

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2018-2019

**ANNUAL FINANCIAL STATEMENTS**

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

CERTIFICATION

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

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

Approved: \_\_\_\_\_ Date \_\_\_\_\_  
 School District Superintendent or Authorized Official

Reviewed: \_\_\_\_\_ Date \_\_\_\_\_  
 ESD Superintendent or Authorized Official

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

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2019

| General<br>Fund | ASB<br>Fund | Debt<br>Service<br>Fund | Transportation<br>Vehicle<br>Fund |
|-----------------|-------------|-------------------------|-----------------------------------|
|-----------------|-------------|-------------------------|-----------------------------------|

REPORT F196

Kent School District No. 415

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2019

General  
Fund

ASB  
Fund



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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2019

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

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2019

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

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## Budgetary Comparison Schedule

COUNTY: 17 King

## General Fund

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

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



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

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

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

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2019

| REVENUES:                              | FINAL BUDGET         | ACTUAL               | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|--|----------------------|----------------------|---|
| Local                                  | 39,301,996.00        | 32,419,380.79        | -6,882,615.21   |
| State                                  | 0.00                 | 0.00                 | 0.00  |
| Federal                                | 769,050.00           | 721,368.90           | -47,681.10  |
| Other                                  |                      |                      |   |
| <b>TOTAL REVENUES</b>                  | <b>40,071,046.00</b> | <b>33,140,749.69</b> | <b>-6,930,296.31</b>                                    |
| <b>EXPENDITURES</b>                    |                      |                      |   |
| <b>CURRENT:</b>                        |                      |                      |   |
| Regular Instruction                    |                      |                      |   |
| Special Education                      |                      |                      |   |
| Vocational Education                   |                      |                      |   |
| Skill Center                           |                      |                      |   |
| Compensatory Programs                  |                      |                      |   |
| Other Instructional Programs           |                      |                      |   |
| Community Services                     |                      |                      |   |
| Support Services                       |                      |                      |   |
| Student Activities/Other               |                      |                      |   |
| <b>CAPITAL OUTLAY:</b>                 |                      |                      |   |
| Sites                                  |                      |                      |   |
| Building                               |                      |                      |   |
| Equipment                              |                      |                      |   |
| Energy                                 |                      |                      |   |
| Transportation Equipment               |                      |                      |   |
| Other                                  |                      |                      |   |
| <b>DEBT SERVICE:</b>                   |                      |                      |   |
| Principal                              | 20,215,000.00        | 20,217,523.16        | -2,523.16   |
| Interest and Other Charges             | 8,488,279.00         | 9,130,386.74         | -642,107.74   |
| <b>TOTAL EXPENDITURES</b>              | <b>28,703,279.00</b> | <b>29,347,909.90</b> | <b>-644,630.90</b>                                      |
| <br>REVENUES OVER (UNDER) EXPENDITURES | <br>11,367,767.00    | <br>3,792,839.79     | <br>-7,574,927.21                                       |

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

| OTHER FINANCING SOURCES (USES)   | FINAL BUDGET         | ACTUAL               | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|--|----------------------|----------------------|---|
| Bond Sales and Refunding Bond Sales  | 0.00                 | 383.75               | 383.75  |
| Long-Term Financing  |                      |                      |   |
| Transfers In   | 568,558.00           | 568,558.00           | 0.00  |
| Transfers Out (GL 536)   | 0.00                 | 0.00                 | 0.00  |
| Other Financing Uses (GL 535)  | 0.00                 | 0.00                 | 0.00  |
| Other  | 0.00                 | 0.00                 | 0.00  |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>  | <b>568,558.00</b>    | <b>568,941.75</b>    | <b>383.75</b>   |
| <b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER FINANCING USES</b> | <b>11,936,325.00</b> | <b>4,361,781.54</b>  | <b>-7,574,543.46</b>                                    |
| <b>BEGINNING TOTAL FUND BALANCE</b>  | <b>13,536,870.00</b> | <b>13,238,270.77</b> | <b>-298,599.23</b>                                      |
| Prior Year(s) Corrections or Restatements  |                      | 0.00                 | 0.00  |
| <b>ENDING TOTAL FUND BALANCE</b>   | <b>25,473,195.00</b> | <b>17,600,052.31</b> | <b>-7,873,142.69</b>                                    |

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2019

|                              |                      |                      |                     |
|------------------------------|----------------------|----------------------|---------------------|
| Local                        | 16,451,100.00        | 16,322,449.01        | -128,650.99         |
| State                        | 1,750,000.00         | 5,685,879.72         | 3,935,879.72        |
| Federal                      | 0.00                 | 0.00                 | 0.00                |
| Other                        | 0.00                 | 0.00                 | 0.00                |
| <b>TOTAL REVENUES</b>        | <b>18,201,100.00</b> | <b>22,008,328.73</b> | <b>3,807,228.73</b> |
| <b>EXPENDITURES</b>          |                      |                      |                     |
| <b>CURRENT:</b>              |                      |                      |                     |
| Regular Instruction          |                      |                      |                     |
| Special Education            |                      |                      |                     |
| Vocational Education         |                      |                      |                     |
| Skill Center                 |                      |                      |                     |
| Compensatory Programs        |                      |                      |                     |
| Other Instructional Programs |                      |                      |                     |
| Community Services           |                      |                      |                     |
| Support Services             |                      |                      |                     |
| Student Activities/Other     |                      |                      |                     |
| <b>CAPITAL OUTLAY:</b>       |                      |                      |                     |
| Sites                        | 8,564,896.00         | 9,309,557.19         | -744,661.19         |
| Building                     | 52,050,949.00        | 24,780,935.32        | 27,270,013.68       |
| Equipment                    | 1,471,944.00         | 851,907.36           | 620,036.64          |
| Instructional Technology     | 14,948,000.00        | 11,813,129.73        | 3,134,870.27        |
| Energy                       | 0.00                 | 0.00                 | 0.00                |
| Sales and Lease              | 4,000.00             | 4,742.02             | -742.02             |
| Transportation Equipment     |                      |                      |                     |
| Other                        |                      |                      |                     |

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

**DEBT SERVICE:**

|                                    | FINAL BUDGET         | ACTUAL               | Variance with<br>Final Budget<br>POSITIVE<br>(NEGATIVE) |
|------------------------------------|----------------------|----------------------|---|
| Bond/Levy Issuance and/or Election | 1,200,000.00         | 467,047.50           | -732,952.50   |
| Principal                          | 0.00                 | 0.00                 | 0.00  |
| Interest and Other Charges         | 0.00                 | 0.00                 | 0.00  |
| <b>TOTAL EXPENDITURES</b>          | <b>78,239,789.00</b> | <b>47,227,319.12</b> | <b>31,012,469.88</b>                                    |

|                                    |                |                |               |
|------------------------------------|----------------|----------------|---------------|
| REVENUES OVER (UNDER) EXPENDITURES | -60,038,689.00 | -25,218,990.39 | 34,819,698.61 |
|------------------------------------|----------------|----------------|---------------|

**OTHER FINANCING SOURCES (USES)**

|   |                      |                      |                      |
|---|----------------------|----------------------|----------------------|
| Bond Sales and Refunding Bond Sales         | 60,000,000.00        | 80,466,762.50        | 20,466,762.50        |
| Long-Term Financing                         | 0.00                 | 0.00                 | 0.00                 |
| Transfers In                                | 0.00                 | 0.00                 | 0.00                 |
| Transfers Out (GL 536)                      | -350,000.00          | -326,497.02          | 23,502.98            |
| Other Financing Uses (GL 535)               | 0.00                 | 0.00                 | 0.00                 |
| Other                                       | 0.00                 | 3,869,697.78         | 3,869,697.78         |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b> | <b>59,650,000.00</b> | <b>84,009,963.26</b> | <b>24,359,963.26</b> |

|  |                    |                      |                      |
|--|--------------------|----------------------|----------------------|
| <b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> | <b>-388,689.00</b> | <b>58,790,972.87</b> | <b>59,179,661.87</b> |
|--|--------------------|----------------------|----------------------|

|                                     |                      |                      |                       |
|-------------------------------------|----------------------|----------------------|-----------------------|
| <b>BEGINNING TOTAL FUND BALANCE</b> | <b>47,432,200.00</b> | <b>34,941,360.89</b> | <b>-12,490,839.11</b> |
|-------------------------------------|----------------------|----------------------|-----------------------|

|   |  |      |      |
|---|--|------|------|
| Prior Year(s) Corrections or Restatements |  | 0.00 | 0.00 |
|---|--|------|------|

|                                  |                      |                      |                      |
|----------------------------------|----------------------|----------------------|----------------------|
| <b>ENDING TOTAL FUND BALANCE</b> | <b>47,043,511.00</b> | <b>93,732,333.76</b> | <b>46,688,822.76</b> |
|----------------------------------|----------------------|----------------------|----------------------|

EXPENDITURES

CAPITAL OUTLAY:

Sites

Building

Equipment

Energy

Transportation Equipment

Other

|  |            |            |           |
|--|------------|------------|-----------|
|  | 690,000.00 | 669,345.01 | 20,654.99 |
|--|------------|------------|-----------|

|  |      |      |      |
|--|------|------|------|
|  | 0.00 | 0.00 | 0.00 |
|--|------|------|------|

|  |      |      |      |
|--|------|------|------|
|  | 0.00 | 0.00 | 0.00 |
|--|------|------|------|

|  |                   |                   |                  |
|--|-------------------|-------------------|------------------|
|  | <b>690,000.00</b> | <b>669,345.01</b> | <b>20,654.99</b> |
|--|-------------------|-------------------|------------------|

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

|  | FINAL BUDGET        | ACTUAL              |                   |
|--|---------------------|---------------------|-------------------|
| REVENUES OVER (UNDER) EXPENDITURES   | 562,600.00          | 545,046.51          | -17,553.49        |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                     |                     |                   |
| Bond Sales and Refunding Bond Sales  | 0.00                | 0.00                | 0.00              |
| Long-Term Financing  | 0.00                | 0.00                | 0.00              |
| Transfers In   | 0.00                | 0.00                | 0.00              |
| Transfers Out (GL 536)   | -568,558.00         | -568,558.00         | 0.00              |
| Other Financing Uses (GL 535)  | 0.00                | 0.00                | 0.00              |
| Other  | 30,000.00           | 25,543.66           | -4,456.34         |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>  | <b>-538,558.00</b>  | <b>-543,014.34</b>  | <b>-4,456.34</b>  |
| <b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> | <b>24,042.00</b>    | <b>2,032.17</b>     | <b>-22,009.83</b> |
| <b>BEGINNING TOTAL FUND BALANCE</b>  | <b>1,209,586.00</b> | <b>1,195,844.78</b> | <b>-13,741.22</b> |
| Prior Year(s) Corrections or Restatements  |                     | 0.00                | 0.00              |
| <b>ENDING TOTAL FUND BALANCE</b>   | <b>1,233,628.00</b> | <b>1,197,876.95</b> | <b>-35,751.05</b> |



E.S.D. 121

Statement Of Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

August 31, 2019

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

E.S.D. 121

## Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

## Fiduciary Funds

For the Year Ended August 31, 2019

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

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2019

| Description                                    | Beginning<br>Outstanding Debt<br>September 1,<br>2018 | Amount Issued /<br>Increased | Amount<br>Redeemed /<br>Decreased | Ending<br>Outstanding Debt<br>August 31, 2019 | Amount Due<br>Within One Year |
|--|---|------------------------------|-----------------------------------|---|-------------------------------|
| <b>Voted Debt</b>                              |   |                              |                                   |   |                               |
| Voted Bonds                                    | 173,256,000.00  | 72,200,000.00                | 19,745,000.00                     | 225,711,000.00                                | 26,425,000.00                 |
| LOCAL Program Proceeds Issued in Lieu of Bonds | 0.00  | 0.00                         | 0.00                              | 0.00  | 0.00                          |
| <br>   |   |                              |                                   |   |                               |
| <b>Non-Voted Notes Not Recorded as Debt</b>    |   |                              |                                   |   |                               |
|  | 0.00  | 0.00                         | 0.00                              | 0.00  | 0.00                          |
| <b>Net Pension Liabilities:</b>                |   |                              |                                   |   |                               |
| Net Pension Liabilities TRS 1                  | 73,975,451.00   | 0.00                         | 17,275,091.00                     | 56,700,360.00                                 |                               |
| Net Pension Liabilities TRS 2/3                | 11,503,885.00   | 2,418,111.00                 | 0.00                              | 13,921,996.00                                 |                               |
| Net Pension Liabilities SERS 2/3               | 6,855,886.00  | 0.00                         | 1,820,709.00                      | 5,035,177.00                                  |                               |
| Net Pension Liabilities PERS 1                 | 17,414,566.00   | 0.00                         | 2,921,893.00                      | 14,492,673.00                                 |                               |



E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

|   | General Fund          | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|-----------------------|-------------------|-----------------------|-----------------------------|
|   | 237,374,736.29        |                   |                       |                             |
|   | 6,440,876.38          |                   |                       |                             |
|   | 2,027,090.66          |                   |                       |                             |
| 3600 State Forests  | 0.00                  | 0.00              | 0.00                  | 0.00                        |
| 3900 Other State General Purpose, Unassigned                                  | 0.00                  | 0.00              | 0.00                  |                             |
| <b>3000 TOTAL STATE, GENERAL PURPOSE</b>                                      | <b>245,842,703.33</b> | <b>0.00</b>       | <b>0.00</b>           | <b>0.00</b>                 |
| <b>STATE, SPECIAL PURPOSE</b>   |                       |                   |                       |                             |
| 4100 Special Purpose, Unassigned  | 2,999.34              |                   | 5,667,948.72          | 0.00                        |
| 4121 Special Education  | 28,816,838.40         |                   |                       |                             |
| 4122 Special Education - Infants and Toddlers - State                         | 2,332,093.02          |                   |                       |                             |
| 4126 State Institutions, Special Education                                    | 0.00                  |                   |                       |                             |
| 4130 State Funding Assistance-Paid Direct to District                         |                       |                   | 17,931.00             |                             |
| 4155 Learning Assistance  | 12,949,370.15         |                   |                       |                             |
| 4156 State Institutions, Centers and Homes, Delinquent                        | 0.00                  |                   |                       |                             |
| 4158 Special and Pilot Programs   | 2,395,398.68          |                   |                       |                             |
| 4159 Juveniles in Adult Jails   | 117,125.39            | 0.00              |                       |                             |
| 4165 Transitional Bilingual   | 9,589,935.75          |                   |                       |                             |
| 4174 Highly Capable   | 812,598.95            |                   |                       |                             |
| 4188 Child Care   | 0.00                  |                   |                       |                             |
| 4198 School Food Service  | 164,756.87            |                   |                       |                             |
| 4199 Transportation - Operations  | 14,341,676.47         |                   |                       |                             |
| 4230 State Funding Assistance-Paid Direct to Contractor                       |                       |                   | 0.00                  |                             |
| 4300 Other State Agencies, Unassigned   | 12,854.76             |                   | 0.00                  | 140,000.00                  |
| 4321 Special Education - Other State Agencies                                 | 0.00                  |                   |                       |                             |
| 4322 Special Education - Infants and Toddlers - State                         | 0.00                  |                   |                       |                             |
| 4326 State Institutions - Special Education - Other State Agencies            | 0.00                  |                   |                       |                             |
| 4330 State Funding Assistance-Other   |                       |                   | 0.00                  |                             |
| 4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies | 0.00                  |                   |                       |                             |

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

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

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2019

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

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2019

| General<br>Fund | Debt<br>Service<br>Fund | Capital<br>Projects<br>Fund | Transportation<br>Vehicle<br>Fund |
|-----------------|-------------------------|-----------------------------|-----------------------------------|
|-----------------|-------------------------|-----------------------------|-----------------------------------|

6,776.63

0.00



E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

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

OBJECT EXPENDITURE SUMMARY

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

3

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

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

3

E.S.D. 121

## Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2019

## PROGRAM EXPENDITURE SUMMARY

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

## ACTIVITY EXPENDITURE SUMMARY

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

REPORT F196

Kent School District No. 415

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

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2018-2019

**SUPPLEMENTAL REPORTS AND SCHEDULES**

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

32 Inst Tech

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 17 King

For the Year Ended August 31, 2019

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

COUNTY: 17 King

For the Year Ended August 31, 2019

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



E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 17 King

For the Year Ended August 31, 2019

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

COUNTY: 17 King

For the Year Ended August 31, 2019

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

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

0.00

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

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 39 - Vocational, Other Categorical

COUNTY: 17 King

For the Year Ended August 31, 2019

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

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



E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 59 - Institutions - Juveniles in Adult Jails

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 17 King

For the Year Ended August 31, 2019

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



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

COUNTY: 17 King

For the Year Ended August 31, 2019

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

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

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 88 - Child Care

COUNTY: 17 King

For the Year Ended August 31, 2019

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

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2019

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

COUNTY: 17 King

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

E.S.D. 121

PROGRAM 98 - School Food Services

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

|              |              |          |
|--------------|--------------|----------|
| 51 Supervisn | 1,262,836.89 | 1,747.66 |
|--------------|--------------|----------|

**Other Data Requirements and Certifications**

|   |              |
|---|--------------|
| Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 52,614.22    |
| Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090  | 2,878,122.52 |
| Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.   | 0.00         |



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, 2019

1. Fire District Payment RCW 52.30.020

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

31,073.07

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

0.123

a) Total All Programs (SYSTEM CALCULATED)

362,670,581.54

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

39,824,655.61

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

322,845,925.93

DISTORTING ITEMS

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2019

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2019

INDIRECT EXPENDITURES

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

95,783.80

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

46,318.60

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

0.00

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

0.00

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

0.00

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

7,757,785.74

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

0.00

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

0.00

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

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2019

INDIRECT EXPENDITURES

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

Fiscal Year 2018-2019

COUNTY: 17 King

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

|   | TOTAL<br>PROGRAM<br>EXPENDITURE | EXCLUDED          |                   |                     | (ADDED TO BASE)<br>UNALLOWABLE | (POOL)<br>INDIRECT<br>EXPENDITURES | (BASE)<br>DIRECT<br>EXPENDITURES |
|---|---------------------------------|-------------------|-------------------|---------------------|--------------------------------|------------------------------------|----------------------------------|
|   |                                 | CAPITAL<br>OUTLAY | DEBT<br>SERVICE   | DISTORTING<br>ITEMS |                                |                                    |                                  |
|   | 275,179.93                      | 0.00              |                   | 0.00                | 133,077.53                     | 142,102.40                         |                                  |
|   | 442,287.47                      | 0.00              |                   | 0.00                | 442,287.47                     | 0.00                               |                                  |
| 13 Business Offer2F6 8.5 Tf..0 PTL 0 20 7680 0430 60g 191.0 417.06010Td 24.191 0 Td (275,179.93)Tj0024.191 0 Td T* ET B2,766,043.66Ruj -24.1982-29 Uh.0 4 |                                 |                   |                   |                     |                                |                                    |                                  |
| 14 Human Resources  | 2,833,227.49                    | 0.00              |                   | 0.00                |                                | 2,833,227.49                       |                                  |
| 15 Public Relations   | 896,254.34                      | 0.00              |                   |                     | 896,254.34                     | 0.00                               |                                  |
| 25 Pupil Management and Safety  | 75,529.45                       | 0.00              |                   | 0.00                | 75,529.45                      | 0.00                               |                                  |
| 61 Supervision  | 739,989.27                      | 0.00              |                   | 0.00                | 739,989.27                     | 0.00                               |                                  |
| 62 Grounds Maintenance  | 1,077,553.63                    | 3,638.79          |                   | 0.00                | 1,073,914.84                   | 0.00                               |                                  |
| 63 Operation of Buildings   | 9,917,811.10                    | 58,212.09         |                   | 0.00                | 9,859,599.01                   | 0.00                               |                                  |
| 64 Maintenance  | 4,082,838.25                    | 42,559.78         |                   | 20,889.00           | 4,019,389.47                   | 0.00                               |                                  |
| 65 Utilities  | 5,954,263.90                    | 0.00              |                   | 0.00                | 5,954,263.90                   | 0.00                               |                                  |
| 67 Building and Property Security   | 0.00                            | 0.00              |                   | 0.00                | 0.00                           | 0.00                               |                                  |
| 68 Insurance  | 1,864,399.23                    | 0.00              |                   | 0.00                | 1,864,399.23                   | 0.00                               |                                  |
| 72 Information Systems  | 7,844,249.64                    | 58,840.83         |                   | 0.00                | 27,623.07                      | 7,757,785.74                       |                                  |
| 73 Printing   | 461,409.11                      | 8,056.40          |                   | 0.00                |                                | 453,352.71                         |                                  |
| 74 Warehousing  | 322,674.18                      | 0.00              |                   | 0.00                |                                | 322,674.18                         |                                  |
| 75 Motor Pool   | -23,773.84                      | 0.00              |                   | 0.00                |                                | -23,773.84                         |                                  |
| 83 Interest   | 133,330.51                      | 0.00              | 133,330.51        |                     |                                |                                    |                                  |
| 84 Principal  | 158,625.45                      | 0.00              | 158,625.45        |                     |                                |                                    |                                  |
| 85 Debt-Related Expenditures  | 762.90                          | 0.00              | 762.90            |                     |                                |                                    |                                  |
| <b>Total Program 97</b>   | <b>39,824,655.61</b>            | <b>171,307.89</b> | <b>292,718.86</b> | <b>20,889.00</b>    | <b>25,086,327.58</b>           | <b>14,253,412.28</b>               |                                  |

E.S.D. 121

Fiscal Year 2018-2019

COUNTY: 17 King

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

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

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

FY 16-17

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

FY 18-19

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

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

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



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

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

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

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

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

|   | Program Expenditures | State Resources      | Federal Resources    | Other Resources      |
|---|----------------------|----------------------|----------------------|----------------------|
| <b>OTHER INSTRUCTIONAL PROGRAMS</b>       |                      |                      |                      |                      |
| 67 Indian Education, Federal, JOM         | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 68 Indian Education, Federal, ED          | 71,122.25            | 0.00                 | 71,122.25            | 0.00                 |
| 69 Compensatory, Other                    | 234,055.49           | 0.00                 | 0.00                 | 234,055.49           |
| 71 Traffic Safety                         | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 73 Summer School                          | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 74 Highly Capable                         | 813,535.70           | 812,598.95           | 0.00                 | 936.75               |
| 75 Professional Development, State        | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 76 Targeted Assistance, Federal           | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 78 Youth Training Programs, Federal       | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 79 Instructional Programs, Other          | 607,947.78           | 0.00                 | 0.00                 | 607,947.78           |
| <b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b> | <b>86,375,229.07</b> | <b>62,020,598.95</b> | <b>13,128,611.52</b> | <b>10,914,053.06</b> |

30,048,706.75

|  | H["39"/"3:<br>Cevwcn"*C+ | H["3:"/"3;<br>Cevwcn"*D+ |
|--|--------------------------|--------------------------|
| <b>Preliminary FY 2018-2019 to FY 2017-2018 Aggregate Maintenance of Effort Test</b>   |                          |                          |
| 1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD. | 40,788,584.60            | 45,511,886.88            |
| 2. Minus Revenue 7121 Payments From Other Districts.   | 0.00                     | 0.00                     |
| 3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.   | 27,671.88                | 12,779.80                |
| 4. Equals aggregate special education expenditures for resident special education students.  | 40,760,912.72            | 45,499,107.08            |
| 5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)   |                          | 4,738,194.36             |
| <br><b>Preliminary FY 2018-2019 to FY 2017-2018 Per Pupil Maintenance of Effort Test</b>   |                          |                          |
| 6. Resident special education students (updated by OSPI).  | 2,842.66                 | 2,784.11                 |
| 7. Expenditures per pupil (line 4/line 6).   | 14,339.00                | 16,342.42                |
| 8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)   |                          | 2,003.42                 |
|  |                          | 5,184,900.74             |
|  | 1,693.21                 | 3,591.14                 |
|  |                          | 1,897.93                 |

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

|   |        |      |      |
|---|--------|------|------|
|   |        | 0.00 |      |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
|   |        |      |      |
| + | (plus) | 0.00 | 0.00 |
|   |        |      |      |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
|   |        |      |      |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |
| + | (plus) | 0.00 | 0.00 |

Preliminary Federal Cross-Cutting Maintenance of Effort

E.S.D. 121

Fiscal Year 2018-2019

COUNTY: 17 King

Preliminary Vocational Education Maintenance of Effort

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

| Description  | Operation | FY 2018 - 19        | FY 2017 - 18  |
|--|-----------|---------------------|---------------|
| Program 31, Vocational--Basic State                            | + (plus)  | 11,045,440.63       | 9,246,874.35  |
| Program 34, Middle School Career and Technical Education-State | + (plus)  | 1,261,981.86        | 1,087,441.24  |
| Program 38, Vocational--Federal                                | + (plus)  | 192,786.08          | 164,897.00    |
| Program 39, Vocational--Other Categorical                      | + (plus)  | 8,801.75            | 92,558.73     |
| Program 45, Skill Center--State                                | + (plus)  | 0.00                | 0.00          |
| Program 46, Skill Center--Federal                              | + (plus)  | 0.00                | 0.00          |
| Secondary Vocational Education Revenue                         | - (minus) | 201,307.22          | 173,141.00    |
| Skill Center Revenue   | - (minus) | 0.00                | 0.00          |
| Secondary Vocational Education Revenue                         | - (minus) | 0.00                | 0.00          |
| Total Expenditures for Preliminary Maintenance of Effort       | = equals  | 12,307,703.10       | 10,418,630.32 |
|  |           | FY 18-19 / FY 17-18 | 1.18          |

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

Financial Edit Report Fiscal Year 2018-2019



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Kent School District No.415

COUNTY: 17 King

Financial Edit Report Fiscal Year 2018-2019

Continued