

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2017-2018

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2017-2018

CERTIFICATION

The Annual Financial Statements (Report F-196) for Auburn School District No. 408 of King County for the fiscal year ended August 31, 2018, 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, 2017-August 31, 2018

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	220,340,387.45	2,382,087.91	28,730,361.14	170,172,086.64	880,972.84	0.00	422,505,895.98
Total Expenditures	215,358,325.28	2,275,843.97	28,480,037.50	28,960,161.16	777,608.68	0.00	275,851,976.59
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	4,982,062.17	106,243.94	250,323.64	141,211,925.48	103,364.16	0.00	146,653,919.39
Beginning 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	21,153,708.34	1,678,127.41	12,673,682.89	277,699,808.82	2,609,236.83	0.00	315,814,564.29

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	24,435,811.16	1,944,543.25	12,660,401.55	281,188,921.33	2,607,106.61	0.00	322,836,783.90
Minus Warrants Outstanding	-3,095,577.69	-25,092.70	0.00	-322,430.15	0.00	0.00	-3,443,100.54
Taxes Receivable	21,291,867.46		14,250,033.52	1,835,415.69	-49.50		37,377,267.17
Due From Other Funds	90,710.50	0.00	0.00	0.00	0.00	0.00	90,710.50
Due From Other Governmental Units	1,868,790.12	0.00	0.00	249,500.81	0.00	0.00	2,118,290.93
Accounts Receivable	393,203.83	1,000.00	0.00	38.00	0.00	0.00	394,241.83
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	31,994.61	2,488.33	18,542.87	261,313.71	2,625.18	0.00	316,964.70
Inventory	384,571.58	0.00		0.00			384,571.58
Prepaid Items	212,181.93	0.00			0.00	0.00	212,181.93
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	45,613,553.50	1,922,938.88	26,928,977.94	283,212,759.39	2,609,682.29	0.00	360,287,912.00
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	45,613,553.50	1,922,938.88	26,928,977.94	283,212,759.39	2,609,682.29	0.00	360,287,912.00
LIABILITIES:							
Accounts Payable	2,016,056.35	37,834.59	5,261.53	3,565,797.59	0.00	0.00	5,624,950.06
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	493,084.27	0.00		0.00			493,084.27
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, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	237,093.15	0.00		0.00			237,093.15
Due To Other Governmental Units	67,549.50	766.54		16,725.37	494.96	0.00	85,536.37
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	1,209.34	0.00	89,151.16	0.00	0.00	90,360.50
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	1,220.00	0.00		5,860.76			7,080.76
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	2,815,003.27	39,810.47	5,261.53	3,677,534.88	494.96	0.00	6,538,105.11
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	352,974.43	205,001.00	0.00	0.00	0.00	0.00	557,975.43
Unavailable Revenue - Taxes Receivable	21,291,867.46		14,250,033.52	1,835,415.69	-49.50		37,377,267.17
TOTAL DEFERRED INFLOWS OF RESOURCES	21,644,841.89	205,001.00	14,250,033.52	1,835,415.69	-49.50	0.00	37,935,242.60
FUND BALANCE:							
Nonspendable Fund Balance	596,753.51	0.00	0.00	0.00	0.00	0.00	596,753.51
Restricted Fund Balance	4,449,423.21	1,678,127.41	1,655,163.87	271,079,007.71	2,609,236.83	0.00	281,470,959.03
Committed Fund Balance	0.00	0.00	0.00	743,378.40	0.00	0.00	743,378.40
Assigned Fund Balance	8,000,000.00	0.00	11,018,519.02	5,877,422.71	0.00	0.00	24,895,941.73
Unassigned Fund Balance	8,107,531.62	0.00	0.00	0.00	0.00	0.00	8,107,531.62
TOTAL FUND BALANCE	21,153,708.34	1,678,127.41	12,673,682.89	277,699,808.82	2,609,236.83	0.00	315,814,564.29
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	45,613,553.50	1,922,938.88	26,928,977.94	283,212,759.39	2,609,682.29	0.00	360,287,912.00

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	46,430,910.70	2,382,087.91	28,726,994.49	6,058,414.68	29,291.86		83,627,699.64
State	157,611,735.19		0.00	6,947,354.76	851,680.98		165,410,770.93
Federal	15,434,421.01		0.00	0.00	0.00		15,434,421.01
Federal Stimulus	0.00						0.00
Other	806,545.64			0.00	0.00	0.00	806,545.64
TOTAL REVENUES	220,283,612.54	2,382,087.91	28,726,994.49	13,005,769.44	880,972.84	0.00	265,279,437.22
EXPENDITURES:							
CURRENT:							
Regular Instruction	123,474,719.44						123,474,719.44
Federal Stimulus	0.00						0.00
Special Education	27,385,339.40						27,385,339.40
Vocational Education	7,184,605.44						7,184,605.44
Skill Center	0.00						0.00
Compensatory Programs	16,665,093.25						16,665,093.25
Other Instructional Programs	1,212,920.65						1,212,920.65
Community Services	1,167,511.71						1,167,511.71
Support Services	37,640,409.52						37,640,409.52
Student Activities/Other		2,275,843.97				0.00	2,275,843.97
CAPITAL OUTLAY:							
Sites				2,170,091.71			2,170,091.71
Building				23,026,125.84			23,026,125.84
Equipment				3,071,792.07			3,071,792.07
Instructional Technology				0.00			0.00
Energy				34,734.34			34,734.34
Transportation Equipment					777,608.68		777,608.68
Sales and Lease				0.00			0.00
Other	627,725.87						627,725.87
DEBT SERVICE:							
Principal	0.00		19,210,000.00	0.00	0.00		19,210,000.00
Interest and Other Charges	0.00		9,270,037.50	0.00	0.00		9,270,037.50
Bond/Levy Issuance				657,417.20	0.00		657,417.20
TOTAL EXPENDITURES	215,358,325.28	2,275,843.97	28,480,037.50	28,960,161.16	777,608.68	0.00	275,851,976.59

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	4,925,287.26	106,243.94	246,956.99	-15,954,391.72	103,364.16	0.00	-10,572,539.37
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		3,366.65	157,166,317.20	0.00		157,169,683.85
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	56,774.91		0.00	0.00	0.00		56,774.91
TOTAL OTHER FINANCING SOURCES (USES)	56,774.91		3,366.65	157,166,317.20	0.00	0.00	157,226,458.76
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	4,982,062.17	106,243.94	250,323.64	141,211,925.48	103,364.16	0.00	146,653,919.39
BEGINNING 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	21,153,708.34	1,678,127.41	12,673,682.89	277,699,808.82	2,609,236.83	0.00	315,814,564.29

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	49,191,985.00	46,430,910.70	-2,761,074.30
State	154,541,259.00	157,611,735.19	3,070,476.19
Federal	16,441,203.00	15,434,421.01	-1,006,781.99
Federal Stimulus	0.00	0.00	0.00
Other	627,700.00	806,545.64	178,845.64
TOTAL REVENUES	220,802,147.00	220,283,612.54	-518,534.46
EXPENDITURES			
CURRENT:			
Regular Instruction	124,822,855.00	123,474,719.44	1,348,135.56
Federal Stimulus	129,024.00	0.00	129,024.00
Special Education	28,556,739.00	27,385,339.40	1,171,399.60
Vocational Education	7,281,216.00	7,184,605.44	96,610.56
Skill Center	0.00	0.00	0.00
Compensatory Programs	17,123,598.00	16,665,093.25	458,504.75
Other Instructional Programs	6,759,768.00	1,212,920.65	5,546,847.35
Community Services	1,494,476.00	1,167,511.71	326,964.29
Support Services	38,729,760.00	37,640,409.52	1,089,350.48
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	952,438.00	627,725.87	324,712.13
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	225,849,874.00	215,358,325.28	10,491,548.72
REVENUES OVER (UNDER) EXPENDITURES	-5,047,727.00	4,925,287.26	9,973,014.26

For The Year Ended August 31, 2018

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	56,774.91	56,774.91
TOTAL OTHER FINANCING SOURCES (USES)	0.00	56,774.91	56,774.91
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-5,047,727.00	4,982,062.17	10,029,789.17
BEGINNING TOTAL FUND BALANCE	16,171,646.00	16,171,646.17	0.17
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	11,123,919.00	21,153,708.34	10,029,789.34

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,842,171.00	2,382,087.91	-2,460,083.09
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	4,842,171.00	2,382,087.91	-2,460,083.09
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,780,925.00	2,275,843.97	2,505,081.03
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	4,780,925.00	2,275,843.97	2,505,081.03
REVENUES OVER (UNDER) EXPENDITURES	61,246.00	106,243.94	44,997.94

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	61,246.00	106,243.94	44,997.94
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,161,542.00	1,571,883.47	410,341.47
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,222,788.00	1,678,127.41	455,339.41

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	28,691,163.00	28,726,994.49	35,831.49
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	28,691,163.00	28,726,994.49	35,831.49
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	19,210,000.00	19,210,000.00	0.00
Interest and Other Charges	9,275,038.00	9,270,037.50	5,000.50
TOTAL EXPENDITURES	28,485,038.00	28,480,037.50	5,000.50
REVENUES OVER (UNDER) EXPENDITURES	206,125.00	246,956.99	40,831.99

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	3,366.65	3,366.65
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	3,366.65	3,366.65
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	206,125.00	250,323.64	44,198.64
BEGINNING TOTAL FUND BALANCE	7,473,419.00	12,423,359.25	4,949,940.25
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	7,679,544.00	12,673,682.89	4,994,138.89

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	5,731,649.00	6,058,414.68	326,765.68
State	0.00	6,947,354.76	6,947,354.76
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	5,731,649.00	13,005,769.44	7,274,120.44

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	0.00	2,170,091.71	-2,170,091.71
Building	60,500,000.00	23,026,125.84	37,473,874.16
Equipment	3,814,078.00	3,071,792.07	742,285.93
Instructional Technology	0.00	0.00	0.00
Energy	0.00	34,734.34	-34,734.34
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, 2018

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	657,417.20	657,417.20
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	64,314,078.00	28,960,161.16	35,353,916.84

REVENUES OVER (UNDER) EXPENDITURES -58,582,429.00 -15,954,391.72 42,628,037.28

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	157,166,317.20	157,166,317.20
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	157,166,317.20	157,166,317.20

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES -58,582,429.00 141,211,925.48 199,794,354.48

BEGINNING TOTAL FUND BALANCE 133,456,369.00 136,487,883.34 3,031,514.34

Prior Year(s) Corrections or Restatements 0.00 0.00

ENDING TOTAL FUND BALANCE 74,873,940.00 277,699,808.82 202,825,868.82

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Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	12,000.00	29,291.86	17,291.86
State	778,213.00	851,680.98	73,467.98
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	790,213.00	880,972.84	90,759.84
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	950,000.00	777,608.68	172,391.32
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	950,000.00	777,608.68	172,391.32

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2018

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-159,787.00	103,364.16	263,151.16
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	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-159,787.00	103,364.16	263,151.16
BEGINNING TOTAL FUND BALANCE	1,484,557.00	2,505,872.67	1,021,315.67
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,324,770.00	2,609,236.83	1,284,466.83

E.S.D. 121

Statement Of Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

August 31, 2018

	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	647,010.92	163,133.13
Minus Warrants Outstanding	-48,377.16	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	990.35	225.19
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	599,624.11	213,358.32
LIABILITIES:		
Accounts Payable	1,812.07	2,959.42
Due To Other Funds	0.00	350.00
TOTAL LIABILITIES	1,812.07	3,309.42
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	597,812.04	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	210,048.90
TOTAL NET POSITION	597,812.04	210,048.90

E.S.D. 121

Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2018

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	232,333.18	0.00
Employer		292,650.20
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	232,333.18	292,650.20
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	9,212.78	1,872.41
Less Investment Expenses	0.00	0.00
Net Investment Income	9,212.78	1,872.41
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	241,545.96	294,522.61
DEDUCTIONS:		
Benefits		270,208.80
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	350.00
Scholarships	199,765.01	
Other	0.00	0.00
TOTAL DEDUCTIONS	199,765.01	270,558.80
Net Increase (Decrease)	41,780.95	23,963.81
Net Position--Prior Year August Beginning	556,031.09	186,085.09
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	556,031.09	186,085.09
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	597,812.04	210,048.90

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Voted Debt					
Voted Bonds	235,650,000.00	138,755,000.00	19,210,000.00	355,195,000.00	19,370,000.00
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	4,189,258.38	4,627,708.18	4,189,258.38	4,627,708.18	379,375.19
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	48,422,876.00	0.00	938,570.00	47,484,306.00	
Net Pension Liabilities TRS 2/3	14,813,440.00	0.00	7,482,278.00	7,331,162.00	
Net Pension Liabilities SERS 2/3	7,453,500.00	0.00	2,926,791.00	4,526,709.00	
Net Pension Liabilities PERS 1	11,837,143.00	0.00	570,845.00	11,266,298.00	
Total Long-Term Liabilities	322,366,217.38	143,382,708.18	35,317,742.38	430,431,183.18	19,749,375.19

