

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 2018-2019

ANNUAL FINANCIAL STATEMENTS

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

CERTIFICATION

The Annual Financial Statements (Report F-196) for Enumclaw School District No. 216 of King County for the fiscal year ended August 31, 2019, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

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

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	59,044,029.18	589,116.46	4,852,753.92	9,422,906.29	508,722.15	0.00	74,417,528.00
Total Expenditures	57,957,801.97	521,819.90	4,714,400.00	11,333,421.94	429,362.08	0.00	74,956,805.89
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,086,227.21	67,296.56	138,353.92	-1,910,515.65	79,360.07	0.00	-539,277.89
Beginning Total Fund Balance	5,525,554.19	542,298.56	1,578,520.90	4,483,566.12	667,578.07	0.00	12,797,517.84
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	6,611,781.40	609,595.12	1,716,874.82	2,573,050.47	746,938.14	0.00	12,258,239.95

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	8,529,819.17	774,561.97	1,749,147.29	3,881,243.69	754,704.59	0.00	15,689,476.71
Minus Warrants Outstanding	-1,431,445.99	-14,553.62	0.00	-879,536.98	0.00	0.00	-2,325,536.59
Taxes Receivable	3,075,913.52		2,405,207.20	362,595.31	0.00		5,843,716.03
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	257,973.03	0.00	0.00	576,173.91	0.00	0.00	834,146.94
Accounts Receivable	76,294.91	0.00	0.00	29,373.14	0.00	0.00	105,668.05
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	9,359.07	0.00		0.00			9,359.07
Prepaid Items	329,415.80	5,744.70			0.00	0.00	335,160.50
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	10,847,329.51	765,753.05	4,154,354.49	3,969,849.07	754,704.59	0.00	20,491,990.71
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	10,847,329.51	765,753.05	4,154,354.49	3,969,849.07	754,704.59	0.00	20,491,990.71
LIABILITIES:							
Accounts Payable	878,012.25	34,688.39	32,272.47	1,032,312.52	0.00	0.00	1,977,285.63
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	-1,456.94	0.00		0.00			-1,456.94
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	43,275.52	-313.94		0.00			42,961.58
Due To Other Governmental Units	74,336.87	6,158.45		1,890.77	7,766.45	0.00	90,152.54
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	165,466.89	115,625.03	0.00	0.00	0.00		281,091.92
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
TOTAL LIABILITIES	1,159,634.59	156,157.93	32,272.47	1,034,203.29	7,766.45	0.00	2,390,034.73
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	3,075,913.52		2,405,207.20	362,595.31	0.00		5,843,716.03
TOTAL DEFERRED INFLOWS OF RESOURCES	3,075,913.52	0.00	2,405,207.20	362,595.31	0.00	0.00	5,843,716.03
FUND BALANCE:							
Nonspendable Fund Balance	338,774.77	5,744.70	0.00	0.00	0.00	0.00	344,519.47
Restricted Fund Balance	547,000.00	603,850.42	1,716,874.82	-212,570.98	746,938.14	0.00	3,402,092.40
Committed Fund Balance	0.00	0.00	0.00	48,041.61	0.00	0.00	48,041.61
Assigned Fund Balance	3,850,000.00	0.00	0.00	2,737,579.84	0.00	0.00	6,587,579.84
Unassigned Fund Balance	1,876,006.63	0.00	0.00	0.00	0.00	0.00	1,876,006.63
TOTAL FUND BALANCE	6,611,781.40	609,595.12	1,716,874.82	2,573,050.47	746,938.14	0.00	12,258,239.95
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	10,847,329.51	765,753.05	4,154,354.49	3,969,849.07	754,704.59	0.00	20,491,990.71

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	10,130,982.68	589,116.46	4,852,753.92	2,951,997.92	10,005.53		18,534,856.51
State	46,483,712.80		0.00	6,470,908.37	489,809.37		53,444,430.54
Federal	2,282,752.20		0.00	0.00	0.00		2,282,752.20
Other	132,706.56			0.00	0.00	0.00	132,706.56
TOTAL REVENUES	59,030,154.24	589,116.46	4,852,753.92	9,422,906.29	499,814.90	0.00	74,394,745.81
EXPENDITURES:							
CURRENT:							
Regular Instruction	29,879,265.81						29,879,265.81
Special Education	8,470,011.55						8,470,011.55
Vocational Education	2,294,276.87						2,294,276.87
Skill Center	0.00						0.00
Compensatory Programs	2,782,516.85						2,782,516.85
Other Instructional Programs	389,158.26						389,158.26
Community Services	46,157.92						46,157.92
Support Services	13,854,621.00						13,854,621.00
Student Activities/Other		521,819.90				0.00	521,819.90
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				10,768,881.01			10,768,881.01
Equipment				389,948.95			389,948.95
Instructional Technology				174,591.98			174,591.98
Energy				0.00			0.00
Transportation Equipment					429,362.08		429,362.08
Sales and Lease				0.00			0.00
Other	241,793.71						241,793.71
DEBT SERVICE:							
Principal	0.00		1,750,000.00	0.00	0.00		1,750,000.00
Interest and Other Charges	0.00		2,964,400.00	0.00	0.00		2,964,400.00
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	57,957,801.97	521,819.90	4,714,400.00	11,333,421.94	429,362.08	0.00	74,956,805.89
REVENUES OVER (UNDER) EXPENDITURES	1,072,352.27	67,296.56	138,353.92	-1,910,515.65	70,452.82	0.00	-562,060.08
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, 2019

	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		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	13,874.94		0.00	0.00	8,907.25		22,782.19
TOTAL OTHER FINANCING SOURCES (USES)	13,874.94		0.00	0.00	8,907.25	0.00	22,782.19
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,086,227.21	67,296.56	138,353.92	-1,910,515.65	79,360.07	0.00	-539,277.89
BEGINNING TOTAL FUND BALANCE	5,525,554.19	542,298.56	1,578,520.90	4,483,566.12	667,578.07	0.00	12,797,517.84
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	6,611,781.40	609,595.12	1,716,874.82	2,573,050.47	746,938.14	0.00	12,258,239.95

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	9,973,233.00	10,130,982.68	157,749.68
State	46,846,810.00	46,483,712.80	-363,097.20
Federal	2,390,971.00	2,282,752.20	-108,218.80
Other	30,500.00	132,706.56	102,206.56
TOTAL REVENUES	59,241,514.00	59,030,154.24	-211,359.76
EXPENDITURES			
CURRENT:			
Regular Instruction	33,532,943.00	29,879,265.81	3,653,677.19
Special Education	8,112,478.00	8,470,011.55	-357,533.55
Vocational Education	2,378,951.00	2,294,276.87	84,674.13
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,018,191.00	2,782,516.85	235,674.15
Other Instructional Programs	457,322.00	389,158.26	68,163.74
Community Services	22,486.00	46,157.92	-23,671.92
Support Services	13,655,526.00	13,854,621.00	-199,095.00
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	374,000.00	241,793.71	132,206.29
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	61,551,897.00	57,957,801.97	3,594,095.03
REVENUES OVER (UNDER) EXPENDITURES	-2,310,383.00	1,072,352.27	3,382,735.27

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with 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	2,500.00	13,874.94	11,374.94
TOTAL OTHER FINANCING SOURCES (USES)	2,500.00	13,874.94	11,374.94
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,307,883.00	1,086,227.21	3,394,110.21
BEGINNING TOTAL FUND BALANCE	5,143,468.00	5,525,554.19	382,086.19
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,835,585.00	6,611,781.40	3,776,196.40

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	901,364.00	589,116.46	-312,247.54
State			
Federal			
Other			
TOTAL REVENUES	901,364.00	589,116.46	-312,247.54
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	876,053.00	521,819.90	354,233.10
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	876,053.00	521,819.90	354,233.10
REVENUES OVER (UNDER) EXPENDITURES	25,311.00	67,296.56	41,985.56

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	25,311.00	67,296.56	41,985.56
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	448,573.00	542,298.56	93,725.56
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	473,884.00	609,595.12	135,711.12

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,699,554.00	4,852,753.92	153,199.92
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	4,699,554.00	4,852,753.92	153,199.92
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill 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	1,750,000.00	1,750,000.00	0.00
Interest and Other Charges	2,974,100.00	2,964,400.00	9,700.00
TOTAL EXPENDITURES	4,724,100.00	4,714,400.00	9,700.00
 REVENUES OVER (UNDER) EXPENDITURES	 -24,546.00	 138,353.92	 162,899.92

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with 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
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-24,546.00	138,353.92	162,899.92
BEGINNING TOTAL FUND BALANCE	1,465,118.00	1,578,520.90	113,402.90
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,440,572.00	1,716,874.82	276,302.82

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,623,332.00	2,951,997.92	1,328,665.92
State	8,926,035.00	6,470,908.37	-2,455,126.63
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	10,549,367.00	9,422,906.29	-1,126,460.71
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	0.00	0.00
Building	13,975,954.00	10,768,881.01	3,207,072.99
Equipment	650,000.00	389,948.95	260,051.05
Instructional Technology	0.00	174,591.98	-174,591.98
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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	14,625,954.00	11,333,421.94	3,292,532.06
REVENUES OVER (UNDER) EXPENDITURES	-4,076,587.00	-1,910,515.65	2,166,071.35
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	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,076,587.00	-1,910,515.65	2,166,071.35
BEGINNING TOTAL FUND BALANCE	5,840,269.00	4,483,566.12	-1,356,702.88
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,763,682.00	2,573,050.47	809,368.47

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Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,000.00	10,005.53	8,005.53
State	400,000.00	489,809.37	89,809.37
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	402,000.00	499,814.90	97,814.90
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	570,000.00	429,362.08	140,637.92
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	0.00	0.00
TOTAL EXPENDITURES	570,000.00	429,362.08	140,637.92

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-168,000.00	70,452.82	238,452.82
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	2,500.00	8,907.25	6,407.25
TOTAL OTHER FINANCING SOURCES (USES)	2,500.00	8,907.25	6,407.25
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-165,500.00	79,360.07	244,860.07
BEGINNING TOTAL FUND BALANCE	656,268.00	667,578.07	11,310.07
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	490,768.00	746,938.14	256,170.14

E.S.D. 121

Statement Of Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

August 31, 2019

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	1,032,582.29	0.00
Minus Warrants Outstanding	-15,000.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	-2,312.10	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	1,015,270.19	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	185,789.98	0.00
Held In Trust For Private Purposes	829,480.21	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	1,015,270.19	0.00

E.S.D. 121

Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2019

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	8,000.00	0.00
Employer		0.00
Members		0.00
Other	1,119.07	0.00
TOTAL CONTRIBUTIONS	9,119.07	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	22,155.02	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	22,155.02	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	31,274.09	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	43,350.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	43,350.00	0.00
Net Increase (Decrease)	-12,075.91	0.00
Net Position--Prior Year August Beginning	1,027,346.10	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	1,027,346.10	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	1,015,270.19	0.00

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
Voted Debt					
Voted Bonds	62,110,000.00	0.00	1,750,000.00	60,360,000.00	1,910,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
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
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	561,668.04	506,237.24	454,547.62	613,357.66	395,061.26
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
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	10,218,878.00	0.00	1,108,941.00	9,109,937.00	
Net Pension Liabilities TRS 2/3	1,600,764.00	643,341.00	0.00	2,244,105.00	
Net Pension Liabilities SERS 2/3	1,235,157.00	0.00	177,009.00	1,058,148.00	
Net Pension Liabilities PERS 1	3,096,933.00	0.00	71,655.00	3,025,278.00	
Total Long-Term Liabilities	78,823,400.04	1,149,578.24	3,562,152.62	76,410,825.66	2,305,061.26

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	8,347,449.24	4,755,761.38	757,886.56	0.00
1300 Sale of Tax Title Property	2,052.40	848.72	143.83	0.00
1400 Local in Lieu of Taxes	6,726.67	2,781.64	471.41	0.00
1500 Timber Excise Tax	141,806.33	60,763.22	9,672.67	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	8,498,034.64	4,820,154.96	768,174.47	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	5,485.15			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	173,325.99		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	21,344.46			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	5,105.46			
2298 School Food Services--Sales of Goods, Supplies, and Services	637,151.38			
2300 Investment Earnings	168,446.80	32,598.96	60,785.87	10,005.53
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	280,351.08		0.00	0.00
2600 Fines and Damages	17,769.62		0.00	0.00
2700 Rentals and Leases	139,369.91	0.00	24,440.00	0.00
2800 Insurance Recoveries	17,605.95		0.00	0.00
2900 Local Support Nontax, Unassigned	166,992.24	0.00	2,098,597.58	0.00
2910 E-Rate	0.00		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	1,632,948.04	32,598.96	2,183,823.45	10,005.53
STATE, GENERAL PURPOSE				
3100 Apportionment	34,311,488.82			
3121 Special Education - General Apportionment	1,321,417.15			
3300 Local Effort Assistance	524,819.26			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	36,157,725.23	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	5,328,022.10			
4122 Special Education - Infants and Toddlers - State	281,743.88			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			6,470,908.37	
4155 Learning Assistance	799,897.83			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	783,961.15			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	411,539.72			
4174 Highly Capable	117,225.54			
4188 Child Care	0.00			
4198 School Food Service	17,501.49			
4199 Transportation - Operations	2,565,911.36			
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	20,184.50			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				489,809.37
4000 TOTAL STATE, SPECIAL PURPOSE	10,325,987.57		6,470,908.37	489,809.37
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	1,233.51	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,233.51	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	893,165.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	23,926.38			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	413,786.69			
6152 Other Title, ESEA Fed	135,673.67			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	30,819.38			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	7,789.38			
6198 School Food Services	605,401.72			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	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 Skill 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	18,266.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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			
6321 Special Education - Medicaid Reimbursement	48,880.71			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
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 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	103,809.76			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,281,518.69		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	23,576.14		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	109,130.42			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	132,706.56		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	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			
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	13,874.94			8,907.25
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

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	13,874.94	0.00	0.00	8,907.25
TOTAL REVENUES AND OTHER FINANCING SOURCES	59,044,029.18	4,852,753.92	9,422,906.29	508,722.15

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	29,779,865.61	11 Bd of Dir	92,778.78	0 Debit Transfer	174,971.60
02 ALE	.00	12 Supt Off	422,142.89	1 Credit Transfer	-174,971.60
03 Basic Education - Dropout Reengagement	129,512.00	13 Busns Off	882,725.38	2 Cert. Salaries	23,962,685.86
21 Sp Ed, Sup, St	7,360,966.09	14 HR	514,274.39	3 Class. Salaries	11,321,799.43
22 Sp Ed, Infants and Toddlers, State	265,455.46	15 Pblc Rltn	112,855.92	4 Employee Benefits	13,535,542.97
24 Sp Ed, Sup, Fed	843,590.00	21 Supv Inst	1,236,338.69	5 Supplies / Materials	2,601,800.86
25 Sp Ed, Infants and Toddlers, Federal	.00	22 Lrn Resrc	729,171.39	6	.00
26 Sp Ed, Inst, St	.00	23 Princ Off	3,692,618.55	7 Purchased Services	6,231,585.42
29 Sp Ed, Oth, Fed	.00	24 Guid/Coun	1,501,246.35	8 Travel	62,593.72
31 Voc, Basic, St	2,114,244.32	25 Pupil M/S	457,060.77	9 Capital Outlay	241,793.71
34 MidSchCar/Tec	157,245.17	26 Health	1,906,682.07	TOTAL ALL OBJECTS	57,957,801.97
38 Voc, Fed	22,787.38	27 Teaching	30,897,000.74		
39 Voc, Other	.00	28 Extracur	1,011,790.60		
45 Skil Cnt, Bas, St	.00	29 Pmt to SD	.00		
46 Skill Cntr, Fed	.00	31 InstProDev	1,537,299.03		
47 Skil Cnt, Fac Upgrade	.00	32 Inst Tech	282,056.77		
51 ESEA Disadvantaged, Fed	389,613.90	33 Curriculum	605,047.75		
52 Other Title, ESEA, Fed	127,790.67	34 Prof Learn	57,124.99		
53 ESEA Migrant, Federal	.00	41 Supervisn	107,367.44		
54 Read First, Fed	.00	42 Food	823,827.50		
55 LAP	765,858.99	44 Operation	1,151,686.85		
56 St In, Ctr/Hm, D	.00	49 Transfers	-17,315.10		
57 St In, N/D, Fed	.00	51 Supervisn	306,801.39		
58 Sp/Plt Pgm, St	798,252.93	52 Operation	2,027,835.63		
59 Inst. JAJ	.00	53 Maintnce	383,067.00		
61 Head Start, Fed	.00	56 Insurance	155,634.97		
62 MS, Pro Dv, Fed	.00	59 Transfers	-157,656.50		
64 LEP, Fed	29,116.38	61 Supv Bldg	159,792.25		
65 Tran Biling, St	389,339.13	62 Grnd Mnt	453,708.81		
67 Ind Ed, Fd, JOM	.00	63 Oper Bldg	2,191,408.29		
68 Ind Ed, Fd, ED	18,266.00	64 Maintnce	1,184,847.65		
69 Comp, Othr	264,278.85	65 Utilities	944,013.20		
		67 Bldg Secu	5,799.84		
		68 Insurance	757,171.03		

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	113,222.69
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	275,935.57
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	46,157.92
97 Distwide Suppt	9,262,274.34
98 Schl Food Serv	2,060,696.46
99 Pupil Transp	2,743,332.11
TOTAL ALL PROGRAMS	57,957,801.97

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	1,371,571.94
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	170,024.72
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	57,957,801.97

E.S.D. 121

PROGRAM 01 - Basic Education

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	424,493.67	0.00		203,088.26	99,036.44	97,444.64	493.29	24,365.16	65.88	0.00
22 Lrn Resrc	729,171.39	0.00		267,530.10	205,930.76	203,360.57	51,868.96	481.00	0.00	0.00
23 Princ Off	3,692,618.55	2,061.87		1,837,454.55	811,840.39	969,350.96	32,905.20	38,264.77	740.81	0.00
24 Guid/Coun	1,270,632.65	0.00		875,007.99	64,209.62	331,085.69	236.91	0.00	92.44	0.00
25 Pupil M/S	392,318.15	0.00		0.00	267,044.68	125,273.47	0.00	0.00	0.00	0.00
26 Health	419,847.67	0.00		54,904.42	218,105.58	133,073.97	11,226.81	1,411.19	1,125.70	0.00
27 Teaching	20,192,158.63	12,623.44		13,276,145.54	614,899.80	5,152,042.92	266,264.72	853,958.74	1,055.96	15,167.51
28 Extracur	978,901.78	56,062.86		144,692.05	561,532.46	151,754.47	14,787.08	47,585.93	2,486.93	0.00
31 InstProDev	970,061.77	3,272.75		674,567.32	2,987.60	173,301.07	12,972.64	86,657.16	16,303.23	0.00
32 Inst Tech	242,729.64	0.00			0.00	0.00	165,994.43	61,790.92	0.00	14,944.29
33 Curriculum	416,054.18	0.00		157,101.94	0.00	45,132.40	112,456.58	101,363.26	0.00	0.00
34 Prof Learn	50,877.53	0.00		41,326.15		9,551.38	0.00	0.00	0.00	0.00
01 TOTAL	29,779,865.61	74,020.92		17,531,818.32	2,845,587.33	7,391,371.54	669,206.62	1,215,878.13	21,870.95	30,111.80

E.S.D. 121

PROGRAM 03 - Basic Education - Dropout Reengagement

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
33 Curriculum	129,512.00	0.00		0.00	0.00	0.00	0.00	129,512.00	0.00	0.00
03 TOTAL	129,512.00	0.00		0.00	0.00	0.00	0.00	129,512.00	0.00	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	303,417.51	0.00		174,713.34	49,743.48	72,188.59	406.94	6,365.16	0.00	0.00
26 Health	1,298,719.62	0.00		694,948.16	143,085.21	322,072.93	6,693.63	131,207.38	712.31	0.00
27 Teaching	5,589,198.42	23,682.53		1,897,992.44	1,596,586.83	1,509,156.09	9,994.61	548,704.56	3,081.36	0.00
31 InstProDev	143,183.76	0.00		111,372.26	1,465.62	26,635.90	0.00	3,594.00	115.98	0.00
33 Curriculum	26,446.78	0.00		0.00	0.00	0.00	26,446.78	0.00	0.00	0.00
21 TOTAL	7,360,966.09	23,682.53		2,879,026.20	1,790,881.14	1,930,053.51	43,541.96	689,871.10	3,909.65	0.00

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	4,093.35	0.00		3,316.84	0.00	776.51	0.00	0.00	0.00	0.00
27 Teaching	261,362.11	0.00		0.00	0.00	0.00	0.00	261,362.11	0.00	0.00
22 TOTAL	265,455.46	0.00		3,316.84	0.00	776.51	0.00	261,362.11	0.00	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	180,655.68	0.00		80,364.14	0.00	30,882.49	11,845.05	57,564.00	0.00	0.00
27 Teaching	635,247.80	130.08		413,863.33	15,664.28	167,100.88	162.72	38,326.51	0.00	0.00
31 InstProDev	27,686.52	0.00		21,469.77	187.32	5,054.43	0.00	975.00	0.00	0.00
24 TOTAL	843,590.00	130.08		515,697.24	15,851.60	203,037.80	12,007.77	96,865.51	0.00	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	200,707.27	320.00		90,022.47	52,662.73	52,916.93	4,752.66	0.00	32.48	0.00
24 Guid/Coun	86,594.26	248.25		23,331.16	33,763.68	28,880.61	370.56	0.00	0.00	0.00
27 Teaching	1,695,278.85	2,021.40		1,105,417.42	0.00	404,409.37	113,941.96	68,502.08	986.62	0.00
28 Extracur	27,147.72	0.00		22,075.00	0.00	5,072.72	0.00	0.00	0.00	0.00
31 InstProDev	80,961.15	0.00		47,768.81	0.00	10,975.62	543.14	15,220.72	6,452.86	0.00
32 Inst Tech	19,815.94	0.00			0.00	0.00	15,509.23	4,306.71	0.00	0.00
34 Prof Learn	3,739.13	0.00		3,037.82		701.31	0.00	0.00	0.00	0.00
31 TOTAL	2,114,244.32	2,589.65		1,291,652.68	86,426.41	502,956.56	135,117.55	88,029.51	7,471.96	0.00

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	11,801.38	0.00		6,082.20	2,513.75	3,205.43	0.00	0.00	0.00	0.00
27 Teaching	131,954.52	295.05		86,566.57	0.00	30,746.25	10,392.75	3,953.90	0.00	0.00
28 Extracur	3,444.47	0.00		2,800.00	0.00	644.47	0.00	0.00	0.00	0.00
31 InstProDev	9,429.16	0.00		4,018.19	0.00	839.87	0.00	4,571.10	0.00	0.00
32 Inst Tech	351.09	0.00			0.00	0.00	351.09	0.00	0.00	0.00
34 Prof Learn	264.55	0.00		214.68		49.87	0.00	0.00	0.00	0.00
34 TOTAL	157,245.17	295.05		99,681.64	2,513.75	35,485.89	10,743.84	8,525.00	0.00	0.00

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	11,608.50	57.00		0.00	0.00	0.00	11,331.00	220.50	0.00	0.00
31 InstProDev	5,744.97	0.00		0.00	0.00	0.00	445.40	2,833.00	2,466.57	0.00
32 Inst Tech	5,433.91	0.00			0.00	0.00	5,433.91	0.00	0.00	0.00
38 TOTAL	22,787.38	57.00		0.00	0.00	0.00	17,210.31	3,053.50	2,466.57	0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	7,728.52	0.00		0.00	5,272.52	2,456.00	0.00	0.00	0.00	0.00
24 Guid/Coun	4,298.54	0.00		0.00	2,690.63	1,607.91	0.00	0.00	0.00	0.00
27 Teaching	302,787.77	0.00		136,349.73	65,776.67	89,233.64	4,776.09	6,651.64	0.00	0.00
31 InstProDev	47,864.35	0.00		29,741.12	0.00	10,856.51	0.00	6,752.00	514.72	0.00
32 Inst Tech	13,031.60	0.00			0.00	0.00	13,031.60	0.00	0.00	0.00
33 Curriculum	13,903.12	0.00		3,135.93	0.00	957.30	9,809.89	0.00	0.00	0.00
51 TOTAL	389,613.90	0.00		169,226.78	73,739.82	105,111.36	27,617.58	13,403.64	514.72	0.00

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	127,790.67	0.00		72,542.15	0.00	10,548.42	110.00	43,765.00	825.10	0.00
52 TOTAL	127,790.67	0.00		72,542.15	0.00	10,548.42	110.00	43,765.00	825.10	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	728,587.61	0.00		387,604.04	134,667.31	203,500.81	2,716.90	98.55	0.00	0.00
31 InstProDev	29,970.00	0.00		21,766.22	0.00	6,037.18	0.00	1,198.00	968.60	0.00
32 Inst Tech	694.59	0.00			0.00	0.00	694.59	0.00	0.00	0.00
33 Curriculum	5,203.61	0.00		3,135.92	0.00	957.23	1,110.46	0.00	0.00	0.00
34 Prof Learn	1,403.18	0.00		1,141.42		261.76	0.00	0.00	0.00	0.00
55 TOTAL	765,858.99	0.00		413,647.60	134,667.31	210,756.98	4,521.95	1,296.55	968.60	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	27,789.48	0.00		0.00	21,913.39	5,876.09	0.00	0.00	0.00	0.00
24 Guid/Coun	139,720.90	0.00		0.00	94,606.90	45,114.00	0.00	0.00	0.00	0.00
26 Health	40.75	0.00		0.00	0.00	0.00	40.75	0.00	0.00	0.00
27 Teaching	604,263.15	4,372.23		165,150.78	279,348.92	142,295.25	7,299.46	5,544.07	252.44	0.00
31 InstProDev	20,137.31	0.00		15,550.82	100.17	3,582.45	742.52	0.00	161.35	0.00
33 Curriculum	6,301.34	0.00		0.00	0.00	0.00	6,301.34	0.00	0.00	0.00
58 TOTAL	798,252.93	4,372.23		180,701.60	395,969.38	196,867.79	14,384.07	5,544.07	413.79	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	24,290.97	0.00		12,632.70	4,478.31	7,179.96	0.00	0.00	0.00	0.00
31 InstProDev	4,825.41	0.00		2,133.74	0.00	691.67	0.00	2,000.00	0.00	0.00
64 TOTAL	29,116.38	0.00		14,766.44	4,478.31	7,871.63	0.00	2,000.00	0.00	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	19,595.38	0.00		15,047.85	0.00	4,547.53	0.00	0.00	0.00	0.00
27 Teaching	315,607.62	0.00		153,448.74	70,824.20	89,078.79	969.12	51.74	1,235.03	0.00
31 InstProDev	45,938.05	0.00		31,035.56	0.00	9,262.49	0.00	5,640.00	0.00	0.00
33 Curriculum	7,626.72	0.00		0.00	0.00	0.00	7,626.72	0.00	0.00	0.00
34 Prof Learn	571.36	0.00		465.36		106.00	0.00	0.00	0.00	0.00
65 TOTAL	389,339.13	0.00		199,997.51	70,824.20	102,994.81	8,595.84	5,691.74	1,235.03	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	18,266.00	0.00		0.00	13,656.74	4,609.26	0.00	0.00	0.00	0.00
68 TOTAL	18,266.00	0.00		0.00	13,656.74	4,609.26	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	112,189.42	0.00		0.00	82,697.10	29,393.77	0.00	98.55	0.00	0.00
26 Health	3,325.00	0.00		0.00	0.00	0.00	0.00	3,325.00	0.00	0.00
27 Teaching	135,669.97	1,681.45		2,142.72	24,695.53	10,554.90	40,294.20	54,223.40	2,077.77	0.00
31 InstProDev	13,094.46	0.00		334.50	0.00	32.17	0.00	7,280.60	5,447.19	0.00
69 TOTAL	264,278.85	1,681.45		2,477.22	107,392.63	39,980.84	40,294.20	64,927.55	7,524.96	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	108,828.75	108.63		69,157.31	0.00	28,438.73	9,749.08	475.00	900.00	0.00
31 InstProDev	4,124.70	0.00		2,782.56	0.00	657.88	0.00	350.00	334.26	0.00
34 Prof Learn	269.24	0.00		218.82		50.42	0.00	0.00	0.00	0.00
74 TOTAL	113,222.69	108.63		72,158.69	0.00	29,147.03	9,749.08	825.00	1,234.26	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	128,616.06	0.00		102,181.38	0.00	26,420.18	0.00	0.00	14.50	0.00
27 Teaching	140,572.76	62,485.06		0.00	42,941.98	23,816.71	10,106.15	1,197.00	25.86	0.00
31 InstProDev	6,486.75	0.00		5,103.71	0.00	1,383.04	0.00	0.00	0.00	0.00
63 Oper Bldg	260.00	0.00			237.00	23.00	0.00	0.00	0.00	0.00
79 TOTAL	275,935.57	62,485.06		107,285.09	43,178.98	51,642.93	10,106.15	1,197.00	40.36	0.00

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	1,317.31	0.00		650.19	413.46	253.66	0.00	0.00	0.00	0.00
28 Extracur	2,296.63	0.00		1,973.07	0.00	323.56	0.00	0.00	0.00	0.00
42 Food	1,757.28	0.00					1,757.28	0.00		
44 Operation	3,112.95	0.00			2,392.62	720.33	0.00	0.00	0.00	0.00
63 Oper Bldg	37,673.75	0.00			30,017.10	7,656.65	0.00	0.00	0.00	0.00
89 TOTAL	46,157.92	0.00		2,623.26	32,823.18	8,954.20	1,757.28	0.00	0.00	0.00

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	92,778.78	3,567.00			0.00	0.00	1,201.88	82,972.51	5,037.39	0.00
12 Supt Off	422,142.89	1,225.00		242,692.81	77,661.41	86,647.70	6,501.17	5,177.53	2,237.27	0.00
13 Busns Off	882,725.38	141.00		163,373.79	420,472.97	187,147.06	14,289.79	61,866.07	4,612.80	30,821.90
14 HR	514,274.39	369.00		0.00	349,979.59	124,561.64	6,410.54	32,908.32	45.30	0.00
15 Pblc Rltn	112,855.92	0.00		0.00	68,621.76	27,115.50	10.87	16,948.65	159.14	0.00
25 Pupil M/S	37,093.00	0.00		0.00	0.00	0.00	0.00	37,093.00	0.00	0.00
61 Supv Bldg	159,792.25	0.00		0.00	121,154.33	38,637.92	0.00	0.00	0.00	0.00
62 Grnd Mnt	453,708.81	0.00			187,621.03	93,728.24	60,743.99	39,469.21	0.00	72,146.34
63 Oper Bldg	2,153,474.54	0.00			1,356,707.66	680,327.31	115,893.12	417.14	129.31	0.00
64 Maintnce	1,184,847.65	0.00	0.00		203,276.76	89,756.20	232,053.78	643,301.89	161.91	16,297.11
65 Utilities	944,013.20	0.00	0.00		0.00	0.00	0.00	944,013.20	0.00	0.00
67 Bldg Secu	5,799.84	0.00			0.00	0.00	0.00	5,799.84	0.00	0.00
68 Insurance	757,171.03	0.00					0.00	757,171.03		0.00
72 Info Sys	1,371,571.94	0.00	0.00	0.00	785,264.71	287,318.02	26,277.26	272,178.63	533.32	0.00
75 Mtr Pool	170,024.72	0.00	0.00	0.00	38,789.37	21,282.64	9,044.97	8,491.18	0.00	92,416.56
97 TOTAL	9,262,274.34	5,302.00	0.00	406,066.60	3,609,549.59	1,636,522.23	472,427.37	2,907,808.20	12,916.44	211,681.91

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	107,367.44	0.00		0.00	74,858.66	30,933.97	560.96	614.84	399.01	0.00
42 Food	822,070.22	0.00					780,247.65	41,822.57		
44 Operation	1,148,573.90	0.00			657,449.24	368,864.85	54,623.49	67,150.12	486.20	0.00
49 Transfers	-17,315.10		-17,315.10							
98 TOTAL	2,060,696.46	0.00	-17,315.10	0.00	732,307.90	399,798.82	835,432.10	109,587.53	885.21	0.00

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 17 King

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	27,649.62	0.00		0.00	17,346.18	10,289.85	13.59	0.00	0.00	0.00
51 Supervisn	306,801.39	247.00		0.00	199,262.44	75,367.76	6,505.06	25,315.04	104.09	0.00
52 Operation	2,027,835.63	0.00			967,646.49	502,001.63	189,674.32	368,301.16	212.03	0.00
53 Maintnce	383,067.00	0.00			177,696.05	79,395.62	92,784.22	33,191.11	0.00	0.00
56 Insurance	155,634.97							155,634.97		
59 Transfers	-157,656.50		-157,656.50							
99 TOTAL	2,743,332.11	247.00	-157,656.50	0.00	1,361,951.16	667,054.86	288,977.19	582,442.28	316.12	0.00