 InstProDev	671,096.70	434.27		519,837.55	1,715.75	131,592.74	4,775.60	2,125.00	10,615.79	0.00
58 TOTAL	2,235,367.79	434.27		1,666,230.73	2,020.04	458,876.60	6,998.90	88,270.92	12,536.33	0.00

E.S.D. 121

PROGRAM 59 - Institutions - Juveniles in Adult Jails

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	113,481.83	34.50		81,298.96	0.00	29,072.53	944.78	0.00	2,131.06	0.00
31 InstProDev	1,628.47	0.00		1,344.30	0.00	284.17	0.00	0.00	0.00	0.00
59 TOTAL	115,110.30	34.50		82,643.26	0.00	29,356.70	944.78	0.00	2,131.06	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	320,777.74	0.00		191,645.31	1,316.29	67,176.09	8,598.17	52,041.88	0.00	0.00
31 InstProDev	168,690.58	0.00		10,932.64	174.96	1,385.24	25,081.71	104,826.76	26,289.27	0.00
33 Curriculum	789.32	0.00		0.00	0.00	0.00	789.32	0.00	0.00	0.00
64 TOTAL	490,257.64	0.00		202,577.95	1,491.25	68,561.33	34,469.20	156,868.64	26,289.27	0.00

REPORT F196

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

21 Supv Inst	273,465.00	0.00	129,504.56	68,137.88	75,822.56	0.00	0.00	0.00	0.00
27 Teaching	4,734,779.25	0.00	1,773,971.73	1,472,296.72	1,483,701.65	4,809.15	0.00	0.00	0.00
31 InstProDev	48,198.69	0.00	26,766.22	13,059.88	8,372.59	0.00	0.00	0.00	0.00
65 TOTAL	5,056,442.94	0.00	1,930,242.51	1,553,494.48	1,567,896.80	4,809.15	0.00	0.00	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit	Credit	Cert.						
27 Teaching	74,303.28	0.00		0.00	52,168.40	22,134.88	0.00	0.00	0.00	0.00
31 InstProDev	360.83	0.00		0.00	302.90	57.93	0.00	0.00	0.00	0.00
68 TOTAL	74,664.11	0.00		0.00	52,471.30	22,192.81	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	69,874.52	0.00		23,164.14	11,834.66	10,072.66	0.00	24,803.06	0.00	0.00
27 Teaching	131,006.75	1,730.96		88,523.25	555.00	29,879.93	8,268.93	2,009.52	39.16	0.00
31 InstProDev	39,035.27	0.00		27,719.79	161.10	5,929.94	0.00	1,410.00	3,814.44	0.00
33 Curriculum	20,666.47	0.00		0.00	0.00	0.00	20,666.47	0.00	0.00	0.00
74 TOTAL	260,583.01	1,730.96		139,407.18	12,550.76	45,882.53	28,935.40	28,222.58	3,853.60	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
22 Lrn Resrc	4,895.74	0.00		0.00	0.00	0.00	4,895.74	0.00	0.00	0.00
27 Teaching	251,084.54	3,704.25		95,855.74	29,314.35	49,122.91	9,273.15	61,641.03	2,173.11	0.00
31 InstProDev	22,472.76	0.00		2,954.32	801.00	590.49	0.00	15,582.90	2,544.05	0.00
79 TOTAL	278,453.04	3,704.25		98,810.06	30,115.35	49,713.40	14,168.89	77,223.93	4,717.16	0.00

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
28 Extracur	69,410.87	0.00		7,846.76	32,367.63	4,992.44	22,843.08	1,360.96	0.00	0.00
63 Oper Bldg	166,557.06	0.00			138,748.54	27,808.52	0.00	0.00	0.00	0.00
91 Publ Actv	166,346.41	166,346.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	402,314.34	166,346.41	0.00	7,846.76	171,116.17	32,800.96	22,843.08	1,360.96	0.00	0.00

Activity	Total	Transfer	Transfer	Salaries	Spa	Ben	Mat	Tr	Se	0	Td	Tr	BT	9bi	Out
41 Supervisn	363,375.18	0.00		0.00	245,785.69	99,341.35	18,029.10		219.04		0.00				0.00
42 Food	4,863,523.60	0.00					4,863,523.60		0.00						
44 Operation	5,260,424.62	22,924.35		2,964,587.32	1,500,522.00	427,483.41		274,690.46		1,976.86				68,240.22	
49 Transfers	-204,741.90		-204,741.90												
98 TOTAL	10,282,581.50	22,924.35	-204,741.90	0.00	3,210,373.01	1,599,863.35	5,309,036.11	274,909.50	1,976.86	68,240.22					

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	433,912.72	0.00		0.00	279,634.06	154,038.73	0.00	0.00	239.93	0.00
51 Supervisn	1,329,207.59	1,867.16		0.00	919,036.29	329,566.17	11,499.65	67,238.32	0.00	0.00
52 Operation	8,608,185.54	287,646.83			4,278,522.18	1,982,427.08	541,682.85	1,517,906.60	0.00	0.00
53 Maintnce	1,184,045.67	0.00			522,979.42	195,169.79	397,971.72	54,998.26	0.00	12,926.48
56 Insurance	127,191.42							127,191.42		
59 Transfers	-952,901.95		-952,901.95							
99 TOTAL	10,729,640.99	289,513.99	-952,901.95	0.00	6,000,171.95	2,661,201.77	951,154.22	1,767,334.60	239.93	12,926.48

Data Requirements for Supplemental Reports

Other Data Requirements and Certifications

Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	192,343.79
Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	1,553,308.00
Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes

REPORT F196

RUN:

E.S.D. 121

Data Requirements for End of Year Reporting to
Apportionment and State Recovery Rate

COUNTY: 17

E.S.D. 121

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 17 King

For the Year Ended August 31, 2017

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

1,587,797.57

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

0.00

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

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

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

E.S.D. 121

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 17 King

For the Year Ended August 31, 2017

DISTORTING ITEMS

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward
For the Year Ended August 31, 2017

INDIRECT EXPENDITURES

E.S.D. 121

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 17 King

For the Year Ended August 31, 2017

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

84,283.16

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

56,316.67

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	339,237,634.81	314,398.88	225,352.92	6,451,321.17		16,766,321.26	291,420,072.97
Unallowable Costs					-24,060,167.61		24,060,167.61
TOTALS	339,237,634.81	314,398.88	225,352.92	6,451,321.17		16,766,321.26	315,480,240.58

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	16,551,800.92
2. FY 14-15 DIRECT EXPENDITURES	272,618,590.99
3. FY 14-15 OVER/UNDER RECOVERY (CALCULATED)	2,689,708.22
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	19,241,509.14
5. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.0706

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	16,766,321.26
7. FY 14-15 OVER/UNDER RECOVERY (LINE 3)	2,689,708.22
8. FY 16-17 ADJUSTED IND POOL (LINE 6 + LINE 7)	19,456,029.48
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	315,480,240.58
10. FY 16-17 RESTRICTED INDIRECT RATE (LINE 5)	0.0706
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	22,272,904.98
12. FY 16-17 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-2,816,875.51
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	13,949,445.75
14. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.0442

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
747,433.16	0.00		0.00		747,433.16	
3,299,569.65	0.00		0.00		3,299,569.65	
2,995,428.44	0.00		0.00		2,995,428.44	
648,641.35	0.00			648,641.35	0.00	
559,248.52	0.00		0.00		559,248.52	
513,189.00	0.00		0.00		513,189.00	
941,176.01	5,354.55		0.00		935,821.46	
9,430,773.20	20,791.59		0.00		9,409,981.61	
3,061,524.23	39,930.45		0.00		3,021,593.78	
6,428,993.82	0.00		0.00		6,428,993.82	
0.00	0.00		0.00		0.00	
1,623,002.79	0.00		0.00		1,623,002.79	
9,556,833.35	16,281.19		0.00		9,540,552.16	
434,938.27	25,366.74		0.00		409,571.53	
306,160.21	0.00		0.00		306,160.21	
-29,034.85	0.00		0.00		-29,034.85	
75,020.20	0.00	75,020.20				
148,351.44	0.00	148,351.44				
1,981.28	0.00	1,981.28				
Total Program 97	41,159,566.31	107,724.52	225,352.92	0.00	961,503.14	39,864,985.73

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Fiscal Year 2016-2017

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	339,237,634.81	314,398.88	225,352.92	6,451,321.17		39,864,985.73	291,420,072.97
Unallowable Costs					-961,503.14		961,503.14
Totals	339,237,634.81	314,398.88	225,352.92	6,451,321.17		39,864,985.73	292,381,576.11

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	39,440,685.56
2. FY 14-15 DIRECT EXPENDITURES	249,729,706.35
3. FY 14-15 OVER (UNDER) RECOVERY	1,594,282.81
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	41,034,968.37
5. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.1643

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	39,864,985.73
7. FY 14-15 OVER (UNDER) RECOVERY (LINE 3)	1,594,282.81
8. FY 16-17 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	41,459,268.54
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	292,381,576.11
10. FY 16-17 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1643
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	48,038,292.95
12. FY 16-17 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-6,579,024.41
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	33,285,961.32
14. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.1138

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

Program Expenditures	State Resources	Federal Resources	Other Resources
----------------------	-----------------	-------------------	-----------------

6,203,724.77	6,203,724.77	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
2,235,367.79	2,155,161.22	0.00	80,206.57

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
	115,110.30	115,110.30	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	490,257.64	0.00	490,257.64	0.00
	5,056,442.94	5,056,442.94	0.00	0.00
	0.00	0.00	0.00	0.00
	74,664.11	0.00	74,664.11	0.00
69 Compensatory, Other	351,619.24	0.00	95,000.00	256,619.24
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	260,583.01	260,583.01	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	278,453.04	0.00	87,962.17	190,490.87
TOTAL OTHER INSTRUCTIONAL PROGRAMS	67,927,266.82	48,199,291.97	14,308,051.83	5,419,923.02

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 17 King

Fiscal Year 2016-2017

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	H["37"/"38 Cevwcn"*C+	H["38"/"39 Cevwcn"*D+
Preliminary FY 2016-2017 to FY 2015-2016 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	33,814,299.62	38,117,814.14
2. Minus Revenue 7121 Payments From Other Districts.	1,113.65	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	33,216.84	25,060.48
4. Equals aggregate special education expenditures for resident special education students.	33,779,969.13	38,092,753.66
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		4,312,784.53
Preliminary FY 2016-2017 to FY 2015-2016 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,697.88	2,779.89
7. Expenditures per pupil (line 4/line 6).	12,520.93	13,702.97
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,182.04
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2016-2017 to FY 2015-2016 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	4,737,565.54	4,892,606.34
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		155,040.80
11. Expenditures per pupil (line 9/line 6).	1,756.03	1,760.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		3.97

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Food Services Deficit Calculation

Description	Operation	FY 2016 - 17	FY 2015 - 16		FY 2016 - 17	FY 2015 - 16
Total Expenditures	+ (plus)	339,237,634.81	325,746,079.03	Total Program 98	+ 10,282,581.5	10,401,596.5
Public Radio/Television	- (minus)	0.00	0.00		0	6
Community Schools	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 2,720,026.44	2,676,477.23
Child Care	- (minus)	0.00	0.00	Revenue 4198 (State)	- 154,701.78	155,907.38
Other Community Services	- (minus)	402,314.34	410,751.01	Revenue 4398 (State)	- 0.00	0.00
School Food Services	- (minus)	10,282,581.50	10,401,596.56	Revenue 6198 (Fed)	- 7,443,176.43	7,372,612.35
Debt Service, Interest	- (minus)	75,020.20	9,281.25	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	148,351.44	48,638.78	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Debt Related	- (minus)	1,981.28	76,485.26	Revenue 6998 (Fed)	- 910,001.69	933,821.93
Expenditures				Revenue 7198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	314,398.88	621,811.54	Revenue 8198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	434.33	11,906.31	TOTAL FOOD SERVICES DEFICIT	-945,324.84	-737,222.33
Federal, Special Purpose Revenue	- (minus)	23,795,741.88	24,525,389.91			
Food Service Deficit	+ (plus)	0.00	0.00	Note:		
Food Services Revenue, Federal	+ (plus)	7,443,176.43	7,372,612.35	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, USDA	+ (plus)	910,001.69	933,821.93	Deficit is a negative amount, zero dollars		
Commodities				are displayed.		
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2016 - 17	FY 2015 - 16
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	11,947.26
Capital Outlay, Food Services	+ (plus)	68,240.22	43,392.67
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	312,638,229.30	298,001,992.62
		FY 16-17/FY 15-16	1.05

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

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 17 King

Preliminary Vocational Education Maintenance of Effort

This is the preliminary Vocational Education Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Description	Operation	FY 2016 - 17	FY 2015 - 16
Program 31, Vocational--Basic State	+ (plus)	8,452,022.84	8,100,234.63
Program 34, Middle School Career and Technical Education-State	+ (plus)	558,921.88	226,269.79
Program 38, Vocational--Federal	+ (plus)	230,465.39	196,488.00
Program 39, Vocational--Other Categorical	+ (plus)	61,886.12	37,779.84
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	241,988.21	206,312.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	9,061,308.02	8,354,460.26
		FY 16-17 / FY 15-16	1.08

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

E.S.D. 121

Kent School District No.415

COUNTY: 17 King

Financial Edit Report Fiscal Year 2016-2017

Info 1.588 Your district has passed tb2SN1reliimnanry Federl YCross-Cuttng

E.S.D. 121

Kent School District No.415

COUNTY: 17 King

Financial Edit Report Fiscal Year 2016-2017

Continued

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	25,161,060.02	24,656,647.25

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.501	CPF revenue account 1100 is not equal to County Treasurer Cash File F-197 account 20.	7,705,072.91	7,524,827.18
Info	2.501	CPF revenue account 2400 is not equal to County Treasurer Cash File F-197 account 41.	52,778.08	51,249.55
Info	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	81,143,983.70	80,172,688.91
Info	2.505	On the Balance Sheet CPF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer report Item 241, Minus Outstanding Warrants.	1,821,264.73	103,728.35

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

E.S.D. 121

Kent School District No.415

COUNTY: 17 King

Financial Edit Report Fiscal Year 2016-2017

Continued

Private Purpose Trust/Other Trust Fund: Cleared all edits