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	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, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	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, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	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, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	41,513,001.49	28,579,372.54	3,645,411.69	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	1,134.55	123.10	15.63	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	41,514,136.04	28,579,495.64	3,645,427.32	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	183,136.57			
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	8,002.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	290,909.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	79,403.99			
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	270,294.50			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,928,304.06			
2300 Investment Earnings	347,408.26	147,498.85	2,024,571.75	29,291.86
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	701,181.70		0.00	0.00
2600 Fines and Damages	114,326.11		0.00	0.00
2700 Rentals and Leases	320,980.64	0.00	88,239.41	0.00
2800 Insurance Recoveries	9,776.33		0.00	0.00
2900 Local Support Nontax, Unassigned	276,784.66	0.00	300,176.20	0.00
2910 E-Rate	386,266.84		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	4,916,774.66	147,498.85	2,412,987.36	29,291.86
STATE, GENERAL PURPOSE				
3100 Apportionment	112,961,918.33			
3121 Special Education - General Apportionment	3,372,316.28			
3300 Local Effort Assistance	7,114,756.20			
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	123,448,990.81	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	470.00		46,662.00	0.00
4121 Special Education	13,690,896.67			
4122 Special Education - Infants and Toddlers - State	800,725.60			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			6,900,692.76	
4155 Learning Assistance	6,325,760.93			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	869,335.51			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	3,845,860.12			
4174 Highly Capable	360,179.65			
4188 Child Care	0.00			
4198 School Food Service	181,502.31			
4199 Transportation - Operations	7,350,581.25			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	2,390.12		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, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	735,042.22			
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				851,680.98
4000 TOTAL STATE, SPECIAL PURPOSE	34,162,744.38		6,947,354.76	851,680.98
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	51,294.87	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	6,162.47	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	57,457.34	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	493,947.00			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	2,767,004.15			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	109,826.00			
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, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	3,751,545.65			
6152 Other Title, ESEA Fed	588,841.38			
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	467,688.62			
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	173,807.10			
6198 School Food Services	5,141,355.17			
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, 2018

	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	28,650.74			
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	233,835.53		0.00	0.00
6310 Medicaid Administrative Match	229,913.41			
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	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	199,895.91			
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, 2018

	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	598,045.64			
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	592,607.37			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	15,376,963.67		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	83,427.42		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	530,441.44			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	613,868.86		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	192,676.78		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, 2018

	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	192,676.78		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	3,366.65	157,166,317.20	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	56,774.91			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	56,774.91	3,366.65	157,166,317.20	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	220,340,387.45	28,730,361.14	170,172,086.64	880,972.84

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	123,207,295.42	11	Bd of Dir	165,667.98	0	Debit Transfer	976,047.28
02	ALE	122,325.02	12	Supt Off	472,120.42	1	Credit Transfer	-976,047.28
03	Basic Education - Dropout Reengagement	171,918.81	13	Busns Off	2,264,214.20	2	Cert. Salaries	99,227,206.15
11	Stim, Title I	.00	14	HR	1,615,576.60	3	Class. Salaries	36,829,384.16
12	Stim, Schl Imprv	.00	15	Pblc Rltn	282,720.22	4	Employee Benefits	50,909,538.21
13	Federal Stimulus - SFSF and Education Jobs	.00	21	Supv Inst	4,188,624.00	5	Supplies / Materials	11,010,799.44
14	Stim, IDEA	.00	22	Lrn Resrc	3,401,365.59	6		.00
18	Stim, Compt Grants	.00	23	Princ Off	13,387,437.08	7	Purchased Services	16,326,056.75
19	Stim, Other	.00	24	Guid/Coun	4,874,880.08	8	Travel	427,614.70
21	Sp Ed, Sup, St	23,187,874.51	25	Pupil M/S	1,799,866.56	9	Capital Outlay	627,725.87
22	Sp Ed, Infants and Toddlers, State	802,584.66	26	Health	8,019,163.79		TOTAL ALL OBJECTS	215,358,325.28
24	Sp Ed, Sup, Fed	3,394,880.23	27	Teaching	110,265,199.48			
25	Sp Ed, Infants and Toddlers, Federal	.00	28	Extracur	5,272,692.03			
26	Sp Ed, Inst, St	.00	29	Pmt to SD	1,113,504.47			
29	Sp Ed, Oth, Fed	.00	31	InstProDev	21,845,275.80			
31	Voc, Basic, St	6,080,318.92	32	Inst Tech	262,455.50			
34	MidSchCar/Tec	1,037,324.97	33	Curriculum	2,262,646.76			
38	Voc, Fed	108,589.66	41	Supervisin	723,999.84			
39	Voc, Other	.00	42	Food	3,180,031.95			
45	Skil Cnt, Bas, St	.00	44	Operation	3,386,106.00			
46	Skill Cntr, Fed	.00	49	Transfers	-206,578.67			
51	ESEA Disadvantaged, Fed	3,662,188.27	51	Supervisin	1,223,994.79			
52	Other Title, ESEA, Fed	580,939.82	52	Operation	5,953,328.23			
53	ESEA Migrant, Federal	.00	53	Maintnce	871,936.02			
54	Read First, Fed	.00	56	Insurance	156,868.30			
55	LAP	5,766,378.06	59	Transfers	-501,415.17			
56	St In, Ctr/Hm, D	.00	61	Supv Bldg	779,935.08			
57	St In, N/D, Fed	.00	62	Grnd Mnt	1,006,241.51			
58	Sp/Plt Pgm, St	1,863,386.06	63	Oper Bldg	5,756,193.92			
59	Inst. JAJ	.00	64	Maintnce	2,600,441.08			
61	Head Start, Fed	612,043.23	65	Utilities	3,642,478.63			
			67	Bldg Secu	598,209.07			
			68	Insurance	1,237,919.70			
			72	Info Sys	2,621,475.02			

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	457,394.63
65 Tran Biling, St	3,442,537.67
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	28,650.74
69 Comp, Othr	251,574.77
71 Traffic Safety	.00
73 Summer School	18,351.44
74 Highly Capable	322,164.27
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	919,208.64
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	1,182,640.12
97 Distwide Suppt	23,252,520.93
98 Schl Food Serv	7,083,559.12
99 Pupil Transp	7,801,675.31
TOTAL ALL PROGRAMS	215,358,325.28

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	-87,382.79
74 Warehouse	538,028.43
75 Mtr Pool	3,612.68
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	379,491.10
TOTAL ALL ACTIVITIES	215,358,325.28

REPORT F196

Auburn School District No. 408

RUN: 12/6/2018 12:42:20 PM

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2017-2018

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, 2018

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	1,949,384.48	0.00		853,912.90	561,544.92	455,545.96	5,536.29	54,530.23	5,535.88	12,778.30
22 Lrn Resrc	3,391,115.90	0.00		1,717,675.73	577,519.22	897,965.46	194,038.30	3,917.19	0.00	0.00
23 Princ Off	13,329,183.85	0.00		6,417,809.15	3,345,700.51	3,425,370.80	123,954.01	8,153.10	8,196.28	0.00
24 Guid/Coun	4,398,952.71	0.00		3,153,274.68	56,584.53	1,185,616.72	0.00	3,476.78	0.00	0.00
25 Pupil M/S	1,287,404.36	0.00		24,552.76	883,989.16	377,373.76	73.68	1,415.00	0.00	0.00
26 Health	1,872,716.35	0.00		717,261.40	539,413.26	505,701.31	94,417.92	14,812.94	1,109.52	0.00
27 Teaching	76,406,430.80	309,305.33		51,047,434.88	1,051,769.88	18,958,698.78	1,358,397.51	3,670,064.98	10,759.44	0.00
28 Extracur	4,849,448.00	301,747.44		915,867.35	2,367,062.71	917,127.16	147,548.46	168,995.89	17,057.48	14,041.51
31 InstProDev	13,713,918.91	0.00		9,828,987.22	784.43	3,490,059.62	6,846.66	363,553.15	23,687.83	0.00
32 Inst Tech	159,228.69	0.00			70,129.48	22,325.44	18,969.89	47,803.88	0.00	0.00
33 Curriculum	1,849,511.37	0.00		17,745.05	0.00	3,904.77	1,827,861.55	0.00	0.00	0.00
01 TOTAL	123,207,295.42	611,052.77		74,694,521.12	9,454,498.10	30,239,689.78	3,777,644.27	4,336,723.14	66,346.43	26,819.81

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 17 King

For the Year Ended August 31, 2018

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	103,063.48	0.00		75,144.00	0.00	27,919.48	0.00	0.00	0.00	0.00
31 InstProDev	19,261.54	0.00		14,064.00	0.00	5,197.54	0.00	0.00	0.00	0.00
02 TOTAL	122,325.02	0.00		89,208.00	0.00	33,117.02	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 03 - Basic Education - Dropout Reengagement

COUNTY: 17 King

For the Year Ended August 31, 2018

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	171,918.81	0.00		0.00	0.00	0.00	0.00	171,918.81	0.00	0.00
03 TOTAL	171,918.81	0.00		0.00	0.00	0.00	0.00	171,918.81	0.00	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	1,043,672.91	13,514.70		655,652.46	117,662.14	255,514.39	0.00	490.00	839.22	0.00
25 Pupil M/S	307,743.73	0.00		0.00	210,385.76	97,357.97	0.00	0.00	0.00	0.00
26 Health	5,980,966.60	0.00		3,073,781.91	417,350.06	1,250,695.97	63,751.94	1,168,867.71	6,519.01	0.00
27 Teaching	13,656,626.90	85,780.21		5,096,735.39	4,278,479.29	4,135,155.96	19,165.73	35,692.64	5,617.68	0.00
29 Pmt to SD	239,483.64							239,483.64		
31 InstProDev	1,920,886.87	0.00		1,370,309.96	0.00	488,342.68	0.00	60,219.71	2,014.52	0.00
33 Curriculum	38,493.86	0.00		0.00	0.00	0.00	38,493.86	0.00	0.00	0.00
21 TOTAL	23,187,874.51	99,294.91		10,196,479.72	5,023,877.25	6,227,066.97	121,411.53	1,504,753.70	14,990.43	0.00

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	105,727.74	0.00		373.73	74,456.49	30,465.72	0.00	431.80	0.00	0.00
27 Teaching	696,856.92	0.00		0.00	0.00	0.00	0.00	696,856.92	0.00	0.00
22 TOTAL	802,584.66	0.00		373.73	74,456.49	30,465.72	0.00	697,288.72	0.00	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 17 King

For the Year Ended August 31, 2018

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	383,755.10	0.00		270,075.52	21,125.79	92,553.79	0.00	0.00	0.00	0.00
26 Health	162,859.77	0.00		29,079.44	36,315.58	30,159.75	0.00	67,305.00	0.00	0.00
27 Teaching	1,785,498.67	11,431.17		750,747.51	463,562.65	526,482.63	33,274.71	0.00	0.00	0.00
29 Pmt to SD	874,020.83							874,020.83		
31 InstProDev	188,327.01	0.00		133,007.82	0.00	47,480.60	0.00	3,156.50	4,682.09	0.00
33 Curriculum	418.85	0.00		0.00	0.00	0.00	418.85	0.00	0.00	0.00
24 TOTAL	3,394,880.23	11,431.17		1,182,910.29	521,004.02	696,676.77	33,693.56	944,482.33	4,682.09	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	134,631.33	0.00		52,894.00	46,623.64	34,580.19	0.00	533.50	0.00	0.00
24 Guid/Coun	159,220.50	0.00		118,839.36	0.00	38,145.16	1,979.48	256.50	0.00	0.00
27 Teaching	4,947,772.88	3,251.17		2,764,520.44	494,636.35	1,275,979.68	290,333.96	46,074.41	31,348.76	41,628.11
31 InstProDev	672,808.39	0.00		485,635.80	70.92	174,306.35	0.00	8,367.58	4,427.74	0.00
32 Inst Tech	66,586.04	0.00			0.00	0.00	66,586.04	0.00	0.00	0.00
33 Curriculum	99,299.78	0.00		14,231.00	0.00	1,288.40	83,780.38	0.00	0.00	0.00
31 TOTAL	6,080,318.92	3,251.17		3,436,120.60	541,330.91	1,524,299.78	442,679.86	55,231.99	35,776.50	41,628.11

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	125,524.20	0.00		79,340.88	13,969.05	30,679.00	1,535.27	0.00	0.00	0.00
27 Teaching	773,326.65	82.13		525,513.94	0.00	200,297.03	45,923.81	1,509.74	0.00	0.00
31 InstProDev	126,089.68	0.00		90,399.64	0.00	34,459.04	0.00	1,231.00	0.00	0.00
32 Inst Tech	3,904.83	0.00			0.00	0.00	3,904.83	0.00	0.00	0.00
33 Curriculum	8,479.61	0.00		0.00	0.00	0.00	8,479.61	0.00	0.00	0.00
34 TOTAL	1,037,324.97	82.13		695,254.46	13,969.05	265,435.07	59,843.52	2,740.74	0.00	0.00

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 17 King

For the Year Ended August 31, 2018

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	76,358.30	0.00		0.00	51,048.50	25,309.80	0.00	0.00	0.00	0.00
27 Teaching	4,877.32	0.00		3,000.00	0.00	684.50	1,103.04	0.00	89.78	0.00
31 InstProDev	12,602.54	0.00		0.00	0.00	0.00	0.00	5,778.89	6,823.65	0.00
33 Curriculum	14,751.50	0.00		0.00	0.00	0.00	14,751.50	0.00	0.00	0.00
38 TOTAL	108,589.66	0.00		3,000.00	51,048.50	25,994.30	15,854.54	5,778.89	6,913.43	0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2018

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	56,695.41	0.00		0.00	40,558.72	16,136.69	0.00	0.00	0.00	0.00
24 Guid/Coun	146,432.30	0.00		25,788.00	52,245.01	24,538.06	0.00	43,861.23	0.00	0.00
25 Pupil M/S	2,219.24	0.00		0.00	1,593.51	346.95	278.78	0.00	0.00	0.00
27 Teaching	2,014,507.10	9,235.66		683,282.52	699,513.12	558,534.62	29,777.38	34,163.80	0.00	0.00
31 InstProDev	1,383,125.24	0.00		708,721.03	2,272.70	230,013.48	19,024.73	368,694.11	54,399.19	0.00
32 Inst Tech	3,575.78	0.00			0.00	0.00	3,575.78	0.00	0.00	0.00
33 Curriculum	55,633.20	0.00		0.00	0.00	0.00	55,633.20	0.00	0.00	0.00
51 TOTAL	3,662,188.27	9,235.66		1,417,791.55	796,183.06	829,569.80	108,289.87	446,719.14	54,399.19	0.00

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 17 King

For the Year Ended August 31, 2018

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	62,593.56	0.00		45,835.63	4,498.66	12,259.27	0.00	0.00	0.00	0.00
22 Lrn Resrc	10,228.81	0.00		0.00	0.00	0.00	10,228.81	0.00	0.00	0.00
27 Teaching	23,959.26	0.00		0.00	0.00	0.00	6,672.60	17,000.00	286.66	0.00
28 Extracur	2,507.89	0.00		0.00	2,045.52	462.37	0.00	0.00	0.00	0.00
31 InstProDev	472,715.29	0.00		194,949.10	0.00	45,414.90	27,870.68	127,833.60	76,647.01	0.00
32 Inst Tech	8,935.01	0.00			0.00	0.00	2,935.01	6,000.00	0.00	0.00
52 TOTAL	580,939.82	0.00		240,784.73	6,544.18	58,136.54	47,707.10	150,833.60	76,933.67	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	256,080.27	0.00		173,451.51	23,075.32	59,553.44	0.00	0.00	0.00	0.00
24 Guid/Coun	68,053.39	0.00		0.00	52,122.44	15,930.95	0.00	0.00	0.00	0.00
27 Teaching	3,032,644.54	346.94		1,158,985.99	983,792.82	838,456.18	47,751.11	3,311.50	0.00	0.00
31 InstProDev	2,318,022.57	0.00		1,518,910.00	11,434.07	489,954.28	9,482.40	212,637.27	75,604.55	0.00
32 Inst Tech	2,754.40	0.00			0.00	0.00	2,754.40	0.00	0.00	0.00
33 Curriculum	88,822.89	0.00		0.00	0.00	0.00	88,822.89	0.00	0.00	0.00
55 TOTAL	5,766,378.06	346.94		2,851,347.50	1,070,424.65	1,403,894.85	148,810.80	215,948.77	75,604.55	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	3,980.98	0.00		0.00	2,785.86	1,195.12	0.00	0.00	0.00	0.00
23 Princ Off	58,253.23	0.00		47.96	39,723.20	16,938.91	0.00	1,000.00	543.16	0.00
26 Health	2,597.22	0.00		2,390.58	0.00	206.64	0.00	0.00	0.00	0.00
27 Teaching	1,665,968.83	45,702.09		681,616.73	420,107.44	375,920.75	122,225.16	19,772.17	624.49	0.00
31 InstProDev	115,115.05	0.00		45,080.47	59.13	8,469.95	2,396.30	49,905.78	9,203.42	0.00
32 Inst Tech	17,470.75	0.00			0.00	0.00	17,470.75	0.00	0.00	0.00
58 TOTAL	1,863,386.06	45,702.09		729,135.74	462,675.63	402,731.37	142,092.21	70,677.95	10,371.07	0.00

E.S.D. 121

PROGRAM 61 - Head Start, Federal

COUNTY: 17 King

For the Year Ended August 31, 2018

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	612,043.23	14,736.75		0.00	399,755.38	181,638.67	10,033.44	5,802.86	76.13	0.00
61 TOTAL	612,043.23	14,736.75		0.00	399,755.38	181,638.67	10,033.44	5,802.86	76.13	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2018

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	14,852.05	0.00		0.00	10,728.30	4,123.75	0.00	0.00	0.00	0.00
24 Guid/Coun	25,862.88	0.00		19,183.52	0.00	6,679.36	0.00	0.00	0.00	0.00
27 Teaching	75,026.16	0.00		48,888.79	11,860.53	13,584.72	692.12	0.00	0.00	0.00
31 InstProDev	309,057.43	0.00		189,807.24	1,200.00	65,266.81	900.73	49,041.82	2,840.83	0.00
33 Curriculum	32,596.11	0.00		3,871.53	0.00	880.56	27,844.02	0.00	0.00	0.00
64 TOTAL	457,394.63	0.00		261,751.08	23,788.83	90,535.20	29,436.87	49,041.82	2,840.83	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	51,725.97	0.00		38,367.34	0.00	13,358.63	0.00	0.00	0.00	0.00
27 Teaching	2,978,412.71	0.00		1,618,935.63	486,687.81	872,544.45	244.82	0.00	0.00	0.00
31 InstProDev	412,398.99	0.00		299,041.98	46.68	107,639.73	0.00	5,670.60	0.00	0.00
65 TOTAL	3,442,537.67	0.00		1,956,344.95	486,734.49	993,542.81	244.82	5,670.60	0.00	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	23,429.99	0.00		17,424.77	0.00	6,005.22	0.00	0.00	0.00	0.00
31 InstProDev	5,220.75	0.00		3,112.78	0.00	1,077.26	0.00	0.00	1,030.71	0.00
68 TOTAL	28,650.74	0.00		20,537.55	0.00	7,082.48	0.00	0.00	1,030.71	0.00

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 17 King

For the Year Ended August 31, 2018

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	224,780.29	8,036.23		95,581.36	78,365.00	40,671.26	156.02	1,659.00	311.42	0.00
28 Extracur	10,476.19	0.00		8,364.00	0.00	2,112.19	0.00	0.00	0.00	0.00
31 InstProDev	16,318.29	0.00		13,028.00	0.00	3,290.29	0.00	0.00	0.00	0.00
69 TOTAL	251,574.77	8,036.23		116,973.36	78,365.00	46,073.74	156.02	1,659.00	311.42	0.00

E.S.D. 121

PROGRAM 73 - Summer School

COUNTY: 17 King

For the Year Ended August 31, 2018

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	18,351.44	0.00		13,768.48	1,437.06	3,145.90	0.00	0.00	0.00	0.00
73 TOTAL	18,351.44	0.00		13,768.48	1,437.06	3,145.90	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, 2018

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	193,798.23	0.00		98,431.22	313.84	30,216.41	26,174.38	38,662.38	0.00	0.00
31 InstProDev	53,726.45	0.00		23,175.63	0.00	4,827.75	312.33	23,392.94	2,017.80	0.00
33 Curriculum	74,639.59	0.00		0.00	0.00	0.00	74,639.59	0.00	0.00	0.00
74 TOTAL	322,164.27	0.00		121,606.85	313.84	35,044.16	101,126.30	62,055.32	2,017.80	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 17 King

For the Year Ended August 31, 2018

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	20.88	0.00		0.00	0.00	0.00	20.88	0.00	0.00	0.00
25 Pupil M/S	105,536.09	0.00		0.00	77,388.00	28,148.09	0.00	0.00	0.00	0.00
26 Health	23.85	0.00		0.00	19.42	4.43	0.00	0.00	0.00	0.00
27 Teaching	707,608.81	10,718.94		121,340.10	126,991.45	108,765.59	210,377.10	71,490.52	11,121.41	46,803.70
28 Extracur	338.21	0.00		0.00	310.00	28.21	0.00	0.00	0.00	0.00
31 InstProDev	105,680.80	0.00		37,636.68	40.00	13,062.97	4,194.09	39,585.00	11,162.06	0.00
79 TOTAL	919,208.64	10,718.94		158,976.78	204,748.87	150,009.29	214,592.07	111,075.52	22,283.47	46,803.70

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2018

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	148,296.46	0.00		0.00	71,219.62	41,527.75	6,594.71	28,954.38	0.00	0.00
28 Extracur	409,921.74	0.00		7,540.00	302,594.95	98,735.80	0.00	1,050.99	0.00	0.00
63 Oper Bldg	192,787.96	0.00			95,379.25	38,503.43	43,165.19	611.68	0.00	15,128.41
65 Utilities	52,142.86	0.00			0.00	0.00	0.00	52,142.86	0.00	0.00
91 Publ Actv	379,491.10	142,310.32	0.00	7,220.00	169,358.57	47,179.19	13,279.02	144.00	0.00	0.00
89 TOTAL	1,182,640.12	142,310.32	0.00	14,760.00	638,552.39	225,946.17	63,038.92	82,903.91	0.00	15,128.41

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 17 King

For the Year Ended August 31, 2018

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	165,667.98	0.00			15,350.00	1,262.73	776.00	141,522.84	6,756.41	0.00
12 Supt Off	472,120.42	0.00		273,250.40	90,695.61	93,900.44	3,718.39	7,520.92	3,034.66	0.00
13 Busns Off	2,264,214.20	4,709.00		174,261.92	1,442,061.85	510,854.07	29,096.59	93,257.89	9,972.88	0.00
14 HR	1,615,576.60	8,934.90		162,547.04	882,044.95	346,555.08	47,170.00	162,189.79	6,134.84	0.00
15 Pblc Rltn	282,720.22	0.00		0.00	192,667.59	61,670.14	2,959.30	24,821.46	601.73	0.00
61 Supv Bldg	779,935.08	628.05		438.00	579,662.91	185,510.06	4,394.31	9,038.46	263.29	0.00
62 Grnd Mnt	1,006,241.51	0.00			544,331.45	244,776.01	109,091.83	67,149.64	156.34	40,736.24
63 Oper Bldg	5,563,405.96	0.00			3,420,647.79	1,671,447.12	394,962.80	64,158.07	643.48	11,546.70
64 Maintnce	2,600,441.08	0.00	0.00		1,048,719.25	460,995.81	475,175.94	614,938.24	611.84	0.00
65 Utilities	3,590,335.77	0.00	0.00		0.00	0.00	0.00	3,590,335.77	0.00	0.00
67 Bldg Secu	598,209.07	0.00			308,300.53	129,528.19	82,122.96	74,766.99	3,490.40	0.00
68 Insurance	1,237,919.70	0.00					0.00	1,237,919.70		0.00
72 Info Sys	2,621,475.02	688.20	-942.29	254,986.08	1,170,996.74	449,454.91	27,692.62	705,481.48	13,117.28	0.00
73 Printing	-87,382.79	0.00	-261,617.05	0.00	81,158.72	28,457.57	24,700.94	39,917.03	0.00	0.00
74 Warehouse	538,028.43	0.00	-5,494.10	0.00	330,333.25	146,083.25	44,444.09	14,296.42	0.00	8,365.52
75 Mtr Pool	3,612.68	0.00	0.00	0.00	0.00	0.00	3,612.68	0.00	0.00	0.00
97 TOTAL	23,252,520.93	14,960.15	-268,053.44	865,483.44	10,106,970.64	4,330,495.38	1,249,918.45	6,847,314.70	44,783.15	60,648.46

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 17 King

For the Year Ended August 31, 2018

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	723,999.84	3,663.40		0.00	473,156.64	175,529.12	32,192.83	38,566.30	891.55	0.00
42 Food	3,180,031.95	0.00					3,180,031.95	0.00		
44 Operation	3,386,106.00	0.00			1,703,012.68	822,006.33	415,027.85	9,361.76	0.00	436,697.38
49 Transfers	-206,578.67		-206,578.67							
98 TOTAL	7,083,559.12	3,663.40	-206,578.67	0.00	2,176,169.32	997,535.45	3,627,252.63	47,928.06	891.55	436,697.38

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 17 King

For the Year Ended August 31, 2018

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	96,963.14	0.00		0.00	64,354.27	32,608.87	0.00	0.00	0.00	0.00
51 Supervisn	1,223,994.79	1,224.65		160,076.22	701,017.25	292,127.62	16,744.93	45,477.46	7,326.66	0.00
52 Operation	5,953,328.23	0.00			3,502,165.38	1,603,275.46	586,450.63	261,401.14	35.62	0.00
53 Maintnce	871,936.02	0.00			428,999.60	183,399.04	213,777.10	45,760.28	0.00	0.00
56 Insurance	156,868.30							156,868.30		
59 Transfers	-501,415.17		-501,415.17							
99 TOTAL	7,801,675.31	1,224.65	-501,415.17	160,076.22	4,696,536.50	2,111,410.99	816,972.66	509,507.18	7,362.28	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.	386,266.84
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	300,176.20
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	4,182,497.97
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	1,583,880.09
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	5,766,378.06

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, 2018

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.

515.08

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

0.121

a) Total All Programs (SYSTEM CALCULATED)

215,358,325.28

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

23,252,520.93

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

192,105,804.35

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, 2018

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.

45,415.66

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, 2018

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, 2018

INDIRECT EXPENDITURES

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

54,543.66

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

0.00

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

0.00

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

13,980.37

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

0.00

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

1,863,498.91

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).

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, 2018

INDIRECT EXPENDITURES

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

Fiscal Year 2017-2018

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

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	192,105,804.35	567,077.41		3,180,031.95			188,358,694.99
PROGRAM 97 ACTIVITIES							
11 Board of Directors	165,667.98	0.00		45,415.66	65,708.66	54,543.66	
12 Superintendent's Office	472,120.42	0.00		0.00	472,120.42	0.00	
13 Business Office	2,264,214.20	0.00		0.00		2,264,214.20	
14 Human Resources	1,615,576.60	0.00		0.00		1,615,576.60	
15 Public Relations	282,720.22	0.00			268,739.85	13,980.37	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	779,935.08	0.00		0.00	779,935.08	0.00	
62 Grounds Maintenance	1,006,241.51	40,736.24		0.00	965,505.27	0.00	
63 Operation of Buildings	5,563,405.96	11,546.70		0.00	5,551,859.26	0.00	
64 Maintenance	2,600,441.08	0.00		0.00	2,600,441.08	0.00	
65 Utilities	3,590,335.77	0.00		0.00	3,590,335.77	0.00	
67 Building and Property Security	598,209.07	0.00		0.00	598,209.07	0.00	
68 Insurance	1,237,919.70	0.00		0.00	1,237,919.70	0.00	
72 Information Systems	2,621,475.02	0.00		0.00	757,976.11	1,863,498.91	
73 Printing	-87,382.79	0.00		0.00		-87,382.79	
74 Warehousing	538,028.43	8,365.52		0.00		529,662.91	
75 Motor Pool	3,612.68	0.00		0.00		3,612.68	
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	23,252,520.93	60,648.46	0.00	45,415.66	16,888,750.27	6,257,706.54	

E.S.D. 121

Fiscal Year 2017-2018

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	215,358,325.28	627,725.87	0.00	3,225,447.61		6,257,706.54	188,358,694.99
Unallowable Costs					-16,888,750.27		16,888,750.27
TOTALS	215,358,325.28	627,725.87	0.00	3,225,447.61		6,257,706.54	205,247,445.26

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	4,485,076.47
2. FY 15-16 DIRECT EXPENDITURES	176,728,234.05
3. FY 15-16 OVER/UNDER RECOVERY (CALCULATED)	-180,579.29
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	4,304,497.18
5. CALCULATED FY 15-16 RESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.0244

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	6,257,706.54
7. FY 15-16 OVER/UNDER RECOVERY (LINE 3)	-180,579.29
8. FY 17-18 ADJUSTED IND POOL (LINE 6 + LINE 7)	6,077,127.25
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	205,247,445.26
10. FY 17-18 RESTRICTED INDIRECT RATE (LINE 5)	0.0244
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,008,037.66
12. FY 17-18 OVER/UNDER RECOVER (LINE 8 - LINE 11)	1,069,089.58
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	7,326,796.12
14. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.0357

E.S.D. 121

Fiscal Year 2017-2018

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2019-20

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	192,105,804.35	567,077.41		3,180,031.95			188,358,694.99
PROGRAM 97 ACTIVITIES							
11 Board of Directors	165,667.98	0.00		45,415.66	65,708.66	54,543.66	
12 Superintendents Office	472,120.42	0.00		0.00		472,120.42	
13 Business Office	2,264,214.20	0.00		0.00		2,264,214.20	
14 Human Resources	1,615,576.60	0.00		0.00		1,615,576.60	
15 Public Relations	282,720.22	0.00			268,739.85	13,980.37	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	779,935.08	0.00		0.00		779,935.08	
62 Grounds Maintenance	1,006,241.51	40,736.24		0.00		965,505.27	
63 Operation of Buildings	5,563,405.96	11,546.70		0.00		5,551,859.26	
64 Maintenance	2,600,441.08	0.00		0.00		2,600,441.08	
65 Utilities	3,590,335.77	0.00		0.00		3,590,335.77	
67 Building and Property Security	598,209.07	0.00		0.00		598,209.07	
68 Insurance	1,237,919.70	0.00		0.00		1,237,919.70	
72 Information Systems	2,621,475.02	0.00		0.00		2,621,475.02	
73 Printing	-87,382.79	0.00		0.00		-87,382.79	
74 Warehousing	538,028.43	8,365.52		0.00		529,662.91	
75 Motor Pool	3,612.68	0.00		0.00		3,612.68	
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	23,252,520.93	60,648.46	0.00	45,415.66	334,448.51	22,812,008.30	

E.S.D. 121

Fiscal Year 2017-2018

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2019-20

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	215,358,325.28	627,725.87	0.00	3,225,447.61		22,812,008.30	188,358,694.99
Unallowable Costs					-334,448.51		334,448.51
Totals	215,358,325.28	627,725.87	0.00	3,225,447.61		22,812,008.30	188,693,143.50

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	18,825,366.68
2. FY 15-16 DIRECT EXPENDITURES	162,387,943.84
3. FY 15-16 OVER (UNDER) RECOVERY	-1,723,946.46
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	17,101,420.22
5. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.1053

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	22,812,008.30
7. FY 15-16 OVER (UNDER) RECOVERY (LINE 3)	-1,723,946.46
8. FY 17-18 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	21,088,061.84
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	188,693,143.50
10. FY 17-18 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1053
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	19,869,388.01
12. FY 17-18 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,218,673.83
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	24,030,682.13
14. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.1274

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	123,207,295.42	84,491,081.05	735,318.70	37,980,895.67
02 Alternative Learning Experience (ALE)	122,325.02	122,325.02	0.00	0.00
03 Dropout Reengagement	171,918.81	171,918.81	0.00	0.00
31 Vocational-Basic, State	6,080,318.92	6,080,318.92	0.00	0.00
34 Middle School Career and Technical Ed, State	1,037,324.97	1,037,324.97	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	23,252,520.93	23,252,520.93	0.00	0.00
TOTAL BASIC EDUCATIONAL PROGRAMS	153,871,704.07	115,155,489.70	735,318.70	37,980,895.67
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	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	23,187,874.51	22,987,978.60	199,895.91	0.00
22 Special Education - Infants and Toddlers - State	802,584.66	800,725.60	0.00	1,859.06
24 Special Education-Supplemental, Federal	3,394,880.23	0.00	3,155,628.00	239,252.23
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	108,589.66	0.00	108,589.66	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	3,662,188.27	0.00	3,662,188.27	0.00
52 Other Title Grants Under ESEA, Federal	580,939.82	0.00	580,939.82	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	5,766,378.06	5,766,378.06	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	1,863,386.06	1,604,377.73	0.00	259,008.33

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	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	612,043.23	0.00	598,045.64	13,997.59
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	457,394.63	0.00	457,394.63	0.00
65 Transitional Bilingual, State	3,442,537.67	3,442,537.67	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	28,650.74	0.00	28,650.74	0.00
69 Compensatory, Other	251,574.77	0.00	0.00	251,574.77
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	18,351.44	0.00	0.00	18,351.44
74 Highly Capable	322,164.27	322,164.27	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	919,208.64	0.00	0.00	919,208.64
TOTAL OTHER INSTRUCTIONAL PROGRAMS	45,418,746.66	34,924,161.93	8,791,332.67	1,703,252.06
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	1,182,640.12	0.00	173,807.10	1,008,833.02
98 School Food Services	7,083,559.12	181,502.31	5,733,962.54	1,168,094.27
99 Pupil Transportation	7,801,675.31	7,350,581.25	0.00	451,094.06
TOTAL OTHER PROGRAMS	16,067,874.55	7,532,083.56	5,907,769.64	2,628,021.35
TOTALS	215,358,325.28	157,611,735.19	15,434,421.01	42,312,169.08

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 17 King

Fiscal Year 2017-2018

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 16 - 17 Actual (A)	FY 17 - 18 Actual (B)
Preliminary FY 2017-2018 to FY 2016-2017 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.	20,778,091.00	23,187,874.51
2. Minus Revenue 7121 Payments From Other Districts.	24,862.50	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	237,518.48	199,895.91
4. Equals aggregate special education expenditures for resident special education students.	20,515,710.02	22,987,978.60
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,472,268.58
Preliminary FY 2017-2018 to FY 2016-2017 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,856.89	1,881.11
7. Expenditures per pupil (line 4/line 6).	11,048.42	12,220.43
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,172.01
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2017-2018 to FY 2016-2017 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 2017 - 18	FY 2016 - 17		FY 2017 - 18	FY 2016 - 17
Total Expenditures	+ (plus)	215,358,325.28	197,646,116.62	Total Program 98	+ 7,083,559.12	6,352,336.37
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,928,304.06	1,708,795.79
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 181,502.31	166,231.18
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	1,182,640.12	991,985.46	Revenue 6198 (Fed)	- 5,141,355.17	4,907,741.09
School Food Services	- (minus)	7,083,559.12	6,352,336.37	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)	- 592,607.37	678,634.67
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)	627,725.87	648,611.70	TOTAL FOOD SERVICES DEFICIT	-760,209.79	-
Federal, General Purpose Revenue	- (minus)	57,457.34	4,636.10			1,109,066.36
Federal, Special Purpose Revenue	- (minus)	15,376,963.67	15,878,606.91			
Food Service Deficit	+ (plus)	0.00	0.00	Note:		
Food Services Revenue, Federal	+ (plus)	5,141,355.17	4,907,741.09	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)	592,607.37	678,634.67	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 2017 - 18	FY 2016 - 17
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)	46,803.70	2,041.19
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)	15,128.41	20,354.92
Capital Outlay, Food Services	+ (plus)	436,697.38	146,251.49
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	197,262,571.19	179,524,963.44
	FY 17-18/FY 16-17		1.10

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 2017-2018

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 2017 - 18	FY 2016 - 17
Program 31, Vocational--Basic State	+ (plus)	6,080,318.92	5,870,198.42
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,037,324.97	906,214.67
Program 38, Vocational--Federal	+ (plus)	108,589.66	148,946.50
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)	109,826.00	151,895.00
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	7,116,407.55	6,773,464.59
		FY 17-18 / FY 16-17	1.05

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 2017-2018

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.	41,513,001.49	44,076,498.97
Info	1.516	GF revenue account 5500 is not equal to County Treasurer Cash File F-197 item 27.	6,162.47	10,798.57
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.	24,418,483.16	24,523,362.44
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.	3,095,577.69	3,080,319.81
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	1.595	On the Balance Sheet, G.L. 320, Due From Other Funds, for all funds is not equal G.L. 640, Due to Other Funds, for all funds.	91,060.50	90,710.50
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	

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Info	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	1,922,188.25	1,920,198.25

E.S.D. 121

Auburn School District No.408

COUNTY: 17 King

Financial Edit Report Fiscal Year 2017-2018

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.	28,579,372.54	26,305,155.89
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.	12,644,360.29	12,660,401.55
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	16,041.26	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.	3,645,411.69	3,356,130.86
Info	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	157,166,317.20	156,694,550.20
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.	281,137,929.34	281,188,921.33

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Info	9.503	On the Balance Sheet TVF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	2,605,597.58	2,607,106.61
Info	9.509	On the Balance Sheet General Ledger GL 310 is negative.	-49.50	
Info	9.509	On the Balance Sheet General Ledger GL 780 is negative.	-49.50	

PERMANENT FUND

E.S.D. 121

Auburn School District No.408

COUNTY: 17 King

Financial Edit Report Fiscal Year 2017-2018

Continued

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits