

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2016-2017

ANNUAL FINANCIAL STATEMENTS

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

CERTIFICATION

The Annual Financial Statements (Report F-196) for Auburn School District No. 408 of King County for the fiscal year ended August 31, 2017, 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 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2016-August 31, 2017

Approved: _____
 School District Superintendent or Authorized Official

Reviewed: _____
 ESD Superintendent or Authorized Official

Date

Date

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	199,631,661.74	2,284,805.71	22,687,589.59	103,434,007.46	860,188.00	0.00	328,898,252.50
Total Expenditures	197,646,116.62	2,163,636.70	18,108,582.50	10,283,418.72	1,346,074.87	0.00	229,547,829.41
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	1,985,545.12	121,169.01	4,579,007.09	93,150,588.74	-485,886.87	0.00	99,350,423.09
Beginning Total Fund Balance	14,186,101.05	1,450,714.46	7,844,352.16	43,337,294.60	2,991,759.54	0.00	69,810,221.81
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	16,171,646.17	1,571,883.47	12,423,359.25	136,487,883.34	2,505,872.67	0.00	169,160,644.90

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	18,971,181.01	1,885,648.84	12,418,503.80	138,161,317.10	2,504,806.44	0.00	173,941,457.19
Minus Warrants Outstanding	-3,962,623.25	-14,944.97	0.00	-91,092.80	0.00	0.00	-4,068,661.02
Taxes Receivable	19,970,981.36		13,954,569.10	1,835,264.10	-49.58		35,760,764.98
Due From Other Funds	34,386.36	0.00	0.00	0.00	0.00	0.00	34,386.36
Due From Other Governmental Units	2,489,495.45	0.00	0.00	323,607.63	0.00	0.00	2,813,103.08
Accounts Receivable	494,236.87	0.00	0.00	0.00	0.00	0.00	494,236.87
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	16,670.18	1,503.20	11,576.96	130,474.80	1,689.90	0.00	161,915.04
Inventory	349,176.81	0.00		0.00			349,176.81
Prepaid Items	517,837.55	1,186.90			0.00	0.00	519,024.45
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	38,881,342.34	1,873,393.97	26,384,649.86	140,359,570.83	2,506,446.76	0.00	210,005,403.76
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	38,881,342.34	1,873,393.97	26,384,649.86	140,359,570.83	2,506,446.76	0.00	210,005,403.76
LIABILITIES:							
Accounts Payable	1,955,006.72	84,926.80	6,721.51	1,978,725.74	0.00	0.00	4,025,380.77
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	324,535.31	0.00		0.00			324,535.31
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, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	99,893.55	0.00		0.00			99,893.55
Due To Other Governmental Units	15,009.11	979.74		21,261.09	623.67	0.00	37,873.61
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	3,702.96	0.00	30,683.40	0.00	0.00	34,386.36
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	405.00	0.00		5,753.16			6,158.16
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	2,394,849.69	89,609.50	6,721.51	2,036,423.39	623.67	0.00	4,528,227.76
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	343,865.12	211,901.00	0.00	0.00	0.00	0.00	555,766.12
Unavailable Revenue - Taxes Receivable	19,970,981.36		13,954,569.10	1,835,264.10	-49.58		35,760,764.98
TOTAL DEFERRED INFLOWS OF RESOURCES	20,314,846.48	211,901.00	13,954,569.10	1,835,264.10	-49.58	0.00	36,316,531.10
FUND BALANCE:							
Nonspendable Fund Balance	867,014.36	1,186.90	0.00	0.00	0.00	0.00	868,201.26
Restricted Fund Balance	3,502,904.81	1,570,696.57	1,655,163.87	122,035,473.51	2,505,872.67	0.00	131,270,111.43
Committed Fund Balance	0.00	0.00	0.00	4,458,945.66	0.00	0.00	4,458,945.66
Assigned Fund Balance	2,100,000.00	0.00	10,768,195.38	9,993,464.17	0.00	0.00	22,861,659.55
Unassigned Fund Balance	9,701,727.00	0.00	0.00	0.00	0.00	0.00	9,701,727.00
TOTAL FUND BALANCE	16,171,646.17	1,571,883.47	12,423,359.25	136,487,883.34	2,505,872.67	0.00	169,160,644.90
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	38,881,342.34	1,873,393.97	26,384,649.86	140,359,570.83	2,506,446.76	0.00	210,005,403.76

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	43,954,324.20	2,284,805.71	22,686,352.46	7,668,832.61	19,734.10		76,614,049.08
State	139,023,834.52		0.00	209,664.08	729,045.68		139,962,544.28
Federal	15,547,982.82		0.00	0.00	0.00		15,547,982.82
Federal Stimulus	335,260.19						335,260.19
Other	767,670.15			0.00	0.00	0.00	767,670.15
TOTAL REVENUES	199,629,071.88	2,284,805.71	22,686,352.46	7,878,496.69	748,779.78	0.00	233,227,506.52
EXPENDITURES:							
CURRENT:							
Regular Instruction	113,800,902.33						113,800,902.33
Federal Stimulus	331,782.15						331,782.15
Special Education	24,684,256.69						24,684,256.69
Vocational Education	6,866,517.07						6,866,517.07
Skill Center	0.00						0.00
Compensatory Programs	14,830,074.39						14,830,074.39
Other Instructional Programs	881,151.52						881,151.52
Community Services	971,630.54						971,630.54
Support Services	34,631,190.23						34,631,190.23
Student Activities/Other		2,163,636.70				0.00	2,163,636.70
CAPITAL OUTLAY:							
Sites				52,117.27			52,117.27
Building				6,817,239.20			6,817,239.20
Equipment				2,746,338.00			2,746,338.00
Instructional Technology				0.00			0.00
Energy				196,113.48			196,113.48
Transportation Equipment					1,346,074.87		1,346,074.87
Sales and Lease				0.00			0.00
Other	648,611.70						648,611.70
DEBT SERVICE:							
Principal	0.00		10,635,000.00	0.00	0.00		10,635,000.00
Interest and Other Charges	0.00		7,473,582.50	0.00	0.00		7,473,582.50
Bond/Levy Issuance				471,610.77	0.00		471,610.77
TOTAL EXPENDITURES	197,646,116.62	2,163,636.70	18,108,582.50	10,283,418.72	1,346,074.87	0.00	229,547,829.41

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	1,982,955.26	121,169.01	4,577,769.96	-2,404,922.03	-597,295.09	0.00	3,679,677.11
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		1,237.13	95,555,510.77	0.00		95,556,747.90
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	2,589.86		0.00	0.00	111,408.22		113,998.08
TOTAL OTHER FINANCING SOURCES (USES)	2,589.86		1,237.13	95,555,510.77	111,408.22	0.00	95,670,745.98
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,985,545.12	121,169.01	4,579,007.09	93,150,588.74	-485,886.87	0.00	99,350,423.09
BEGINNING TOTAL FUND BALANCE	14,186,101.05	1,450,714.46	7,844,352.16	43,337,294.60	2,991,759.54	0.00	69,810,221.81
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	16,171,646.17	1,571,883.47	12,423,359.25	136,487,883.34	2,505,872.67	0.00	169,160,644.90

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	47,260,163.00	43,954,324.20	-3,305,838.80
State	137,654,735.00	139,023,834.52	1,369,099.52
Federal	16,409,751.00	15,547,982.82	-861,768.18
Federal Stimulus	223,408.00	335,260.19	111,852.19
Other	627,700.00	767,670.15	139,970.15
TOTAL REVENUES	202,175,757.00	199,629,071.88	-2,546,685.12
EXPENDITURES			
CURRENT:			
Regular Instruction	118,949,723.00	113,800,902.33	5,148,820.67
Federal Stimulus	223,408.00	331,782.15	-108,374.15
Special Education	25,389,715.00	24,684,256.69	705,458.31
Vocational Education	6,835,926.00	6,866,517.07	-30,591.07
Skill Center	0.00	0.00	0.00
Compensatory Programs	14,419,877.00	14,830,074.39	-410,197.39
Other Instructional Programs	4,560,157.00	881,151.52	3,679,005.48
Community Services	1,382,601.00	971,630.54	410,970.46
Support Services	37,364,352.00	34,631,190.23	2,733,161.77
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	602,444.00	648,611.70	-46,167.70
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	209,728,203.00	197,646,116.62	12,082,086.38
REVENUES OVER (UNDER) EXPENDITURES	-7,552,446.00	1,982,955.26	9,535,401.26

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	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	2,589.86	2,589.86
TOTAL OTHER FINANCING SOURCES (USES)	0.00	2,589.86	2,589.86
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-7,552,446.00	1,985,545.12	9,537,991.12
BEGINNING TOTAL FUND BALANCE	14,000,000.00	14,186,101.05	186,101.05
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	6,447,554.00	16,171,646.17	9,724,092.17

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,706,217.00	2,284,805.71	-2,421,411.29
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	4,706,217.00	2,284,805.71	-2,421,411.29
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,697,747.00	2,163,636.70	2,534,110.30
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	4,697,747.00	2,163,636.70	2,534,110.30
REVENUES OVER (UNDER) EXPENDITURES	8,470.00	121,169.01	112,699.01

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	8,470.00	121,169.01	112,699.01
BEGINNING TOTAL FUND BALANCE	1,032,671.00	1,450,714.46	418,043.46
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,041,141.00	1,571,883.47	530,742.47

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	16,585,282.00	22,686,352.46	6,101,070.46
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	16,585,282.00	22,686,352.46	6,101,070.46
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	10,635,000.00	10,635,000.00	0.00
Interest and Other Charges	7,476,583.00	7,473,582.50	3,000.50
TOTAL EXPENDITURES	18,111,583.00	18,108,582.50	3,000.50
REVENUES OVER (UNDER) EXPENDITURES	-1,526,301.00	4,577,769.96	6,104,070.96

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	1,237.13	1,237.13
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	1,237.13	1,237.13
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,526,301.00	4,579,007.09	6,105,308.09
BEGINNING TOTAL FUND BALANCE	7,844,352.00	7,844,352.16	0.16
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	6,318,051.00	12,423,359.25	6,105,308.25

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	6,659,242.00	7,668,832.61	1,009,590.61
State	10,000,000.00	209,664.08	-9,790,335.92
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	16,659,242.00	7,878,496.69	-8,780,745.31
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	24,200,000.00	52,117.27	24,147,882.73
Building	3,720,000.00	6,817,239.20	-3,097,239.20
Equipment	5,000,000.00	2,746,338.00	2,253,662.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	196,113.48	-196,113.48
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, 2017

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	471,610.77	471,610.77
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	32,920,000.00	10,283,418.72	22,636,581.28

REVENUES OVER (UNDER) EXPENDITURES -16,260,758.00 -2,404,922.03 13,855,835.97

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	95,555,510.77	95,555,510.77
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	95,555,510.77	95,555,510.77

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES -16,260,758.00 93,150,588.74 109,411,346.74

BEGINNING TOTAL FUND BALANCE 34,500,000.00 43,337,294.60 8,837,294.60

Prior Year(s) Corrections or Restatements 0.00 0.00

ENDING TOTAL FUND BALANCE 18,239,242.00 136,487,883.34 118,248,641.34

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Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	11,200.00	19,734.10	8,534.10
State	741,597.00	729,045.68	-12,551.32
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	752,797.00	748,779.78	-4,017.22
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	2,260,000.00	1,346,074.87	913,925.13
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	2,260,000.00	1,346,074.87	913,925.13

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2017

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,507,203.00	-597,295.09	909,907.91
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	111,408.22	111,408.22
TOTAL OTHER FINANCING SOURCES (USES)	0.00	111,408.22	111,408.22
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,507,203.00	-485,886.87	1,021,316.13
BEGINNING TOTAL FUND BALANCE	2,991,760.00	2,991,759.54	-0.46
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,484,557.00	2,505,872.67	1,021,315.67

E.S.D. 121

Statement Of Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

August 31, 2017

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	50,000.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	621,186.85	138,877.84
Minus Warrants Outstanding	-64,650.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	599.55	109.12
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	557,136.40	188,986.96
LIABILITIES:		
Accounts Payable	1,105.31	2,901.87
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	1,105.31	2,901.87
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	556,031.09	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	186,085.09
TOTAL NET POSITION	556,031.09	186,085.09

E.S.D. 121

Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2017

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	149,949.22	0.00
Employer		284,592.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	149,949.22	284,592.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	6,375.48	1,346.05
Less Investment Expenses	0.00	0.00
Net Investment Income	6,375.48	1,346.05
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	156,324.70	285,938.05
DEDUCTIONS:		
Benefits		255,582.39
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	350.00
Scholarships	182,320.39	
Other	0.00	0.00
TOTAL DEDUCTIONS	182,320.39	255,932.39
Net Increase (Decrease)	-25,995.69	30,005.66
Net Position--Prior Year August Beginning	582,026.78	156,079.43
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	582,026.78	156,079.43
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	556,031.09	186,085.09

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2017

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Voted Debt					
Voted Bonds	155,750,000.00	90,535,000.00	10,635,000.00	235,650,000.00	19,210,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
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
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	3,737,012.83	4,189,258.38	3,737,012.83	4,189,258.38	400,213.67
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	55,442,817.00	0.00	7,019,941.00	48,422,876.00	
Net Pension Liabilities TRS 2/3	22,282,564.00	0.00	7,469,124.00	14,813,440.00	
Net Pension Liabilities SERS 2/3	10,281,628.00	0.00	2,828,128.00	7,453,500.00	
Net Pension Liabilities PERS 1	13,066,315.00	0.00	1,229,172.00	11,837,143.00	
Total Long-Term Liabilities	260,560,336.83	94,724,258.38	32,918,377.83	322,366,217.38	19,610,213.67

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2017

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

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2017

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

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2017

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
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, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	39,624,812.58	22,602,266.53	3,667,872.25	1.28
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	971.36	57.00	7.36	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	39,625,783.94	22,602,323.53	3,667,879.61	1.28
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	162,532.14			
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	7,075.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	278,828.16		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	78,012.27			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	251,175.60			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,708,795.79			
2300 Investment Earnings	195,172.06	84,028.93	1,048,521.65	19,732.82
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	576,914.04		0.00	0.00
2600 Fines and Damages	64,419.53		0.00	0.00
2700 Rentals and Leases	292,903.67	0.00	74,803.40	0.00
2800 Insurance Recoveries	28,875.62		0.00	0.00
2900 Local Support Nontax, Unassigned	315,402.54	0.00	2,877,627.95	0.00
2910 E-Rate	368,433.84		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	4,328,540.26	84,028.93	4,000,953.00	19,732.82
STATE, GENERAL PURPOSE				
3100 Apportionment	101,723,195.29			
3121 Special Education - General Apportionment	2,978,048.54			
3300 Local Effort Assistance	6,194,657.20			
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	110,895,901.03	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	1,782.00		56,928.36	0.00
4121 Special Education	12,548,430.49			
4122 Special Education - Infants and Toddlers - State	640,263.14			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			152,735.72	
4155 Learning Assistance	4,237,672.61			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	786,519.56			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	3,152,265.26			
4174 Highly Capable	156,550.70			
4188 Child Care	0.00			
4198 School Food Service	166,231.18			
4199 Transportation - Operations	6,039,771.15			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	1,687.12		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, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	396,760.28			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				729,045.68
4000 TOTAL STATE, SPECIAL PURPOSE	28,127,933.49		209,664.08	729,045.68
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	4,636.10	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	4,636.10	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	457,780.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	2,720,803.32			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	151,895.00			
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, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	4,105,323.43			
6152 Other Title, ESEA Fed	573,458.99			
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	440,904.23			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	177,299.25			
6198 School Food Services	4,907,741.09			
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, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	176,847.39			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	80,594.04		0.00	0.00
6310 Medicaid Administrative Match	213,382.92			
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	335,260.19			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	237,518.48			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	621,163.91			
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 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	678,634.67			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	15,878,606.91		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	14,879.69		0.00	
7121 Special Education	24,862.50			
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	2,892.35			
7301 Nonhigh Participation	526,080.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	568,714.54		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	198,955.61		0.00	0.00
8188 Child 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, 2017

	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	198,955.61		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	1,237.13	95,555,510.77	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	2,589.86			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	111,408.22
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	2,589.86	1,237.13	95,555,510.77	111,408.22
TOTAL REVENUES AND OTHER FINANCING SOURCES	199,631,661.74	22,687,589.59	103,434,007.46	860,188.00

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	113,849,765.62	11	Bd of Dir	212,292.22	0	Debit Transfer	806,870.21
02	ALE	126,148.89	12	Supt Off	462,019.11	1	Credit Transfer	-806,870.21
03	Basic Education - Dropout Reengagement	.00	13	Busns Off	2,120,642.40	2	Cert. Salaries	91,993,576.38
11	Stim, Title I	.00	14	HR	1,478,115.33	3	Class. Salaries	34,295,055.11
12	Stim, Schl Imprv	.00	15	Pblc Rltn	288,580.11	4	Employee Benefits	45,294,414.30
13	Federal Stimulus - SFSF and Education Jobs	.00	21	Supv Inst	3,813,892.40	5	Supplies / Materials	9,963,886.02
14	Stim, IDEA	.00	22	Lrn Resrc	3,014,043.99	6		.00
18	Stim, Compt Grants	331,782.15	23	Princ Off	12,099,235.24	7	Purchased Services	14,996,806.37
19	Stim, Other	.00	24	Guid/Coun	4,481,092.81	8	Travel	453,766.74
21	Sp Ed, Sup, St	20,778,091.00	25	Pupil M/S	1,804,641.55	9	Capital Outlay	648,611.70
22	Sp Ed, Infants and Toddlers, State	510,642.13	26	Health	7,256,817.15		TOTAL ALL OBJECTS	197,646,116.62
24	Sp Ed, Sup, Fed	3,398,099.34	27	Teaching	101,581,299.74			
25	Sp Ed, Infants and Toddlers, Federal	.00	28	Extracur	5,099,561.53			
26	Sp Ed, Inst, St	.00	29	Pmt to SD	1,034,810.42			
29	Sp Ed, Oth, Fed	.00	31	InstProDev	20,436,391.38			
31	Voc, Basic, St	5,870,198.42	32	Inst Tech	200,117.27			
34	MidSchCar/Tec	906,214.67	33	Curriculum	1,532,688.37			
38	Voc, Fed	148,946.50	41	Supervisin	562,410.43			
39	Voc, Other	.00	42	Food	3,103,560.85			
45	Skil Cnt, Bas, St	.00	44	Operation	2,760,521.17			
46	Skill Cntr, Fed	.00	49	Transfers	-43,519.32			
51	ESEA Disadvantaged, Fed	4,032,870.71	51	Supervisin	1,067,068.70			
52	Other Title, ESEA, Fed	570,017.12	52	Operation	5,510,138.29			
53	ESEA Migrant, Federal	.00	53	Maintnce	848,500.51			
54	Read First, Fed	.00	56	Insurance	100,651.02			
55	LAP	4,347,212.71	59	Transfers	-434,266.28			
56	St In, Ctr/Hm, D	.00	61	Supv Bldg	651,027.56			
57	St In, N/D, Fed	.00	62	Grnd Mnt	904,159.73			
58	Sp/Plt Pgm, St	1,257,021.88	63	Oper Bldg	5,394,635.54			
59	Inst. JAJ	.00	64	Maintnce	2,563,695.72			
61	Head Start, Fed	619,500.37	65	Utilities	3,517,999.93			
			67	Bldg Secu	423,915.90			
			68	Insurance	799,322.98			
			72	Info Sys	2,297,889.31			

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	432,259.05
65 Tran Biling, St	3,165,511.87
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	180,466.37
69 Comp, Othr	225,214.31
71 Traffic Safety	.00
73 Summer School	16,875.73
74 Highly Capable	138,764.48
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	727,552.50
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	991,985.46
97 Distwide Suppt	21,482,727.97
98 Schl Food Serv	6,352,336.37
99 Pupil Transp	7,185,911.00
TOTAL ALL PROGRAMS	197,646,116.62

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	-44,847.62
74 Warehouse	540,409.11
75 Mtr Pool	4,178.62
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	202,423.45
TOTAL ALL ACTIVITIES	197,646,116.62

REPORT F196

Auburn School District No. 408

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E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2016-2017

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 121

PROGRAM 01 - Basic Education

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,773,796.24	0.00		728,910.56	580,146.54	398,263.61	2,600.41	59,969.26	3,905.86	0.00
22 Lrn Resrc	3,013,688.46	0.00		1,589,536.87	503,405.58	782,434.69	133,070.81	5,195.69	44.82	0.00
23 Princ Off	12,060,603.57	0.00		5,751,042.07	3,138,386.76	2,956,695.80	121,620.81	86,145.93	6,712.20	0.00
24 Guid/Coun	3,816,332.09	0.00		2,769,493.22	52,520.44	986,584.26	1,029.62	6,704.55	0.00	0.00
25 Pupil M/S	1,276,921.91	0.00		10,083.22	885,396.97	369,499.52	11,017.20	925.00	0.00	0.00
26 Health	1,776,665.86	0.00		581,915.32	573,333.11	436,314.64	78,850.96	104,741.25	1,510.58	0.00
27 Teaching	71,140,760.16	372,394.24		47,699,591.22	952,155.97	16,977,454.30	1,557,592.25	3,553,920.33	8,355.70	19,296.15
28 Extracur	4,699,146.08	291,988.84		886,153.77	2,207,830.37	804,195.62	141,157.02	189,427.33	22,677.10	155,716.03
31 InstProDev	12,875,760.21	0.00		9,208,425.85	99.91	3,031,151.99	31,651.47	496,961.72	107,469.27	0.00
32 Inst Tech	161,081.20	0.00			64,036.02	18,416.57	67,079.77	11,548.84	0.00	0.00
33 Curriculum	1,255,009.84	0.00		0.00	0.00	0.00	1,255,009.84	0.00	0.00	0.00
01 TOTAL	113,849,765.62	664,383.08		69,225,152.10	8,957,311.67	26,761,011.00	3,400,680.16	4,515,539.90	150,675.53	175,012.18

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	105,786.59	0.00		78,002.95	0.00	27,783.64	0.00	0.00	0.00	0.00
31 InstProDev	20,362.30	0.00		15,121.02	0.00	5,181.28	0.00	60.00	0.00	0.00
02 TOTAL	126,148.89	0.00		93,123.97	0.00	32,964.92	0.00	60.00	0.00	0.00

E.S.D. 121

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	14,594.16	0.00		61.88	0.00	12.86	14,519.42	0.00	0.00	0.00
31 InstProDev	317,184.62	0.00		152,057.61	1,500.00	29,669.70	1,962.72	111,226.43	20,768.16	0.00
33 Curriculum	3.37	0.00		0.00	0.00	0.00	3.37	0.00	0.00	0.00
18 TOTAL	331,782.15	0.00		152,119.49	1,500.00	29,682.56	16,485.51	111,226.43	20,768.16	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,003,544.22	12,894.85		653,902.61	98,020.50	234,471.36	0.00	0.00	1,679.12	2,575.78
25 Pupil M/S	292,082.96	0.00		0.00	207,941.67	84,141.29	0.00	0.00	0.00	0.00
26 Health	5,363,676.01	0.00		2,658,506.15	322,184.13	1,053,352.77	37,675.14	1,286,481.38	5,476.44	0.00
27 Teaching	12,262,882.77	20,641.56		4,492,840.77	3,999,328.91	3,699,398.90	32,963.76	13,835.72	3,873.15	0.00
29 Pmt to SD	166,916.36							166,916.36		
31 InstProDev	1,645,083.10	0.00		1,219,004.01	0.00	388,066.03	0.00	31,337.10	6,675.96	0.00
33 Curriculum	43,905.58	0.00		0.00	0.00	0.00	43,905.58	0.00	0.00	0.00
21 TOTAL	20,778,091.00	33,536.41		9,024,253.54	4,627,475.21	5,459,430.35	114,544.48	1,498,570.56	17,704.67	2,575.78

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	49,865.65	0.00		335.63	35,152.61	14,377.41	0.00	0.00	0.00	0.00
26 Health	458.05	0.00		425.50	0.00	32.55	0.00	0.00	0.00	0.00
27 Teaching	460,256.00	0.00		0.00	0.00	0.00	0.00	460,256.00	0.00	0.00
31 InstProDev	62.43	0.00		0.00	0.00	0.00	0.00	62.43	0.00	0.00
22 TOTAL	510,642.13	0.00		761.13	35,152.61	14,409.96	0.00	460,318.43	0.00	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	356,384.87	0.00		253,545.70	20,306.13	82,533.04	0.00	0.00	0.00	0.00
26 Health	114,484.52	0.00		26,995.44	0.00	10,564.08	0.00	76,925.00	0.00	0.00
27 Teaching	1,841,200.30	29,757.70		761,455.65	504,048.39	539,085.83	5,422.73	1,430.00	0.00	0.00
29 Pmt to SD	867,894.06							867,894.06		
31 InstProDev	190,593.47	0.00		138,733.68	0.00	46,257.48	0.00	5,602.31	0.00	0.00
33 Curriculum	27,542.12	0.00		0.00	0.00	0.00	27,542.12	0.00	0.00	0.00
24 TOTAL	3,398,099.34	29,757.70		1,180,730.47	524,354.52	678,440.43	32,964.85	951,851.37	0.00	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	108,876.01	0.00		47,112.57	33,707.48	27,441.38	110.58	504.00	0.00	0.00
24 Guid/Coun	291,604.91	0.00		222,348.00	0.00	67,202.89	1,677.95	376.07	0.00	0.00
27 Teaching	4,703,323.97	8,548.34		2,583,735.35	528,793.42	1,156,334.73	323,529.14	37,974.30	5,566.17	58,842.52
31 InstProDev	670,416.83	0.00		487,829.16	84.46	163,238.39	0.00	12,268.40	6,996.42	0.00
32 Inst Tech	1,978.90	0.00			0.00	0.00	1,978.90	0.00	0.00	0.00
33 Curriculum	93,997.80	0.00		204.00	0.00	18.46	93,775.34	0.00	0.00	0.00
31 TOTAL	5,870,198.42	8,548.34		3,341,229.08	562,585.36	1,414,235.85	421,071.91	51,122.77	12,562.59	58,842.52

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	104,286.08	0.00		67,772.03	11,218.29	25,295.76	0.00	0.00	0.00	0.00
27 Teaching	685,995.86	0.00		498,705.60	0.00	172,734.22	13,937.80	618.24	0.00	0.00
31 InstProDev	115,932.73	0.00		84,180.77	0.00	26,297.96	0.00	5,454.00	0.00	0.00
34 TOTAL	906,214.67	0.00		650,658.40	11,218.29	224,327.94	13,937.80	6,072.24	0.00	0.00

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	71,516.22	0.00		0.00	47,929.45	23,586.77	0.00	0.00	0.00	0.00
27 Teaching	53,774.75	0.00		2,700.00	280.26	595.67	48,438.82	1,760.00	0.00	0.00
31 InstProDev	6,981.94	0.00		0.00	0.00	0.00	0.00	3,535.00	3,446.94	0.00
32 Inst Tech	11,814.00	0.00			0.00	0.00	11,814.00	0.00	0.00	0.00
33 Curriculum	4,859.59	0.00		0.00	0.00	0.00	4,859.59	0.00	0.00	0.00
38 TOTAL	148,946.50	0.00		2,700.00	48,209.71	24,182.44	65,112.41	5,295.00	3,446.94	0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	51,050.68	0.00		0.00	36,752.35	14,103.33	0.00	195.00	0.00	0.00
24 Guid/Coun	218,689.96	0.00		112,104.84	47,292.93	59,292.19	0.00	0.00	0.00	0.00
25 Pupil M/S	1,008.19	0.00		0.00	851.19	157.00	0.00	0.00	0.00	0.00
27 Teaching	2,229,371.27	4,213.65		851,011.92	713,288.57	608,521.01	24,537.14	25,150.24	2,648.74	0.00
31 InstProDev	1,444,887.36	0.00		847,642.26	2,946.09	255,325.79	4,585.78	276,572.59	57,814.85	0.00
32 Inst Tech	17,701.50	0.00			0.00	0.00	17,701.50	0.00	0.00	0.00
33 Curriculum	70,161.75	0.00		0.00	0.00	0.00	70,161.75	0.00	0.00	0.00
51 TOTAL	4,032,870.71	4,213.65		1,810,759.02	801,131.13	937,399.32	116,986.17	301,917.83	60,463.59	0.00

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	10,162.59	0.00		8,328.41	0.00	1,834.18	0.00	0.00	0.00	0.00
31 InstProDev	559,854.53	0.00		199,119.13	0.00	54,475.25	37,906.44	225,986.70	42,367.01	0.00
52 TOTAL	570,017.12	0.00		207,447.54	0.00	56,309.43	37,906.44	225,986.70	42,367.01	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	306,469.56	0.00		228,287.30	14,536.37	63,645.89	0.00	0.00	0.00	0.00
24 Guid/Coun	61,387.85	0.00		0.00	47,182.00	13,810.25	0.00	395.60	0.00	0.00
27 Teaching	2,389,631.30	177.88		855,769.22	850,229.30	659,916.85	16,918.23	6,619.82	0.00	0.00
31 InstProDev	1,589,191.10	0.00		1,058,706.71	485.57	347,400.26	1,465.43	152,880.32	28,252.81	0.00
33 Curriculum	532.90	0.00		0.00	0.00	0.00	532.90	0.00	0.00	0.00
55 TOTAL	4,347,212.71	177.88		2,142,763.23	912,433.24	1,084,773.25	18,916.56	159,895.74	28,252.81	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	6,332.79	0.00		0.00	4,594.64	1,738.15	0.00	0.00	0.00	0.00
23 Princ Off	38,631.67	0.00		0.00	27,538.60	10,826.99	0.00	0.00	266.08	0.00
26 Health	1,532.71	0.00		1,410.87	0.00	121.84	0.00	0.00	0.00	0.00
27 Teaching	1,077,921.64	30,092.51		519,114.06	245,373.11	239,629.87	26,993.69	16,371.59	346.81	0.00
31 InstProDev	125,061.40	0.00		75,865.52	742.50	15,154.38	32,000.00	1,299.00	0.00	0.00
32 Inst Tech	7,541.67	0.00			0.00	0.00	7,541.67	0.00	0.00	0.00
58 TOTAL	1,257,021.88	30,092.51		596,390.45	278,248.85	267,471.23	66,535.36	17,670.59	612.89	0.00

E.S.D. 121

PROGRAM 61 - Head Start, Federal

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	618,101.48	14,634.50		0.00	415,326.12	163,190.55	17,698.97	6,946.44	304.90	0.00
31 InstProDev	1,398.89	0.00		0.00	1,161.50	237.39	0.00	0.00	0.00	0.00
61 TOTAL	619,500.37	14,634.50		0.00	416,487.62	163,427.94	17,698.97	6,946.44	304.90	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	21,561.78	0.00		16,423.08	0.00	5,138.70	0.00	0.00	0.00	0.00
27 Teaching	70,422.33	0.00		45,522.98	12,889.90	12,009.45	0.00	0.00	0.00	0.00
31 InstProDev	307,382.71	0.00		162,280.79	265.95	47,831.33	0.00	58,300.76	38,703.88	0.00
33 Curriculum	32,892.23	0.00		12,607.88	0.00	2,605.54	17,678.81	0.00	0.00	0.00
64 TOTAL	432,259.05	0.00		236,834.73	13,155.85	67,585.02	17,678.81	58,300.76	38,703.88	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	43,123.71	0.00		32,846.16	0.00	10,277.55	0.00	0.00	0.00	0.00
27 Teaching	2,750,831.33	0.00		1,478,458.12	493,339.55	779,033.66	0.00	0.00	0.00	0.00
31 InstProDev	371,556.83	0.00		278,366.28	0.00	85,400.35	0.00	7,790.20	0.00	0.00
65 TOTAL	3,165,511.87	0.00		1,789,670.56	493,339.55	874,711.56	0.00	7,790.20	0.00	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	152,775.33	0.00		111,845.92	0.00	40,929.41	0.00	0.00	0.00	0.00
31 InstProDev	27,691.04	0.00		20,026.45	0.00	7,664.59	0.00	0.00	0.00	0.00
68 TOTAL	180,466.37	0.00		131,872.37	0.00	48,594.00	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, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	199,857.33	0.00		87,722.00	73,695.60	37,567.04	127.69	745.00	0.00	0.00
28 Extracur	10,095.91	0.00		8,176.00	0.00	1,919.91	0.00	0.00	0.00	0.00
31 InstProDev	15,261.07	0.00		12,359.00	0.00	2,902.07	0.00	0.00	0.00	0.00
69 TOTAL	225,214.31	0.00		108,257.00	73,695.60	42,389.02	127.69	745.00	0.00	0.00

E.S.D. 121

PROGRAM 73 - Summer School

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	16,875.73	0.00		12,832.73	1,396.16	2,646.84	0.00	0.00	0.00	0.00
73 TOTAL	16,875.73	0.00		12,832.73	1,396.16	2,646.84	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	116,088.56	0.00		81,938.20	0.00	25,756.37	231.63	8,162.36	0.00	0.00
31 InstProDev	22,675.92	0.00		17,746.63	0.00	4,929.29	0.00	0.00	0.00	0.00
74 TOTAL	138,764.48	0.00		99,684.83	0.00	30,685.66	231.63	8,162.36	0.00	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
22 Lrn Resrc	355.53	0.00		0.00	0.00	0.00	355.53	0.00	0.00	0.00
25 Pupil M/S	59,798.73	0.00		0.00	42,764.64	16,425.33	308.76	300.00	0.00	0.00
27 Teaching	534,562.15	6,699.78		43,492.16	175,231.58	103,384.14	193,997.06	5,915.19	3,801.05	2,041.19
31 InstProDev	129,052.90	0.00		62,777.08	886.03	14,491.40	22,024.22	12,151.77	16,722.40	0.00
33 Curriculum	3,783.19	0.00		0.00	0.00	0.00	3,783.19	0.00	0.00	0.00
79 TOTAL	727,552.50	6,699.78		106,269.24	218,882.25	134,300.87	220,468.76	18,366.96	20,523.45	2,041.19

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	156,286.73	0.00		10,263.04	72,070.43	35,724.58	30,528.68	7,700.00	0.00	0.00
28 Extracur	390,319.54	0.00		5,830.00	290,388.09	93,050.45	0.00	1,051.00	0.00	0.00
44 Operation	30,636.76	0.00			0.00	0.00	30,636.76	0.00	0.00	0.00
63 Oper Bldg	173,000.49	0.00			75,775.64	31,820.13	38,744.97	6,208.12	96.71	20,354.92
65 Utilities	39,318.49	0.00			0.00	0.00	0.00	39,318.49	0.00	0.00
91 Publ Actv	202,423.45	0.00	0.00	5,590.00	144,794.67	39,910.56	12,128.22	0.00	0.00	0.00
89 TOTAL	991,985.46	0.00	0.00	21,683.04	583,028.83	200,505.72	112,038.63	54,277.61	96.71	20,354.92

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	212,292.22	0.00			15,850.00	1,270.42	2,031.23	183,974.31	9,166.26	0.00
12 Supt Off	462,019.11	352.00		256,620.68	82,971.60	83,234.63	3,376.26	32,605.01	2,858.93	0.00
13 Busns Off	2,120,642.40	221.80		164,287.02	1,376,221.85	466,393.94	21,335.68	76,366.24	15,815.87	0.00
14 HR	1,478,115.33	5,176.75		137,116.36	799,863.39	309,817.24	31,710.89	179,179.88	6,755.90	8,494.92
15 Pblc Rltn	288,580.11	1,059.91		0.00	189,843.39	57,862.27	2,953.71	34,788.85	2,071.98	0.00
25 Pupil M/S	81,011.00	0.00		0.00	0.00	0.00	81,011.00	0.00	0.00	0.00
61 Supv Bldg	651,027.56	1,126.75		68.00	493,526.59	148,593.41	2,978.61	4,498.90	235.30	0.00
62 Grnd Mnt	904,159.73	0.00			488,487.86	216,524.65	108,199.24	55,234.32	130.82	35,582.84
63 Oper Bldg	5,221,635.05	0.00			3,280,833.08	1,564,914.05	319,439.34	19,197.78	575.31	36,675.49
64 Maintnce	2,563,695.72	0.00	0.00		1,031,761.62	439,441.72	419,738.74	527,540.68	263.38	144,949.58
65 Utilities	3,478,681.44	0.00	0.00		0.00	0.00	0.00	3,478,681.44	0.00	0.00
67 Bldg Secu	423,915.90	0.00			258,527.94	95,965.47	18,285.54	48,446.00	2,690.95	0.00
68 Insurance	799,322.98	0.00					0.00	799,322.98		0.00
72 Info Sys	2,297,889.31	416.10	-95,886.15	347,669.22	971,608.36	391,464.16	37,168.40	635,306.37	10,142.85	0.00
73 Printing	-44,847.62	0.00	-223,292.00	0.00	73,845.60	25,575.90	30,565.20	48,457.68	0.00	0.00
74 Warehouse	540,409.11	0.00	-9,906.46	0.00	326,546.61	138,957.38	16,336.38	50,644.41	0.00	17,830.79
75 Mtr Pool	4,178.62	0.00	0.00	0.00	0.00	0.00	2,632.85	1,545.77	0.00	0.00
97 TOTAL	21,482,727.97	8,353.31	-329,084.61	905,761.28	9,389,887.89	3,940,015.24	1,097,763.07	6,175,790.62	50,707.55	243,533.62

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	562,410.43	2,642.00		0.00	387,027.45	129,793.79	30,780.31	12,166.88	0.00	0.00
42 Food	3,103,560.85	0.00					3,103,560.85	0.00		
44 Operation	2,729,884.41	1,452.00			1,535,328.74	708,538.07	333,221.30	5,092.81	0.00	146,251.49
49 Transfers	-43,519.32		-43,519.32							
98 TOTAL	6,352,336.37	4,094.00	-43,519.32	0.00	1,922,356.19	838,331.86	3,467,562.46	17,259.69	0.00	146,251.49

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 17 King

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	93,818.76	0.00		0.00	63,905.91	29,912.85	0.00	0.00	0.00	0.00
51 Supervisn	1,067,068.70	2,379.05		152,622.18	610,984.20	255,677.62	5,492.61	35,792.00	4,121.04	0.00
52 Operation	5,510,138.29	0.00			3,327,378.20	1,510,663.01	496,730.68	172,911.38	2,455.02	0.00
53 Maintnce	848,500.51	0.00			420,936.27	170,328.41	222,951.06	34,284.77	0.00	0.00
56 Insurance	100,651.02							100,651.02		
59 Transfers	-434,266.28		-434,266.28							
99 TOTAL	7,185,911.00	2,379.05	-434,266.28	152,622.18	4,423,204.58	1,966,581.89	725,174.35	343,639.17	6,576.06	0.00

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. | 368,433.84 |
| 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 | 1,749,566.69 |
| 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.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, 2017

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.

487.97

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

0.122

a) Total All Programs (SYSTEM CALCULATED)

197,646,116.62

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

21,482,727.97

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

176,163,388.65

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2017

DISTORTING ITEMS

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

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.

66,702.43

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2017

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2017

INDIRECT EXPENDITURES

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

76,399.01

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 SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

10,925.19

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.

1,474,955.35

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, 2017

INDIRECT EXPENDITURES

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

0.00

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

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 2016-2017

COUNTY: 17 King

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

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	176,163,388.65	405,078.08		3,103,560.85			172,654,749.72
PROGRAM 97 ACTIVITIES							
11 Board of Directors	212,292.22	0.00		66,702.43	69,190.78	76,399.01	
12 Superintendent's Office	462,019.11	0.00		0.00	462,019.11	0.00	
13 Business Office	2,120,642.40	0.00		0.00		2,120,642.40	
14 Human Resources	1,478,115.33	8,494.92		0.00		1,469,620.41	
15 Public Relations	288,580.11	0.00			277,654.92	10,925.19	
25 Pupil Management and Safety	81,011.00	0.00		0.00	81,011.00	0.00	
61 Supervision	651,027.56	0.00		0.00	651,027.56	0.00	
62 Grounds Maintenance	904,159.73	35,582.84		0.00	868,576.89	0.00	
63 Operation of Buildings	5,221,635.05	36,675.49		0.00	5,184,959.56	0.00	
64 Maintenance	2,563,695.72	144,949.58		0.00	2,418,746.14	0.00	
65 Utilities	3,478,681.44	0.00		0.00	3,478,681.44	0.00	
67 Building and Property Security	423,915.90	0.00		0.00	423,915.90	0.00	
68 Insurance	799,322.98	0.00		0.00	799,322.98	0.00	
72 Information Systems	2,297,889.31	0.00		0.00	822,933.96	1,474,955.35	
73 Printing	-44,847.62	0.00		0.00		-44,847.62	
74 Warehousing	540,409.11	17,830.79		0.00		522,578.32	
75 Motor Pool	4,178.62	0.00		0.00		4,178.62	
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	21,482,727.97	243,533.62	0.00	66,702.43	15,538,040.24	5,634,451.68	

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 17 King

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	197,646,116.62	648,611.70	0.00	3,170,263.28		5,634,451.68	172,654,749.72
Unallowable Costs					-15,538,040.24		15,538,040.24
TOTALS	197,646,116.62	648,611.70	0.00	3,170,263.28		5,634,451.68	188,192,789.96

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	4,238,189.36
2. FY 14-15 DIRECT EXPENDITURES	160,258,327.43
3. FY 14-15 OVER/UNDER RECOVERY (CALCULATED)	-337,656.12
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	3,900,533.24
5. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.0243

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	5,634,451.68
7. FY 14-15 OVER/UNDER RECOVERY (LINE 3)	-337,656.12
8. FY 16-17 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,296,795.56
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	188,192,789.96
10. FY 16-17 RESTRICTED INDIRECT RATE (LINE 5)	0.0243
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,573,084.80
12. FY 16-17 OVER/UNDER RECOVER (LINE 8 - LINE 11)	723,710.76
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	6,358,162.44
14. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.0338

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 17 King

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

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	176,163,388.65	405,078.08		3,103,560.85			172,654,749.72
PROGRAM 97 ACTIVITIES							
11 Board of Directors	212,292.22	0.00		66,702.43	69,190.78	76,399.01	
12 Superintendents Office	462,019.11	0.00		0.00		462,019.11	
13 Business Office	2,120,642.40	0.00		0.00		2,120,642.40	
14 Human Resources	1,478,115.33	8,494.92		0.00		1,469,620.41	
15 Public Relations	288,580.11	0.00			277,654.92	10,925.19	
25 Pupil Management and Safety	81,011.00	0.00		0.00		81,011.00	
61 Supervision	651,027.56	0.00		0.00		651,027.56	
62 Grounds Maintenance	904,159.73	35,582.84		0.00		868,576.89	
63 Operation of Buildings	5,221,635.05	36,675.49		0.00		5,184,959.56	
64 Maintenance	2,563,695.72	144,949.58		0.00		2,418,746.14	
65 Utilities	3,478,681.44	0.00		0.00		3,478,681.44	
67 Building and Property Security	423,915.90	0.00		0.00		423,915.90	
68 Insurance	799,322.98	0.00		0.00		799,322.98	
72 Information Systems	2,297,889.31	0.00		0.00		2,297,889.31	
73 Printing	-44,847.62	0.00		0.00		-44,847.62	
74 Warehousing	540,409.11	17,830.79		0.00		522,578.32	
75 Motor Pool	4,178.62	0.00		0.00		4,178.62	
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	21,482,727.97	243,533.62	0.00	66,702.43	346,845.70	20,825,646.22	

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 17 King

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	197,646,116.62	648,611.70	0.00	3,170,263.28		20,825,646.22	172,654,749.72
Unallowable Costs					-346,845.70		346,845.70
Totals	197,646,116.62	648,611.70	0.00	3,170,263.28		20,825,646.22	173,001,595.42

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	18,361,449.99
2. FY 14-15 DIRECT EXPENDITURES	146,135,066.80
3. FY 14-15 OVER (UNDER) RECOVERY	-673,691.46
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	17,687,758.53
5. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.1210

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	20,825,646.22
7. FY 14-15 OVER (UNDER) RECOVERY (LINE 3)	-673,691.46
8. FY 16-17 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	20,151,954.76
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	173,001,595.42
10. FY 16-17 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1210
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	20,933,193.05
12. FY 16-17 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-781,238.28
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	20,044,407.94
14. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.1159

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	113,849,765.62	74,767,143.39	401,242.91	38,681,379.32
02 Alternative Learning Experience (ALE)	126,148.89	126,148.89	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	5,870,198.42	5,774,907.64	0.00	95,290.78
34 Middle School Career and Technical Ed, State	906,214.67	903,707.46	0.00	2,507.21
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	21,482,727.97	21,482,727.97	0.00	0.00
TOTAL BASIC EDUCATIONAL PROGRAMS	142,235,055.57	103,054,635.35	401,242.91	38,779,177.31
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	331,782.15	0.00	331,782.15	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	20,778,091.00	20,540,572.52	237,518.48	0.00
22 Special Education - Infants and Toddlers - State	510,642.13	510,642.13	0.00	0.00
24 Special Education-Supplemental, Federal	3,398,099.34	0.00	3,168,583.32	229,516.02
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	148,946.50	0.00	148,946.50	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	4,032,870.71	0.00	4,032,870.71	0.00
52 Other Title Grants Under ESEA, Federal	570,017.12	0.00	570,017.12	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	4,347,212.71	4,237,672.61	0.00	109,540.10
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	1,257,021.88	1,183,279.84	0.00	73,742.04

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	619,500.37	0.00	619,500.37	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	432,259.05	0.00	432,259.05	0.00
65 Transitional Bilingual, State	3,165,511.87	3,152,265.26	0.00	13,246.61
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	180,466.37	0.00	176,847.39	3,618.98
69 Compensatory, Other	225,214.31	0.00	0.00	225,214.31
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	16,875.73	0.00	0.00	16,875.73
74 Highly Capable	138,764.48	138,764.48	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	727,552.50	0.00	0.00	727,552.50
TOTAL OTHER INSTRUCTIONAL PROGRAMS	40,880,828.22	29,763,196.84	9,718,325.09	1,399,306.29
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 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	991,985.46	0.00	177,299.25	814,686.21
98 School Food Services	6,352,336.37	166,231.18	5,586,375.76	599,729.43
99 Pupil Transportation	7,185,911.00	6,039,771.15	0.00	1,146,139.85
TOTAL OTHER PROGRAMS	14,530,232.83	6,206,002.33	5,763,675.01	2,560,555.49
TOTALS	197,646,116.62	139,023,834.52	15,883,243.01	42,739,039.09

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 17 King

Fiscal Year 2016-2017

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

	FY 15 - 16 Actual (A)	FY 16 - 17 Actual (B)
Preliminary FY 2016-2017 to FY 2015-2016 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	19,360,435.52	20,778,091.00
2. Minus Revenue 7121 Payments From Other Districts.	28,968.70	24,862.50
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	299,798.70	237,518.48
4. Equals aggregate special education expenditures for resident special education students.	19,031,668.12	20,515,710.02
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.)		1,484,041.90
Preliminary FY 2016-2017 to FY 2015-2016 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,821.11	1,856.89
7. Expenditures per pupil (line 4/line 6).	10,450.58	11,048.42
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		597.84
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2016-2017 to FY 2015-2016 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	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.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	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.)		0.00

Notes:

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

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2016 - 17	FY 2015 - 16		FY 2016 - 17	FY 2015 - 16
Total Expenditures	+ (plus)	197,646,116.62	184,701,714.09	Total Program 98	+ 6,352,336.37	6,130,034.79
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,708,795.79	1,304,908.74
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 166,231.18	168,744.22
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	991,985.46	1,044,885.07	Revenue 6198 (Fed)	- 4,907,741.09	4,851,095.44
School Food Services	- (minus)	6,352,336.37	6,130,034.79	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)	- 678,634.67	531,919.37
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)	648,611.70	625,048.44	TOTAL FOOD SERVICES DEFICIT	-	-726,632.98
Federal, General Purpose Revenue	- (minus)	4,636.10	6,536.98		1,109,066.36	
Federal, Special Purpose Revenue	- (minus)	15,878,606.91	15,782,107.36			
Food Service Deficit	+ (plus)	0.00	0.00	Note:		
Food Services Revenue, Federal	+ (plus)	4,907,741.09	4,851,095.44	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, USDA	+ (plus)	678,634.67	531,919.37	Deficit is a negative amount, zero dollars		
Commodities				are displayed.		
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2016 - 17	FY 2015 - 16
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	2,041.19	79,822.93
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	20,354.92	0.00
Capital Outlay, Food Services	+ (plus)	146,251.49	118,452.28
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	179,524,963.44	166,694,391.47
		FY 16-17/FY 15-16	1.08

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

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 17 King

Preliminary Vocational Education Maintenance of Effort

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

Description	Operation	FY 2016 - 17	FY 2015 - 16
Program 31, Vocational--Basic State	+ (plus)	5,870,198.42	5,752,682.59
Program 34, Middle School Career and Technical Education-State	+ (plus)	906,214.67	747,359.17
Program 38, Vocational--Federal	+ (plus)	148,946.50	129,665.09
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)	151,895.00	126,673.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	6,773,464.59	6,503,033.85
		FY 16-17 / FY 15-16	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 2016-2017

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.	39,624,812.58	41,669,131.36
Info	1.516	GF revenue account 5500 is not equal to County Treasurer Cash File F-197 item 27.	4,636.10	0.00
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.	18,938,391.58	19,169,148.56
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.	3,962,623.25	3,967,782.28
Info	1.553	On the Balance Sheet General Ledger GL 230 is negative.	-0.13	
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	1.615	There are no expenditures in Program 03. Your district has been approved by OSPI to operate an Open Doors [1418] program pursuant to WAC Chapter 392-700.	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

E.S.D. 121

Auburn School District No.408

COUNTY: 17 King

Financial Edit Report Fiscal Year 2016-2017

Continued

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	22,602,266.53	20,842,541.18
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.	12,398,475.46	12,418,503.80
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	20,028.34	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.	3,667,872.25	3,383,280.10
Info	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	95,555,510.77	95,216,004.52
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.	138,097,964.63	138,161,317.10

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Info	9.501	TVF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	1.28	0.00
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.	2,502,948.06	2,504,807.72
Info	9.509	On the Balance Sheet General Ledger GL 310 is negative.	-49.58	
Info	9.509	On the Balance Sheet General Ledger GL 780 is negative.	-49.58	

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Auburn School District No.408

COUNTY: 17 King

Financial Edit Report Fiscal Year 2016-2017

Continued

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits