

REPORT F196

Enumclaw School District No. 216

RUN: 10/25/2012 10:36:22 AM

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2011-2012

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2011-2012

CERTIFICATION

The Annual Financial Statements (Report F-196) for Enumclaw School District No. 216 of King County for the fiscal year ended August 31, 2012, 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 OMB circular A-87 and all costs are properly allocable to federal awards.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2011-August 31, 2012

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	41,525,840.94	678,127.01	4,476,560.24	2,143,830.06	426,740.67	0.00	49,251,098.92
Total Expenditures	40,595,251.80	672,745.59	4,637,399.82	2,414,680.65	635,762.29	0.00	48,955,840.15
Other Financing Uses	64,034.76		0.00	859,775.01	0.00		923,809.77
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	866,554.38	5,381.42	-160,839.58	-1,130,625.60	-209,021.62	0.00	-628,551.00
Beginning Total Fund Balance	6,134,440.32	301,180.43	3,299,806.53	1,472,445.59	408,121.67	0.00	11,615,994.54
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	7,000,994.70	306,561.85	3,138,966.95	341,819.99	199,100.05	0.00	10,987,443.54

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	8,126,955.72	526,656.99	3,172,027.76	483,809.80	225,091.19	0.00	12,534,541.46
Minus Warrants Outstanding	-809,067.29	-34,019.22	0.00	-85,115.77	0.00	0.00	-928,202.28
Taxes Receivable	4,763,705.94		1,927,960.53	745,053.62	117.60		7,436,837.69
Due From Other Funds	0.00	0.00	0.00	24,221.00	0.00	0.00	24,221.00
Due From Other Governmental Units	223,839.14	0.00	0.00	0.00	0.00	0.00	223,839.14
Accounts Receivable	17,083.77	0.00	0.00	0.00	0.00	0.00	17,083.77
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	18,064.84	0.00					18,064.84
Prepaid Items	190,549.93	15,350.56		10,995.75	0.00	0.00	216,896.24
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	12,531,132.05	507,988.33	5,099,988.29	1,178,964.40	225,208.79	0.00	19,543,281.86
LIABILITIES:							
Accounts Payable	371,737.57	19,189.56	33,060.81	90,150.67	18,049.42	0.00	532,188.03
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	8,248.11	0.00		0.00			8,248.11
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	-3,232.06	0.00		0.00			-3,232.06
Due To Other Governmental Units	76,277.79	6,304.40		1,940.12	7,941.72	0.00	92,464.03
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	24,221.00	0.00	0.00	0.00	0.00	0.00	24,221.00

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
Deferred Revenue	5,052,884.94	175,932.52	1,927,960.53	745,053.62	117.60	0.00	7,901,949.21
TOTAL LIABILITIES	5,530,137.35	201,426.48	1,961,021.34	837,144.41	26,108.74	0.00	8,555,838.32
FUND BALANCE:							
Nonspendable Fund Balance	18,065.00	0.00	0.00	0.00	0.00	0.00	18,065.00
Restricted Fund Balance	200,000.00	306,561.85	3,138,966.95	220,523.52	0.00	0.00	3,866,052.32
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	50,000.00	0.00	0.00	121,296.47	199,100.05	0.00	370,396.52
Unassigned Fund Balance	6,732,929.70	0.00	0.00	0.00	0.00	0.00	6,732,929.70
TOTAL FUND BALANCE	7,000,994.70	306,561.85	3,138,966.95	341,819.99	199,100.05	0.00	10,987,443.54
TOTAL LIABILITIES AND FUND BALANCE	12,531,132.05	507,988.33	5,099,988.29	1,178,964.40	225,208.79	0.00	19,543,281.86

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	11,173,036.30	678,127.01	3,547,669.41	2,117,554.76	3,538.44		17,519,925.92
State	27,603,114.97		5,081.06	2,054.30	417,202.23		28,027,452.56
Federal	2,646,526.37		0.00	0.00	0.00		2,646,526.37
Federal Stimulus	14,041.00						14,041.00
Other	83,046.19			0.00	0.00	0.00	83,046.19
TOTAL REVENUES	41,519,764.83	678,127.01	3,552,750.47	2,119,609.06	420,740.67	0.00	48,290,992.04
EXPENDITURES:							
CURRENT:							
Regular Instruction	21,833,982.35						21,833,982.35
Federal Stimulus	14,041.01						14,041.01
Special Education	5,573,600.39						5,573,600.39
Vocational Education	1,703,334.24						1,703,334.24
Skills Center	0.00						0.00
Compensatory Programs	1,596,566.74						1,596,566.74
Other Instructional Programs	377,919.56						377,919.56
Community Services	53,923.00						53,923.00
Support Services	9,373,358.36						9,373,358.36
Student Activities/Other		672,745.59				0.00	672,745.59
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				331.20			331.20
Equipment				2,414,349.45			2,414,349.45
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment				0.00	635,762.29		635,762.29
Other	68,526.15						68,526.15
DEBT SERVICE:							
Principal	0.00		3,716,156.61	0.00	0.00		3,716,156.61
Interest and Other Charges	0.00		921,243.21	0.00	0.00		921,243.21
TOTAL EXPENDITURES	40,595,251.80	672,745.59	4,637,399.82	2,414,680.65	635,762.29	0.00	48,955,840.15
REVENUES OVER (UNDER) EXPENDITURES	924,513.03	5,381.42	-1,084,649.35	-295,071.59	-215,021.62	0.00	-664,848.11
OTHER FINANCING SOURCES (USES):							

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		923,809.77	0.00	0.00		923,809.77
Transfers Out (GL 536)	-64,034.76		0.00	-859,775.01	0.00	0.00	-923,809.77
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	6,076.11		0.00	24,221.00	6,000.00		36,297.11
TOTAL OTHER FINANCING SOURCES (USES)	-57,958.65		923,809.77	-835,554.01	6,000.00	0.00	36,297.11
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	866,554.38	5,381.42	-160,839.58	-1,130,625.60	-209,021.62	0.00	-628,551.00
BEGINNING TOTAL FUND BALANCE	6,134,440.32	301,180.43	3,299,806.53	1,472,445.59	408,121.67	0.00	11,615,994.54
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	7,000,994.70	306,561.85	3,138,966.95	341,819.99	199,100.05	0.00	10,987,443.54

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	11,208,085.00	11,173,036.30	-35,048.70
State	27,686,726.00	27,603,114.97	-83,611.03
Federal	2,316,161.00	2,646,526.37	330,365.37
Federal Stimulus	0.00	14,041.00	14,041.00
Other	60,500.00	83,046.19	22,546.19
TOTAL REVENUES	41,271,472.00	41,519,764.83	248,292.83
EXPENDITURES			
CURRENT:			
Regular Instruction	24,281,965.00	21,833,982.35	2,447,982.65
Federal Stimulus	0.00	14,041.01	-14,041.01
Special Education	4,974,836.00	5,573,600.39	-598,764.39
Vocational Education	1,604,999.00	1,703,334.24	-98,335.24
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,857,257.00	1,596,566.74	260,690.26
Other Instructional Programs	453,596.00	377,919.56	75,676.44
Community Services	48,680.00	53,923.00	-5,243.00
Support Services	9,928,566.00	9,373,358.36	555,207.64
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	86,496.00	68,526.15	17,969.85
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	43,236,395.00	40,595,251.80	2,641,143.20
REVENUES OVER (UNDER) EXPENDITURES	-1,964,923.00	924,513.03	2,889,436.03

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-42,800.00	-64,034.76	-21,234.76
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	6,076.11	6,076.11
TOTAL OTHER FINANCING SOURCES (USES)	-42,800.00	-57,958.65	-15,158.65
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,007,723.00	866,554.38	2,874,277.38
BEGINNING TOTAL FUND BALANCE	3,990,000.00	6,134,440.32	2,144,440.32
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,982,277.00	7,000,994.70	5,018,717.70

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	929,050.00	678,127.01	-250,922.99
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	929,050.00	678,127.01	-250,922.99
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	899,832.00	672,745.59	227,086.41
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	899,832.00	672,745.59	227,086.41
REVENUES OVER (UNDER) EXPENDITURES	29,218.00	5,381.42	-23,836.58

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	29,218.00	5,381.42	-23,836.58
BEGINNING TOTAL FUND BALANCE	253,275.00	301,180.43	47,905.43
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	282,493.00	306,561.85	24,068.85

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,427,627.00	3,547,669.41	120,042.41
State	0.00	5,081.06	5,081.06
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	3,427,627.00	3,552,750.47	125,123.47
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	3,716,180.00	3,716,156.61	23.39
Interest and Other Charges	923,250.00	921,243.21	2,006.79
TOTAL EXPENDITURES	4,639,430.00	4,637,399.82	2,030.18
REVENUES OVER (UNDER) EXPENDITURES	-1,211,803.00	-1,084,649.35	127,153.65

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2012

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	902,800.00	923,809.77	21,009.77
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)	902,800.00	923,809.77	21,009.77
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-309,003.00	-160,839.58	148,163.42
BEGINNING TOTAL FUND BALANCE	3,257,800.00	3,299,806.53	42,006.53
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,948,797.00	3,138,966.95	190,169.95

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,021,794.00	2,117,554.76	95,760.76
State	0.00	2,054.30	2,054.30
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	2,021,794.00	2,119,609.06	97,815.06
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	0.00	0.00
Building	0.00	331.20	-331.20
Equipment	2,635,504.00	2,414,349.45	221,154.55
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,635,504.00	2,414,680.65	220,823.35

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-613,710.00	-295,071.59	318,638.41
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)	-860,000.00	-859,775.01	224.99
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	24,221.00	24,221.00
TOTAL OTHER FINANCING SOURCES (USES)	-860,000.00	-835,554.01	24,445.99
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,473,710.00	-1,130,625.60	343,084.40
BEGINNING TOTAL FUND BALANCE	1,501,250.00	1,472,445.59	-28,804.41
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	27,540.00	341,819.99	314,279.99

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Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,100.00	3,538.44	-561.56
State	325,000.00	417,202.23	92,202.23
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	329,100.00	420,740.67	91,640.67
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	650,000.00	635,762.29	14,237.71
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	650,000.00	635,762.29	14,237.71
REVENUES OVER (UNDER) EXPENDITURES	-320,900.00	-215,021.62	105,878.38

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	6,000.00	6,000.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	6,000.00	6,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-320,900.00	-209,021.62	111,878.38
BEGINNING TOTAL FUND BALANCE	407,750.00	408,121.67	371.67
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	86,850.00	199,100.05	112,250.05

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Statement Of Fiduciary Net Assets

COUNTY: 17 King

Fiduciary Funds

August 31, 2012

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	238,288.85	0.00
Minus Warrants Outstanding	-1,502.58	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
TOTAL ASSETS	236,786.27	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET ASSETS:		
Net assets held in trust for:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	222,801.79	0.00
Committed to Other Purposes	0.00	0.00
Assigned to Fund Purposes	13,984.48	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	236,786.27	0.00

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Statement of Changes in Fiduciary Net Assets

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2012

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	6,549.15	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	6,549.15	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,558.40	0.00
Less Investment Expenses	-85.65	0.00
Net Investment Income	1,472.75	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	8,021.90	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	14,132.58	
Other	37.68	0.00
TOTAL DEDUCTIONS	14,170.26	0.00
Net Increase (Decrease)	-6,148.36	0.00
Net Assets--Beginning	242,934.63	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	236,786.27	0.00

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Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2012

Description	Beginning Outstanding Debt September 1, 2011	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2012
Total Voted Bonds	20,925,000.00	0.00	2,825,000.00	18,100,000.00
Total Non-Voted Notes/Bonds	912,191.28	0.00	891,156.61	21,034.67
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	0.00	0.00	0.00	0.00
Other Long-Term Debt				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	1,059,202.68	35,311.11	28,663.07	1,065,850.72
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	1,059,202.68	35,311.11	28,663.07	1,065,850.72
TOTAL LONG-TERM LIABILITIES	22,896,393.96	35,311.11	3,744,819.68	19,186,885.39

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	9,126,244.38	3,473,079.08	2,061,801.08	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	8,043.96	2,822.46	2,513.74	0.00
1500 Timber Excise Tax	221,481.39	55,382.00	20,258.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 Total Local Taxes	9,355,769.73	3,531,283.54	2,084,572.82	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	300,176.05			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	99.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	201,191.64		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	25,579.26			
2245 Skills Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care-Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services- Sales of Goods, Supplies, and Services	6,609.47			
2298 School Food Services--Sales of Goods, Supplies, and Services	719,823.43			
2300 Investment Earnings	44,507.50	16,385.87	8,541.94	3,538.44
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	245,156.50		0.00	0.00
2600 Fines and Damages	5,070.46		0.00	0.00
2700 Rentals and Leases	64,557.60	0.00	24,440.00	0.00
2800 Insurance Recoveries	25,930.98		0.00	0.00
2900 Local Support Nontax, Unassigned	175,696.58	0.00	0.00	0.00
2910 E-rate	2,868.10		0.00	
2000 Total Local Support Nontax	1,817,266.57	16,385.87	32,981.94	3,538.44

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	20,958,587.42			
3121 Special Education - General Apportionment	659,865.49			
3300 Local Effort Assistance	686,140.40			
3600 State Forests	12,657.41	5,081.06	2,054.30	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 Total State, General Purpose	22,317,250.72	5,081.06	2,054.30	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	2,889,243.28			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	370,364.01			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	382,163.80			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	142,584.42			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	40,573.18			
4188 Day Care	0.00			
4198 School Food Service	18,553.96			
4199 Transportation - Operations	1,442,381.60			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	
4321 Special Education - Other State Agencies	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			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - 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, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				417,202.23
4000 Total State, Special Purpose	5,285,864.25		0.00	417,202.23
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	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	2,658.88	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00		
5000 Total Federal, General Purpose	2,658.88	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	14,041.00			
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			
6124 Special Education, Supplemental	1,237,802.00			
6138 Secondary Vocational Education	25,831.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	445,528.66			
6152 Other Title, ESEA Fed	137,649.22			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	27,298.80			

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	580,094.16			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	20,606.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	
6310 Medicaid Administrative Match	32,393.08			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	43,016.23			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	93,648.34			

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6000 Total Federal, Special Purpose	2,657,908.49		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	29,730.58		0.00	
7121 Special Education	5,221.08			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	48,094.53			
7301 Nonhigh Participation	0.00			
7000 Total Revenues From Other School Districts	83,046.19		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	6,076.11		24,221.00	6,000.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	923,809.77	0.00	0.00
9000 Total Other Financing Sources	6,076.11	923,809.77	24,221.00	6,000.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	41,525,840.94	4,476,560.24	2,143,830.06	426,740.67

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	21,800,596.70	11 Bd of Dir	105,571.28	0 Debit Transfer	106,657.84
02 ALE	33,385.65	12 Supt Off	295,730.92	1 Credit Transfer	-106,657.84
11 Stim, Title I	.00	13 Busns Off	542,545.57	2 Cert. Salaries	17,324,531.26
12 Stim, Schl Imprv	.00	14 HR	351,160.06	3 Class. Salaries	7,193,613.19
13 Federal Stimulus - SFSF and Education Jobs	14,041.01	15 Pblc Rltn	17,215.60	4 Employee Benefits	8,454,803.07
14 Stim, IDEA	.00	21 Supv Inst	617,210.79	5 Supplies / Materials	2,532,098.49
18 Stim, Compt Grants	.00	22 Lrn Resrc	496,817.46	7 Purchased Services	4,970,239.26
19 Stim, Other	.00	23 Princ Off	2,490,240.51	8 Travel	51,440.38
21 Sp Ed, Sup, St	4,356,302.83	24 Guid/Coun	800,021.59	9 Capital Outlay	68,526.15
24 Sp Ed, Sup, Fed	1,217,297.56	25 Pupil M/S	256,238.33	TOTAL ALL OBJECTS	40,595,251.80
26 Sp Ed, Inst, St	.00	26 Health	1,408,905.86		
29 Sp Ed, Oth, Fed	.00	27 Teaching	22,764,576.14		
31 Voc, Basic, St	1,678,302.24	28 Extracur	877,787.59		
34 MidSchCar/Tec	.00	29 Pmt to SD	309,934.55		
38 Voc, Fed	25,032.00	31 InstProDev	634,114.44		
39 Voc, Other	.00	32 Inst Tech	471,021.33		
45 Skill Cnt, Bas, St	.00	41 Supervisn	110,809.72		
46 Skill Cntr, Fed	.00	42 Food	690,829.86		
51 ESEA Disadvantaged, Fed	428,640.23	44 Operation	708,844.56		
52 Other Title, ESEA, Fed	132,431.42	49 Transfers	-5,074.22		
53 ESEA Migrant, Federal	.00	51 Supervisn	224,645.59		
54 Read First, Fed	.00	52 Operation	1,655,524.58		
55 LAP	339,743.43	53 Maintnce	247,629.79		
56 St In, Ctr/Hm, D	.00	56 Insurance	57,456.44		
57 St In, N/D, Fed	.00	59 Transfers	-101,583.62		
58 Sp/Plt Pgm, St	379,828.84	61 Supv Bldg	.00		
59 Inst. JAJ	.00	62 Grnd Mnt	277,072.09		
61 Head Start, Fed	.00	63 Oper Bldg	1,611,679.09		
62 MS, Pro Dv, Fed	.00	64 Maintnce	770,951.26		
64 LEP, Fed	26,763.53	65 Utilities	955,292.02		
65 Tran Biling, St	142,390.73	67 Bldg Secu	2,744.24		
66 Stu Achvmnt, St	.00	68 Insurance	243,283.72		
67 Ind Ed, Fd, JOM	.00	72 Info Sys	653,811.16		
		73 Printing	.00		

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Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	20,606.00
69 Comp, Othr	126,162.56
71 Traffic Safety	.00
73 Summer School	3,429.29
74 Highly Capable	40,280.67
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	334,209.60
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	53,923.00
97 Distwide Suppt	5,852,801.81
98 Schl Food Serv	1,505,409.92
99 Pupil Transp	2,083,672.78
TOTAL ALL PROGRAMS	40,595,251.80

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	.00
75 Mtr Pool	52,243.50
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	40,595,251.80