

REPORT F196

Enumclaw School District No. 216

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E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2013-2014

**ANNUAL FINANCIAL STATEMENTS**

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2013-2014

CERTIFICATION

The Annual Financial Statements (Report F-196) for Enumclaw School District No. 216 of King County for the fiscal year ended August 31, 2014, 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, 2013-August 31, 2014

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>	43,021,400.03	634,830.66	4,213,079.79	608,020.04	386,492.08	0.00	48,863,822.60
<b>Total Expenditures</b>	43,292,247.01	605,665.57	3,950,135.00	800,768.58	0.00	0.00	48,648,816.16
<b>Other Financing Uses</b>	0.00		0.00	0.00	0.00		0.00
<b>Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses</b>	-270,846.98	29,165.09	262,944.79	-192,748.54	386,492.08	0.00	215,006.44
<b>Beginning Total Fund Balance</b>	7,815,593.32	342,371.14	3,276,278.81	554,405.84	171,410.05	0.00	12,160,059.16
<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>	7,544,746.34	371,536.23	3,539,223.60	361,657.30	557,902.13	0.00	12,375,065.60

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## Balance Sheet

COUNTY: 17 King

## Governmental Funds

August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	8,456,660.93	545,187.43	3,571,710.06	166,320.74	565,714.72	0.00	13,305,593.88
Minus Warrants Outstanding	-803,936.95	-16,796.82	0.00	0.00	0.00	0.00	-820,733.77
Taxes Receivable	4,960,335.61		2,080,250.92	35,854.73	-14.41		7,076,426.85
Due From Other Funds	1,691.60	211.76	0.00	0.00	0.00	0.00	1,903.36
Due From Other Governmental Units	320,361.55	0.00	0.00	0.00	0.00	0.00	320,361.55
Accounts Receivable	5,832.82	0.00	0.00	0.00	0.00	0.00	5,832.82
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	28,091.27	0.00					28,091.27
Prepaid Items	98,191.49	14,983.69		199,810.34	0.00	0.00	312,985.52
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
<b>TOTAL ASSETS</b>	<b>13,067,228.32</b>	<b>543,586.06</b>	<b>5,651,960.98</b>	<b>401,985.81</b>	<b>565,700.31</b>	<b>0.00</b>	<b>20,230,461.48</b>
<b>LIABILITIES:</b>							
Accounts Payable	361,832.14	11,050.68	32,486.46	2,569.96	0.00	0.00	407,939.24
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	12,518.34	0.00		0.00			12,518.34
Due To Other Governmental Units	74,887.99	6,196.92		1,903.82	7,812.59	0.00	90,801.32
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	211.76	1,691.60	0.00	0.00	0.00	0.00	1,903.36

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
<b>TOTAL LIABILITIES</b>	<b>449,450.23</b>	<b>18,939.20</b>	<b>32,486.46</b>	<b>4,473.78</b>	<b>7,812.59</b>	<b>0.00</b>	<b>513,162.26</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue	112,696.14	153,110.63	0.00	0.00	0.00	0.00	265,806.77
Unavailable Revenue - Taxes Receivable	4,960,335.61		2,080,250.92	35,854.73	-14.41		7,076,426.85
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,073,031.75</b>	<b>153,110.63</b>	<b>2,080,250.92</b>	<b>35,854.73</b>	<b>-14.41</b>	<b>0.00</b>	<b>7,342,233.62</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	28,092.00	0.00	0.00	0.00	0.00	0.00	28,092.00
Restricted Fund Balance	200,000.00	371,536.23	3,539,223.60	0.00	557,902.13	0.00	4,668,661.96
Committed Fund Balance	0.00	0.00	0.00	205,441.73	0.00	0.00	205,441.73
Assigned Fund Balance	75,000.00	0.00	0.00	156,215.57	0.00	0.00	231,215.57
Unassigned Fund Balance	7,241,654.34	0.00	0.00	0.00	0.00	0.00	7,241,654.34
<b>TOTAL FUND BALANCE</b>	<b>7,544,746.34</b>	<b>371,536.23</b>	<b>3,539,223.60</b>	<b>361,657.30</b>	<b>557,902.13</b>	<b>0.00</b>	<b>12,375,065.60</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>13,067,228.32</b>	<b>543,586.06</b>	<b>5,651,960.98</b>	<b>401,985.81</b>	<b>565,700.31</b>	<b>0.00</b>	<b>20,230,461.48</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	11,275,357.93	634,830.66	4,165,919.75	606,831.30	851.85		16,683,791.49
State	29,437,298.86		47,160.04	1,188.74	385,640.23		29,871,287.87
Federal	2,243,267.25		0.00	0.00	0.00		2,243,267.25
Federal Stimulus	0.00						0.00
Other	52,921.60			0.00	0.00	0.00	52,921.60
<b>TOTAL REVENUES</b>	<b>43,008,845.64</b>	<b>634,830.66</b>	<b>4,213,079.79</b>	<b>608,020.04</b>	<b>386,492.08</b>	<b>0.00</b>	<b>48,851,268.21</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	22,866,788.21						22,866,788.21
Federal Stimulus	0.00						0.00
Special Education	5,778,501.02						5,778,501.02
Vocational Education	1,807,118.06						1,807,118.06
Skill Center	0.00						0.00
Compensatory Programs	1,711,172.51						1,711,172.51
Other Instructional Programs	493,543.99						493,543.99
Community Services	68,700.06						68,700.06
Support Services	10,264,081.57						10,264,081.57
Student Activities/Other		605,665.57				0.00	605,665.57
<b>CAPITAL OUTLAY:</b>							
Sites				0.00			0.00
Building				10,186.68			10,186.68
Equipment				789,240.56			789,240.56
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				1,341.34			1,341.34
Other	302,341.59						302,341.59
<b>DEBT SERVICE:</b>							
Principal	0.00		3,335,000.00	0.00	0.00		3,335,000.00
Interest and Other Charges	0.00		615,135.00	0.00	0.00		615,135.00
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>43,292,247.01</b>	<b>605,665.57</b>	<b>3,950,135.00</b>	<b>800,768.58</b>	<b>0.00</b>	<b>0.00</b>	<b>48,648,816.16</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>DEBT SERVICE:</b>							
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-283,401.37	29,165.09	262,944.79	-192,748.54	386,492.08	0.00	202,452.05
<b>OTHER FINANCING SOURCES (USES):</b>							
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		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	12,554.39		0.00	0.00	0.00		12,554.39
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>12,554.39</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,554.39</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-270,846.98	29,165.09	262,944.79	-192,748.54	386,492.08	0.00	215,006.44
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>7,815,593.32</b>	<b>342,371.14</b>	<b>3,276,278.81</b>	<b>554,405.84</b>	<b>171,410.05</b>	<b>0.00</b>	<b>12,160,059.16</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>7,544,746.34</b>	<b>371,536.23</b>	<b>3,539,223.60</b>	<b>361,657.30</b>	<b>557,902.13</b>	<b>0.00</b>	<b>12,375,065.60</b>

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	11,862,120.00	11,275,357.93	-586,762.07
State	30,303,127.00	29,437,298.86	-865,828.14
Federal	2,338,475.00	2,243,267.25	-95,207.75
Federal Stimulus	0.00	0.00	0.00
Other	56,000.00	52,921.60	-3,078.40
<b>TOTAL REVENUES</b>	<b>44,559,722.00</b>	<b>43,008,845.64</b>	<b>-1,550,876.36</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	26,753,335.00	22,866,788.21	3,886,546.79
Federal Stimulus	0.00	0.00	0.00
Special Education	5,441,854.00	5,778,501.02	-336,647.02
Vocational Education	1,684,254.00	1,807,118.06	-122,864.06
Skill Center	0.00	0.00	0.00
Compensatory Programs	1,818,657.00	1,711,172.51	107,484.49
Other Instructional Programs	593,010.00	493,543.99	99,466.01
Community Services	85,361.00	68,700.06	16,660.94
Support Services	10,625,625.00	10,264,081.57	361,543.43
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	111,945.00	302,341.59	-190,396.59
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>47,114,041.00</b>	<b>43,292,247.01</b>	<b>3,821,793.99</b>
REVENUES OVER (UNDER) EXPENDITURES	-2,554,319.00	-283,401.37	2,270,917.63

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2014

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	2,000.00	12,554.39	10,554.39
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,000.00</b>	<b>12,554.39</b>	<b>10,554.39</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-2,552,319.00</b>	<b>-270,846.98</b>	<b>2,281,472.02</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>5,600,000.00</b>	<b>7,815,593.32</b>	<b>2,215,593.32</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>3,047,681.00</b>	<b>7,544,746.34</b>	<b>4,497,065.34</b>



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## Budgetary Comparison Schedule

COUNTY: 17 King

## Associated Student Body Fund

For The Year Ended August 31, 2014

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	932,565.00	634,830.66	-297,734.34
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>932,565.00</b>	<b>634,830.66</b>	<b>-297,734.34</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	926,375.00	605,665.57	320,709.43
<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>926,375.00</b>	<b>605,665.57</b>	<b>320,709.43</b>
REVENUES OVER (UNDER) EXPENDITURES	6,190.00	29,165.09	22,975.09

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			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	6,190.00	29,165.09	22,975.09
<b>BEGINNING TOTAL FUND BALANCE</b>	269,179.00	342,371.14	73,192.14
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	275,369.00	371,536.23	96,167.23

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,169,394.00	4,165,919.75	-3,474.25
State	0.00	47,160.04	47,160.04
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>4,169,394.00</b>	<b>4,213,079.79</b>	<b>43,685.79</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
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	3,335,000.00	3,335,000.00	0.00
Interest and Other Charges	620,135.00	615,135.00	5,000.00
<b>TOTAL EXPENDITURES</b>	<b>3,955,135.00</b>	<b>3,950,135.00</b>	<b>5,000.00</b>
 REVENUES OVER (UNDER) EXPENDITURES	 214,259.00	 262,944.79	 48,685.79

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2014

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	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>214,259.00</b>	<b>262,944.79</b>	<b>48,685.79</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>3,198,000.00</b>	<b>3,276,278.81</b>	<b>78,278.81</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>3,412,259.00</b>	<b>3,539,223.60</b>	<b>126,964.60</b>

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	560,636.00	606,831.30	46,195.30
State	0.00	1,188.74	1,188.74
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>560,636.00</b>	<b>608,020.04</b>	<b>47,384.04</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	0.00	0.00	0.00
Building	0.00	10,186.68	-10,186.68
Equipment	1,001,676.00	789,240.56	212,435.44
Instructional Technology	881,676.00	0.00	881,676.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	1,341.34	-1,341.34
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2014

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>1,001,676.00</b>	<b>800,768.58</b>	<b>200,907.42</b>
 REVENUES OVER (UNDER) EXPENDITURES	 -441,040.00	 -192,748.54	 248,291.46
 <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)	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>0.00</b>	<b>0.00</b>	<b>0.00</b>
 <b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	 -441,040.00	 -192,748.54	 248,291.46
 <b>BEGINNING TOTAL FUND BALANCE</b>	 465,361.00	 554,405.84	 89,044.84
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>24,321.00</b>	<b>361,657.30</b>	<b>337,336.30</b>

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,200.00	851.85	-348.15
State	394,736.00	385,640.23	-9,095.77
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>395,936.00</b>	<b>386,492.08</b>	<b>-9,443.92</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
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	430,000.00	0.00	430,000.00
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>430,000.00</b>	<b>0.00</b>	<b>430,000.00</b>

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2014

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-34,064.00	386,492.08	420,556.08
<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)	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>	0.00	0.00	0.00
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-34,064.00	386,492.08	420,556.08
<b>BEGINNING TOTAL FUND BALANCE</b>	162,000.00	171,410.05	9,410.05
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	127,936.00	557,902.13	429,966.13



E.S.D. 121

## Statement Of Fiduciary Net Position

COUNTY: 17 King

## Fiduciary Funds

August 31, 2014

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	250.00	0.00
Cash On Deposit with Cty Treas	242,442.82	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	1,000.39	0.00
Accrued Interest Receivable	0.00	0.00
Investments	-2,325.41	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	697.08	
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>242,064.88</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	220,226.05	0.00
Committed to Other Purposes	0.00	0.00
Held In Trust For Private Purposes	21,838.83	
Assigned to Fund Purposes	0.00	0.00
Held In Trust For Pension And Other Employee Benefits		0.00
Unassigned Fund Balance	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>242,064.88</b>	<b>0.00</b>

E.S.D. 121

## Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

## Fiduciary Funds

For the Year Ended August 31, 2014

ADDITIONS:	Private Purpose Trust	Other Trust
<b>Contributions:</b>		
Private Donations	14,100.39	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>14,100.39</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,230.21	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,230.21	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>15,330.60</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	11,750.00	
Other	18.11	0.00
<b>TOTAL DEDUCTIONS</b>	<b>11,768.11</b>	<b>0.00</b>
 Net Increase (Decrease)	 3,562.49	 0.00
Net Position--Beginning	238,502.39	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>242,064.88</b>	<b>0.00</b>

E.S.D. 121

## Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 17 King

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
<b>Non-Voted Debt and Liabilities</b>					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	453,945.49	365,886.23	288,112.22	531,719.50	327,963.45
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
<b>Other Liabilities</b>					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
<b>Total Long-Term Liabilities</b>	<b>453,945.49</b>	<b>365,886.23</b>	<b>288,112.22</b>	<b>531,719.50</b>	<b>327,963.45</b>

E.S.D. 121

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 17 King

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	15,020,000.00	0.00	3,335,000.00	11,685,000.00	3,620,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt</b>					
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	15,020,000.00	0.00	3,335,000.00	11,685,000.00	3,620,000.00

E.S.D. 121

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 17 King

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
<b>Non-Voted Debt and Liabilities</b>					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 121

Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

COUNTY: 17 King

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
<b>Non-Voted Debt and Liabilities</b>					
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
<b>Other Liabilities</b>					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	9,706,288.08	4,048,981.14	581,888.97	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	8,254.56	3,425.99	1,011.10	0.00
1500 Timber Excise Tax	278,132.94	99,763.00	0.00	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
<b>1000 TOTAL LOCAL TAXES</b>	<b>9,992,675.58</b>	<b>4,152,170.13</b>	<b>582,900.07</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	21,277.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
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	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	178,443.01		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	23,896.83			
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	8,976.35			
2298 School Food Services--Sales of Goods, Supplies, and Services	610,074.37			
2300 Investment Earnings	44,777.13	13,749.62	2,934.85	851.85
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	136,985.91		0.00	0.00
2600 Fines and Damages	4,764.93		0.00	0.00
2700 Rentals and Leases	101,050.25	0.00	20,996.38	0.00
2800 Insurance Recoveries	11,678.77		0.00	0.00
2900 Local Support Nontax, Unassigned	95,884.47	0.00	0.00	0.00
2910 E-Rate	44,873.33		0.00	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>1,282,682.35</b>	<b>13,749.62</b>	<b>23,931.23</b>	<b>851.85</b>

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	21,922,625.44			
3121 Special Education - General Apportionment	610,851.58			
3300 Local Effort Assistance	818,272.32			
3600 State Forests	112,449.39	47,160.04	1,188.74	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>23,464,198.73</b>	<b>47,160.04</b>	<b>1,188.74</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	2,940,576.01			
4122 Special Education - Infants and Toddlers - State	68,114.59			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	621,256.20			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	442,288.32			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	190,320.52			
4174 Highly Capable	40,760.42			
4188 Day Care	0.00			
4198 School Food Service	19,166.27			
4199 Transportation - Operations	1,639,511.75			
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	11,106.05			
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			
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			



E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				385,640.23
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>5,973,100.13</b>		<b>0.00</b>	<b>385,640.23</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	2,414.39	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>2,414.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			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	1,001,873.18			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	20,757.00			
6140 Impact Aid-Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	334,567.56			
6152 Other Title, ESEA Fed	119,571.78			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			

E.S.D. 121

## Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	12,484.90			
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	628,379.21			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	19,322.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
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	28,960.54			
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 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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	74,936.69			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>2,240,852.86</b>		<b>0.00</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	23,768.12		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
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	29,153.48			
7301 Nonhigh Participation	0.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>52,921.60</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
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			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER ENTITIES</b>				
8000 TOTAL REVENUES FROM OTHER ENTITIES	0.00		0.00	0.00
<b>OTHER FINANCING SOURCES</b>				
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	12,554.39		0.00	0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	12,554.39	0.00	0.00	0.00
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>43,021,400.03</b>	<b>4,213,079.79</b>	<b>608,020.04</b>	<b>386,492.08</b>

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2014

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	22,946,745.67	11 Bd of Dir	200,893.74	0 Debit Transfer	110,670.18
02 ALE	12,115.44	12 Supt Off	327,172.16	1 Credit Transfer	-110,670.18
11 Stim, Title I	.00	13 Busns Off	597,858.85	2 Cert. Salaries	17,885,617.85
12 Stim, Schl Imprv	.00	14 HR	351,646.02	3 Class. Salaries	7,907,355.36
13 Federal Stimulus - SFSF and Education Jobs	.00	15 Pblc Rltn	14,480.45	4 Employee Benefits	9,195,710.45
14 Stim, IDEA	.00	21 Supv Inst	755,360.08	5 Supplies / Materials	2,629,823.66
18 Stim, Compt Grants	.00	22 Lrn Resrc	731,652.70	7 Purchased Services	5,320,516.77
19 Stim, Other	.00	23 Princ Off	2,765,596.55	8 Travel	50,881.33
21 Sp Ed, Sup, St	4,748,015.18	24 Guid/Coun	814,007.55	9 Capital Outlay	302,341.59
22 Sp Ed, Infants + Toddlers, State	63,610.65	25 Pupil M/S	287,897.10	<b>TOTAL ALL OBJECTS</b>	<b>43,292,247.01</b>
24 Sp Ed, Sup, Fed	966,875.19	26 Health	1,496,937.98		
25 Sp Ed, Infants + Toddlers, Federal	.00	27 Teaching	23,514,143.73		
26 Sp Ed, Inst, St	.00	28 Extracur	873,487.98		
29 Sp Ed, Oth, Fed	.00	29 Pmt to SD	81,427.33		
31 Voc, Basic, St	1,633,020.42	31 InstProDev	808,066.38		
34 MidSchCar/Tec	154,153.63	32 Inst Tech	654,848.86		
38 Voc, Fed	19,944.01	41 Supervisn	81,875.45		
39 Voc, Other	.00	42 Food	723,610.89		
45 Skil Cnt, Bas, St	.00	44 Operation	804,120.09		
46 Skill Cntr, Fed	.00	49 Transfers	-8,486.76		
51 ESEA Disadvantaged, Fed	322,038.59	51 Supervisn	262,451.14		
52 Other Title, ESEA, Fed	114,741.18	52 Operation	1,639,082.31		
53 ESEA Migrant, Federal	.00	53 Maintnce	262,125.62		
54 Read First, Fed	.00	56 Insurance	56,096.65		
55 LAP	556,766.92	59 Transfers	-102,183.42		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	77,171.98		
57 St In, N/D, Fed	.00	62 Grnd Mnt	380,542.18		
58 Sp/Plt Pgm, St	442,590.49	63 Oper Bldg	1,772,256.33		
59 Inst. JAJ	.00	64 Maintnce	1,090,346.55		
61 Head Start, Fed	.00	65 Utilities	899,709.09		
62 MS, Pro Dv, Fed	.00	67 Bldg Secu	9,129.94		
64 LEP, Fed	12,240.10	68 Insurance	225,053.35		
		72 Info Sys	789,759.55		
		73 Printing	.00		

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2014

**PROGRAM EXPENDITURE SUMMARY**

NO. PROGRAM TITLE	AMOUNT
65 Tran Biling, St	163,091.91
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	19,322.00
69 Comp, Othr	80,381.32
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	68,077.32
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	425,466.67
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	68,700.06
97 Distwide Suppt	6,755,658.29
98 Schl Food Serv	1,601,119.67
99 Pupil Transp	2,117,572.30
<b>TOTAL ALL PROGRAMS</b>	<b>43,292,247.01</b>

**ACTIVITY EXPENDITURE SUMMARY**

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	.00
75 Mtr Pool	54,108.61
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
<b>TOTAL ALL ACTIVITIES</b>	<b>43,292,247.01</b>