

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2014-2015

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2014-2015

CERTIFICATION

The Annual Financial Statements (Report F-196) for Auburn School District No. 408 of King County for the fiscal year ended August 31, 2015, 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 177 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 OMB circular A-87 and all costs are properly allocable to federal awards.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2014-August 31, 2015

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	168,655,463.90	2,216,024.32	15,370,186.79	20,845,317.48	722,369.05	0.00	207,809,361.54
Total Expenditures	167,761,387.45	2,189,319.98	15,603,305.42	46,644,747.72	803,971.56	0.00	233,002,732.13
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	894,076.45	26,704.34	-233,118.63	-25,799,430.24	-81,602.51	0.00	-25,193,370.59
Beginning Total Fund Balance	9,416,431.76	1,428,831.37	6,422,375.59	69,083,979.23	2,151,833.51	0.00	88,503,451.46
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	10,310,508.21	1,455,535.71	6,189,256.96	43,284,548.99	2,070,231.00	0.00	63,310,080.87

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	12,155,208.95	1,656,899.01	6,199,863.17	46,899,075.61	2,070,792.32	0.00	68,981,839.06
Minus Warrants Outstanding	-2,908,875.38	-5,730.71	0.00	-9,121.49	0.00	0.00	-2,923,727.58
Taxes Receivable	17,715,006.90		6,576,773.80	3,929,395.48	-40.20		28,221,135.98
Due From Other Funds	-582.59	588.81	0.00	0.00	0.00	0.00	6.22
Due From Other Governmental Units	2,169,715.54	0.00	0.00	3,114,759.18	0.00	0.00	5,284,474.72
Accounts Receivable	243,276.09	0.00	0.00	0.00	0.00	0.00	243,276.09
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	5,902.56	731.84	3,104.03	25,028.91	703.98	0.00	35,471.32
Inventory	340,108.96	0.00		0.00			340,108.96
Prepaid Items	209,837.40	0.00			0.00	0.00	209,837.40
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	29,929,598.43	1,652,488.95	12,779,741.00	53,959,137.69	2,071,456.10	0.00	100,392,422.17
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	29,929,598.43	1,652,488.95	12,779,741.00	53,959,137.69	2,071,456.10	0.00	100,392,422.17
LIABILITIES:							
Accounts Payable	1,208,320.73	50,609.29	13,710.24	6,695,745.01	0.00	0.00	7,968,385.27
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	534,656.09	0.00		0.00			534,656.09
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	100,566.59	0.00		0.00			100,566.59
Due To Other Governmental Units	10,225.10	2,000.54		44,375.89	1,265.30	0.00	57,866.83
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	26,506.00						26,506.00
Due To Other Funds	588.81	-582.59	0.00	0.00	0.00	0.00	6.22
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	900.00	0.00		5,072.32			5,972.32
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	1,881,763.32	52,027.24	13,710.24	6,745,193.22	1,265.30	0.00	8,693,959.32
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	22,320.00	144,926.00	0.00	0.00	0.00	0.00	167,246.00
Unavailable Revenue - Taxes Receivable	17,715,006.90		6,576,773.80	3,929,395.48	-40.20		28,221,135.98
TOTAL DEFERRED INFLOWS OF RESOURCES	17,737,326.90	144,926.00	6,576,773.80	3,929,395.48	-40.20	0.00	28,388,381.98
FUND BALANCE:							
Nonspendable Fund Balance	549,946.36	0.00	0.00	0.00	0.00	0.00	549,946.36
Restricted Fund Balance	2,115,256.94	1,455,535.71	1,655,163.87	15,889,087.81	2,070,231.00	0.00	23,185,275.33
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2,100,000.00	0.00	4,534,093.09	27,395,461.18	0.00	0.00	34,029,554.27
Unassigned Fund Balance	5,545,304.91	0.00	0.00	0.00	0.00	0.00	5,545,304.91
TOTAL FUND BALANCE	10,310,508.21	1,455,535.71	6,189,256.96	43,284,548.99	2,070,231.00	0.00	63,310,080.87
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	29,929,598.43	1,652,488.95	12,779,741.00	53,959,137.69	2,071,456.10	0.00	100,392,422.17

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	38,605,807.46	2,216,024.32	15,370,186.79	8,574,138.06	10,324.67		64,776,481.30
State	114,521,643.19		0.00	12,271,179.42	698,471.86		127,491,294.47
Federal	13,695,150.60		0.00	0.00	0.00		13,695,150.60
Federal Stimulus	1,281,943.95						1,281,943.95
Other	547,171.69			0.00	0.00	0.00	547,171.69
TOTAL REVENUES	168,651,716.89	2,216,024.32	15,370,186.79	20,845,317.48	708,796.53	0.00	207,792,042.01
EXPENDITURES:							
CURRENT:							
Regular Instruction	94,453,404.50						94,453,404.50
Federal Stimulus	1,197,824.03						1,197,824.03
Special Education	20,973,071.80						20,973,071.80
Vocational Education	6,289,672.58						6,289,672.58
Skill Center	0.00						0.00
Compensatory Programs	11,202,672.76						11,202,672.76
Other Instructional Programs	1,358,429.23						1,358,429.23
Community Services	891,327.52						891,327.52
Support Services	30,963,463.92						30,963,463.92
Student Activities/Other		2,189,319.98				0.00	2,189,319.98
CAPITAL OUTLAY:							
Sites				32,121.44			32,121.44
Building				42,926,616.87			42,926,616.87
Equipment				2,776,740.03			2,776,740.03
Instructional Technology				0.00			0.00
Energy				909,269.38			909,269.38
Transportation Equipment					803,971.56		803,971.56
Sales and Lease				0.00			0.00
Other	431,521.11						431,521.11
DEBT SERVICE:							
Principal	0.00		8,795,000.00	0.00	0.00		8,795,000.00
Interest and Other Charges	0.00		6,808,305.42	0.00	0.00		6,808,305.42
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	167,761,387.45	2,189,319.98	15,603,305.42	46,644,747.72	803,971.56	0.00	233,002,732.13

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	890,329.44	26,704.34	-233,118.63	-25,799,430.24	-95,175.03	0.00	-25,210,690.12
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	3,747.01		0.00	0.00	13,572.52		17,319.53
TOTAL OTHER FINANCING SOURCES (USES)	3,747.01		0.00	0.00	13,572.52	0.00	17,319.53
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	894,076.45	26,704.34	-233,118.63	-25,799,430.24	-81,602.51	0.00	-25,193,370.59
BEGINNING TOTAL FUND BALANCE	9,416,431.76	1,428,831.37	6,422,375.59	69,083,979.23	2,151,833.51	0.00	88,503,451.46
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	10,310,508.21	1,455,535.71	6,189,256.96	43,284,548.99	2,070,231.00	0.00	63,310,080.87

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	40,717,148.00	38,605,807.46	-2,111,340.54
State	113,508,454.00	114,521,643.19	1,013,189.19
Federal	14,333,452.00	13,695,150.60	-638,301.40
Federal Stimulus	1,000,000.00	1,281,943.95	281,943.95
Other	714,992.00	547,171.69	-167,820.31
TOTAL REVENUES	170,274,046.00	168,651,716.89	-1,622,329.11
EXPENDITURES			
CURRENT:			
Regular Instruction	95,653,809.00	94,453,404.50	1,200,404.50
Federal Stimulus	1,000,000.00	1,197,824.03	-197,824.03
Special Education	21,139,801.00	20,973,071.80	166,729.20
Vocational Education	6,799,018.00	6,289,672.58	509,345.42
Skill Center	0.00	0.00	0.00
Compensatory Programs	11,706,513.00	11,202,672.76	503,840.24
Other Instructional Programs	2,794,582.00	1,358,429.23	1,436,152.77
Community Services	1,298,736.00	891,327.52	407,408.48
Support Services	33,562,410.00	30,963,463.92	2,598,946.08
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	389,624.00	431,521.11	-41,897.11
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	174,344,493.00	167,761,387.45	6,583,105.55
REVENUES OVER (UNDER) EXPENDITURES	-4,070,447.00	890,329.44	4,960,776.44

For The Year Ended August 31, 2015

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	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	3,747.01	3,747.01
TOTAL OTHER FINANCING SOURCES (USES)	0.00	3,747.01	3,747.01
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-4,070,447.00	894,076.45	4,964,523.45
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	9,416,432.00	9,416,431.76	-0.24
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,345,985.00	10,310,508.21	4,964,523.21

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,111,427.00	2,216,024.32	-1,895,402.68
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	4,111,427.00	2,216,024.32	-1,895,402.68
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,025,302.00	2,189,319.98	1,835,982.02
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	4,025,302.00	2,189,319.98	1,835,982.02
REVENUES OVER (UNDER) EXPENDITURES	86,125.00	26,704.34	-59,420.66

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	86,125.00	26,704.34	-59,420.66
BEGINNING TOTAL FUND BALANCE	1,090,784.00	1,428,831.37	338,047.37
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,176,909.00	1,455,535.71	278,626.71

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	15,265,663.00	15,370,186.79	104,523.79
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	15,265,663.00	15,370,186.79	104,523.79
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			
Other			
DEBT SERVICE:			
Principal	8,795,000.00	8,795,000.00	0.00
Interest and Other Charges	6,908,036.00	6,808,305.42	99,730.58
TOTAL EXPENDITURES	15,703,036.00	15,603,305.42	99,730.58
REVENUES OVER (UNDER) EXPENDITURES	-437,373.00	-233,118.63	204,254.37

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	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-437,373.00	-233,118.63	204,254.37
BEGINNING TOTAL FUND BALANCE	6,430,043.00	6,422,375.59	-7,667.41
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,992,670.00	6,189,256.96	196,586.96

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	8,118,919.00	8,574,138.06	455,219.06
State	0.00	12,271,179.42	12,271,179.42
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	8,118,919.00	20,845,317.48	12,726,398.48

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	3,000,000.00	32,121.44	2,967,878.56
Building	43,788,032.00	42,926,616.87	861,415.13
Equipment	3,000,000.00	2,776,740.03	223,259.97
Instructional Technology	0.00	0.00	0.00
Energy	0.00	909,269.38	-909,269.38
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2015

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	49,788,032.00	46,644,747.72	3,143,284.28

REVENUES OVER (UNDER) EXPENDITURES -41,669,113.00 -25,799,430.24 15,869,682.76

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES -41,669,113.00 -25,799,430.24 15,869,682.76

BEGINNING TOTAL FUND BALANCE 74,402,644.00 69,083,979.23 -5,318,664.77

Prior Year(s) Corrections or Restatements 0.00 0.00

ENDING TOTAL FUND BALANCE 32,733,531.00 43,284,548.99 10,551,017.99

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Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	10,768.00	10,324.67	-443.33
State	723,485.00	698,471.86	-25,013.14
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	734,253.00	708,796.53	-25,456.47
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	2,882,000.00	803,971.56	2,078,028.44
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	2,882,000.00	803,971.56	2,078,028.44

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2015

			Variance with Final Budget POSITIVE (NEGATIVE)
	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-2,147,747.00	-95,175.03	2,052,571.97
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	13,572.52	13,572.52
TOTAL OTHER FINANCING SOURCES (USES)	0.00	13,572.52	13,572.52
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,147,747.00	-81,602.51	2,066,144.49
BEGINNING TOTAL FUND BALANCE	2,148,615.00	2,151,833.51	3,218.51
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	868.00	2,070,231.00	2,069,363.00

E.S.D. 121

Statement Of Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

August 31, 2015

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	25,000.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	599,671.35	126,665.78
Minus Warrants Outstanding	-58,622.50	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	308.13	55.92
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	541,356.98	151,721.70
LIABILITIES:		
Accounts Payable	3,165.03	19,353.19
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	3,165.03	19,353.19
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	538,191.95	
Held In Trust For Pension Or Other Post-Employment Benefits		132,368.51
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	538,191.95	132,368.51

E.S.D. 121

Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2015

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	139,473.79	0.00
Employer		0.00
Members		290,214.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	139,473.79	290,214.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	3,742.28	537.72
Less Investment Expenses	0.00	0.00
Net Investment Income	3,742.28	537.72
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	143,216.07	290,751.72
DEDUCTIONS:		
Benefits		261,845.14
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	700.00
Scholarships	167,325.99	
Other	0.00	0.00
TOTAL DEDUCTIONS	167,325.99	262,545.14
Net Increase (Decrease)	-24,109.92	28,206.58
Net Position--Beginning	562,301.87	104,161.93
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	538,191.95	132,368.51

E.S.D. 121

Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 17 King

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	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
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	2,764,228.07	2,939,037.99	2,764,228.07	2,939,037.99	404,569.48
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	0.00	49,526,279.00	0.00	49,526,279.00	
Net Pension Liabilities TRS 2/3	0.00	13,226,568.00	0.00	13,226,568.00	
Net Pension Liabilities SERS 2/3	0.00	6,202,389.00	0.00	6,202,389.00	
Net Pension Liabilities PERS 1	0.00	12,294,252.00	0.00	12,294,252.00	
Total Long-Term Liabilities	2,764,228.07	84,188,525.99	2,764,228.07	84,188,525.99	404,569.48

E.S.D. 121

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 17 King

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Voted Debt					
Voted Bonds	171,080,000.00	0.00	8,795,000.00	162,285,000.00	6,535,000.00
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	171,080,000.00	0.00	8,795,000.00	162,285,000.00	6,535,000.00

E.S.D. 121

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 17 King

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	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

E.S.D. 121

Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

COUNTY: 17 King

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	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
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

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	34,202,122.73	15,335,451.82	6,338,399.84	16.73
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	1,146.51	104.00	63.00	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	34,203,269.24	15,335,555.82	6,338,462.84	16.73
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	124,971.27			
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	6,023.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	253,222.56		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	372,167.80			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care?Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	234,389.75			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,234,976.63			
2300 Investment Earnings	77,319.21	34,630.97	340,311.69	10,307.94
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	1,549,217.97		0.00	0.00
2600 Fines and Damages	18,295.48		0.00	0.00
2700 Rentals and Leases	194,249.52	0.00	70,793.17	0.00
2800 Insurance Recoveries	39,432.87		0.00	0.00
2900 Local Support Nontax, Unassigned	270,915.26	0.00	1,824,570.36	0.00
2910 E-Rate	27,356.90		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	4,402,538.22	34,630.97	2,235,675.22	10,307.94
STATE, GENERAL PURPOSE				
3100 Apportionment	83,095,663.55			
3121 Special Education - General Apportionment	2,532,942.07			
3300 Local Effort Assistance	4,967,960.56			
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	90,596,566.18	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	3,212.68		12,271,179.42	0.00
4121 Special Education	10,013,952.35			
4122 Special Education - Infants and Toddlers - State	619,900.82			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	3,818,567.78			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	654,058.89			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	2,419,041.78			
4174 Highly Capable	144,567.18			
4188 Day Care	0.00			
4198 School Food Service	167,362.09			
4199 Transportation - Operations	5,924,313.42			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	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, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	160,100.02			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day 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				698,471.86
4000 TOTAL STATE, SPECIAL PURPOSE	23,925,077.01		12,271,179.42	698,471.86
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	18,096.57	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	7,927.03	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	26,023.60	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	231,215.18			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	2,580,472.18			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	86,067.38			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	3,141,762.86			
6152 Other Title, ESEA Fed	514,521.56			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	337,180.45			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	225,895.52			
6198 School Food Services	4,888,784.85			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2015

	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	22,071.82			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day 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	106,662.56		0.00	0.00
6310 Medicaid Administrative Match	141,425.65			
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	1,281,943.95			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	315,700.06			
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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	643,416.89			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	433,950.04			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	14,951,070.95		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	10,919.31		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	6,206.32			
7301 Nonhigh Participation	526,310.40			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	543,436.03		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	3,735.66		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	3,735.66		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	3,747.01		0.00	13,572.52
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	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	3,747.01	0.00	0.00	13,572.52
TOTAL REVENUES AND OTHER FINANCING SOURCES	168,655,463.90	15,370,186.79	20,845,317.48	722,369.05

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	94,276,646.03	11	Bd of Dir	214,335.14	0	Debit Transfer	1,755,559.26
02	ALE	231,133.01	12	Supt Off	478,737.49	1	Credit Transfer	-1,755,559.26
03	Basic Education - Dropout Reengagement	.00	13	Busns Off	1,906,780.78	2	Cert. Salaries	77,988,512.19
11	Stim, Title I	.00	14	HR	1,422,344.90	3	Class. Salaries	29,928,170.37
12	Stim, Schl Imprv	.00	15	Pblc Rltn	174,527.67	4	Employee Benefits	36,806,867.72
13	Federal Stimulus - SFSF and Education Jobs	.00	21	Supv Inst	3,404,358.12	5	Supplies / Materials	9,576,909.54
14	Stim, IDEA	.00	22	Lrn Resrc	2,725,389.91	6		.00
18	Stim, Compt Grants	1,197,824.03	23	Princ Off	9,870,432.09	7	Purchased Services	12,749,026.94
19	Stim, Other	.00	24	Guid/Coun	3,847,212.47	8	Travel	280,379.58
21	Sp Ed, Sup, St	17,716,848.59	25	Pupil M/S	1,458,555.54	9	Capital Outlay	431,521.11
22	Sp Ed, Infants and Toddlers, State	543,842.93	26	Health	5,971,391.03		TOTAL ALL OBJECTS	167,761,387.45
24	Sp Ed, Sup, Fed	2,712,380.28	27	Teaching	88,211,735.39			
25	Sp Ed, Infants and Toddlers, Federal	.00	28	Extracur	4,311,270.22			
26	Sp Ed, Inst, St	.00	29	Pmt to SD	867,715.93			
29	Sp Ed, Oth, Fed	.00	31	InstProDev	14,016,922.59			
31	Voc, Basic, St	5,566,286.32	32	Inst Tech	378,695.22			
34	MidSchCar/Tec	670,286.78	33	Curriculum	1,055,444.14			
38	Voc, Fed	83,593.04	41	Supervisin	611,080.61			
39	Voc, Other	.00	42	Food	2,753,679.46			
45	Skil Cnt, Bas, St	.00	44	Operation	2,861,350.45			
46	Skill Cntr, Fed	.00	49	Transfers	-206,613.47			
51	ESEA Disadvantaged, Fed	3,043,514.83	51	Supervisin	911,932.64			
52	Other Title, ESEA, Fed	474,599.35	52	Operation	4,908,888.11			
53	ESEA Migrant, Federal	.00	53	Maintnce	795,493.35			
54	Read First, Fed	.00	56	Insurance	96,661.56			
55	LAP	3,476,926.41	59	Transfers	-469,848.39			
56	St In, Ctr/Hm, D	.00	61	Supv Bldg	608,221.50			
57	St In, N/D, Fed	.00	62	Grnd Mnt	799,896.84			
58	Sp/Plt Pgm, St	973,587.16	63	Oper Bldg	5,089,426.87			
59	Inst. JAJ	.00	64	Maintnce	2,496,455.38			
61	Head Start, Fed	608,106.80	65	Utilities	3,387,710.13			
			67	Bldg Secu	509,353.72			
			68	Insurance	766,796.96			
			72	Info Sys	723,641.07			

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	330,569.07
65 Tran Biling, St	2,053,853.88
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	22,071.82
69 Comp, Othr	225,872.55
71 Traffic Safety	.00
73 Summer School	14,884.25
74 Highly Capable	139,441.31
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	1,289,749.77
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	904,457.09
97 Distwide Suppt	18,857,614.65
98 Schl Food Serv	6,019,497.05
99 Pupil Transp	6,327,800.45
TOTAL ALL PROGRAMS	167,761,387.45

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	-55,565.84
74 Warehouse	494,501.59
75 Mtr Pool	31,107.31
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	331,368.97
TOTAL ALL ACTIVITIES	167,761,387.45

REPORT F196

Auburn School District No. 408

RUN: 1/14/2016 10:45:31 AM

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2014-2015

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

E.S.D. 121

PROGRAM 01 - Basic Education

COUNTY: 17 King

For the Year Ended August 31, 2015

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	1,721,609.73	260.00		774,646.02	500,998.00	357,561.17	24,210.64	41,616.95	22,316.95	0.00
22 Lrn Resrc	2,722,517.55	0.00		1,443,817.65	463,667.55	675,400.70	134,759.55	4,579.29	292.81	0.00
23 Princ Off	9,829,745.94	0.00		4,543,264.44	2,750,201.90	2,367,345.40	114,525.55	42,941.62	11,467.03	0.00
24 Guid/Coun	3,452,890.48	0.00		2,574,684.37	33,267.38	841,286.49	56.30	3,595.94	0.00	0.00
25 Pupil M/S	1,091,510.02	0.00		11,518.25	760,574.75	318,767.02	0.00	650.00	0.00	0.00
26 Health	1,539,296.05	0.00		656,255.56	447,989.04	405,190.27	18,898.62	10,109.70	852.86	0.00
27 Teaching	60,312,801.73	1,106,221.56		40,471,847.71	976,791.58	13,712,699.54	1,345,708.46	2,647,812.87	6,234.68	45,485.33
28 Extracur	4,013,199.99	265,518.67		825,952.67	2,019,152.38	566,164.20	135,624.76	171,907.16	19,990.94	8,889.21
31 InstProDev	8,788,434.39	37.90		6,533,065.32	289.28	2,047,618.56	6,755.57	191,937.31	8,730.45	0.00
32 Inst Tech	207,969.73	0.00			77,985.67	14,991.11	13,768.11	101,224.84	0.00	0.00
33 Curriculum	596,670.42	0.00		82,066.90	0.00	14,478.63	500,124.89	0.00	0.00	0.00
01 TOTAL	94,276,646.03	1,372,038.13		57,917,118.89	8,030,917.53	21,321,503.09	2,294,432.45	3,216,375.68	69,885.72	54,374.54

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 17 King

For the Year Ended August 31, 2015

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	198,393.06	0.00		145,957.22	0.00	52,435.84	0.00	0.00	0.00	0.00
31 InstProDev	32,739.95	0.00		24,130.78	0.00	8,609.17	0.00	0.00	0.00	0.00
02 TOTAL	231,133.01	0.00		170,088.00	0.00	61,045.01	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 17 King

For the Year Ended August 31, 2015

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	117,892.27	0.00		91,021.23	224.94	26,646.10	0.00	0.00	0.00	0.00
24 Guid/Coun	522.77	0.00		442.48	0.00	80.29	0.00	0.00	0.00	0.00
27 Teaching	640,766.56	5,321.50		56,609.26	34,072.82	1,371.47	403,456.62	139,934.89	0.00	0.00
31 InstProDev	311,267.78	0.00		207,200.66	599.12	33,637.04	3,977.08	57,063.80	8,790.08	0.00
32 Inst Tech	127,374.65	0.00			0.00	0.00	127,374.65	0.00	0.00	0.00
18 TOTAL	1,197,824.03	5,321.50		355,273.63	34,896.88	61,734.90	534,808.35	196,998.69	8,790.08	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2015

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	927,345.42	5,319.25		626,131.71	86,170.70	207,419.55	0.00	267.00	2,037.21	0.00
25 Pupil M/S	282,372.34	0.00		0.00	204,198.74	78,173.60	0.00	0.00	0.00	0.00
26 Health	4,195,760.92	0.00		2,207,582.68	175,635.25	792,818.78	66,528.29	945,530.47	7,665.45	0.00
27 Teaching	10,493,945.45	115,371.60		4,084,060.44	3,241,716.12	2,972,533.30	52,385.12	22,923.03	4,955.84	0.00
29 Pmt to SD	568,728.92							568,728.92		
31 InstProDev	1,238,355.58	0.00		916,978.25	176.25	282,571.23	0.00	37,565.16	1,064.69	0.00
33 Curriculum	10,339.96	0.00		0.00	0.00	0.00	10,339.96	0.00	0.00	0.00
21 TOTAL	17,716,848.59	120,690.85		7,834,753.08	3,707,897.06	4,333,516.46	129,253.37	1,575,014.58	15,723.19	0.00

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 17 King

For the Year Ended August 31, 2015

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	94,548.28	0.00		35,202.99	35,606.14	23,739.15	0.00	0.00	0.00	0.00
26 Health	100,514.54	0.00		75,761.08	0.00	24,753.46	0.00	0.00	0.00	0.00
27 Teaching	334,800.00	0.00		0.00	0.00	0.00	0.00	334,800.00	0.00	0.00
31 InstProDev	13,980.11	0.00		10,531.88	0.00	3,094.71	0.00	353.52	0.00	0.00
22 TOTAL	543,842.93	0.00		121,495.95	35,606.14	51,587.32	0.00	335,153.52	0.00	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 17 King

For the Year Ended August 31, 2015

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	145,499.18	0.00		92,360.34	18,303.12	34,835.72	0.00	0.00	0.00	0.00
26 Health	135,819.52	0.00		24,255.88	0.00	8,202.06	0.00	103,361.58	0.00	0.00
27 Teaching	1,961,156.56	24,044.00		817,176.96	553,379.42	566,556.18	0.00	0.00	0.00	0.00
29 Pmt to SD	298,987.01							298,987.01		
31 InstProDev	170,918.01	0.00		127,306.09	0.00	42,707.92	0.00	904.00	0.00	0.00
24 TOTAL	2,712,380.28	24,044.00		1,061,099.27	571,682.54	652,301.88	0.00	403,252.59	0.00	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 17 King

For the Year Ended August 31, 2015

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	146,536.42	0.00		62,105.52	36,489.20	30,627.16	15,432.67	1,263.09	618.78	0.00
24 Guid/Coun	239,157.11	0.00		182,229.00	310.87	53,556.14	2,437.84	623.26	0.00	0.00
27 Teaching	4,624,183.15	4,982.22		2,568,018.36	471,899.03	1,047,926.28	346,065.29	148,835.09	5,963.32	30,493.56
31 InstProDev	556,409.64	0.00		407,168.58	240.50	120,445.81	0.00	11,305.95	17,248.80	0.00
31 TOTAL	5,566,286.32	4,982.22		3,219,521.46	508,939.60	1,252,555.39	363,935.80	162,027.39	23,830.90	30,493.56

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 17 King

For the Year Ended August 31, 2015

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	48,145.63	0.00		28,162.27	8,959.50	10,926.50	97.36	0.00	0.00	0.00
27 Teaching	540,641.32	0.00		393,610.00	0.00	126,113.32	20,918.00	0.00	0.00	0.00
31 InstProDev	81,499.83	0.00		59,486.68	0.00	19,355.67	0.00	1,535.00	1,122.48	0.00
34 TOTAL	670,286.78	0.00		481,258.95	8,959.50	156,395.49	21,015.36	1,535.00	1,122.48	0.00

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 17 King

For the Year Ended August 31, 2015

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
24 Guid/Coun	62,272.24	0.00		0.00	41,484.10	20,788.14	0.00	0.00	0.00	0.00
27 Teaching	14,752.66	4,260.00		4,987.93	0.00	907.83	165.50	4,431.40	0.00	0.00
31 InstProDev	6,568.14	0.00		0.00	0.00	0.00	0.00	3,570.00	2,998.14	0.00
38 TOTAL	83,593.04	4,260.00		4,987.93	41,484.10	21,695.97	165.50	8,001.40	2,998.14	0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2015

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
24 Guid/Coun	92,192.39	0.00		0.00	70,931.77	21,260.62	0.00	0.00	0.00	0.00
27 Teaching	1,893,171.87	3,381.62		826,349.84	456,640.50	479,980.48	91,146.65	35,655.98	16.80	0.00
31 InstProDev	992,556.25	0.00		569,175.37	959.61	157,463.80	11,771.35	216,648.86	36,537.26	0.00
32 Inst Tech	27,280.82	0.00			0.00	0.00	27,280.82	0.00	0.00	0.00
33 Curriculum	38,313.50	0.00		5,405.18	0.00	675.13	32,233.19	0.00	0.00	0.00
51 TOTAL	3,043,514.83	3,381.62		1,400,930.39	528,531.88	659,380.03	162,432.01	252,304.84	36,554.06	0.00

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 17 King

For the Year Ended August 31, 2015

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	99,980.51	0.00		46,873.36	29,129.69	16,412.65	3,564.81	4,000.00	0.00	0.00
31 InstProDev	363,859.37	0.00		213,560.34	0.00	41,277.02	2,573.96	77,396.01	29,052.04	0.00
32 Inst Tech	10,718.16	0.00			0.00	0.00	10,718.16	0.00	0.00	0.00
33 Curriculum	41.31	0.00		0.00	0.00	0.00	41.31	0.00	0.00	0.00
52 TOTAL	474,599.35	0.00		260,433.70	29,129.69	57,689.67	16,898.24	81,396.01	29,052.04	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 17 King

For the Year Ended August 31, 2015

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	145,144.28	0.00		105,878.63	13,592.88	25,672.77	0.00	0.00	0.00	0.00
27 Teaching	2,786,045.79	0.00		1,071,453.05	907,248.87	784,286.93	23,056.94	0.00	0.00	0.00
31 InstProDev	401,719.23	0.00		287,589.36	15.88	82,141.93	0.00	24,428.20	7,543.86	0.00
32 Inst Tech	4,573.38	0.00			0.00	0.00	4,573.38	0.00	0.00	0.00
33 Curriculum	139,443.73	0.00		0.00	0.00	0.00	139,443.73	0.00	0.00	0.00
55 TOTAL	3,476,926.41	0.00		1,464,921.04	920,857.63	892,101.63	167,074.05	24,428.20	7,543.86	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2015

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	12,675.65	0.00		0.00	9,057.06	3,618.59	0.00	0.00	0.00	0.00
23 Princ Off	40,686.15	0.00		36,850.00	0.00	3,022.19	0.00	0.00	813.96	0.00
27 Teaching	741,102.37	6,945.43		425,323.22	95,654.36	149,469.29	52,100.08	11,098.99	511.00	0.00
31 InstProDev	179,122.99	0.00		147,223.91	0.00	31,615.25	0.00	0.00	283.83	0.00
58 TOTAL	973,587.16	6,945.43		609,397.13	104,711.42	187,725.32	52,100.08	11,098.99	1,608.79	0.00

E.S.D. 121

PROGRAM 61 - Head Start, Federal

COUNTY: 17 King

For the Year Ended August 31, 2015

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	605,396.88	17,609.32		564.30	400,132.06	157,092.47	17,554.61	5,040.94	974.07	6,429.11
31 InstProDev	2,709.92	0.00		0.00	282.46	49.98	0.00	600.00	1,777.48	0.00
61 TOTAL	608,106.80	17,609.32		564.30	400,414.52	157,142.45	17,554.61	5,640.94	2,751.55	6,429.11

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2015

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	66,752.20	0.00		42,553.81	10,156.49	9,539.49	4,502.41	0.00	0.00	0.00
31 InstProDev	235,720.04	0.00		123,500.83	0.00	37,504.88	2,783.30	61,833.74	10,097.29	0.00
33 Curriculum	28,096.83	0.00		11,728.83	0.00	2,119.16	13,498.84	750.00	0.00	0.00
64 TOTAL	330,569.07	0.00		177,783.47	10,156.49	49,163.53	20,784.55	62,583.74	10,097.29	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 17 King

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	4,110.09	0.00		3,206.52	0.00	903.57	0.00	0.00	0.00	0.00
27 Teaching	1,851,256.00	0.00		929,537.63	410,413.48	511,194.89	0.00	110.00	0.00	0.00
31 InstProDev	198,487.79	0.00		150,729.02	292.52	46,152.05	0.00	1,314.20	0.00	0.00
65 TOTAL	2,053,853.88	0.00		1,083,473.17	410,706.00	558,250.51	0.00	1,424.20	0.00	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2015

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	19,061.34	0.00		14,441.08	0.00	4,620.26	0.00	0.00	0.00	0.00
31 InstProDev	3,010.48	0.00		2,271.60	0.00	738.88	0.00	0.00	0.00	0.00
68 TOTAL	22,071.82	0.00		16,712.68	0.00	5,359.14	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 17 King

For the Year Ended August 31, 2015

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	157,066.33	0.00		75,158.00	53,830.80	28,077.53	0.00	0.00	0.00	0.00
28 Extracur	9,244.02	0.00		7,797.00	0.00	1,447.02	0.00	0.00	0.00	0.00
31 InstProDev	59,562.20	0.00		51,182.68	0.00	8,194.52	0.00	185.00	0.00	0.00
69 TOTAL	225,872.55	0.00		134,137.68	53,830.80	37,719.07	0.00	185.00	0.00	0.00

E.S.D. 121

PROGRAM 73 - Summer School

COUNTY: 17 King

For the Year Ended August 31, 2015

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	14,884.25	275.76		11,466.63	918.61	2,223.25	0.00	0.00	0.00	0.00
73 TOTAL	14,884.25	275.76		11,466.63	918.61	2,223.25	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, 2015

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
24 Guid/Coun	177.48	0.00		150.00	0.00	27.48	0.00	0.00	0.00	0.00
27 Teaching	113,125.86	0.00		84,532.60	0.00	24,403.18	0.00	4,190.08	0.00	0.00
31 InstProDev	22,461.73	0.00		16,590.16	0.00	3,801.57	0.00	2,040.00	30.00	0.00
33 Curriculum	3,676.24	0.00		0.00	0.00	0.00	3,676.24	0.00	0.00	0.00
74 TOTAL	139,441.31	0.00		101,272.76	0.00	28,232.23	3,676.24	6,230.08	30.00	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 17 King

For the Year Ended August 31, 2015

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	40,851.17	0.00		32,230.26	0.00	8,620.91	0.00	0.00	0.00	0.00
22 Lrn Resrc	2,872.36	0.00		0.00	0.00	0.00	2,872.36	0.00	0.00	0.00
27 Teaching	643,857.37	7,152.50		116,013.58	154,474.50	112,100.38	147,872.38	15,017.95	5,579.98	85,646.10
28 Extracur	4,989.08	0.00		4,200.00	0.00	789.08	0.00	0.00	0.00	0.00
31 InstProDev	357,539.16	0.00		254,120.00	591.90	44,977.61	19,832.71	35,033.86	2,983.08	0.00
32 Inst Tech	778.48	0.00			0.00	0.00	778.48	0.00	0.00	0.00
33 Curriculum	238,862.15	0.00		0.00	0.00	0.00	238,862.15	0.00	0.00	0.00
79 TOTAL	1,289,749.77	7,152.50		406,563.84	155,066.40	166,487.98	410,218.08	50,051.81	8,563.06	85,646.10

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2015

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	98,594.13	2,160.50		0.00	58,942.31	28,096.34	8,329.21	1,065.77	0.00	0.00
28 Extracur	283,837.13	0.00		6,055.00	206,802.14	69,095.75	0.00	1,884.24	0.00	0.00
63 Oper Bldg	153,242.89	0.00			64,389.54	31,284.87	43,726.51	480.00	232.40	13,129.57
65 Utilities	37,413.97	0.00			0.00	0.00	0.00	37,413.97	0.00	0.00
91 Publ Actv	331,368.97	171,771.98	0.00	2,970.00	113,599.91	31,992.52	9,795.16	1,239.40	0.00	0.00
89 TOTAL	904,457.09	173,932.48	0.00	9,025.00	443,733.90	160,469.48	61,850.88	42,083.38	232.40	13,129.57

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 17 King

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	214,335.14	0.00			18,400.00	1,412.27	12,831.40	172,581.02	9,110.45	0.00
12 Supt Off	478,737.49	1,450.00		299,716.07	77,385.86	74,722.31	7,769.04	13,008.78	4,685.43	0.00
13 Busns Off	1,906,780.78	865.75		226,776.41	1,150,482.13	397,505.81	26,219.18	90,798.80	14,132.70	0.00
14 HR	1,422,344.90	4,763.50		297,752.79	594,037.07	242,688.13	31,268.73	243,080.67	8,754.01	0.00
15 Pblc Rltn	174,527.67	1,771.80		0.00	115,577.24	29,118.65	4,292.87	22,321.40	1,445.71	0.00
61 Supv Bldg	608,221.50	968.70		3,005.51	454,982.41	132,889.17	9,816.29	6,286.27	273.15	0.00
62 Grnd Mnt	799,896.84	0.00			449,392.78	197,983.27	87,399.94	57,641.79	159.92	7,319.14
63 Oper Bldg	4,936,183.98	0.00		3,080,857.38	1,486,119.33	321,740.07	15,673.18	508.60	31,285.42	
64 Maintnce	2,496,455.38	0.00	0.00	940,272.43	378,963.30	463,390.76	650,694.14	86.85	63,047.90	
65 Utilities	3,350,296.16	0.00	0.00	0.00	0.00	0.00	3,350,296.16	0.00	0.00	
67 Bldg Secu	509,353.72	0.00		224,358.16	88,085.89	17,142.86	173,736.55	6,030.26	0.00	
68 Insurance	766,796.96	0.00				0.00	766,796.96		0.00	
72 Info Sys	723,641.07	1,066.60	-859,790.01	178,747.04	715,243.36	261,283.35	12,921.67	405,074.96	9,094.10	0.00
73 Printing	-55,565.84	0.00	-214,991.50	0.00	63,975.74	22,044.57	22,804.50	50,600.85	0.00	0.00
74 Warehouse	494,501.59	0.00	-4,315.89	0.00	290,545.23	124,522.55	19,621.67	13,928.56	0.00	50,199.47
75 Mtr Pool	31,107.31	0.00	0.00	0.00	0.00	0.00	17,656.81	0.00	0.00	13,450.50
97 TOTAL	18,857,614.65	10,886.35	-1,079,097.40	1,005,997.82	8,175,509.79	3,437,338.60	1,054,875.79	6,032,520.09	54,281.18	165,302.43

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 17 King

For the Year Ended August 31, 2015

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
41 Supervisn	611,080.61	2,302.60		0.00	327,730.78	112,813.83	113,064.95	53,627.30	1,541.15	0.00
42 Food	2,753,679.46	0.00					2,753,679.46	0.00		
44 Operation	2,861,350.45	0.00			1,462,197.96	656,681.36	678,769.86	4,050.91	0.00	59,650.36
49 Transfers	-206,613.47		-206,613.47							
98 TOTAL	6,019,497.05	2,302.60	-206,613.47	0.00	1,789,928.74	769,495.19	3,545,514.27	57,678.21	1,541.15	59,650.36

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 17 King

For the Year Ended August 31, 2015

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	84,673.18	0.00		0.00	58,565.44	26,039.64	68.10	0.00	0.00	0.00
51 Supervisn	911,932.64	1,736.50		140,235.42	495,121.12	202,442.99	8,129.75	52,988.73	5,762.69	5,515.44
52 Operation	4,908,888.11	0.00			3,017,020.04	1,347,998.43	504,626.90	39,231.74	11.00	0.00
53 Maintnce	795,493.35	0.00			393,584.55	149,273.07	207,495.16	34,160.57	0.00	10,980.00
56 Insurance	96,661.56							96,661.56		
59 Transfers	-469,848.39		-469,848.39							
99 TOTAL	6,327,800.45	1,736.50	-469,848.39	140,235.42	3,964,291.15	1,725,754.13	720,319.91	223,042.60	5,773.69	16,495.44

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	27,356.90
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	1,737,202.36
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the amount of Program 13 expenditures related to the Education Job Funds.	0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2015

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.

411.92

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

0.127

a) Total All Programs (SYSTEM CALCULATED)

167,761,387.45

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

18,857,614.65

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

148,903,772.80

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, 2015

DISTORTING ITEMS

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

0.00

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

79,670.09

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, 2015

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

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, 2015

INDIRECT EXPENDITURES

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

44,015.19

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

0.00

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities 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.

13,985.39

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

0.00

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for 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.

444,670.01

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

0.00

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

0.00

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

0.00

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, 2015

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

Fiscal Year 2014-2015

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	148,903,772.80	266,218.68		2,753,679.46			145,883,874.66
PROGRAM 97 ACTIVITIES							
11 Board of Directors	214,335.14	0.00		79,670.09	90,649.86	44,015.19	
12 Superintendent's Office	478,737.49	0.00		0.00	478,737.49	0.00	
13 Business Office	1,906,780.78	0.00		0.00		1,906,780.78	
14 Human Resources	1,422,344.90	0.00		0.00		1,422,344.90	
15 Public Relations	174,527.67	0.00		0.00	160,542.28	13,985.39	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	608,221.50	0.00		0.00	608,221.50	0.00	
62 Grounds Maintenance	799,896.84	7,319.14		0.00	792,577.70	0.00	
63 Operation of Buildings	4,936,183.98	31,285.42		0.00	4,904,898.56	0.00	
64 Maintenance	2,496,455.38	63,047.90		0.00	2,433,407.48	0.00	
65 Utilities	3,350,296.16	0.00		0.00	3,350,296.16	0.00	
67 Building and Property Security	509,353.72	0.00		0.00	509,353.72	0.00	
68 Insurance	766,796.96	0.00		0.00	766,796.96	0.00	
72 Information Systems	723,641.07	0.00		0.00	278,971.06	444,670.01	
73 Printing	-55,565.84	0.00		0.00		-55,565.84	
74 Warehousing	494,501.59	50,199.47		0.00		444,302.12	
75 Motor Pool	31,107.31	13,450.50		0.00		17,656.81	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	18,857,614.65	165,302.43	0.00	79,670.09	14,374,452.77	4,238,189.36	

E.S.D. 121

Fiscal Year 2014-2015

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	167,761,387.45	431,521.11	0.00	2,833,349.55		4,238,189.36	145,883,874.66
Unallowable Costs					-14,374,452.77		14,374,452.77
TOTALS	167,761,387.45	431,521.11	0.00	2,833,349.55		4,238,189.36	160,258,327.43

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	3,784,086.30
2. FY 12-13 DIRECT EXPENDITURES	133,564,129.10
3. FY 12-13 OVER/UNDER RECOVERY (CALCULATED)	167,801.01
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	3,951,887.31
5. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.0296

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	4,238,189.36
7. FY 12-13 OVER/UNDER RECOVERY (LINE 3)	167,801.01
8. FY 14-15 ADJUSTED IND POOL (LINE 6 + LINE 7)	4,405,990.37
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	160,258,327.43
10. FY 14-15 RESTRICTED INDIRECT RATE (LINE 5)	0.0296
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,743,646.49
12. FY 14-15 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-337,656.12
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	3,900,533.24
14. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.0243

E.S.D. 121

Fiscal Year 2014-2015

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2016-17

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	148,903,772.80	266,218.68		2,753,679.46			145,883,874.66
PROGRAM 97 ACTIVITIES							
11 Board of Directors	214,335.14	0.00		79,670.09	90,649.86	44,015.19	
12 Superintendents Office	478,737.49	0.00		0.00		478,737.49	
13 Business Office	1,906,780.78	0.00		0.00		1,906,780.78	
14 Human Resources	1,422,344.90	0.00		0.00		1,422,344.90	
15 Public Relations	174,527.67	0.00			160,542.28	13,985.39	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	608,221.50	0.00		0.00		608,221.50	
62 Grounds Maintenance	799,896.84	7,319.14		0.00		792,577.70	
63 Operation of Buildings	4,936,183.98	31,285.42		0.00		4,904,898.56	
64 Maintenance	2,496,455.38	63,047.90		0.00		2,433,407.48	
65 Utilities	3,350,296.16	0.00		0.00		3,350,296.16	
67 Building and Property Security	509,353.72	0.00		0.00		509,353.72	
68 Insurance	766,796.96	0.00		0.00		766,796.96	
72 Information Systems	723,641.07	0.00		0.00		723,641.07	
73 Printing	-55,565.84	0.00		0.00		-55,565.84	
74 Warehousing	494,501.59	50,199.47		0.00		444,302.12	
75 Motor Pool	31,107.31	13,450.50		0.00		17,656.81	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	18,857,614.65	165,302.43	0.00	79,670.09	251,192.14	18,361,449.99	

E.S.D. 121

Fiscal Year 2014-2015

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2016-17

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	167,761,387.45	431,521.11	0.00	2,833,349.55		18,361,449.99	145,883,874.66
Unallowable Costs					-251,192.14		251,192.14
Totals	167,761,387.45	431,521.11	0.00	2,833,349.55		18,361,449.99	146,135,066.80

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	15,834,762.19
2. FY 12-13 DIRECT EXPENDITURES	121,513,453.21
3. FY 12-13 OVER (UNDER) RECOVERY	-52,196.27
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	15,782,565.92
5. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.1299

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	18,361,449.99
7. FY 12-13 OVER (UNDER) RECOVERY (LINE 3)	-52,196.27
8. FY 14-15 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	18,309,253.72
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	146,135,066.80
10. FY 14-15 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1299
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	18,982,945.18
12. FY 14-15 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-673,691.46
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	17,687,758.53
14. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.1210

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	94,276,646.03	58,674,526.27	640,104.86	34,962,014.90
02 Alternative Learning Experience (ALE)	231,133.01	231,133.01	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	5,566,286.32	5,566,286.32	0.00	0.00
34 Middle School Career and Technical Ed, State	670,286.78	670,286.78	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	18,857,614.65	18,857,614.65	0.00	0.00
TOTAL BASIC EDUCATIONAL PROGRAMS	119,601,966.79	83,999,847.03	640,104.86	34,962,014.90
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	1,197,824.03	0.00	1,197,824.03	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	17,716,848.59	17,401,148.53	315,700.06	0.00
22 Special Education - Infants and Toddlers - State	543,842.93	543,842.93	0.00	0.00
24 Special Education-Supplemental, Federal	2,712,380.28	0.00	2,712,380.28	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	83,593.04	0.00	83,593.04	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	3,043,514.83	0.00	3,043,514.83	0.00
52 Other Title Grants Under ESEA, Federal	474,599.35	0.00	474,599.35	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	3,476,926.41	3,476,926.41	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	973,587.16	814,158.91	0.00	159,428.25

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	608,106.80	0.00	608,106.80	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	330,569.07	0.00	330,569.07	0.00
65 Transitional Bilingual, State	2,053,853.88	2,053,853.88	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	22,071.82	0.00	22,071.82	0.00
69 Compensatory, Other	225,872.55	0.00	0.00	225,872.55
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	14,884.25	0.00	0.00	14,884.25
74 Highly Capable	139,441.31	139,441.31	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	1,289,749.77	0.00	0.00	1,289,749.77
TOTAL OTHER INSTRUCTIONAL PROGRAMS	34,907,666.07	24,429,371.97	8,788,359.28	1,689,934.82
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	904,457.09	0.00	225,895.52	678,561.57
98 School Food Services	6,019,497.05	168,110.77	5,322,734.89	528,651.39
99 Pupil Transportation	6,327,800.45	5,924,313.42	0.00	403,487.03
TOTAL OTHER PROGRAMS	13,251,754.59	6,092,424.19	5,548,630.41	1,610,699.99
TOTALS	167,761,387.45	114,521,643.19	14,977,094.55	38,262,649.71

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 17 King

Fiscal Year 2014-2015

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

	FY 13 - 14 Actual (A)	FY 14 - 15 Actual (B)
Preliminary FY 2014-2015 to FY 2013-2014 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.	15,346,877.15	17,716,848.59
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	127,910.37	315,700.06
4. Equals aggregate special education expenditures for resident special education students.	15,218,966.78	17,401,148.53
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.)		2,182,181.75
Preliminary FY 2014-2015 to FY 2013-2014 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,711.56	1,769.67
7. Expenditures per pupil (line 4/line 6).	8,891.86	9,832.99
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.)		941.13
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2014-2015 to FY 2013-2014 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.	6,064,854.95	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-6,064,854.95
11. Expenditures per pupil (line 9/line 6).	3,383.76	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-3,383.76

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.

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 2014 - 15	FY 2013 - 14		FY 2014 - 15	FY 2013 - 14
Total Expenditures	+ (plus)	167,761,387.45	155,982,193.92	Total Program 98	+ 6,019,497.05	5,547,568.20
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,234,976.63	1,213,733.66
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 167,362.09	179,039.13
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	904,457.09	1,004,057.64	Revenue 6198 (Fed)	- 4,888,784.85	4,730,128.39
School Food Services	- (minus)	6,019,497.05	5,547,568.20	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 433,950.04	343,424.48
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	431,521.11	248,086.94	TOTAL FOOD SERVICES DEFICIT	-705,576.56	-918,757.46
Federal, General Purpose Revenue	- (minus)	26,023.60	8,480.86			
Federal, Special Purpose Revenue	- (minus)	14,951,070.95	13,232,294.99	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	4,888,784.85	4,730,128.39	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, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	433,950.04	343,424.48	are displayed.		
Commodities						
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)	6,429.11	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 2014 - 15	FY 2013 - 14
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)	85,646.10	77,000.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	13,129.57	0.00
Capital Outlay, Food Services	+ (plus)	59,650.36	87,039.79
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	150,916,407.68	141,179,297.95
		FY 14-15/FY 13-14	1.07

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 2014-2015

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 2014 - 15	FY 2013 - 14
Program 31, Vocational--Basic State	+ (plus)	5,566,286.32	5,521,216.09
Program 34, Middle School Career and Technical Education-State	+ (plus)	670,286.78	496,116.44
Program 38, Vocational--Federal	+ (plus)	83,593.04	99,324.99
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	86,067.38	102,116.02
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	6,234,098.76	6,014,541.50
		FY 14-15 / FY 13-14	1.04

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

E.S.D. 121

Auburn School District No.408

COUNTY: 17 King

Financial Edit Report Fiscal Year 2008-2009

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	34,202,122.73	35,813,245.72
Info	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	177.00	
Info	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	12,137,983.05	14,120,869.45
Info	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	2,908,875.38	2,911,268.13
Info	1.553	On the Balance Sheet General Ledger GL 230 is negative.	-0.10	
Info	1.553	On the Balance Sheet General Ledger GL 320 is negative.	-582.59	
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Info	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	1,632,669.01	1,635,255.86

E.S.D. 121

Auburn School District No.408

COUNTY: 17 King

Financial Edit Report Fiscal Year 2008-2009

Continued

Type	Number	Message	Amount 1	Amount 2
Info	4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasurer Item 241, Minus Warrants Outstanding.	5,730.71	6,282.95
Info	4.507	On the Balance Sheet General Ledger GL 640 is negative.	-582.59	

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.	15,335,451.82	14,194,498.91
Info	3.502	On the Balance Sheet DSF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report item 240, Cash on Deposit with County Treasurer.	6,165,012.54	6,199,863.17
Info	3.540	On the Balance Sheet F-196 DSF G.L. 250, Fiscal Agent Cash, is not equal to F-197 County Treasurer G.L. 250	34,850.63	0.00

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.	6,338,399.84	5,868,229.76
Info	2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	46,786,274.67	46,899,075.61

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Info	9.503	On the Balance Sheet TVF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	2,067,576.01	2,070,792.32
Info	9.509	On the Balance Sheet General Ledger GL 310 is negative.	-40.20	

E.S.D. 121

Auburn School District No.408

COUNTY: 17 King

Financial Edit Report Fiscal Year 2008-2009

Continued

Type	Number	Message	Amount 1	Amount 2
Info	9.509	On the Balance Sheet General Ledger GL 780 is negative.		-40.20

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits