

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2018-2019

ANNUAL FINANCIAL STATEMENTS

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

CERTIFICATION

The Annual Financial Statements (Report F-196) for Kent School District No. 415 of King County for the fiscal year ended August 31, 2019, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2018-August 31, 2019

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	399,657,112.73	2,375,014.89	33,709,691.44	106,344,789.01	1,239,935.18	3,658.00	543,330,201.25
Total Expenditures	362,670,581.54	2,185,461.56	29,347,909.90	47,227,319.12	669,345.01	58.79	442,100,675.92
Other Financing Uses	0.00		0.00	326,497.02	568,558.00		895,055.02
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	36,986,531.19	189,553.33	4,361,781.54	58,790,972.87	2,032.17	3,599.21	100,334,470.31
Beginning Total Fund Balance	-674,255.31	1,825,208.13	13,238,270.77	34,941,360.89	1,195,844.78	182,948.02	50,709,377.28
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	36,312,275.88	2,014,761.46	17,600,052.31	93,732,333.76	1,197,876.95	186,547.23	151,043,847.59

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2019

General Fund	ASB Fund	Debt Service Fund	Transportation Vehicle Fund
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REPORT F196

Kent School District No. 415

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2019

General
Fund

ASB
Fund

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2019

General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
				0.00	0.00	0.00
36,312,275.88	2,014,761.46	17,600,052.31	93,732,333.76	1,197,876.95	186,547.23	151,043,847.59

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	56,440,002.00	59,107,831.10	2,667,829.10
State	318,539,491.00	317,378,351.11	-1,161,139.89
Federal	26,041,067.00	22,065,261.00	-3,975,806.00
Other	780,000.00	775,257.41	-4,742.59
TOTAL REVENUES	401,800,560.00	399,326,700.62	-2,473,859.38
EXPENDITURES			
CURRENT:			
Regular Instruction	216,666,489.00	200,989,257.19	15,677,231.81
Special Education	52,410,777.00	53,352,607.20	-941,830.20
Vocational Education	16,044,427.00	12,459,247.73	3,585,179.27
Skill Center	0.00	0.00	0.00
Compensatory Programs	34,186,410.00	31,399,550.56	2,786,859.44
Other Instructional Programs	5,595,982.00	1,402,748.94	4,193,233.06
Community Services	275,760.00	386,797.24	-111,037.24
Support Services	60,376,963.00	62,110,268.99	-1,733,305.99
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	431,989.00	277,384.83	154,604.17
DEBT SERVICE:			
Principal	145,539.00	158,625.45	-13,086.45
Interest and Other Charges	20,081.00	134,093.41	-114,012.41
TOTAL EXPENDITURES	386,154,417.00	362,670,581.54	23,483,835.46
REVENUES OVER (UNDER) EXPENDITURES	15,646,143.00	36,656,119.08	21,009,976.08

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	350,000.00	326,497.02	-23,502.98
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	15,000.00	3,915.09	-11,084.91
TOTAL OTHER FINANCING SOURCES (USES)	365,000.00	330,412.11	-34,587.89
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	16,011,143.00	36,986,531.19	20,975,388.19
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	29,497.00	-674,255.31	-703,752.31
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	16,040,640.00	36,312,275.88	20,271,635.88

	3,789,140.00	2,375,014.89	-1,414,125.11
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	3,965,051.00	2,185,461.56	1,779,589.44
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	3,965,051.00	2,185,461.56	1,779,589.44
 REVENUES OVER (UNDER) EXPENDITURES	 -175,911.00	 189,553.33	 365,464.33

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-175,911.00	189,553.33	365,464.33
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,709,668.00	1,825,208.13	115,540.13
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,533,757.00	2,014,761.46	481,004.46

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	39,301,996.00	32,419,380.79	-6,882,615.21
State	0.00	0.00	0.00
Federal	769,050.00	721,368.90	-47,681.10
Other			
TOTAL REVENUES	40,071,046.00	33,140,749.69	-6,930,296.31
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	20,215,000.00	20,217,523.16	-2,523.16
Interest and Other Charges	8,488,279.00	9,130,386.74	-642,107.74
TOTAL EXPENDITURES	28,703,279.00	29,347,909.90	-644,630.90
REVENUES OVER (UNDER) EXPENDITURES	11,367,767.00	3,792,839.79	-7,574,927.21

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	383.75	383.75
Long-Term Financing			
Transfers In	568,558.00	568,558.00	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)	568,558.00	568,941.75	383.75
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	11,936,325.00	4,361,781.54	-7,574,543.46
BEGINNING TOTAL FUND BALANCE	13,536,870.00	13,238,270.77	-298,599.23
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	25,473,195.00	17,600,052.31	-7,873,142.69

