

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 2014-2015

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2014-2015

CERTIFICATION

The Annual Financial Statements (Report F-196) for Enumclaw School District No. 216 of King County for the fiscal year ended August 31, 2015, 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, 2014-August 31, 2015

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REPORT F-196 SUMMARY							
Total Revenues and Other Financing Sources	42,910,255.79	671,395.98	8,418,433.19	70,022,285.08	406,840.36	0.00	122,429,210.40
Total Expenditures	43,165,227.12	682,766.06	4,087,505.00	1,557,515.55	308,685.14	0.00	49,801,698.87
Other Financing Uses	0.00		695,000.00	0.00			695,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-254,971.33	-11,370.08	3,635,928.19	68,464,769.53	98,155.22	0.00	71,932,511.53
Beginning Total Fund Balance	7,544,746.34	371,536.23	3,539,223.60	361,657.30	557,902.13	0.00	12,375,065.60
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	7,289,775.01	360,166.15	7,175,151.79	68,826,426.83	656,057.35	0.00	84,307,577.13

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	8,137,532.87	594,159.55	7,207,638.25	68,850,325.27	733,944.30	0.00	85,523,600.24
Minus Warrants Outstanding	-874,416.23	-22,377.80	0.00	-20,404.46	0.00	0.00	-917,198.49
Taxes Receivable	5,001,226.40		2,096,244.96	347,202.95	-14.41	0.00	7,444,659.90
Due From Other Funds	5,775.46	0.00	0.00	0.00	0.00	0.00	5,775.46
Due From Other Governmental Units	476,761.30	0.00	0.00	0.00	0.00	0.00	476,761.30
Accounts Receivable	7,158.80	0.00	0.00	0.00	0.00	0.00	7,158.80
Interfund Loans Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	23,321.87	0.00		289.84			23,611.71
Prepaid Items	226,899.13	7,190.63			0.00	0.00	234,089.76
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	0.00
Investments-Deferred Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Self-Insurance Security Deposit	0.00	0.00					0.00
TOTAL ASSETS	13,004,259.60	578,972.38	9,303,883.21	69,177,413.60	733,929.89	0.00	92,798,458.68
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		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	13,004,259.60	578,972.38	9,303,883.21	69,177,413.60	733,929.89	0.00	92,798,458.68
LIABILITIES:							
Accounts Payable	473,322.13	57,459.04	32,486.46	0.00	70,074.36	0.00	633,341.99
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
Anticipation Notes Payable	0.00		0.00		0.00		0.00

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	4,553.78	0.00		0.00			4,553.78
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	5,775.46	0.00	0.00	0.00	0.00	5,775.46
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00	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
TOTAL LIABILITIES	552,763.90	69,431.42	32,486.46	1,903.82	77,886.95	0.00	734,472.55
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	160,494.29	149,374.81	0.00	1,880.00	0.00	0.00	311,749.10
Unavailable Revenue - Taxes Receivable	5,001,226.40		2,096,244.96	347,202.95	-14.41		7,444,659.90
TOTAL DEFERRED INFLOWS OF RESOURCES	5,161,720.69	149,374.81	2,096,244.96	349,082.95	-14.41	0.00	7,756,409.00
FUND BALANCE:							
Nonspendable Fund Balance	23,322.00	0.00	0.00	0.00	0.00	0.00	23,322.00
Restricted Fund Balance	200,000.00	360,166.15	7,175,151.79	68,666,157.29	656,057.35	0.00	77,057,532.58
Committed Fund Balance	0.00	0.00	0.00	137,069.05	0.00	0.00	137,069.05
Assigned Fund Balance	100,000.00	0.00	0.00	23,200.49	0.00	0.00	123,200.49
Unassigned Fund Balance	6,966,453.01	0.00	0.00	0.00	0.00	0.00	6,966,453.01
TOTAL FUND BALANCE	7,289,775.01	360,166.15	7,175,151.79	68,826,426.83	656,057.35	0.00	84,307,577.13
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	13,004,259.60	578,972.38	9,303,883.21	69,177,413.60	733,929.89	0.00	92,798,458.68

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	11,403,252.45	671,395.98	4,249,217.87	430,202.84	2,167.15		16,756,236.29
State	28,970,461.44		9,162.12	77.64	404,673.21		29,384,374.41
Federal	2,474,578.73		0.00	0.00	0.00		2,474,578.73
Federal Stimulus	0.00						0.00
Other	58,262.11			0.00	0.00	0.00	58,262.11
TOTAL REVENUES	42,906,554.73	671,395.98	4,258,379.99	430,280.48	406,840.36	0.00	48,673,451.54
EXPENDITURES:							
CURRENT:							
Regular Instruction	22,750,020.49						22,750,020.49
Federal Stimulus	0.00						0.00
Special Education	5,723,703.55						5,723,703.55
Vocational Education	1,739,739.48						1,739,739.48
Skill Center	0.00						0.00
Compensatory Programs	1,858,425.58						1,858,425.58
Other Instructional Programs	643,559.93						643,559.93
Community Services	52,162.00						52,162.00
Support Services	10,312,218.02						10,312,218.02
Student Activities/Other		682,766.06				0.00	682,766.06
CAPITAL OUTLAY:							
Sites				137,637.58			137,637.58
Building				405,742.50			405,742.50
Equipment				661,248.69			661,248.69
Instructional Technology				93,926.78			93,926.78
Energy				0.00			0.00
Transportation Equipment					308,685.14		308,685.14
Sales and Lease						4,500.00	4,500.00
Other	85,398.07						85,398.07
DEBT SERVICE:							
Principal	0.00		3,620,000.00	0.00			3,620,000.00
Interest and Other Charges	0.00		467,505.00	0.00			467,505.00
Bond/Levy Issuance				254,460.00			254,460.00
TOTAL EXPENDITURES	43,165,237.12	682,766.06	4,087,505.00	1,557,515.55	308,685.14	0.00	49,801,698.87

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-258,672.39	-11,370.08	170,874.99	-1,127,235.07	98,155.22	0.00	-1,128,247.33
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		4,160,053.20	68,897,004.60	0.00		73,057,057.80
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	695,000.00	0.00		695,000.00
Transfers Out (GL 536)	0.00		-695,000.00	0.00	0.00		-695,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	3,701.06		0.00	0.00	0.00		3,701.06
TOTAL OTHER FINANCING SOURCES (USES)	3,701.06		3,465,053.20	69,592,004.60	0.00	0.00	73,060,758.86
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-254,971.33	-11,370.08	3,635,928.19	68,464,769.53	98,155.22	0.00	71,932,511.53
BEGINNING TOTAL FUND BALANCE	7,544,746.34	371,536.23	3,539,223.60	361,657.30	557,902.13	0.00	12,375,065.60
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	7,289,775.01	360,166.15	7,175,151.79	68,826,426.83	656,057.35	0.00	84,307,577.13

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2015

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	11,203,414.00	11,403,252.45	199,838.45
State	29,264,641.00	28,970,461.44	-294,179.56
Federal	2,373,688.00	2,474,578.73	100,890.73
Federal Stimulus	0.00	0.00	0.00
Other	53,000.00	58,262.11	5,262.11
TOTAL REVENUES	42,894,743.00	42,906,554.73	11,811.73
EXPENDITURES			
CURRENT:			
Regular Instruction	25,783,507.00	22,750,020.49	3,033,486.51
Federal Stimulus	0.00	0.00	0.00
Special Education	5,728,550.00	5,723,703.55	4,846.45
Vocational Education	1,689,072.00	1,739,739.48	-50,667.48
Skill Center	0.00	0.00	0.00
Compensatory Programs	1,888,911.00	1,858,425.58	30,485.42
Other Instructional Programs	722,542.00	643,559.93	78,982.07
Community Services	99,822.00	52,162.00	47,660.00
Support Services	11,249,728.00	10,312,218.02	937,509.98
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	209,306.00	85,398.07	123,907.93
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	47,371,438.00	43,165,227.12	4,206,210.88
REVENUES OVER (UNDER) EXPENDITURES	-4,476,695.00	-258,672.39	4,218,022.61

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2015

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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	2,000.00	3,701.06	1,701.06
TOTAL OTHER FINANCING SOURCES (USES)	2,000.00	3,701.06	1,701.06
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,474,695.00	-254,971.33	4,219,723.67
BEGINNING TOTAL FUND BALANCE	7,600,000.00	7,544,746.34	-55,253.66
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,125,305.00	7,289,775.01	4,164,470.01

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 E.S.D. 121
 COUNTY: 17 King

Enumclaw School District No. 216
 Budgetary Comparison Schedule
 Associated Student Body Fund
 For The Year Ended August 31, 2015

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	930,065.00	671,395.98	-258,669.02
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	930,065.00	671,395.98	-258,669.02
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	926,709.00	682,766.06	243,942.94
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	926,709.00	682,766.06	243,942.94
REVENUES OVER (UNDER) EXPENDITURES	3,356.00	-11,370.08	-14,726.08

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

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

BEGINNING TOTAL FUND BALANCE

Prior Year(s) Corrections or Restatements

ENDING TOTAL FUND BALANCE

FINAL BUDGET

ACTUAL

3,356.00
340,827.00
344,183.00
-11,370.08
371,536.23
360,166.15

-14,726.08
30,709.23
0.00
15,983.15

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2015

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,134,161.00	4,249,217.87	115,056.87
State	0.00	9,162.12	9,162.12
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	4,134,161.00	4,258,379.99	124,218.99
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	3,620,000.00	3,620,000.00	0.00
Interest and Other Charges	472,505.00	467,505.00	5,000.00
TOTAL EXPENDITURES	4,092,505.00	4,087,505.00	5,000.00
REVENUES OVER (UNDER) EXPENDITURES	41,656.00	170,874.99	129,218.99

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	4,160,053.20	4,160,053.20
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-695,000.00	-695,000.00	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)	-695,000.00	3,465,053.20	4,160,053.20
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-653,344.00	3,635,928.19	4,289,272.19
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,752,036.00	3,539,223.60	787,187.60
Prior Year (s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,098,692.00	7,175,151.79	5,076,459.79

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2015

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	401,679.00	430,202.84	28,523.84
State	0.00	77.64	77.64
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	401,679.00	430,280.48	28,601.48
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	138,000.00	137,637.58	362.42
Building	984,176.00	405,742.50	578,433.50
Equipment	344,824.00	661,248.69	-316,424.69
Instructional Technology	341,000.00	93,926.78	247,073.22
Energy	0.00	0.00	0.00
Sales and Lease	5,000.00	4,500.00	500.00
Transportation Equipment			
Other			

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	390,000.00	254,460.00	-135,540.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,203,000.00	1,557,515.55	645,484.45
REVENUES OVER (UNDER) EXPENDITURES	-1,801,321.00	-1,127,235.07	674,085.93
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	68,555,000.00	68,897,004.60	342,004.60
Long-Term Financing	0.00	0.00	0.00
Transfers In	695,000.00	695,000.00	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)	69,250,000.00	69,592,004.60	342,004.60
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	67,448,679.00	68,464,769.53	1,016,090.53
BEGINNING TOTAL FUND BALANCE	361,657.00	361,657.30	0.30
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	67,810,336.00	68,826,426.83	1,016,090.83

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Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2015

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	500.00	2,167.15	1,667.15
State	385,640.00	404,673.21	19,033.21
Federal	0.00	0.00	0.00
Federal Stimulus	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	386,140.00	406,840.36	20,700.36
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	450,000.00	308,685.14	141,314.86
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	450,000.00	308,685.14	141,314.86

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-63,860.00	98,155.22	162,015.22
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	-63,860.00	98,155.22	162,015.22
BEGINNING TOTAL FUND BALANCE	557,672.00	557,902.13	230.13
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	493,812.00	656,057.35	162,245.35

E.S.D. 121

Statement Of Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

August 31, 2015

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	100,017.73	0.00
Cash On Deposit with Cty Treas	363,806.78	0.00
Minus Warrants Outstanding	-11,250.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	-2,325.41	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	450,249.10	0.00
LIABILITIES:		
Accounts Payable	250.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	250.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	420,272.65	0.00
Held In Trust For Private Purposes	29,726.45	0.00
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	449,999.10	0.00

E.S.D. 121

Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2015

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	219,268.12	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	219,268.12	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	166.10	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	166.10	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	219,434.22	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	11,500.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	11,500.00	0.00
Net Increase (Decrease)	207,934.22	0.00
Net Position--Beginning	242,064.88	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	449,999.10	0.00

E.S.D. 121

Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 17 King

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
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	531,719.50	511,836.07	368,019.87	675,535.70	321,983.61
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	0.00	11,606,829.00	0.00	11,606,829.00	
Net Pension Liabilities TRS 2/3	0.00	3,177,798.00	0.00	3,177,798.00	
Net Pension Liabilities SERS 2/3	0.00	1,666,463.00	0.00	1,666,463.00	
Net Pension Liabilities PERS 1	0.00	3,279,003.00	0.00	3,279,003.00	
Total Long-Term Liabilities	531,719.50	20,241,929.07	368,019.87	20,405,628.70	321,983.61

E.S.D. 121

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 17 King

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Voted Debt					
Voted Bonds	11,685,000.00	63,615,000.00	3,620,000.00	71,680,000.00	3,875,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	11,685,000.00	63,615,000.00	3,620,000.00	71,680,000.00	3,875,000.00

E.S.D. 121

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 17 King

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
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
Other Liabilities					
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, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
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
Other Liabilities					
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, 2015

LOCAL TAXES

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
1100 Local Property Tax	9,887,879.68	4,146,118.64	381,205.81	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	8,369.81	3,513.64	0.00	0.00
1500 Timber Excise Tax	217,801.43	86,238.00	14,343.00	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	10,114,050.92	4,235,870.28	395,548.81	0.00

LOCAL SUPPORT NONTAX

2100 Tuition and Fees, Unassigned	16,560.00			
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 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	218,565.68		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	19,714.87			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care?Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	6,454.20			
2298 School Food Services--Sales of Goods, Supplies, and Services	613,289.78			
2300 Investment Earnings	47,796.64	13,347.59	12,486.03	2,167.15
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	145,752.66		0.00	0.00
2600 Fines and Damages	6,729.18		0.00	0.00
2700 Rentals and Leases	110,489.43	0.00	22,168.00	0.00
2800 Insurance Recoveries	3,777.75		0.00	0.00
2900 Local Support Nontax, Unassigned	86,380.42	0.00	0.00	0.00
2910 E-Rate	13,690.92		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	1,289,201.53	13,347.59	34,654.03	2,167.15
STATE, GENERAL PURPOSE				
3100 Apportionment	21,208,770.69			
3121 Special Education - General Apportionment	672,459.83			
3300 Local Effort Assistance	859,658.84			
3600 State Forests	21,826.57	9,162.12	77.64	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	22,762,715.93	9,162.12	77.64	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	2,876,796.29			
4122 Special Education - Infants and Toddlers - State	152,293.77			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	667,567.44			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	460,977.04			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	218,558.29			
4174 Highly Capable	38,260.22			
4188 Day Care	0.00			
4198 School Food Service	19,063.06			
4199 Transportation - Operations	1,744,208.49			
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	30,020.91			
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, 2015

STATE, SPECIAL PURPOSE

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
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				404,673.21
4000 TOTAL STATE, SPECIAL PURPOSE	6,207,745.51	0.00	0.00	404,673.21

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	0.00	0.00	0.00
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	2,019.37	0.00	0.00	0.00
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	2,019.37	0.00	0.00	0.00

FEDERAL, SPECIAL PURPOSE

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	1,093,551.89			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	27,603.30			
6140 Impact Aid-Construction				0.00
6146 Skill Center	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	337,936.47			
6152 Other Title, ESEA Fed	134,037.45			
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	50,337.00			
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	3,097.66			
6198 School Food Services	643,902.08			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	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 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	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, 2015

FEDERAL, SPECIAL PURPOSE

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
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	17,151.38			
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	8,669.49			
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	75,052.33			
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			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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	81,220.31			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,472,559.36	0.00	0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	33,319.82		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	24,942.29			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	58,262.11	0.00	0.00	0.00
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	
8188 Day Care	0.00			
8189 Community Services	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2015

REVENUES FROM OTHER ENTITIES

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00	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	0.00

OTHER FINANCING SOURCES

9100 Sale of Bonds	0.00	4,160,053.20	68,897,004.60	0.00
9200 Sale of Real Property	0.00	0.00	0.00	0.00
9300 Sale of Equipment	3,701.06		0.00	0.00
9400 Compensated Loss of Fixed Assets	0.00	0.00	0.00	0.00
9500 Long-Term Financing	0.00	0.00	0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	695,000.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	3,701.06	4,160,053.20	69,592,004.60	0.00

TOTAL REVENUES AND OTHER FINANCING SOURCES

	42,910,255.79	8,418,433.19	70,022,285.08	406,840.36
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PROGRAM EXPENDITURE SUMMARY			ACTIVITY EXPENDITURE SUMMARY			OBJECT EXPENDITURE SUMMARY		
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT			
01 Basic Education	22,763,794.99	11 Bd of Dir	256,311.82	0 Debit Transfer	109,806.65			
02 ALE	.00	12 Supt Off	330,166.11	1 Credit Transfer	-109,806.65			
03 Basic Education - Dropout Reengagement	45,570.00	13 Busns Off	695,293.55	2 Cert. Salaries	18,526,252.93			
11 Stim, Title I	.00	14 HR	373,305.67	3 Class. Salaries	8,119,142.87			
12 Stim, Schl Imprv	.00	15 Pblic Rltn	11,695.39	4 Employee Benefits	9,458,621.54			
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	896,416.63	5 Supplies / Materials	2,284,596.15			
14 Stim, IDEA	.00	22 Lrn Resrc	724,294.47	6	.00			
18 Stim, Compt Grants	.00	23 Princ Off	2,912,365.46	7 Purchased Services	4,636,626.61			
19 Stim, Other	.00	24 Guid/Coun	884,942.98	8 Travel	54,588.95			
21 Sp Ed, Sup, St	4,555,846.49	25 Pupil M/S	365,491.97	9 Capital Outlay	85,398.07			
22 Sp Ed, Infants and Toddlers, State	113,200.00	26 Health	1,522,886.42	TOTAL ALL OBJECTS	43,165,227.12			
24 Sp Ed, Sup, Fed	1,054,657.06	27 Teaching	22,808,751.55					
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	872,627.54					
26 Sp Ed, Inst, St	.00	29 Pmt to SD	42,631.49					
29 Sp Ed, Oth, Fed	.00	31 InstProdev	1,005,164.13					
31 Voc, Basic, St	1,555,663.14	32 Inst Tech	485,754.26					
34 MidSchCar/Tec	157,706.63	33 Curriculum	302,537.10					
38 Voc, Fed	26,369.71	41 Supervisn	80,788.60					
39 Voc, Other	.00	42 Food	747,762.10					
45 Skill Cnt, Bas, St	.00	44 Operation	898,134.89					
46 Skill Cntr, Fed	.00	49 Transfers	-11,560.96					
51 ESEA Disadvantaged, Fed	322,828.12	51 Supervisn	242,322.07					
52 Other Title, ESEA, Fed	128,044.95	52 Operation	1,469,789.81					
53 ESEA Migrant, Federal	.00	53 Maintnce	229,997.23					
54 Read First, Fed	.00	56 Insurance	50,823.99					
55 LAP	603,762.64	59 Transfers	-98,245.69					
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	102,045.24					
57 St In, N/D, Fed	.00	62 Grnd Mnt	289,676.72					
58 Sp/Plt Pgm, St	456,264.48	63 Oper Bldg	1,855,688.25					
59 Inst. JAJ	.00	64 Maintnce	842,305.81					
61 Head Start, Fed	.00	65 Utilities	888,909.05					
		67 Bldg Secu	12,956.09					
		68 Insurance	233,773.01					
		72 Info Sys	795,709.04					

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00	73 Printing	.00
64 LEP, Fed	49,350.00	74 Warehouse	.00
65 Tran Biling, St	202,212.77	75 Mtr Pool	43,715.33
67 Ind Ed, Fd, JOM	.00	83 Interest	.00
68 Ind Ed, Fd, ED	17,151.38	84 Principal	.00
69 Comp, Othr	78,811.24	85 Debt Expn	.00
71 Traffic Safety	.00	91 Publ Actv	.00
73 Summer School	.00	TOTAL ALL ACTIVITIES	43,165,227.12
74 Highly Capable	74,663.55		
75 Prof Dev, State	.00		
76 Target Asst, Fed	.00		
78 Yth Trg Pm, Fed	.00		
79 Inst Pgm, Othr	568,896.38		
81 Public Radio/TV	.00		
86 Comm Schools	.00		
88 Day Care	.00		
89 Othr Comm Srv	56,587.45		
97 Distwide Suppt	6,701,821.55		
98 Schl Food Serv	1,715,124.63		
99 Pupil Transp	1,916,899.96		
TOTAL ALL PROGRAMS	43,165,227.12		