

REPORT F196

Enumclaw School District No. 216

RUN: 11/1/2013 9:48:36 AM

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2012-2013

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2013-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Year Ended August 31, 2013-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Assets

Statement of Changes in Fiduciary Net Assets

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2012-2013

CERTIFICATION

The Annual Financial Statements (Report F-196) for Enumclaw School District No. 216 of King County for the fiscal year ended August 31, 2013, 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, 2012-August 31, 2013

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	42,097,479.05	749,472.68	4,007,566.81	1,348,943.97	406,664.58	0.00	48,610,127.09
Total Expenditures	41,282,880.43	713,663.39	3,870,254.90	1,136,358.12	434,354.58	0.00	47,437,511.42
Other Financing Uses	0.00		0.05	0.00	0.00		0.05
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	814,598.62	35,809.29	137,311.86	212,585.85	-27,690.00	0.00	1,172,615.62
Beginning 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	7,815,593.32	342,371.14	3,276,278.81	554,405.84	171,410.05	0.00	12,160,059.16

E.S.D. 121

Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	8,939,797.45	507,806.77	3,308,765.27	586,743.20	179,222.64	0.00	13,522,335.33
Minus Warrants Outstanding	-652,450.55	-21,837.72	0.00	-29,783.87	0.00	0.00	-704,072.14
Taxes Receivable	5,080,188.05		2,102,900.48	644,059.26	117.60		7,827,265.39
Due From Other Funds	2,383.80	0.00	0.00	0.00	0.00	0.00	2,383.80
Due From Other Governmental Units	257,894.57	0.00	0.00	0.00	0.00	0.00	257,894.57
Accounts Receivable	7,569.79	0.00	0.00	0.00	0.00	0.00	7,569.79
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	28,218.31	0.00					28,218.31
Prepaid Items	162,873.96	8,961.89		1,793.25	0.00	0.00	173,629.10
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	13,826,475.38	494,930.94	5,411,665.75	1,202,811.84	179,340.24	0.00	21,115,224.15
LIABILITIES:							
Accounts Payable	631,872.07	4,513.01	32,486.46	2,442.92	0.00	0.00	671,314.46
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	8,492.32	0.00		0.00			8,492.32
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	1,121.96	0.00		0.00			1,121.96
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	0.00	2,383.80	0.00	0.00	0.00	0.00	2,383.80

E.S.D. 121

Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2013

	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	5,294,507.72	139,466.07	2,102,900.48	644,059.26	117.60	0.00	8,181,051.13
TOTAL LIABILITIES	6,010,882.06	152,559.80	2,135,386.94	648,406.00	7,930.19	0.00	8,955,164.99
FUND BALANCE:							
Nonspendable Fund Balance	28,218.00	0.00	0.00	0.00	0.00	0.00	28,218.00
Restricted Fund Balance	200,000.00	342,371.14	3,276,278.81	421,964.40	0.00	0.00	4,240,614.35
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	132,441.44	171,410.05	0.00	353,851.49
Unassigned Fund Balance	7,537,375.32	0.00	0.00	0.00	0.00	0.00	7,537,375.32
TOTAL FUND BALANCE	7,815,593.32	342,371.14	3,276,278.81	554,405.84	171,410.05	0.00	12,160,059.16
TOTAL LIABILITIES AND FUND BALANCE	13,826,475.38	494,930.94	5,411,665.75	1,202,811.84	179,340.24	0.00	21,115,224.15

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	11,688,757.54	749,472.68	4,003,930.16	1,347,840.80	5,430.06		17,795,431.24
State	27,838,181.61		3,636.65	1,103.16	397,034.52		28,239,955.94
Federal	2,494,606.47		0.00	0.00	0.00		2,494,606.47
Federal Stimulus	0.00						0.00
Other	62,673.04			0.00	0.00	0.00	62,673.04
TOTAL REVENUES	42,084,218.66	749,472.68	4,007,566.81	1,348,943.96	402,464.58	0.00	48,592,666.69
EXPENDITURES:							
CURRENT:							
Regular Instruction	22,000,652.41						22,000,652.41
Federal Stimulus	0.00						0.00
Special Education	5,644,570.35						5,644,570.35
Vocational Education	1,683,200.23						1,683,200.23
Skills Center	0.00						0.00
Compensatory Programs	1,590,872.71						1,590,872.71
Other Instructional Programs	377,034.44						377,034.44
Community Services	50,580.56						50,580.56
Support Services	9,674,116.78						9,674,116.78
Student Activities/Other		713,663.39				0.00	713,663.39
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				18.36			18.36
Equipment				1,136,339.76			1,136,339.76
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					433,684.75		433,684.75
Sales and Lease				0.00			0.00
Other	261,852.95						261,852.95
DEBT SERVICE:							
Principal	0.00		3,101,034.67	0.00	0.00		3,101,034.67
Interest and Other Charges	0.00		769,220.23	0.00	669.83		769,890.06
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	41,282,880.43	713,663.39	3,870,254.90	1,136,358.12	434,354.58	0.00	47,437,511.42

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	801,338.23	35,809.29	137,311.91	212,585.84	-31,890.00	0.00	1,155,155.27
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	0.04		0.00	0.01	0.00		0.05
Transfers Out (GL 536)	0.00		-0.05	0.00	0.00	0.00	-0.05
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	13,260.35		0.00	0.00	4,200.00		17,460.35
TOTAL OTHER FINANCING SOURCES (USES)	13,260.39		-0.05	0.01	4,200.00	0.00	17,460.35
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	814,598.62	35,809.29	137,311.86	212,585.85	-27,690.00	0.00	1,172,615.62
BEGINNING 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	7,815,593.32	342,371.14	3,276,278.81	554,405.84	171,410.05	0.00	12,160,059.16

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	11,598,209.00	11,688,757.54	90,548.54
State	28,138,384.00	27,838,181.61	-300,202.39
Federal	2,341,716.00	2,494,606.47	152,890.47
Federal Stimulus	0.00	0.00	0.00
Other	50,100.00	62,673.04	12,573.04
TOTAL REVENUES	42,128,409.00	42,084,218.66	-44,190.34
EXPENDITURES			
CURRENT:			
Regular Instruction	24,955,145.00	22,000,652.41	2,954,492.59
Federal Stimulus	0.00	0.00	0.00
Special Education	5,024,539.00	5,644,570.35	-620,031.35
Vocational Education	1,596,446.00	1,683,200.23	-86,754.23
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,649,031.00	1,590,872.71	58,158.29
Other Instructional Programs	455,387.00	377,034.44	78,352.56
Community Services	149,260.00	50,580.56	98,679.44
Support Services	10,065,670.00	9,674,116.78	391,553.22
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	136,945.00	261,852.95	-124,907.95
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	44,032,423.00	41,282,880.43	2,749,542.57
REVENUES OVER (UNDER) EXPENDITURES	-1,904,014.00	801,338.23	2,705,352.23

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2013

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	0.04	0.04
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	13,260.35	11,260.35
TOTAL OTHER FINANCING SOURCES (USES)	2,000.00	13,260.39	11,260.39
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,902,014.00	814,598.62	2,716,612.62
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	4,100,000.00	7,000,994.70	2,900,994.70
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,197,986.00	7,815,593.32	5,617,607.32

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	917,860.00	749,472.68	-168,387.32
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	917,860.00	749,472.68	-168,387.32
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	887,743.00	713,663.39	174,079.61
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	887,743.00	713,663.39	174,079.61
REVENUES OVER (UNDER) EXPENDITURES	30,117.00	35,809.29	5,692.29

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2013

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	30,117.00	35,809.29	5,692.29
BEGINNING TOTAL FUND BALANCE	275,178.00	306,561.85	31,383.85
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	305,295.00	342,371.14	37,076.14

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,950,257.00	4,003,930.16	53,673.16
State	0.00	3,636.65	3,636.65
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	3,950,257.00	4,007,566.81	57,309.81
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	3,101,200.00	3,101,034.67	165.33
Interest and Other Charges	771,220.00	769,220.23	1,999.77
TOTAL EXPENDITURES	3,872,420.00	3,870,254.90	2,165.10
 REVENUES OVER (UNDER) EXPENDITURES	 77,837.00	 137,311.91	 59,474.91

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2013

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	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	-0.05	-0.05
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	-0.05	-0.05
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	77,837.00	137,311.86	59,474.86
BEGINNING TOTAL FUND BALANCE	3,104,622.00	3,138,966.95	34,344.95
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,182,459.00	3,276,278.81	93,819.81

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2013

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,309,374.00	1,347,840.80	38,466.80
State	0.00	1,103.16	1,103.16
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	1,309,374.00	1,348,943.96	39,569.96
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	452,119.00	18.36	452,100.64
Equipment	800,000.00	1,136,339.76	-336,339.76
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2013

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,252,119.00	1,136,358.12	115,760.88

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	57,255.00	212,585.84	155,330.84

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	0.01	0.01
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.01	0.01

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	57,255.00	212,585.85	155,330.85
--	------------------	-------------------	-------------------

BEGINNING TOTAL FUND BALANCE	136,491.00	341,819.99	205,328.99
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	193,746.00	554,405.84	360,659.84

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2013

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,500.00	5,430.06	2,930.06
State	332,085.00	397,034.52	64,949.52
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	334,585.00	402,464.58	67,879.58
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	482,100.00	433,684.75	48,415.25
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	669.83	-669.83
TOTAL EXPENDITURES	482,100.00	434,354.58	47,745.42

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2013

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-147,515.00	-31,890.00	115,625.00
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	4,200.00	4,200.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	4,200.00	4,200.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-147,515.00	-27,690.00	119,825.00
BEGINNING TOTAL FUND BALANCE	193,000.00	199,100.05	6,100.05
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	45,485.00	171,410.05	125,925.05

E.S.D. 121

Statement Of Fiduciary Net Assets

COUNTY: 17 King

Fiduciary Funds

August 31, 2013

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	240,427.80	0.00
Minus Warrants Outstanding	-600.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	1,000.00	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	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	238,502.39	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	222,566.09	0.00
Committed to Other Purposes	0.00	0.00
Assigned to Fund Purposes	15,936.30	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	238,502.39	0.00

E.S.D. 121

Statement of Changes in Fiduciary Net Assets

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2013

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	9,810.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	9,810.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	2,672.67	0.00
Less Investment Expenses	-1,316.55	0.00
Net Investment Income	1,356.12	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	11,166.12	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	9,450.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	9,450.00	0.00
Net Increase (Decrease)	1,716.12	0.00
Net Assets--Beginning	236,786.27	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	238,502.39	0.00

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2013

Description	Beginning Outstanding Debt September 1, 2012	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2013
Total Voted Bonds	18,100,000.00	0.00	3,080,000.00	15,020,000.00
Total Non-Voted Notes/Bonds	21,034.67	0.00	21,034.67	0.00
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	1,065,850.72	0.00	611,905.23	453,945.49
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	1,065,850.72	0.00	611,905.23	453,945.49
TOTAL LONG-TERM LIABILITIES	19,186,885.39	0.00	3,712,939.90	15,473,945.49

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	9,455,896.45	3,881,270.07	1,295,886.47	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	8,238.97	3,345.54	1,223.76	0.00
1500 Timber Excise Tax	217,057.05	85,673.00	25,284.00	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	9,681,192.47	3,970,288.61	1,322,394.23	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	297,324.51			
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	20.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	184,315.59		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	25,661.60			
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	16,129.43			
2298 School Food Services--Sales of Goods, Supplies, and Services	683,235.69			
2300 Investment Earnings	90,568.66	33,641.55	4,766.57	5,430.06
2400 Interfund Loan Interest Earnings	669.83		0.00	
2500 Gifts and Donations	193,063.88		0.00	0.00
2600 Fines and Damages	4,799.57		0.00	0.00
2700 Rentals and Leases	89,263.77	0.00	20,680.00	0.00
2800 Insurance Recoveries	5,288.76		0.00	0.00
2900 Local Support Nontax, Unassigned	404,375.34	0.00	0.00	0.00
2910 E-rate	12,848.44		0.00	
2000 Total Local Support Nontax	2,007,565.07	33,641.55	25,446.57	5,430.06
STATE, GENERAL PURPOSE				

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
3100 Apportionment	21,058,163.98			
3121 Special Education - General Apportionment	604,676.98			
3300 Local Effort Assistance	762,308.00			
3600 State Forests	8,784.69	3,636.65	1,103.16	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 Total State, General Purpose	22,433,933.65	3,636.65	1,103.16	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	2,917,886.94			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4155 Learning Assistance	383,812.85			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	423,872.86			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	165,723.01			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	40,382.46			
4188 Day Care	0.00			
4198 School Food Service	19,890.01			
4199 Transportation - Operations	1,452,679.83			
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			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				397,034.52

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4000 Total State, Special Purpose	5,404,247.96		0.00	397,034.52
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	2,520.86	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 Total Federal, General Purpose	2,520.86	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	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			
6124 Special Education, Supplemental	1,160,519.62			
6138 Secondary Vocational Education	22,654.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	363,993.31			
6152 Other Title, ESEA Fed	154,259.62			
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	34,342.00			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	600,136.16			
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	20,583.00			
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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	
6310 Medicaid Administrative Match	28,698.05			
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	23,607.57			
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	83,292.28			
6000 Total Federal, Special Purpose	2,492,085.61		0.00	
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	29,694.72		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	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	32,978.32			
7301 Nonhigh Participation	0.00			
7000 Total Revenues From Other School Districts	62,673.04		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			
8200 Private Foundations	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	13,260.35		0.00	4,200.00
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	0.04	0.00	0.01	0.00
9000 Total Other Financing Sources	13,260.39	0.00	0.01	4,200.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	42,097,479.05	4,007,566.81	1,348,943.97	406,664.58

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	21,993,741.44	11 Bd of Dir	78,290.12	0 Debit Transfer	119,001.57
02 ALE	108,895.80	12 Supt Off	305,019.10	1 Credit Transfer	-119,001.57
11 Stim, Title I	.00	13 Busns Off	549,592.39	2 Cert. Salaries	17,588,905.64
12 Stim, Schl Imprv	.00	14 HR	342,896.25	3 Class. Salaries	7,281,546.47
13 Federal Stimulus - SFSF and Education Jobs	.00	15 Pblc Rltn	15,897.37	4 Employee Benefits	8,401,037.49
14 Stim, IDEA	.00	21 Supv Inst	631,077.45	5 Supplies / Materials	2,427,792.71
18 Stim, Compt Grants	.00	22 Lrn Resrc	492,749.64	7 Purchased Services	5,258,658.31
19 Stim, Other	.00	23 Princ Off	2,525,719.43	8 Travel	63,086.86
21 Sp Ed, Sup, St	4,523,086.05	24 Guid/Coun	763,392.23	9 Capital Outlay	261,852.95
24 Sp Ed, Sup, Fed	1,121,484.30	25 Pupil M/S	258,856.28	TOTAL ALL OBJECTS	41,282,880.43
26 Sp Ed, Inst, St	.00	26 Health	1,383,610.49		
29 Sp Ed, Oth, Fed	.00	27 Teaching	23,257,919.89		
31 Voc, Basic, St	1,662,102.98	28 Extracur	913,449.21		
34 MidSchCar/Tec	73,451.79	29 Pmt to SD	120,129.17		
38 Voc, Fed	21,576.00	31 InstProDev	694,059.00		
39 Voc, Other	.00	32 Inst Tech	457,872.11		
45 Skil Cnt, Bas, St	.00	41 Supervisn	118,512.88		
46 Skill Cntr, Fed	.00	42 Food	677,301.16		
51 ESEA Disadvantaged, Fed	346,330.46	44 Operation	645,146.43		
52 Other Title, ESEA, Fed	146,774.14	49 Transfers	-7,365.38		
53 ESEA Migrant, Federal	.00	51 Supervisn	241,372.74		
54 Read First, Fed	.00	52 Operation	1,571,112.33		
55 LAP	382,976.77	53 Maintnce	280,439.80		
56 St In, Ctr/Hm, D	.00	56 Insurance	49,839.94		
57 St In, N/D, Fed	.00	59 Transfers	-111,636.19		
58 Sp/Plt Pgm, St	405,512.47	61 Supv Bldg	.00		
59 Inst. JAJ	.00	62 Grnd Mnt	279,450.53		
61 Head Start, Fed	.00	63 Oper Bldg	1,597,309.39		
62 MS, Pro Dv, Fed	.00	64 Maintnce	1,196,078.51		
64 LEP, Fed	33,669.00	65 Utilities	897,434.27		
65 Tran Biling, St	160,516.18	67 Bldg Secu	8,400.89		
66 Stu Achvmnt, St	.00	68 Insurance	251,891.16		
67 Ind Ed, Fd, JOM	.00	72 Info Sys	731,691.29		
		73 Printing	.00		

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	20,583.00
69 Comp, Othr	94,510.69
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	39,586.00
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	337,448.44
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	54,455.68
97 Distwide Suppt	6,291,455.53
98 Schl Food Serv	1,433,595.09
99 Pupil Transp	2,031,128.62
TOTAL ALL PROGRAMS	41,282,880.43

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	.00
75 Mtr Pool	65,370.55
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	41,282,880.43