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2019

Local	16,451,100.00	16,322,449.01	-128,650.99
State	1,750,000.00	5,685,879.72	3,935,879.72
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	18,201,100.00	22,008,328.73	3,807,228.73
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	8,564,896.00	9,309,557.19	-744,661.19
Building	52,050,949.00	24,780,935.32	27,270,013.68
Equipment	1,471,944.00	851,907.36	620,036.64
Instructional Technology	14,948,000.00	11,813,129.73	3,134,870.27
Energy	0.00	0.00	0.00
Sales and Lease	4,000.00	4,742.02	-742.02
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	1,200,000.00	467,047.50	-732,952.50
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	78,239,789.00	47,227,319.12	31,012,469.88
REVENUES OVER (UNDER) EXPENDITURES	-60,038,689.00	-25,218,990.39	34,819,698.61
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	60,000,000.00	80,466,762.50	20,466,762.50
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-350,000.00	-326,497.02	23,502.98
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	3,869,697.78	3,869,697.78
TOTAL OTHER FINANCING SOURCES (USES)	59,650,000.00	84,009,963.26	24,359,963.26
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-388,689.00	58,790,972.87	59,179,661.87
BEGINNING TOTAL FUND BALANCE	47,432,200.00	34,941,360.89	-12,490,839.11
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	47,043,511.00	93,732,333.76	46,688,822.76

EXPENDITURES

CAPITAL OUTLAY:

Sites

Building

Equipment

Energy

Transportation Equipment

Other

	690,000.00	669,345.01	20,654.99
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	0.00	0.00	0.00
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	0.00	0.00	0.00
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	690,000.00	669,345.01	20,654.99
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Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	562,600.00	545,046.51	-17,553.49
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)	-568,558.00	-568,558.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	30,000.00	25,543.66	-4,456.34
TOTAL OTHER FINANCING SOURCES (USES)	-538,558.00	-543,014.34	-4,456.34
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	24,042.00	2,032.17	-22,009.83
BEGINNING TOTAL FUND BALANCE	1,209,586.00	1,195,844.78	-13,741.22
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,233,628.00	1,197,876.95	-35,751.05

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Statement Of Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

August 31, 2019

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	58,312.90
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	230,901.64	87,105.91
Minus Warrants Outstanding	-87.93	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	230,813.71	145,418.81
LIABILITIES:		
Accounts Payable	0.00	156.80
Due To Other Funds	-164.65	0.00
TOTAL LIABILITIES	-164.65	156.80
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	230,978.36	
Held In Trust For Pension Or Other Post-Employment Benefits		145,262.01
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	230,978.36	145,262.01

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Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2019

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	17,796.76	0.00
Employer		0.00
Members		441,134.90
Other	0.00	0.00
TOTAL CONTRIBUTIONS	17,796.76	441,134.90
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	4,714.40	1,409.64
Less Investment Expenses	0.00	0.00
Net Investment Income	4,714.40	1,409.64
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	22,511.16	442,544.54
DEDUCTIONS:		
Benefits		410,854.99
Refund of Contributions	0.00	0.00
Administrative Expenses	3,538.85	0.00
Scholarships	0.00	
Other	20,568.94	0.00
TOTAL DEDUCTIONS	24,107.79	410,854.99
Net Increase (Decrease)	-1,596.63	31,689.55
Net Position--Prior Year August Beginning	232,574.99	113,572.46
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	232,574.99	113,572.46
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	230,978.36	145,262.01

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Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
Voted Debt					
Voted Bonds	173,256,000.00	72,200,000.00	19,745,000.00	225,711,000.00	26,425,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
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	73,975,451.00	0.00	17,275,091.00	56,700,360.00	
Net Pension Liabilities TRS 2/3	11,503,885.00	2,418,111.00	0.00	13,921,996.00	
Net Pension Liabilities SERS 2/3	6,855,886.00	0.00	1,820,709.00	5,035,177.00	
Net Pension Liabilities PERS 1	17,414,566.00	0.00	2,921,893.00	14,492,673.00	

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
	237,374,736.29			
	6,440,876.38			
	2,027,090.66			
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	245,842,703.33	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	2,999.34		5,667,948.72	0.00
4121 Special Education	28,816,838.40			
4122 Special Education - Infants and Toddlers - State	2,332,093.02			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			17,931.00	
4155 Learning Assistance	12,949,370.15			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,395,398.68			
4159 Juveniles in Adult Jails	117,125.39	0.00		
4165 Transitional Bilingual	9,589,935.75			
4174 Highly Capable	812,598.95			
4188 Child Care	0.00			
4198 School Food Service	164,756.87			
4199 Transportation - Operations	14,341,676.47			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	12,854.76		0.00	140,000.00
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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,054,946.85
4000 TOTAL STATE, SPECIAL PURPOSE	71,535,647.78		5,685,879.72	1,194,946.85
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	7,230.64	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	721,368.90	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	7,230.64	721,368.90	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	80,000.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	6,022,465.68			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	201,307.22			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	5,506,283.66			
6152 Other Title, ESEA Fed	1,009,097.79			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2019

General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
0.00			
852,641.87			
0.00			
0.00			
0.00			
0.00			
61,359.87			
134,192.66			
7,209,724.01			
0.00			
97,186.12		0.00	0.00
0.00			
0.00			
0.00			
0.00			
0.00			
0.00			
0.00			
0.00			
0.00			
0.00			
0.00			
0.00			
0.00			
0.00			
74,265.85			
0.00			
0.00			
0.00			
0.00			
0.00			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2019

General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
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6,776.63

0.00

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	6,776.63		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	550,670.05		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	187,509.16			
8500 Nonfederal, ESD	30,301.57		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	768,480.78		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	383.75	80,466,762.50	0.00
9200 Sale of Real Property	0.00	0.00	3,869,697.78	
9300 Sale of Equipment	3,915.09			25,543.66
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	326,497.02	568,558.00	0.00	0.00

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	330,412.11	568,941.75	84,336,460.28	25,543.66
TOTAL REVENUES AND OTHER FINANCING SOURCES	399,657,112.73	33,709,691.44	106,344,789.01	1,239,935.18

OBJECT EXPENDITURE SUMMARY

61NO.	OBJECT TITLE	AMOUNT
	0 Debit Transfer	1,176,500.47
	1 Credit Transfer	53 -1,176,500.47
	2 Cert. Salaries	53 161,698,443.14
	3 Class. Salaries	53 55,478,640.87
	4 Employee Benefits	61 86,989,246.33
62	5 Supplies / Materials	13,131,176.70
	6	53 .00
	7 Purchased Services	44,755,513.50
	8 Travel	340,176.17
	9 Capital Outlay	277,384.83
	TOTAL ALL OBJECTS	362,670,581.54

3

42 F.76f 9.680TL 0.0 0.0 0.0 rg 551.0 465.982 Td (Cert. Salaries)Tj T* ET.0 0.1612 (19.77,553.63

53	Maintnce	1,019,752.28
56	Insurance	158,531.16
59	Transfers	-795,101.87
61	Supv Bldg	739,989.27
62	Grnd Mnt	1,077,553.63

3

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	813,535.70
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	607,947.78
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	61,359.87
89 Othr Comm Srv	325,437.37
97 Distwide Suppt	39,824,655.61
98 Schl Food Serv	9,956,861.45
99 Pupil Transp	12,825,968.43
TOTAL ALL PROGRAMS	362,670,581.54

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	7,844,249.64
73 Printing	461,409.11
74 Warehouse	322,674.18
75 Mtr Pool	-23,773.84
83 Interest	133,330.51
84 Principal	158,625.45
85 Debt Expn	762.90
91 Publ Actv	134,397.68
TOTAL ALL ACTIVITIES	362,670,581.54

REPORT F196

Kent School District No. 415

RUN: 11/13/2019 9:24:57 AM

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2018-2019

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

32 Inst Tech

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	46,176.43	0.00		0.00	29,065.20	17,111.23	0.00	0.00	0.00	0.00
27 Teaching	378,761.41	0.00		101,687.87	0.00	38,903.54	0.00	238,170.00	0.00	0.00
31 InstProDev	845.56	0.00		0.00	675.30	170.26	0.00	0.00	0.00	0.00
34 Prof Learn	676.29	0.00		506.13		170.16	0.00	0.00	0.00	0.00
02 TOTAL	426,459.69	0.00		102,194.00	29,740.50	56,355.19	0.00	238,170.00	0.00	0.00

COUNTY: 17 King

For the Year Ended August 31, 2019

21 Supv Inst	1,669.19	0.00	0.00	0.00	0.00	258.09	1,411.10	0.00	0.00
23 Princ Off	376,338.87	0.00	150,308.60	116,449.49	109,379.48	49.03	0.00	152.27	0.00
24 Guid/Coun	349,372.76	0.00	252,376.83	0.00	96,995.93	0.00	0.00	0.00	0.00
27 Teaching	1,490,677.26	82.65	346,269.03	463.31	127,802.10	6,830.52	1,009,229.65	0.00	0.00
31 InstProDev	12,496.29	0.00	10,195.88	169.69	2,130.72	0.00	0.00	0.00	0.00
33 Curriculum	2,602.51	0.00	0.00	0.00	0.00	540.00	2,062.51	0.00	0.00
34 Prof Learn	2,111.91	0.00	1,580.54		531.37	0.00	0.00	0.00	0.00
03 TOTAL	2,235,268.79	82.65	760,730.88	117,082.49	336,839.60	7,677.64	1,012,703.26	152.27	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,914,898.84	3,056.39		662,566.02	438,381.58	455,004.48	71,241.36	280,137.71	4,511.30	0.00
23 Princ Off	23,224.60	0.00		16,765.13	72.00	6,387.47	0.00	0.00	0.00	0.00
26 Health	12,372,996.02	0.00		6,776,963.58	274,401.83	2,525,291.06	48,937.18	2,738,250.48	9,151.89	0.00
27 Teaching	30,382,653.32	256,830.14		11,250,717.29	6,978,342.56	8,178,981.74	58,085.59	3,648,764.67	10,931.33	0.00
29 Pmt to SD	339,813.00							339,813.00		
31 InstProDev	362,667.84	0.00		235,345.77	63,810.03	63,512.04	0.00	0.00	0.00	0.00
33 Curriculum	47,384.72	0.00		0.00	0.00	0.00	47,384.72	0.00	0.00	0.00
34 Prof Learn	68,248.54	0.00		51,076.62		17,171.92	0.00	0.00	0.00	0.00
21 TOTAL	45,511,886.88	259,886.53		18,993,434.41	7,755,008.00	11,246,348.71	225,648.85	7,006,965.86	24,594.52	0.00

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	2,036,141.96	0.00		0.00	0.00	0.00	0.00	2,036,141.96	0.00	0.00
22 TOTAL	2,036,141.96	0.00		0.00	0.00	0.00	0.00	2,036,141.96	0.00	0.00

COUNTY: 17 King

For the Year Ended August 31, 2019

26 Health	16,876.00	0.00	0.00	0.00	0.00	0.00	0.00	16,876.00	0.00	0.00
27 Teaching	5,103,604.43	0.00	0.00	1,285,075.75	860,947.23	24,137.52	2,933,443.93	0.00	0.00	0.00
29 Pmt to SD	670,074.81						670,074.81			
31 InstProDev	12,776.87	0.00	0.00	10,376.75	2,400.12	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,246.25	0.00	0.00	0.00	0.00	1,246.25	0.00	0.00	0.00	0.00
24 TOTAL	5,804,578.36	0.00	0.00	1,295,452.50	863,347.35	25,383.77	3,620,394.74	0.00	0.00	0.00

21 Supv Inst	389,135.56	0.00	175,506.50	104,831.47	105,218.21	3,579.38	0.00	0.00	0.00
24 Guid/Coun	595,090.94	0.00	350,302.81	74,698.41	170,089.72	0.00	0.00	0.00	0.00
200 Teaching	0.00	0.00	5,055,443.89	175,265.93	2,027,879.26	1,559,412.35	0.00	0.00	0.00
28 Extracur	6,663.49	0.00	0.00	5,016.00	567.69	1,059.80	20.00	0.00	0.00
31 InstProDev	84,471.40	0.00	65,624.42	1,412.38	15,263.45	0.00	1,382.00	789.150.00	
34 Prof Learn	32,561.71	0.00	24,368.86		8,192.85	0.00	0.00	0.00	0.00

0.00

24 Guid/Coun										
27 Teaching	1,031,068.87	74.19	661,906.21	0.00	258,064.25	98,022.05	10,693.04	2,309.13	0.00	

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	115,258.18	25,729.62		51,485.85	0.00	12,167.53	0.00	5,911.41	19,963.77	0.00
31 InstProDev	77,527.90	0.00		19,490.96	0.00	4,650.39	0.00	35,249.83	18,136.72	0.00
38 TOTAL	192,786.08	25,729.62		70,976.81	0.00	16,817.92	0.00	41,161.24	38,100.49	0.00

E.S.D. 121

PROGRAM 39 - Vocational, Other Categorical

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	8,801.75	0.00		0.00	0.00	0.00	2,801.75	6,000.00	0.00	0.00
39 TOTAL	8,801.75	0.00		0.00	0.00	0.00	2,801.75	6,000.00	0.00	0.00

21 Supv Inst	226,470.01	10.00	57,233.22	102,515.23	62,762.29	3,093.53	26.39	829.35	0.00
24 Guid/Coun	265,616.60	0.00	196,896.57	0.00	68,720.03	0.00	0.00	0.00	0.00
31 InstProDev	970,616.70	336.65	623,654.64	18,923.46	206,187.91	15,847.77	101,987.10	3,679.17	0.00
33 Curriculum	29,952.05	0.00	0.00	0.00	0.00	12,882.69	17,069.36		

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	23,436.71	96.96		0.00	0.00	0.00	1,673.65	21,666.10	0.00	0.00
31 InstProDev	942,946.93	828.85		523,069.15	10,695.15	171,556.42	14,139.61	206,961.03	15,696.72	0.00
52 TOTAL	966,383.64	925.81		523,069.15	10,695.15	171,556.42	15,813.26	228,627.13	15,696.72	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	281,926.56	1,095.25		129,239.42	71,315.17	76,964.77	3,275.16	0.00	36.79	0.00
24 Guid/Coun	969,619.26	0.00		688,475.05	0.00	281,144.21	0.00	0.00	0.00	0.00
27 Teaching	9,268,199.15	24,114.33		3,831,254.13	2,064,123.30	2,539,651.66	116,415.10	687,718.42	4,922.21	0.00
31 InstProDev	2,106,662.13	0.00		1,249,675.25	21,306.06	448,122.16	1,276.14	386,282.52	0.00	0.00
33 Curriculum	112,589.50	0.00		0.00	0.00	0.00	112,589.50	0.00	0.00	0.00
34 Prof Learn	22,357.56	0.00		16,732.14		5,625.42	0.00	0.00	0.00	0.00
55 TOTAL	12,761,354.16	25,209.58		5,915,375.99	2,156,744.53	3,351,508.22	233,555.90	1,074,000.94	4,959.00	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	Transfer	Transfer	Salaries	Salaries	Benefits	Materials	Services	Travel	Outlay
22 Lrn Resrc	28,002.46	0.00		21,191.00	0.00	6,811.46	0.00	0.00	0.00	0.00
23 Princ Off	1,743.50	0.00		0.00	0.00	0.00	0.00	1,743.50	0.00	0.00
24 Guid/Coun	70,650.44	0.00		53,573.00	0.00	17,077.44	0.00	0.00	0.00	0.00
27 Teaching	1,788,012.34	28.42		1,250,020.04	1,957.08	391,415.19	60,150.91	84,022.72	417.98	0.00
31 InstProDev	579,961.56	1,237.62		439,259.26	0.00	113,500.16	2,146.29	16,194.00	7,624.23	0.00
58 TOTAL	2,468,370.30	1,266.04		1,764,043.30	1,957.08	528,804.25	62,297.20	101,960.22	8,042.21	0.00

E.S.D. 121

PROGRAM 59 - Institutions - Juveniles in Adult Jails

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	108,277.50	0.00		75,180.22	0.00	32,878.73	218.55	0.00	0.00	0.00
34 Prof Learn	499.44	0.00		373.78		125.66	0.00	0.00	0.00	0.00
59 TOTAL	108,776.94	0.00		75,554.00	0.00	33,004.39	218.55	0.00	0.00	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	500,662.67	0.00		350,992.94	7,686.47	117,940.77	18,290.49	5,752.00	0.00	0.00
31 InstProDev	282,883.06	0.00		61,428.55	17,827.97	18,481.43	17,456.43	155,775.42	11,913.26	0.00
33 Curriculum	33,004.61	0.00		0.00	0.00	0.00	33,004.61	0.00	0.00	0.00
64 TOTAL	816,550.34	0.00		412,421.49	25,514.44	136,422.20	68,751.53	161,527.42	11,913.26	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	325,662.95	0.00		146,663.50	84,608.19	94,367.37	0.00	23.89	0.00	0.00
27 Teaching	8,278,849.78	1,074.71		4,931,569.90	876,339.61	2,464,345.84	5,519.72	0.00	0.00	0.00
31 InstProDev	80,589.92	0.00		64,223.32	572.91	15,793.69	0.00	0.00	0.00	0.00
34 Prof Learn	32,225.49	0.00		24,117.26		8,108.23	0.00	0.00	0.00	0.00
65 TOTAL	8,717,328.14	1,074.71		5,166,573.98	961,520.71	2,582,615.13	5,519.72	23.89	0.00	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	71,122.25	136.40		0.00	48,357.00	13,774.03	6,420.54	1,574.71	859.57	0.00
68 TOTAL	71,122.25	136.40		0.00	48,357.00	13,774.03	6,420.54	1,574.71	859.57	0.00

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	233,808.44	4,173.97		178,358.24	0.00	51,276.23	0.00	0.00	0.00	0.00
31 InstProDev	247.05	0.00		0.00	220.70	26.35	0.00	0.00	0.00	0.00
69 TOTAL	234,055.49	4,173.97		178,358.24	220.70	51,302.58	0.00	0.00	0.00	0.00

E.S.D. 121 rg 302.24 529.5 Td 19.646 0 Td (For the Year EndeTd ET BT /F9 0 Td46T /F6 8.5 Tf 9.629 TL 0.0 0.0 0.0 rg 20.0 547.5.094 TdE.S.D. 12173.57

COUNTY: 17 King

For the Year Ended August 31, 2019

21 Supv Inst	121,103.07	0.00	45,915.36	38,438.52	36,224.95	413.85	0.00	110.39	0.00
27 Teaching	500,121.63	1,189.16	282,474.65	37.40	104,966.14	71,803.07	39,396.01	255.20	0.00
31 InstProDev	91,667.28	0.00	64,644.55	389.79	9,444.41	171,074.69	480.36	12,872.74	0.00
33 Curriculum	98,857.77	0.00	0.00	0.00	0.00	98,857.77	0.00	0.00	0.00
34 Prof Learn	1,785.95	0.00	1,336.64		449.31	0.00	0.00	0.00	0.00
74 TOTAL	813,535.70	1,189.16	394,371.20	38,865.71	151,084.81	171,074.69	44,077.39	12,872.74	0.00

E.S.2t6.2.81 ET BT /F7 10.0 Tf 11.499 TL 0.0 0.0 0.0 rg 231.682 31, 2019

COUNTY: 17 King

For the Year Ended August 31, 2019

24 Guid/Coun	323,069.67	0.00	630.96	12,696.86	3,974.41	3,241.84	301,105.44	1,420.16	0.00
27 Teaching	272,734.37	1,842.02	3,981.54	920.00	4,984.00	0.00	5,124.11	1,160.21	0.00
31 InstProDev	12,143.74	561.75	8,047.50	0.00	0.00	1,664.87	428.50	920.00	521.12
79 TOTAL	607,947.78	2,403.77	12,660.00	17,681.04	7,790.58	7,293.47	537,242.01	4,142.37	18,734.54

E.S.D. 121

PROGRAM 88 - Child Care

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
42 Food	61,359.87	0.00					61,359.87	0.00		
88 TOTAL	61,359.87	0.00					61,359.87	0.00		

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	-100.11	0.00		0.00	0.00	-100.11	0.00	0.00	0.00	0.00
28 Extracur	38,473.91	0.00		11,078.10	21,047.37	5,382.06	966.38	0.00	0.00	0.00
63 Oper Bldg	152,665.89	0.00			124,214.90	28,450.99	0.00	0.00	0.00	0.00
91 Publ Actv	134,397.68	134,397.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	325,437.37	134,397.68	0.00	11,078.10	145,262.27	33,732.94	966.38	0.00	0.00	0.00

COUNTY: 17 King

11 Bd of Dir	275,179.93	47.00			61,124.59	19,857.11	784.21	193,158.62	208.40	0.00
12 Supt Off	442,287.47	2,473.26		264,700.00	45,589.80	94,476.70	2,357.95	32,689.76	0.00	0.00
13 Busns Off	2,768,043.60	796.44		0.00	1,686,616.94	638,440.88	34,529.40	401,339.45	6,320.49	0.00
14 HR	2,833,227.49	3,247.37		193,744.50	1,751,593.46	694,392.63	40,877.26	146,897.13	2,475.14	0.00
15 Pblc Rltn	896,254.34	587.79		0.00	553,445.48	211,930.14	11,267.04	117,866.42	1,157.47	0.00
25 Pupil M/S	75,529.45	0.00		551.88	0.00	128.78	10,191.29	64,657.50	0.00	0.00
61 Supv Bldg	739,989.27	0.00		0.00	533,795.47	204,319.69	1,782.84	91.27	0.00	0.00
62 Grnd Mnt	1,077,553.63	4,361.29			587,708.95	245,551.12	40,785.42	195,508.06	0.00	3,638.79
63 Oper Bldg	9,917,811.10	2,351.19			6,406,603.75	2,911,322.87	479,344.87	59,589.54	386.79	58,212.09
64 Maintnce	4,082,838.25	78,025.59	0.00		1,380,802.72	533,790.13	454,075.79	1,593,584.24	0.00	42,559.78
65 Utilities	5,954,263.90	8,360.29	0.00		0.00	0.00	-3,444.28	5,949,347.89	0.00	0.00
68 Insurance	1,864,399.23	0.00					1,270.83	1,863,128.40		0.00
524Bof34Sys	7,844,249.64	946.17	0.00	9,461.74	3,457,012.61	1,151,045.35	165,489.34	2,970,382.01	31,071.59	58,840.83
73 Printing	461,409.11	263.28	-94,307.28	0.00	242,496.24	87,714.11	93,902.90	123,283.46	0.00	8,056.40
74 Warehouse	322,674.18	19,420.63	0.00	0.00	215,643.68	75,594.75	5,710.24	6,304.88	0.00	0.00
75 Mtr Pool	-23,773.84	3,059.82	-130,984.43	0.00	0.00	0.00	97,642.81	6,507.96	0.00	0.00
83 Interest	133,330.51							133,330.51		
84 Principal	158,625.45							158,625.45		
85 Debt Expn	762.90							762.90		
97 TOTAL	39,824,655.61	123,940.12	-225,291.71	468,458.12	16,922,433.69	6,868,564.26	1,436,567.91	14,017,055.45	41,619.88	171,307.89

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PROGRAM 98 - School Food Services

Activity	Total	Debit Transfer	Credit Transfer	Cert. Salaries	Salaries	Benefits	Materials	Services	Travel	Outlay
41 Supervisn	384,818.63	0.00		0.00	256,953.13	102,396.42	23,014.42	177.50	2,277.16	0.00
42 Food	4,381,199.86	0.00					4,381,199.86	0.00		
44 Operation	5,346,949.85	31,076.46			2,997,383.70	1,673,994.35	386,574.93	222,626.01	2,104.65	33,189.75
49 Transfers	-156,106.89		-156,106.89							
98 TOTAL	9,956,861.45	31,076.46	-156,106.89	0.00	3,254,336.83	1,776,390.77	4,790,789.21	222,803.51	4,381.81	33,189.75

51 Supervisn	1,262,836.89	1,747.66
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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.	52,614.22
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	2,878,122.52
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

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

COUNTY: 17 King

For the Year Ended August 31, 2019

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

31,073.07

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

0.123

a) Total All Programs (SYSTEM CALCULATED)

362,670,581.54

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

39,824,655.61

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

322,845,925.93

DISTORTING ITEMS

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, 2019

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

COUNTY: 17 King

For the Year Ended August 31, 2019

INDIRECT EXPENDITURES

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

95,783.80

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

46,318.60

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

0.00

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, and added to the federal unrestricted indirect expenditure pool.

0.00

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

7,757,785.74

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

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

COUNTY: 17 King

For the Year Ended August 31, 2019

INDIRECT EXPENDITURES

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

Fiscal Year 2018-2019

COUNTY: 17 King

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
	275,179.93	0.00		0.00	133,077.53	142,102.40	
	442,287.47	0.00		0.00	442,287.47	0.00	
13 Business Offer	275,179.93	0.00		0.00	133,077.53	142,102.40	
14 Human Resources	2,833,227.49	0.00		0.00		2,833,227.49	
15 Public Relations	896,254.34	0.00			896,254.34	0.00	
25 Pupil Management and Safety	75,529.45	0.00		0.00	75,529.45	0.00	
61 Supervision	739,989.27	0.00		0.00	739,989.27	0.00	
62 Grounds Maintenance	1,077,553.63	3,638.79		0.00	1,073,914.84	0.00	
63 Operation of Buildings	9,917,811.10	58,212.09		0.00	9,859,599.01	0.00	
64 Maintenance	4,082,838.25	42,559.78		20,889.00	4,019,389.47	0.00	
65 Utilities	5,954,263.90	0.00		0.00	5,954,263.90	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	1,864,399.23	0.00		0.00	1,864,399.23	0.00	
72 Information Systems	7,844,249.64	58,840.83		0.00	27,623.07	7,757,785.74	
73 Printing	461,409.11	8,056.40		0.00		453,352.71	
74 Warehousing	322,674.18	0.00		0.00		322,674.18	
75 Motor Pool	-23,773.84	0.00		0.00		-23,773.84	
83 Interest	133,330.51	0.00	133,330.51				
84 Principal	158,625.45	0.00	158,625.45				
85 Debt-Related Expenditures	762.90	0.00	762.90				
Total Program 97	39,824,655.61	171,307.89	292,718.86	20,889.00	25,086,327.58	14,253,412.28	

E.S.D. 121

Fiscal Year 2018-2019

COUNTY: 17 King

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	362,670,581.54	277,384.83	292,718.86	4,402,088.86		14,253,412.28	318,358,649.13
Unallowable Costs					-25,086,327.58		25,086,327.58
TOTALS	362,670,581.54	277,384.83	292,718.86	4,402,088.86		14,253,412.28	343,444,976.71

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	16,766,321.26
2. FY 16-17 DIRECT EXPENDITURES	315,480,240.58
3. FY 16-17 OVER/UNDER RECOVERY (CALCULATED)	-2,816,875.51
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	13,949,445.75
5. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.0442

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	14,253,412.28
7. FY 16-17 OVER/UNDER RECOVERY (LINE 3)	-2,816,875.51
8. FY 18-19 ADJUSTED IND POOL (LINE 6 + LINE 7)	11,436,536.77
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	343,444,976.71
10. FY 18-19 RESTRICTED INDIRECT RATE (LINE 5)	0.0442
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	15,180,267.97
12. FY 18-19 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-3,743,731.20
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	10,509,681.08
14. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.0306

E.S.D. 121

Fiscal Year 2018-2019

COUNTY: 17 King

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

TOTAL PROGRAM EXPENDITURE	----- EXCLUDED -----			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			

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

| ----- EXCLUDED ----- |

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	198,331,918.77	181,096,351.76	106,962.46	17,128,604.55
02 Alternative Learning Experience (ALE)	426,459.69	426,459.69	0.00	0.00
03 Dropout Reengagement	2,235,268.79	2,235,268.79	0.00	0.00
31 Vocational-Basic, State	11,045,440.63	10,948,254.51	97,186.12	0.00
34 Middle School Career and Technical Ed, State	1,261,981.86	1,261,981.86	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	39,824,655.61	39,265,007.39	559,648.22	0.00
TOTAL BASIC EDUCATIONAL PROGRAMS	253,125,725.35	235,233,324.00	763,796.80	17,128,604.55
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	45,511,886.88	35,500,965.66	12,779.80	9,998,141.42
22 Special Education - Infants and Toddlers - State	2,036,141.96	2,036,141.96	0.00	0.00
24 Special Education-Supplemental, Federal	5,804,578.36	0.00	5,804,578.36	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	192,786.08	0.00	192,786.08	0.00
39 Vocational, Other Categorical	8,801.75	0.00	8,801.75	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center - Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	5,255,609.30	0.00	5,255,609.30	0.00
52 Other Title Grants Under ESEA, Federal	966,383.64	0.00	966,383.64	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	12,761,354.16	12,761,354.16	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	2,468,370.30	2,395,398.68	0.00	72,971.62
59 Institutions - Juveniles in Adult Jails	108,776.94	108,776.94	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	816,550.34	0.00	816,550.34	0.00
65 Transitional Bilingual, State	8,717,328.14	8,717,328.14	0.00	0.00

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	71,122.25	0.00	71,122.25	0.00
69 Compensatory, Other	234,055.49	0.00	0.00	234,055.49
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	813,535.70	812,598.95	0.00	936.75
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	607,947.78	0.00	0.00	607,947.78
TOTAL OTHER INSTRUCTIONAL PROGRAMS	86,375,229.07	62,020,298.95	13,128,611.52	10,914,053.06

30,048,706.75

	H["39"/"3: Cevwcn"*C+	H["3:"/"3; Cevwcn"*D+
Preliminary FY 2018-2019 to FY 2017-2018 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	40,788,584.60	45,511,886.88
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	27,671.88	12,779.80
4. Equals aggregate special education expenditures for resident special education students.	40,760,912.72	45,499,107.08
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.)		4,738,194.36
 Preliminary FY 2018-2019 to FY 2017-2018 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,842.66	2,784.11
7. Expenditures per pupil (line 4/line 6).	14,339.00	16,342.42
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.)		2,003.42
		5,184,900.74
	1,693.21	3,591.14
		1,897.93

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.

		0.00	
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00
+	(plus)	0.00	0.00

Preliminary Federal Cross-Cutting Maintenance of Effort

E.S.D. 121

Fiscal Year 2018-2019

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 2018 - 19	FY 2017 - 18
Program 31, Vocational--Basic State	+ (plus)	11,045,440.63	9,246,874.35
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,261,981.86	1,087,441.24
Program 38, Vocational--Federal	+ (plus)	192,786.08	164,897.00
Program 39, Vocational--Other Categorical	+ (plus)	8,801.75	92,558.73
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)	201,307.22	173,141.00
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	12,307,703.10	10,418,630.32
		FY 18-19 / FY 17-18	1.18

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

Financial Edit Report Fiscal Year 2018-2019

REPORT F196

RUN: 11/13/2019 9:25:08 AM

E.S.D. 121

Kent School District No.415

COUNTY: 17 King

Financial Edit Report Fiscal Year 2018-2019

Continued