

ANNUAL FINANCIAL STATEMENTS

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Preliminary Special Education Maintenance of Effort

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

CERTIFICATION

1,825,208.13 13,510,660.61 35,024,989.33 1,195,844.78 182,948.02 51,769,147.81

E.S.D. 121

Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2018

General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
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Balance Sheet

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2018

General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
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E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2018

General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
29,489,954.28	2,280,313	13,510,660.61	35,024,989.33	1,195,844.78	182,948.02	51,769,147.81

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	76,552,455.00	74,729,338.95	-1,823,116.05
State	245,588,920.00	246,307,300.94	718,380.94
Federal	34,180,028.00	22,484,607.73	-11,695,420.27
Federal Stimulus	0.00	57,189.88	57,189.88
Other	320,000.00	588,908.90	268,908.90
TOTAL REVENUES	356,641,403.00	344,167,346.40	-12,474,056.60
EXPENDITURES			
CURRENT:			
Regular Instruction	205,642,809.00	196,229,842.90	9,412,966.10
Federal Stimulus	0.00	56,653.87	-56,653.87
Special Education	44,443,719.00	47,785,993.60	-3,342,274.60
Vocational Education	10,702,545.00	10,591,771.32	110,773.68
Skill Center	0.00	0.00	0.00
Compensatory Programs	21,853,172.00	25,075,993.19	-3,222,821.19
Other Instructional Programs	3,402,239.00	1,004,019.42	2,398,219.58
Community Services	275,000.00	394,751.05	-119,751.05
Support Services	61,150,579.00	60,621,697.49	528,881.51
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	916,812.00	70,296.74	846,515.26
DEBT SERVICE:			
Principal	120,000.00	154,056.64	-34,056.64
Interest and Other Charges	17,500.00	185,743.40	-168,243.40
TOTAL EXPENDITURES	348,524,375.00	342,170,819.62	6,353,555.38
REVENUES OVER (UNDER) EXPENDITURES	8,117,028.00	1,996,526.78	-6,120,501.22

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	8,142,028.00	5,637,406.19	-2,504,621.81
BEGINNING TOTAL FUND BALANCE	-6,946,487.00	-5,607,909.25	1,338,577.75
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,195,541.00	29,496.94	-1,166,044.06

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,190,968.00	2,205,672.64	-1,985,295.36
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	4,190,968.00	2,205,672.64	-1,985,295.36
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,323,667.00	2,118,874.48	2,204,792.52
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	4,323,667.00	2,118,874.48	2,204,792.52
REVENUES OVER (UNDER) EXPENDITURES	-132,699.00	86,798.16	219,497.16

Kent School District No. 415

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Budgetary Comparison Schedule

For The Year Ended August 31, 2018

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	565,351.00	513,076.00	-52,275.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	565,351.00	513,076.00	-52,275.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	842,753.00	1,028,304.89	185,551.89
BEGINNING TOTAL FUND BALANCE	11,861,709.00	12,482,355.72	620,646.72
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	12,704,462.00	13,510,660.61	806,198.61

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	9,948,800.00	11,221,490.36	1,272,690.36
State	1,750,000.00	382,732.10	-1,367,267.90
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	11,698,800.00	11,604,222.46	-94,577.54
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	8,106,277.00	3,789,708.17	4,316,568.83
Building	54,193,061.00	37,624,964.02	16,568,096.98
Equipment	4,318,609.00	1,309,594.27	3,009,014.73
Instructional Technology	7,280,184.00	7,761,838.29	-481,654.29
Energy	471,855.00	0.00	471,855.00
Sales and Lease	0.00	2,245.53	-2,245.53
Transportation Equipment			
Other			

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	-3,638,518.33	-3,638,518.33
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	-3,638,518.33	-3,638,518.33
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-62,671,186.00	-42,523,131.15	20,148,054.85
BEGINNING TOTAL FUND BALANCE	72,398,246.00	77,548,120.48	5,149,874.48
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	9,727,060.00	35,024,989.33	25,297,929.33

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COUNTY: 17

Kent School District No. 415

Budgetary Comparison Schedule

Transportation Vehicle Fund

For The Year Ended August 31, 2018

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Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2018

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	357,883.00	382,696.26	24,813.26
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-565,351.00	-513,076.00	52,275.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	30,000.00	0.00	-30,000.00
TOTAL OTHER FINANCING SOURCES (USES)	-535,351.00	-513,076.00	22,275.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-177,468.00	-130,379.74	47,088.26
BEGINNING TOTAL FUND BALANCE	1,302,596.00	1,326,224.52	23,628.52
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,125,128.00	1,195,844.78	70,716.78

Statement Of Fiduciary Net Position

E.S.D. 121

Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2018

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	138,323.00	0.00
Employer		0.00
Members		390,640.00
Other	26,672.40	0.00
TOTAL CONTRIBUTIONS	164,995.40	390,640.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	2,810.08	1,308.29
Less Investment Expenses	0.00	0.00
Net Investment Income	2,810.08	1,308.29
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	167,805.48	391,948.29
DEDUCTIONS:		
Benefits		399,918.49
Refund of Contributions	0.00	0.00
Administrative Expenses	39.67	36,850.69
Scholarships	5,000.00	
Other	84,895.16	0.00
TOTAL DEDUCTIONS	89,934.83	436,769.18
Net Increase (Decrease)	77,870.65	-44,820.89
Net Position--Prior Year August Beginning	154,704.34	158,393.35
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	154,704.34	158,393.35
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	232,574.99	113,572.46

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Kent School District No. 415

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E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2018

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

REPORT F196

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E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	69,067,129.67	23,936,691.19	7,906,729.39	0.00
1300 Sale of Tax Title Property	436.00	131.08	47.64	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	1,206.26	104.26	34.56	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	69,068,771.93	23,936,926.53	7,906,811.59	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	233,030.59			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	1,115.00			
2188 Child Care Tuitions and Fees	136,839.00			
2200 Sales of Goods, Supplies and Services, Unassigned	327,169.39		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	133,333.05			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	91,920.95			
2298 School Food Services--Sales of Goods, Supplies, and Services	2,731,338.21			
2300 Investment Earnings	160,617.56	152,991.28	805,497.31	9,837.92
2400 Interfund Loan Interest Earnings	0.00		163,041.00	
2500 Gifts and Donations	205,611.42		0.00	0.00
2600 Fines and Damages	34,046.87		0.00	0.00
2700 Rentals and Leases	634,269.52	0.00	15,225.00	0.00
2800 Insurance Recoveries	122,239.09		0.00	0.00
2900 Local Support Nontax, Unassigned	528,593.69	0.00	2,330,915.46	0.00
2910 E-Rate	320,442.68		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	5,660,567.02	152,991.28	3,314,678.77	9,837.92
STATE, GENERAL PURPOSE				
3100 Apportionment	182,609,706.74			
3121 Special Education - General Apportionment	4,888,285.43			
3300 Local Effort Assistance	6,563,209.96			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	194,061,202.13	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	4,811.30		0.00	0.00
4121 Special Education	20,037,672.04			
4122 Special Education - Infants and Toddlers - State	1,528,994.27			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			382,732.10	
4155 Learning Assistance	9,415,832.53			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,179,509.78			
4159 Juveniles in Adult Jails	93,541.64	0.00		
4165 Transitional Bilingual	6,925,417.14			
4174 Highly Capable	603,474.16			
4188 Child Care	0.00			
4198 School Food Service	174,566.30			
4199 Transportation - Operations	11,282,279.65			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	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				1,070,098.65
4000 TOTAL STATE, SPECIAL PURPOSE	52,246,098.81		382,732.10	1,070,098.65
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	17,850.34	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	718,292.70	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	17,850.34	718,292.70	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	80,000.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	5,761,250.36			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	173,141.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2018

General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
747,749.46			
0.00			
0.00			
0.00			
0.00			
0.00			
878,413.35			
0.00			
0.00			
0.00			
0.00			
67,870.63			
157,105.12			
7,346,277.98			
0.00			
91,018.25		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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
	0.00			
	0.00			
	0.00			
	0.00			
	0.00			
	0.00			
	0.00			
	73,753.22			
	0.00			
	0.00			
	0.00			
	0.00			
	0.00			
	0.00			
	120,410.00		0.00	0.00
	0.00			
6311 Federal Stimulus-Title I 9.629 TL 0.0 0.0 0.0 rg 29.0 261.799 Td (6311 Federal Files44.0 302.61 TL 0.0 0.0 0.0 rg 29.0 261.799 Td (6311 .0 261.				
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	57,189.88			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	27,671.88			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2018

General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
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REVENUES FROM OTHER ENTITIES.0 0.0 rg 29.0 87.276 Td (REVENUES FROM OTHER ENR3R7NUES FROM O 87.27um(F6 8.5 Tf 9.629 TL 0.0 0.0 0.0 rg 524.0 60.01'				
8100 Governmental Entities	73,360.72		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

REPORT F196

Kent School District No. 415

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E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2018

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	1,275,428.50
1	Credit Transfer	-1,275,428.50
2	Cert. Salaries	154,945,593.98
3	Cert. Salaries	53,531,377.50
4	Employee Benefits	83,628,066.94
5	Supplies / Materials	11,296,236.53
6		.00
7	Purchased Services	38,507,285.09
8	Travel	191,962.84
9	Capital Outlay	70,296.74
	TOTAL ALL OBJECTS	342,170,819.62

2. Salaries

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	835,026.90
65 Tran Biling, St	6,590,709.80
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	70,241.16
69 Comp, Othr	366,291.13
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	577,718.44
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	426,300.98
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	404,306.76
97 Distwide Suppt	39,402,670.53
98 Schl Food Serv	10,170,709.02
99 Pupil Transp	11,430,689.61
TOTAL ALL PROGRAMS	342,170,819.62

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	424,189.93
74 Warehouse	321,265.41
75 Mtr Pool	-31,264.35
83 Interest	179,577.92
84 Principal	154,056.64
85 Debt Expn	6,165.48
91 Publ Actv	157,292.40
TOTAL ALL ACTIVITIES	342,170,819.62

REPORT F196

Kent School District No. 415

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E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2017-2018

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

22 Lrn Resrc	5,800,960.59		104.	Td	5.20785U39	0	Td	3.89729	TL	0.0	0.29	T	0.09	20.0	370.835	Td (28 Extracur)	Tj	T*	ET	BT	/F5	8.5	Tf	9.629	TL	0
23 23n42Off	24,025,010.69	8,248.12						11,983,270.45	4,996,731.88	6,853,939.33	138,682.24	37,623.42	1,256.00	5,259.25												
28 Extracur	3,145,343.77	126,104.34						1,272,373.06	895,760.97	705,041.74	39,501.51	90,834.25	15,727.90	0.00												
31 InstProDev	1,712,648.75	149.60						1,201,906.32	119,732.74	313,131.99	1,908.72	75,486.74	332.64	0.00												
32 Inst Tech	511,251.80	0.00							0.00	0.00	176,956.50	334,295.30	0.00	0.00												
33 Curriculum	1,064,204.71	327.16						0.00	0.00	0.00	946,352.78	117,524.77	0.00	0.00												

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	Debit Transfer	Credit Transfer	Cert. Salaries	Salaries	Benefits	Materials	Services	Travel	Outlay
23 Princ Off	42,674.55	0.00		0.00	26,648.40	16,026.15	0.00	0.00	0.00	0.00
27 Teaching	378,217.48	0.00		93,175.00	0.00	35,232.48	0.00	249,810.00	0.00	0.00
31 InstProDev	748.98	0.00		0.00	619.20	129.78	0.00	0.00	0.00	0.00
02 TOTAL	421,641.01	0.00		93,175.00	27,267.60	51,388.41	0.00	249,810.00	0.00	0.00

21 Supv Inst	1,711.33	0.00	0.00	0.00	0.00	305.61	1,405.72	0.00	0.00
23 Princ Off	543,995.43	0.00	257,593.24	132,041.87	153,337.55	9.32	811.43	202.02	0.00
24 Guid/Coun	324,729.83	132.95	234,486.70	0.00	90,110.18	0.00	0.00	0.00	0.00
27 Teaching	1,405.29,969								
31 InstProDev	7,286.45	0.00	5,442.55	533.36	1,310.54	0.00	0.00	0.00	0.00
33 Curriculum	3,300.00	0.00	0.00	0.00	0.00	0.00	3,300.00	0.00	0.00

E.S.D. 121

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	1,851.54	0.00		1,497.69	0.00	353.85	0.00	0.00	0.00	0.00
27 Teaching	54,802.33	307.89		0.00	1,790.74	361.42	49,953.78	1,241.00	1,147.50	0.00
18 TOTAL	56,653.87	307.89		1,497.69	1,790.74	715.27	49,953.78	1,241.00	1,147.50	0.00

REPORT F196

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PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2018

21 Supv Inst	1,874,584.70	1,637.53	629,858.74	453,123.64	425,302.76	32,200.19	327,170.54	5,291.30	0.00
23 Princ Off	25,941.82	0.00	18,320.00	0.00	7,621.82	0.00	0.00	0.00	0.00
26 Health	10,981,542.14	0.00	6,289,460.18	236,821.51	2,411,546.26	49,188.95	1,984,685.61	9,839.63	0.00
27 Teaching	27,446,729.11	265,831.45	10,044,305.83	6,010,588.50	7,173,689.32	60,249.93	3,873,289.53	18,774.55	0.00
29 Pmt to SD	147,301.07						147,301.07		
31 InstProDev	258,677.10	0.00	162,492.29	49,923.83	46,260.98	0.00	0.00	0.00	0.00
33 Curriculum	53,808.66	0.00	0.00	0.00	0.00	53,808.66	0.00	0.00	0.00
21 TOTAL	40,788,584.60	267,468.98	17,144,437.04	6,750,457.48	10,064,421.14	195,447.73	6,332,446.75	33,905.48	0.00

27 Teaching	1,492,661.20	0.00	0.00
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COUNTY: 17 King

For the Year Ended August 31, 2018

26 Health	65,069.00	0.00	0.00	0.00	0.00	0.00	65,069.00	0.00	0.00
27 Teaching	4,787,164.91	823.28	283,916.83	1,391,819.00	1,043,729.42	49,148.34	2,017,728.04	0.00	0.00
29 Pmt to SD	636,143.97						636,143.97		
31 InstProDev	14,204.10	0.00	2,769.64	8,773.48	2,660.98	0.00	0.00	0.00	0.00
33 Curriculum	1,713.91	0.00	0.00	0.00	0.00	1,713.91	0.00	0.00	0.00
24 TOTAL	5,504,295.89	823.28	286,686.47	1,400,592.48	1,046,390.40	50,862.25	2,718,941.01	0.00	0.00

24	Guid/Coun	96,923.84	0.00								
27	Teaching	947,032.66	481.77	574,871.34	110.63	221,176.21	147,267.71	3,125.00	0.00	0.00	

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	88,381.25	29,989.52		23,715.09	0.00	5,480.37	187.21	14,481.62	14,527.44	0.00
31 InstProDev	76,515.75	0.00		27,230.77	75.40	6,124.32	0.00	43,012.77	72.49	0.00
38 TOTAL	164,897.00	29,989.52		50,945.86	75.40	11,604.69	187.21	57,494.39	14,599.93	0.00

E.S.D. 121

PROGRAM 39 - Vocational, Other Categorical

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	71,426.39	1,097.55		36,335.23	0.00	12,809.76	13,683.85	7,500.00	0.00	0.00
31 InstProDev	4,426.65	0.00		1,759.86	0.00	322.24	0.00	375.00	1,969.55	0.00
33 Curriculum	16,705.69	0.00		0.00	0.00	0.00	16,705.69	0.00	0.00	0.00
39 TOTAL	92,558.73	1,097.55		38,095.09	0.00	13,132.00	30,389.54	7,875.00	1,969.55	0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	366,903.73	292.25		170,417.84	99,072.08	92,860.32	3,070.66	502.35	688.23	0.00
24 Guid/Coun	89,665.59	0.00		64,548.82	0.00	25,116.77	0.00	0.00	0.00	0.00
27 Teaching	4,650,443.78	30,400.85		2,134,959.59	986,611.07	1,290,162.11	91,720.84	116,406.66	182.66	0.00
31 InstProDev	499,301.35	654.02		325,197.12	11,381.42	84,066.60	10,379.13	67,581.53	41.53	0.00
33 Curriculum	62,691.11	0.00		0.00	0.00	0.00	37,172.87	25,518.24	0.00	0.00
51 TOTAL	5,669,005.56	31,347.12		2,695,123.37	1,097,064.57	1,492,205.80	142,343.50	210,008.78	912.42	0.00

PROGRAM 52 - Other Title Grants Under ESEA - Federal

Activity	Total	Transfer	Transfer	Salaries	Salaries	Benefits	Materials	Servic56	484.3484.241	Td	20.713	0
27 Teaching	61,115.43	536.47		0.00	0.00	0.00	4,044.91	56,534.05	0.00		0.00	
31 InstProDev	654,240.86	934.82		350,220.61	16,314.66	114,245.78	2,459.68	162,915.39	7,149.92		0.00	
52 TOTAL	715,356.29	1,471.29		350,220.61	16,314.66	114,245.78	6,504.59	219,449.44	7,149.92		0.00	

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), S 25.692 0 Td (te0 Td T*PROGRAM 55 10.0 Tf 11.499

COUNTY: 17 King

For the Year Ended August 31, 2018

21 Supv Inst	192,638.39	50.00	71,694.66	68,334.32	52,246.68	241.48	39551.5	80500f	9.6291T250.0	0.0	00.00
24 Guid/Coun	98,905.81	0.00	70,105.33	0.00	28,800.48	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	7,476,442.65	47,803.37	2,761,616.65	1,668,984.54	1,903,865.73	110,862.77	980,157.87	3,151.72			0.00
31 InstProDev	475,710.36	3.32	111,575.33	18,051.60	19,080.19	1,884.40	325,115.52	0.00			0.00
33 Curriculum	162,606.83	0.00	0.00	0.00	0.00	142,348.25	20,258.58	0.00			0.00
55 TOTAL	8,406,304.04	47,856.69	3,014,991.97	1,755,370.46	2,003,993.08	255,336.90	1,325,531.97	3,222.97			0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
22 Lrn Resrc	27,586.72	0.00		20,888.00	0.00	6,698.72	0.00	0.00	0.00	0.00
23 Princ Off	5,300.38	0.00		2,648.00	0.00	908.88	0.00	1,743.50	0.00	0.00
24 Guid/Coun	93,802.14	0.00		71,963.20	0.00	21,838.94	0.00	0.00	0.00	0.00
27 Teaching	1,730,623.52	0.00		1,236,746.18	251.05	392,110.02	1,055.12	100,377.00	84.15	0.00
31 InstProDev	465,138.43	575.28		350,883.58	0.00	100,585.14	0.00	5,311.85	7,782.58	0.00
33 Curriculum	4,238.29	0.00		0.00	0.00	0.00	4,238.29	0.00	0.00	0.00
58 TOTAL	2,326,689.48	575.28		1,683,128.96	251.05	522,141.70	5,293.41	107,432.35	7,866.73	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	476,706.59	0.00		281,513.82	21,885.10	96,171.12	17,220.96	59,915.59	0.00	0.00
31 InstProDev	309,152.09	0.00		48,092.82	4,245.68	9,239.63	34,023.96	213,550.00	0.00	0.00
33 Curriculum	49,168.22	0.00		0.00	0.00	0.00	49,168.22	0.00	0.00	0.00
64 TOTAL	835,026.90	0.00		329,606.64	26,130.78	105,410.75	100,413.14	273,465.59	0.00	0.00

27 Teaching	6,251,726.98	1,119.04	2,349,374.37	1,844,598.15	2,051,183.63
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E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	Capital Outlay
27 Teaching	70,241.16	20.00		0.00	41,078.91	14,173.69	2,304.57	12,355.00	308.99	0.00
68 TOTAL	70,241.16	20.00		0.00	41,078.91	14,173.69	2,304.57	12,355.00	308.99	0.00

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	9,585.77	0.00		0.00	5,493.12	4,092.65	0.00	0.00	0.00	0.00
27 Teaching	355,742.72	2,003.33		225,373.92	34,534.46	89,528.38	3,990.35	166.50	145.78	0.00
31 InstProDev	962.64	0.00		629.58	132.42	200.64	0.00	0.00	0.00	0.00
69 TOTAL	366,291.13	2,003.33		226,003.50	40,160.00	93,821.67	3,990.35	166.50	145.78	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	51,783.40	0.00		24,918.82	12,170.87	14,693.71	0.00	0.00	0.00	0.00
27 Teaching	450,763.46	1,523.15		284,250.62	1,274.61	115,573.39	6,335.93	41,517.13	288.63	0.00
31 InstProDev	66,205.35	0.00		40,817.82	199.23	11,886.70	0.00	13,301.60	0.00	0.00
33 Curriculum	8,966.23	0.00		0.00	0.00	0.00	8,966.23	0.00	0.00	0.00
74 TOTAL	577,718.44	1,523.15		349,987.26	13,644.71	142,153.80	15,302.16	54,818.73	288.63	0.00

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	123.24	0.00		50.99	0.00	72.25	0.00	0.00	0.00	0.00
28 Extracur	70,504.13	0.00		8,586.87	24,514.15	4,730.01	2,618.01	20,499.38	0.00	9,555.71
63 Oper Bldg	176,386.99	0.00			144,202.18	32,184.81	0.00	0.00	0.00	0.00
91 Publ Actv	157,292.40	157,292.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	404,306.76	157,292.40	0.00	8,637.86	168,716.33	36,987.07	2,618.01	20,499.38	0.00	9,555.71

11 Bd of Dir	734,071.76	389.60			64,998.90	20,534.35	208.35	647,940.56	0.00	0.00
12 Supt Off	634,693.58	3,281.31		416,116.21	44,480.39	139,237.43	1,341.48	30,236.76	0.00	0.00
13 Busns Off	3,055,953.43	300.98		38,658.98	1,786,078.98	696,958.06	22,046.97	507,803.09	4,106.37	0.00
14 HR	2,792,566.64	2,587.21		225,306.13	1,595,695.28	654,453.11	11,391.87	298,718.74	4,414.30	0.00
15 Pblc Rltn	527,942.51	1,076.53		0.00	357,920.09	120,317.82	18,365.00	30,166.32	96.75	0.00
25 Pupil M/S	244,334.95	0.00		0.00	0.00	0.00	0.00	244,334.95	0.00	0.00
61 Supv Bldg	546,034.97	0.00		0.00	388,648.52	156,409.73	947.39	29.33	0.00	0.00
62 Grnd Mnt	996,262.76	3,814.33			551,868.63	241,778.96	14,704.71	162,920.37	0.00	21,175.76
63 Oper Bldg	9,744,345.16	4,021.14			6,377,415.70	2,923,947.05	37 635.bT /F5 8.5 Tf 9.629 TL	0.0 0.0 0.0	0.0	rg 518
64 Maintnce	2,687,116.20	83,494.36	0.00		1,425,741.84	564,585.50	231,432.95	381,861.55	0.00	0.00
65 Utilities	6,088,444.56	8,514.61	0.00		0.00	0.00	0.00	6,079,929.95	0.00	0.00
68 Insurance	1,650,368.20	0.00					0.00	1,650,368.20		0.00
72 Info Sys	8,646,544.78	690.38	0.00	136.00	4,184,035.78	1,443,173.27	30,130.25	2,966,774.65	19,284.51	2,319.94
73 Printing	424,189.93	210.44	-96,630.27	0.00	216,762.55	82,764.50	86,560.62	134,522.09	0.00	0.00
74 Warehouse	321,265.41	14,761.54	0.00	0.00	220,930.60	77,103.68	6,060.58	2,409.01	0.00	0.00
75 Mtr Pool	-31,264.35	2,130.17	-135,565.05	0.00	0.00	0.00	97,945.73	4,224.80	0.00	0.00
83 Interest	179,577.92							179,577.92		
84 Principal	154,056.64							154,056.64		
85 Debt Expn	6,165.48							6,165.48		

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	380,644.78	0.00		0.00	252,409.90	103,673.50	24,519.75	41.63	0.00	0.00
42 Food	4,702,914.03	0.00					4,702,914.03	0.00		
44 Operation	5,262,652.34	25,982.47			2,971,933.75	1,618,811.51	400,039.41	224,644.16	2,165.11	19,075.93
49 Transfers	-175,502.13		-175,502.13							
98 TOTAL	10,170,709.02	25,982.47	-175,502.13	0.00	3,224,343.65	1,722,485.01	5,127,473.19	224,685.79	2,165.11	19,075.93

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 17 King

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	465,147.09	0.00		0.00	296,386.77	168,742.88	0.00	0.00	17.44	0.00
51 Supervisn	1,319,603.29	1,680.57		0.00	896,733.95	345,671.87	10,691.53	64,825.37	0.00	0.00
52 Operation	9,240,458.61	254,272.37			4,380,449.14	2,144,374.94	647,351.86	1,814,010.30	0.00	0.00
53 Maintnce	1,139,859.52	0.00			525,776.84	209,635.48	360,501.48	43,945.72	0.00	0.00
56 Insurance	133,352.15							133,352.15		
59 Transfers	-867,731.05		-867,731.05							
99 TOTAL	11,430,689.61	255,952.94	-867,731.05	0.00	6,099,346.70	2,868,425.17	1,018,544.87	2,056,133.54	17.44	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	320,442.68
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	3,135,319.88
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	6,539,353.68
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	1,866,950.36
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	8,406,304.04

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2018

1. Fire District Payment RCW 52.30.020

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

31,070.06

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

0.130

a) Total All Programs (SYSTEM CALCULATED)

342,170,819.62

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

39,402,670.53

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

302,768,149.09

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, 2018

DISTORTING ITEMS

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, M6go6Y3.oll1d92sBT /F6 8.5 Tf 9.629 TL 0.0 0.0 0.0 rg 20.0 391.837 Td 54hoEScti,* ET BThd92sBnin 7 P51 M6go6Yi96 m 0.0 57g stemsQ q 1

0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

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

81,440.53

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.

22,217.50

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

0.00

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

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.

8,644,224.84

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

0.00

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

0.00

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

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

0.00

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

0.00

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

114,512.22

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).

55,097.25

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

0.00

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

0.00

E.S.D. 121

Fiscal Year 2017-2018

COUNTY: 17 King

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	302,768,149.09	46,801.04		5,798,230.28			296,923,117.77
PROGRAM 97 ACTIVITIES							
11 Board of Directors	734,071.76	0.00		202,594.50	427,819.23	103,658.03	
12 Superintendent's Office	634,693.58	0.00		0.00	634,693.58	0.00	
13 Business Office	3,055,953.43	0.00		0.00		3,055,953.43	
14 Human Resources	2,792,566.64	0.00		0.00		2,792,566.64	
15 Public Relations	527,942.51	0.00			527,942.51	0.00	
25 Pupil Management and Safety	244,334.95	0.00		0.00	244,334.95	0.00	
61 Supervision	546,034.97	0.00		0.00	546,034.97	0.00	
62 Grounds Maintenance	996,262.76	21,175.76		0.00	975,087.00	0.00	
63 Operation of Buildings	9,744,345.16	0.00		0.00	9,744,345.16	0.00	
64 Maintenance	2,687,116.20	0.00		0.00	2,572,603.98	114,512.22	
65 Utilities	6,088,444.56	0.00		0.00	6,033,347.31	55,097.25	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	1,650,368.20	0.00		0.00	1,650,368.20	0.00	
72 Information Systems	8,646,544.78	2,319.94		0.00	0.00	8,644,224.84	
73 Printing	424,189.93	0.00		0.00		424,189.93	
74 Warehousing	321,265.41	0.00		0.00		321,265.41	
75 Motor Pool	-31,264.35	0.00		0.00		-31,264.35	
83 Interest	179,577.92	0.00	179,577.92				
84 Principal	154,056.64	0.00	154,056.64				
85 Debt-Related Expenditures	6,165.48	0.00	6,165.48				
Total Program 97	39,402,670.53	23,495.70	339,800.04	202,594.50	23,356,576.89	15,480,203.40	

----- EXCLUDED -----

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate

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

E.S.D. 121

Fiscal Year 2017-2018

COUNTY: 17 King

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	342,170,819.62	70,296.74	339,800.04	6,000,824.78		37,881,018.55	296,923,117.77
Unallowable Costs					-955,761.74		955,761.74
Totals	342,170,819.62	70,296.74	339,800.04	6,000,824.78		37,881,018.55	297,878,879.51

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	39,684,467.28
2. FY 15-16 DIRECT EXPENDITURES	277,760,577.58
3. FY 15-16 OVER (UNDER) RECOVERY	-4,019,713.04
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	35,664,754.24
5. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.1284

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	37,881,018.55
7. FY 15-16 OVER (UNDER) RECOVERY (LINE 3)	-4,019,713.04
8. FY 17-18 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	33,861,305.51
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	297,878,879.51
10. FY 17-18 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1284
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	38,247,648.13
12. FY 17-18 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-4,386,342.62
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	33,494,675.93
14. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.1124

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	193,515,378.71	99,170,077.36	578,132.10	93,767,169.25
02 Alternative Learning Experience (ALE)	421,641.01	421,641.01	0.00	0.00
03 Dropout Reengagement	2,310,992.58	2,310,992.58	0.00	0.00
31 Vocational-Basic, State	9,246,874.35	8,997,527.23	0.00	249,347.12
34 Middle School Career and Technical Ed, State	1,087,441.24	1,087,441.24	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	39,402,670.53	5,341,379.53	256,954.47	33,804,336.53
TOTAL BASIC EDUCATIONAL PROGRAMS	245,984,998.42	117,329,058.95	835,086.57	127,820,852.90
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	56,653.87	0.00	56,653.87	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	40,788,584.60	35,947,672.04	27,671.88	4,813,240.68
22 Special Education - Infants and Toddlers - State	1,493,113.11	1,493,113.11	0.00	0.00
24 Special Education-Supplemental, Federal	5,504,295.89	0.00	5,504,295.89	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	164,897.00	0.00	164,897.00	0.00
39 Vocational, Other Categorical	92,558.73	0.00	92,558.73	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	5,669,005.56	0.00	5,669,005.56	0.00
52 Other Title Grants Under ESEA, Federal	715,356.29	0.00	715,356.29	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	8,406,304.04	8,406,304.04	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	2,326,689.48	2,219,509.78	0.00	107,179.70

	H["38"/"39 Cevwcn"*C+	H["39"/"3: Cevwcn"*D+
Preliminary FY 2017-2018 to FY 2016-2017 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	38,117,814.14	40,788,584.60
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	25,060.48	27,671.88
4. Equals aggregate special education expenditures for resident special education students.	38,092,753.66	40,760,912.72
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,668,159.06
 Preliminary FY 2017-2018 to FY 2016-2017 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,779.89	2,842.66
7. Expenditures per pupil (line 4/line 6).	13,702.97	14,339.00
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.)		636.03

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.

	+	(plus)	342,170,819.62	339,237,634.81
	-	(minus)	0.00	0.00
	-	(minus)	0.00	0.00
	-	(minus)	0.00	0.00
	-	(minus)	404,306.76	402,314.34
	-	(minus)	10,170,709.02	10,282,581.50
	-	(minus)	179,577.92	75,020.20
	-	(minus)	154,056.64	148,351.44
	-	(minus)	6,165.48	1,981.28
	-	(minus)	70,296.74	314,398.88
	-	(minus)	17,850.34	434.33
	-	(minus)	22,523,947.27	23,795,741.88
	+	(plus)	0.00	0.00
	+	(plus)	7,346,277.98	7,443,176.43
	+	(plus)	0.00	0.00
	+	(plus)	0.00	0.00
	+	(plus)	976,602.41	910,001.69
	+	(plus)	0.00	
	+	(plus)	0.00	
	+	(plus)	0.00	
	+	(plus)	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
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00

REPORT F196
 E.S.D. 121
 COUNTY: 17 King

Kent School District No. 415
 Preliminary Federal Cross-Cutting Maintenance of Effort
 Fiscal Year 2017-2018

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Description	Operation	FY 2017 - 18	FY 2016 - 17
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	9,555.71	0.00
Capital Outlay, Food Services	+ (plus)	19,075.93	68,240.22
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	316,995,421.48	312,638,229.30
	FY 17-18/FY 16-17		1.01

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

Description	Operation	FY 2017 - 18	FY 2016 - 17
Program 31, Vocational--Basic State	+ (plus)	9,246,874.35	8,452,022.84
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,087,441.24	558,921.88
Program 38, Vocational--Federal	+ (plus)	164,897.00	230,465.39
Program 39, Vocational--Other Categorical	+ (plus)	92,558.73	61,886.12
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)	173,141.00	241,988.21
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	10,418,630.32	9,061,308.02
	FY 17-18 / FY 16-17		1.15

This report is for information only and does not reflect on the financial condition of the distucation Rei Description

E.S.D. 121

Kent School District No.415

COUNTY: 17 King

Financial Edit Report Fiscal Year 2017-2018

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	69,067,129.67	70,020,022.82
Info	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	2,172,692.18	1,135,342.20
Info	1.553	On the Balance Sheet General Ledger GL 890 is negative.	-4,871,424.52	
Info	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	306,503.87	0.00
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	

ASSOCIATED STUDENT BODY FUND

Info	4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasurer Item 241, Minus Warrants Outstanding.	61,403.54	
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DEBT SERVICE FUND

E.S.D. 121

Kent School District No.415

COUNTY: 17 King

Financial Edit Report Fiscal Year 2017-2018

Continued

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	23,936,691.19	24,168,714.12

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.501	CPF revenue account 1100 is not equal to County Treasurer Cash File F-197 account 20.	7,906,729.39	8,003,346.68
Info	2.505	On the Balance Sheet CPF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer report Item 241, Minus Outstanding Warrants.	7,057,737.16	2,554,381.35

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits