

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 Kent School District No. 415 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 MaET BT3bv A4Accounti2cct No. 415 of Kis (Accountnd.708 6 P629 TL 0.0iton. of Kis Tj Tples as stated in thordance with the appronducct 629 nts dayse w(If s -2015

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	286,341,612.11	2,386,200.58	27,493,513.08	7,463,928.89	5,774,945.15	1,048.45	329,461,248.26
Total Expenditures	295,973,225.19	2,388,649.50	26,850,316.78	10,738,576.95	843,994.01	14.67	336,794,777.10
Other Financing Uses	7,066.18		-0.08	0.00	0.00		7,066.10
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-9,638,679.26	-2,448.92	643,196.38	-3,274,648.06	4,930,951.14	1,033.78	-7,340,594.94
Beginning Total Fund Balance	23,735,871.06	1,640,848.59	12,450,992.30	9,637,820.67	1,092,552.03	176,013.26	48,734,097.91
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	14,097,191.80	1,638,399.67	13,094,188.68	6,363,172.61	6,023,503.17	177,047.04	41,393,502.97

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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
			0.00			0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
535,199.40	0.00		0.00			535,199.40
123,369.15	9,385.00			0.00	0.00	132,754.15
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00		0.00	4,689,754.14	0.00	0.00	4,689,754.14
0.00			0.00			0.00
0.00						0.00
59,070,258.00	1,818,141.52	25,878,778.53	14,889,023.45	6,025,835.09	177,366.31	107,859,402.90

LIABILITIES:

Accounts Payable	409,734.62	13,534.58	25,039.15	408,714.93	2,331.92	319.27	859,674.47
Contracts Payable Current	117,586.56	0.00		0.00	0.00	0.00	117,586.56
Accrued Interest Payable			0.00				0.00
Accrued Salaries	1,076,609.91	0.00		0.00			1,076,609.91
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, 2015

General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total	
0.00	0.00	0.00	546,192.73	0.00	0.00	546,192.73	
0.00	0.00	0.00	116,301.34	0.00	12,047.04	128,348.38	
10,780,262.96	0.00	0.00	0.00	0.00	0.00	10,780,262.96	
14,097,191.80	1,638,399.67	13,094,188.68	6,363,172.61	6,023,503.17	177,047.04	41,393,502.97	
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	59,070,258.00	1,818,141.52	25,878,778.53	14,889,023.45	6,025,835.09	177,366.31	107,859,402.90

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2015

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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
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-9,660,231.62	-2,448.92	636,130.12	-3,604,670.86	-99,367.36	1,033.78	-12,729,554.86
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	5,000,000.00		5,000,000.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		7,066.18	0.00	0.00		7,066.18
Transfers Out (GL 536)	-7,066.18		0.00	0.00	0.00	0.00	-7,066.18
Other Financing Uses (GL 535)	0.00		0.08	0.00	0.00		0.08
Other	28,618.54		0.00	330,022.80	30,318.50		388,959.84
TOTAL OTHER FINANCING SOURCES (USES)	21,552.36		7,066.26	330,022.80	5,030,318.50	0.00	5,388,959.92
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-9,638,679.26	-2,448.92	643,196.38	-3,274,648.06	4,930,951.14	1,033.78	-7,340,594.94
BEGINNING TOTAL FUND BALANCE	23,735,871.06	1,640,848.59	12,450,992.30	9,637,820.67	1,092,552.03	176,013.26	48,734,097.91
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	14,097,191.80	1,638,399.67	13,094,188.68	6,363,172.61	6,023,503.17	177,047.04	41,393,502.97

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2015

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)	-7,067.00	-7,066.18	0.82
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	35,000.00	28,618.54	-6,381.46
TOTAL OTHER FINANCING SOURCES (USES)	27,933.00	21,552.36	-6,380.64
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-10,068,576.00	-9,638,679.26	429,896.74
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	29,661,204.00	23,735,871.06	-5,925,332.94
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	19,592,628.00	14,097,191.80	-5,495,436.20

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)	-305.00	-2,448.92	-2,143.92
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,338,212.00	1,640,848.59	302,636.59
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,337,907.00	1,638,399.67	300,492.67

EXPENDITURES

CAPITAL OUTLAY:

- Sites
- Building
- Equipment
- Energy
- Transportation Equipment
- Other

REVENUES OVER (UNDER) EXPENDITURES	207,788.00	636,130.12	428,342.12
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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	7,067.00	7,066.18	-0.82
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.08	0.08
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	7,067.00	7,066.26	-0.74
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	214,855.00	643,196.38	428,341.38
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	12,339,228.00	12,450,992.30	111,764.30
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	12,554,083.00	13,094,188.68	540,105.68

EXPENDITURES

CAPITAL OUTLAY:

Sites	575,315.00	294,721.79	280,593.21
Building	3,525,408.00	2,299,492.83	1,225,915.17
Equipment	4,960,991.00	907,875.03	4,053,115.97
Instructional Technology	7,000,000.00	7,223,408.76	-223,408.76
Energy	19,656.00	6,552.04	13,103.96
Sales and Lease	0.00	6,141.50	-6,141.50
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2015

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	385.00	385.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	16,081,370.00	10,738,576.95	5,342,793.05

REVENUES OVER (UNDER) EXPENDITURES	-8,441,370.00	-3,604,670.86	4,836,699.14
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Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

FINAL BUDGET

ACTUAL

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	330,022.80	330,022.80
TOTAL OTHER FINANCING SOURCES (USES)	0.00	330,022.80	330,022.80

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-8,441,370.00	-3,274,648.06	5,166,721.94
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BEGINNING TOTAL FUND BALANCE	10,289,333.00	9,637,820.67	-651,512.33
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Prior Year(s) Corrections or Restatements		0.00	0.00
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ENDING TOTAL FUND BALANCE	1,847,963.00	6,363,172.61	4,515,209.61
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Kent School District No. 415

RUN: 1/14/20160

Budgetary Comparison Schedule

	4,930,951:	5,289,850.14
400,000.00	1,092,552.03	692,552.03
	0.00	0.00
41,101.00	6,023,503.17	5,982,402.17

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Statement Of Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

August 31, 2015

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	67,436.63
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	71,303.85	177,413.49
Minus Warrants Outstanding	-16.72	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	71,287.13	244,850.12

NET POSITION:

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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	10,499.50	0.00
Employer		0.00
Members		394,432.50
Other	20,011.97	0.00
TOTAL CONTRIBUTIONS	30,511.47	394,432.50
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	443.50	1,189.85
Less Investment Expenses	0.00	0.00
Net Investment Income	443.50	1,189.85
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	30,954.97	395,622.35
DEDUCTIONS:		
Benefits		380,263.38
Refund of Contributions	0.00	0.00
Administrative Expenses	6.77	34,898.24
Scholarships	2,974.65	
Other	37,410.56	0.00
TOTAL DEDUCTIONS	40,391.98	415,161.62
Net Increase (Decrease)	-9,437.01	-19,539.27
Net Position--Beginning	79,999.14	263,881.05
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	70,562.13	244,341.78

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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	280,897.00	224,591.00	151,553.00	353,935.00	159,193.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	5,433,012.00	4,435,607.00	4,088,741.00	5,779,878.00	3,645,676.00
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
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	0.00	82,259,435.00	0.00	82,259,435.00	
Net Pension Liabilities TRS 2/3	0.00	22,293,692.00	0.00	22,293,692.00	
Net Pension Liabilities SERS 2/3	0.00	10,451,602.00	0.00	10,451,602.00	
Net Pension Liabilities PERS 1	0.00	20,960,173.00	0.00	20,960,173.00	
Total Long-Term Liabilities	5,713,909.00	140,625,100.00	4,240,294.00	142,098,715.00	3,804,869.00

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Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 17 King

For the Year Ended August 31, 2015

Beginning

Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
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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
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00

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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

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2015

General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
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399,578.68

0.00

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
4122 Special Education - Infants and Toddlers - Stec5.347	1,532.75		57,902.00	0.00
4122 Special Education - Infants and Toddlers - State	15,000,115.11			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	6,247,052.26			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,906,717.10			
4159 Juveniles in Adult Jails	100,351.80	0.00		
4165 Transitional Bilingual	5,003,703.90			
4174 Highly Capable	249,786.46			
4188 Day Care	0.00			
4198 School Food Service	166,475.03			
4199 Transportation - Operations	7,793,551.75			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	2,604.51		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
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			

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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
	0.00			
	0.00			
	0.00			
	0.00			
	0.00			
				737,627.75
4000 TOTAL STATE, SPECIAL PURPOSE	37,501,567.49		57,902.00	737,627.75
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	5,816.92	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	13,842.65	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	712,909.34	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	19,659.57	712,909.34	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	93,900.00			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	5,714,724.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	194,884.42			
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				
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	69,626.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	21,216.45		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	1,397,108.26			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	44,650.29			
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			

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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				
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	888,409.70			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	22,900,303.71		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	23,975.80			
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	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	23,975.80		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	25,931.77		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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	29,203.95			
8500 Nonfederal, ESD	167,039.03		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	222,174.75		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	5,000,000.00
9200 Sale of Real Property	0.00	0.00	330,022.80	
9300 Sale of Equipment	28,618.54		0.00	30,318.50
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	7,066.18	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	28,618.54	7,066.18	330,022.80	5,030,318.50
TOTAL REVENUES AND OTHER FINANCING SOURCES	286,341,612.11	27,493,513.08	7,463,928.89	5,774,945.15

OBJECT EXPENDITURE SUMMARY

		NO. OBJECT TITLE	AMOUNT
11		0 Debit Transfer	1,578,461.96
		1 Credit Transfer	-1,578,461.96
		2 Cert. Salaries	131,932,668.91
14 HR	2,565,740.67	3 Class. Salaries	49,307,618.14
15 Pblc Rltn	714,612.68	4 Employee Benefits	65,090,648.61
21 Supv Inst	7,974,173.19	5 Supplies / Materials	15,807,371.03
22 Lrn Resrc	4,447,060.74	6	.00
23 Princ Off	20,481,929.08	7 Purchased Services	32,612,157.88
		8 Travel	691,680.25
		9 Capital Outlay	531,080.37
		TOTAL ALL OBJECTS	295,973,225.19
42 Food	5,030,801.46		
44 Operation	5,134,468.05		
49 Transfers	-238,250.25		
51 Supervisn	871,253.07		
52 Operation	6,660,508.29		
53 Maintnce	1,276,965.25		
56 Insurance	119,520.10		
59 Transfers	-1,103,604.62		
61 Supv Bldg	453,357.24		
62 Grnd Mnt	927,097.70		
63 Oper Bldg	9,085,038.93		
64 Maintnce	4,239,288.36		
65 Utilities	6,420,952.88		
67 Bldg Secu	.00		
68 Insurance	1,464,197.79		
72 Info Sys	9,948,027.10		

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2015

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
73	Printing	481,487.60
74	Warehouse	255,071.10
75	Mtr Pool	-20,295.01
83	Interest	6,605.01
84	Principal	98,923.27
85	Debt Expn	9,951.14
91	Publ Actv	192,691.47
	TOTAL ALL ACTIVITIES	295,973,225.19

74 Highly Capable 316,049.37

76 Target Asst, Fed .00

78 Yth Trg Pm, Fed .00

79 Inst Pgm, Othr 288,340.35

89 Othr Comm Srv 396,489.69

97 Distwide Suppt 41,595,817.28

98 Schl Food Serv 10,270,365.36

REPORT F196

Kent School District No. 415

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E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2014-2015

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

COUNTY: 17 King

For the Year Ended August 31, 2015

21 Supv Inst	5,249,046.17	15,391.75	2,703,521.62	1,049,857.94	1,113,793.53	119,328.20	212,715.18	34,437.95	0.00
22 Lrn Resrc	4,440,643.77	92.07	2,660,184.33	480,134.90	1,190,612.50	102,020.09	7,599.88	0.00	0.00
23 Princ Off	19,891,388.90	23,248.78	9,909,300.60	4,442,258.66	4,978,618.57	281,289.12	198,732.83	55,445.36	2,494.98
24 Guid/Coun	5,406,254.43	935.84	3,989,880.32	0.00	1,409,326.66	3,373.40	2,738.21	0.00	0.00
25 Pupil M/S	4,207,278.20	14,494.12	4,439.04	1,150,655.53	1,368,986.95	24,946.93	0.00	10,190.02	37,268.73
26 Health	2,210,748.80	200.83	1,119,019.53	431,572.59	561,141.35	39,947.08	56,568.46	2,298.96	0.00
27 Teaching	118,614,466.56	197,623.95	80,832,419.49	2,280,540.02	28,784,749.88	2,032,977.22	4,411,594.51	49,649.10	24,912.39
28 Extracur	2,607,093.69	106,890.87	384,971.17	1,434,051.58	470,101.89	33,318.01	151,752.95	0.00	26,007.22
31 InstProDev	3,256,344.58	12,154.79	2,011,443.90	178,280.03	416,742.65	26,061.42	509,964.31	101,697.48	0.00
32 Inst Tech	107,772.42	0.00		0.00	0.00	4,378.91	103,393.51	0.00	0.00
33 Curriculum	1,643,070.72	1,948.51	508.67	0.00	1,068,233.95	1,578,252.93	55,996.99	0.00	6,296.25
01 TOTAL	167,634,108.24	372,981.51	103,615,688.67	12,954,351.29	40,294,141.35	4,245,432.31	5,777,175.85	243,555.62	130,781.64

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 17 King

For the Year Ended August 31, 2015

Activity	Total	Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Services	Travel	Outlay
23 Princ Off	35,622.75	0.00		0.00	22,387.20	13,235.55	0.00	0.00	0.00	0.00
27 Teaching	108,837.14	0.00		81,895.45	0.00	26,941.69	0.00	0.00	0.00	0.00
33 Curriculum	223,606.00	0.00		0.00	0.00	0.00	0.00	223,606.00	0.00	0.00
02 TOTAL	368,065.89	0.00		81,895.45	22,387.20	40,177.24	0.00	223,606.00	0.00	0.00

21 Supv Inst	28,970.91	450.83	20,904.47	218.85	2,546.10	362.62	4,488.04	0.00	0.00
23 Princ Off	526,243.85	71.17	267,988.59	116,615.66	139,585.82	76.87	1,540.09	365.65	0.00
24 Guid/Coun	342,365.50	22.73	263,170.67	0.00	78,482.70	123.40	566.00	0.00	0.00
27 Teaching	1,299,622.76	96.64	260,045.02	748.22	78,839.14	26,930.17	932,845.13	118.44	0.00

33 Curriculum 5,475.00 0.00 0.00 0.00

2,546.10

E.S.D. 121

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 17 King

For the Year Ended August 31, 2015

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	143,295.36	0.00		112,130.28	47.35	30,546.00	433.97	0.00	137.76	0.00
27 Teaching	189,756.77	6,790.37		60,944.58	40,851.07	15,654.53	16,816.54	48,478.48	221.20	0.00
31 InstProDev	584,320.12	44.80		205,832.46	189.08	52,383.15	9,116.90	241,896.70	74,857.03	0.00
32 Inst Tech	371,511.07	0.00			0.00	0.00	371,511.07	0.00	0.00	0.00
33 Curriculum	15,472.33	0.00		0.00	0.00	0.00	15,472.33	0.00	0.00	0.00
18 TOTAL	1,304,355.65	6,835.17		378,907.32	41,087.50	98,583.68	413,350.81	290,375.18	75,215.99	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2015

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	1,295,224.64	2,514.16		449,990.05	353,351.53	292,989.60	60,193.42	118,156.61	18,029.27	0.00
23 Princ Off	28,673.58	0.00		20,793.71	620.00	7,259.87	0.00	0.00	0.00	0.00
24 Guid/Coun	37,580.84	0.00		26,631.31	0.00	10,949.53	0.00	0.00	0.00	0.00
26 Health	8,232,016.44	133.07		4,424,187.24	199,606.48	1,528,050.76	41,176.61	2,030,007.75	8,854.53	0.00
27 Teaching	19,949,568.05	263,063.05		8,737,231.59	4,909,080.66	5,784,917.99	176.88	237,487.19	17,610.69	0.00
29 Pmt to SD	93,584.00							93,584.00		
31 InstProDev	268,653.30	0.00		176,147.52	50,143.46	42,362.32	0.00	0.00	0.00	0.00
33 Curriculum	63,687.51	0.00		0.00	0.00	0.00	63,687.51	0.00	0.00	0.00
21 TOTAL	29,968,988.36	265,710.28		13,834,981.42	5,512,802.13	7,666,530.07	165,234.42	2,479,235.55	44,494.49	0.00

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 17 King

For the Year Ended August 31, 2015

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	39,865.65	0.00		15,497.41	12,983.93	11,384.31	0.00	0.00	0.00	0.00
26 Health	90,576.43	0.00		44,015.18	0.00	19,361.25	0.00	27,200.00	0.00	0.00
27 Teaching	668,909.58	0.00		27,739.12	0.00	9,930.46	0.00	631,240.00	0.00	0.00
22 TOTAL	799,351.66	0.00		87,251.71	12,983.93	40,676.02	0.00	658,440.00	0.00	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 17 King

For the Year Ended August 31, 2015

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	17,571.00	0.00		0.00	0.00	0.00	0.00	17,571.00	0.00	0.00
27 Teaching	5,045,912.89	512.10		716,896.32	1,360,375.06	952,143.40	117,292.38	1,898,693.63	0.00	0.00
29 Pmt to SD	385,196.60							385,196.60		
31 InstProDev	29,416.51	0.00		13,902.58	11,753.74	3,760.19	0.00	0.00	0.00	0.00
24 TOTAL	5,478,097.00	512.10		730,798.90	1,372,128.80	955,903.59	117,292.38	2,301,461.23	0.00	0.00

£7,108.00

£7,108.06

21 Supv Inst	442,787.01	19.64	251,507.48	77,968.54	104,955.96	8,201.72	133.67	0.00	0.00
24 Guid/Coun	95,268.44	0.00	0.00	63,962.92	28,321.65	2,983.87	0.00	0.00	0.00
25 Pupil M/S	2,162.76	0.00	0.00	0.00	0.00	2,162.76	0.00	0.00	0.00
27 Teaching	7,321,078.86	35,672.14	4,049,739.27	117,121.20	1,414,598.40	1,013,711.04	529,434.24	13,693.61	147,108.96
31 InstProDev	78,226.67	0.00	63,038.73	2,375.74	1.116	0	8pc42,375.74	U723p	
33 Curriculum	241.06	0.00	0.00	0.00	0.00	241.06	0.00	0.00	0.00

£7,108.00

£7,108.90

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 17 King

For the Year Ended August 31, 2015

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
24 Guid/Coun	526.53	0.00		0.00	450.56	75.97	0.00	0.00	0.00	0.00
27 Teaching	90,051.11	10,131.10		50,484.60	0.00	8,120.08	9,919.36	5,349.29	6,046.68	0.00
31 InstProDev	95,239.26	0.00		39,288.68	0.00	5,965.03	0.00	29,656.29	20,329.26	0.00
38 TOTAL	185,816.90	10,131.10		89,773.28	450.56	14,161.08	9,919.36	35,005.58	26,375.94	0.00

E.S.D. 121

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

21 Supv Inst	282,873.87	709.70	97,124.15	99,003.11	61,254.64	13,488.47	2,730.00	8,563.80	0.00
27 Teaching	4,036,391.43	58,412.70	882,280.96	825,528.43	695,168.67	137,864.78	1,427,123.27	10,012.62	0.00
31 InstProDev	421,699.73	250.30	236,246.46	66,696.91	3,470.27	3 T*	ET20BT470526.5	TE7,90622IL 0 2000,1050.67	TT370 242.4470 Td T* ET0BT
33 Curriculum	581,511.98	0.00	0.00	0.00	0.00	569,658.16	11,853.82	0.00	0.00
51 TOTAL	5,322,477.01	59,372.70	1,112,651.76	937,824.27	776,893.57	738,072.62	1,641,842.76	55,819.33	0.00

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

Activity	Total	(0)	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	Capital Outlay
		Debit Transfer								
21 Supv Inst	9,981.77	0.00		0.00	8,242.00	1,739.77	0.00	0.00	0.00	0.00
31 InstProDev	641,049.81	308.52		363,434.85	0.00	92,935.57	6,921.19	166,264.47	11,185.21	0.00
52 TOTAL	651,031.58	308.52		363,434.85	8,242.00	94,675.34	6,921.19	166,264.47	11,185.21	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 17 King

For the Year Ended August 31, 2015

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	172,064.38	0.00		88,750.93	43,153.33	39,768.62	0.00	300.00	91.50	0.00
22 Lrn Resrc	5,395.94	0.00		0.00	0.00	0.00	5,395.94	0.00	0.00	0.00
24 Guid/Coun	14,191.10	0.00		11,651.24	0.00	2,539.86	0.00	0.00	0.00	0.00
27 Teaching	5,430,532.65	11,863.61		1,808,049.46	1,711,881.01	1,547,606.44	38,858.94	300,922.39	11,350.80	0.00
31 InstProDev	218,175.07	0.00		109,834.77	14,960.07	17,260.12	110.75	70,498.87	5,510.49	0.00
33 Curriculum	116,021.73	0.00		466.57	0.00	88.24	104,140.51	11,326.41	0.00	0.00
55 TOTAL	5,956,380.87	11,863.61		2,018,752.97	1,769,994.41	1,607,263.28	148,506.14	383,047.67	16,952.79	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2015

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
22 Lrn Resrc	1,021.03	0.00		0.00	0.00	0.00	1,021.03	0.00	0.00	0.00
24 Guid/Coun	46,870.89	0.00		25,360.00	9,638.02	11,872.87	0.00	0.00	0.00	0.00
27 Teaching	1,418,561.75	2,561.64		1,094,001.83	1,262.59	280,810.02	1,027.59	38,840.00	58.08	0.00
29 Pmt to SD	16,000.00							16,000.00		
31 InstProDev	481,011.74	53.85		296,677.35	304.20	59,228.36	2,899.66	107,436.19	14,412.13	0.00
32 Inst Tech	6,907.73	0.00			0.00	0.00	6,907.73	0.00	0.00	0.00
33 Curriculum	2,081.61	0.00		0.00	0.00	0.00	2,081.61	0.00	0.00	0.00
58 TOTAL	1,972,454.75	2,615.49		1,416,039.18	11,204.81	351,911.25	13,937.62	162,276.19	14,470.21	0.00

E.S.D. 121

PROGRAM 59 - Institutions - Juveniles in Adult Jails

		(0)	(1)	(2)	(3)	(4)	(5)	(7)		
27 Teaching	100,222.66	0.00		73,586.00	0.00	25,407.39	297.43	0.00	931.84	0.00
31 InstProDev	1,315.34	0.00		1,111.24	0.00	204.10	0.00	0.00	0.00	0.00
59 TOTAL	101,538.00	0.00		74,697.24	0.00	25,611.49	297.43	0.00	931.84	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2015

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	256,357.35	2,010.22		171,696.19	7,190.28	52,240.07	13,865.41	8,117.15	1,238.03	0.00
31 InstProDev	123,086.78	0.00		0.00	0.00	0.00	0.00	112,510.50	10,576.28	0.00
33 Curriculum	189,340.86	0.00		0.00	0.00	0.00	77,740.86	111,600.00	0.00	0.00
64 TOTAL	568,784.99	2,010.22		171,696.19	7,190.28	52,240.07	91,606.27	232,227.65	11,814.31	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 17 King

For the Year Ended August 31, 2015

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	266,600.40	0.00		125,566.48	65,037.00	74,007.95	0.00	1,988.97	0.00	0.00
27 Teaching	4,094,672.61	19.20		1,549,630.30	1,306,690.82	1,235,636.01	1,725.45	970.83	0.00	0.00
31 InstProDev	43,184.60	0.00		29,198.79	7,111.96	6,873.85	0.00	0.00	0.00	0.00
65 TOTAL	4,404,457.61	19.20		1,704,395.57	1,378,839.78	1,316,517.81	1,725.45	2,959.80	0.00	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2015

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	69,129.41	90.00		0.00	46,578.99	19,152.98	807.38	500.00	2,000.06	0.00
68 TOTAL	69,129.41	90.00		0.00	46,578.99	19,152.98	807.38	500.00	2,000.06	0.00

25 Pupil M/S	3,842.56	0.00								
27 Teaching	269,640.54	4,000.87	170,945.34	18,593.30	50,808.94	20,945.40	4,268.95	77.74	0.00	
31 InstProDev	1,251.71	0.00	518.30	564.26	169.15	0.00	0.00	0.00	0.00	

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 17 King

For the Year Ended August 31, 2015

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	43,463.03	0.00		20,270.58	11,263.15	11,496.77	0.00	432.53	0.00	0.00
27 Teaching	186,574.78	823.40		127,999.49	73.43	45,412.65	6,565.13	4,941.00	759.68	0.00
31 InstProDev	52,877.03	0.00		39,406.04	0.00	8,645.91	0.00	0.00	4,825.08	0.00
33 Curriculum	33,134.53	0.00		0.00	0.00	0.00	33,134.53	0.00	0.00	0.00
74 TOTAL	316,049.37	823.40		187,676.11	11,336.58	65,555.33	39,699.66	5,373.53	5,584.76	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 17 King

For the Year Ended August 31, 2015

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	15,850.91	0.00		0.00	0.00	0.00	2,881.64	12,969.27	0.00	0.00
27 Teaching	208,449.61	22,445.82		29,278.16	34,444.69	18,375.99	18,953.01	83,230.35	1,721.59	0.00
28 Extracur	22,068.05	0.00		0.00	0.00	0.00	0.00	0.00	0.00	22,068.05
31 InstProDev	41,971.78	0.00		12,011.16	0.00	1,460.62	0.00	28,500.00	0.00	0.00
79 TOTAL	288,340.35	22,445.82		41,289.32	34,444.69	19,836.61	21,834.65	124,699.62	1,721.59	22,068.05

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2015

Activity										
27 Teaching	406.79	0.00		0.00	0.00	0.00	406.79	0.00	0.00	0.00
28 Extracur	58,086.13	11.00		8,957.08	28,211.61	4,400.08	6,935.10	9,571.26	0.00	0.00
63 Oper Bldg	145,305.30	0.00			122,728.68	22,576.62	0.00	0.00	0.00	0.00
91 Publ Actv	192,691.47	192,490.61	0.00	0.00	171.64	29.22	0.00	0.00	0.00	0.00
89 TOTAL	396,489.69	192,501.61	0.00	8,957.08	151,111.93	27,005.92	7,341.89	9,571.26	0.00	0.00

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 17 King

For the Year Ended August 31, 2015

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	67,877.15	0.00		0.00	44,036.84	23,840.31	0.00	0.00	0.00	0.00
51 Supervisn	871,253.07	2,357.72		0.00	597,156.98	236,743.16	8,810.27	22,686.26	3,498.68	0.00
52 Operation	6,660,508.29	434,601.76			3,730,188.09	1,680,823.62	714,731.27	100,163.55	0.00	0.00
53 Maintnce	1,276,965.25	0.00			562,071.25	199,234.89	447,633.91	68,025.20	0.00	0.00
56 Insurance	119,520.10							119,520.10		
59 Transfers	-1,103,604.62		-1,103,604.62							
99 TOTAL	7,892,519.24	436,959.48	-1,103,604.62	0.00	4,933,453.16	2,140,641.98	1,171,175.45	310,395.11	3,498.68	0.00

Other Data Requirements and Certifications

9,578.68	Enter the amount of E-Rate received by the school district either as the total discount or	399,578.68
,578.68	as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	
	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	2,355,878.14
	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes

E.

E.S.D. 121

Data Requirements for End of Year Reporting to
Apportionment and State Recovery Rate

COUNTY: 17 King

For the Year Ended August 31, 2015

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

32,492.66

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)

0.164

a) Total All Programs (SYSTEM CALCULATED)

295,973,225.19

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

41,595,817.28

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)

254,377,407.91

E.S.D. 121

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 17 King

For the Year Ended August 31, 2015

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

946,112.20

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

0.00

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

179,359.83

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward
For the Year Ended August 31, 2015

DISTORTING ITEMS

E.S.D. 121

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 17 King

For the Year Ended August 31, 2015

INDIRECT EXPENDITURES

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 121

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 17 King

For the Year Ended August 31, 2015

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

97,681.81

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

54,411.15

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

----- EXCLUDED -----

E.S.D. 121

Fiscal Year 2014-2015

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

| ----- EXCLUDED ----- |

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate

| ----- EXCLUDED ----- |
|

E.S.D. 121

Fiscal Year 2014-2015

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2016-17

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Totals	295,973,225.19	531,080.37	115,479.42	6,156,273.49		39,440,685.56	115,479.42 249,729,706.35

*** FIXED WITH CARRY-FORWARD UNRESTRICTED INDIRECT RATE CALCULATION ***

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	39,440,685.56
7. FY 12-13 OVER (UNDER) RECOVERY (LINE 3)	-262,081.94
8. FY 14-15 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	39,178,603.62
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	249,729,706.35
10. FY 14-15 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1505
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	37,584,320.81
12. FY 14-15 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,594,282.81
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	41,034,968.37
14. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.1643

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	1,304,355.65	0.00	1,304,355.65	0.00
	0.00	0.00	0.00	0.00
	29,968,988.36	25,202,439.71	98,996.39	4,667,552.26
	799,351.66	799,351.66	0.00	0.00
	5,478,097.00	0.00	5,478,097.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	185,816.90	0.00	185,816.90	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	5,322,477.01	0.00	5,322,477.01	0.00
	651,031.58	0.00	651,031.58	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	5,956,380.87	5,956,380.87	0.00	0.00
	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	1,972,454.75	1,961,205.79	0.00	11,248.96

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	101,538.00	100,351.80	0.00	1,186.20
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	568,784.99	0.00	568,784.99	0.00
65 Transitional Bilingual, State	4,404,457.61	4,404,457.61	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	69,129.41	0.00	69,129.41	0.00
69 Compensatory, Other	277,072.26	0.00	138,536.13	138,536.13
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	316,049.37	249,786.46	0.00	66,262.91
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	288,340.35	0.00	83,704.10	204,636.25
TOTAL OTHER INSTRUCTIONAL PROGRAMS	57,664,325.77	38,673,973.90	13,900,929.16	5,089,422.71
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	396,489.69	0.00	192,246.32	204,243.37
98 School Food Services	10,270,365.36	166,475.03	8,198,906.34	1,904,983.99
99 Pupil Transportation	7,892,519.24	7,793,551.75	0.00	98,967.49
TOTAL OTHER PROGRAMS	18,559,374.29	7,960,026.78	8,391,152.66	2,208,194.85
TOTALS	295,973,225.19	193,096,894.56	22,919,963.28	79,956,367.35

	H["35"/"36 Cevwcn"*C+	H["36"/"37 Cevwcn"*D+
Preliminary FY 2014-2015 to FY 2013-2014 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	28,168,457.83	29,968,988.36
2. Minus Revenue 7121 Payments From Other Districts.	25,533.00	23,975.80
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	44,650.29
4. Equals aggregate special education expenditures for resident special education students.	28,142,924.83	29,900,362.27
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,757,437.44
Preliminary FY 2014-2015 to FY 2013-2014 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,854.67	2,769.22
7. Expenditures per pupil (line 4/line 6).	9,858.55	10,797.39
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		938.84
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2014-2015 to FY 2013-2014 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	4,544,481.54	4,667,552.26
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		123,070.72
11. Expenditures per pupil (line 9/line 6).	1,529.49	1,685.51
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		156.02

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if ***ONE*** of the values on line 5, 8, 10, ***OR*** 12 is a zero or positive.

If ***ALL*** values on lines 5, 8, 10 ***AND*** 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Food Services Deficit Calculation

Description	Operation	FY 2014 - 15	FY 2013 - 14		FY 2014 - 15	FY 2013 - 14
Total Expenditures	+ (plus)	295,973,225.19	275,883,882.38	Total Program 98	+ 10,270,365.3	9,932,557.00
Public Radio/Television	- (minus)	0.00	0.00			6
Community Schools	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 2,690,769.28	2,650,587.05
Day Care	- (minus)	0.00	0.00	Revenue 4198 (State)	- 166,475.03	177,767.01
Other Community Services	- (minus)	396,489.69	450,377.95	Revenue 4398 (State)	- 0.00	0.00
School Food Services	- (minus)	10,270,365.36	9,932,557.00	Revenue 6198 (Fed)	- 7,310,496.64	7,325,484.43
Debt Service, Interest	- (minus)	6,605.01	7,121.03	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	98,923.27	90,779.32	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Debt Related	- (minus)	9,951.14	9,291.37	Revenue 6998 (Fed)	- 888,409.70	834,072.13
Expenditures				Revenue 7198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	531,080.37	1,113,861.66	Revenue 8198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	19,659.57	20,520.36	TOTAL FOOD SERVICES DEFICIT	-785,785.29	-
Federal, Special Purpose Revenue	- (minus)	22,900,303.71	22,643,035.28			1,055,353.62
Food Service Deficit	+ (plus)	0.00	0.00			
Food Services Revenue, Federal	+ (plus)	7,310,496.64	7,325,484.43	Note:		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	amount, it is added to the total aggregate		
Food Services Revenue, USDA	+ (plus)	888,409.70	834,072.13	expenditures. If Total Food Service		
Commodities				Deficit is a negative amount, zero dollars		
Capital Outlay, Stim, Title I	+ (plus)	0.00		are displayed.		
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	8,908.58			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Department	Operation	FY 2014 - 15	FY 2013 - 14
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	22,068.05	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	12,623.16
Capital Outlay, Food Services	+ (plus)	137,830.89	44,724.95
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	270,098,652.35	249,842,151.66
		FY 14-15/FY 13-14	1.08

E.S.D. 121

Kent School District No.415

COUNTY: 17 King

Financial Edit Report Fiscal Year 2008-2009

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	4,842,538.89	1,261,603.26
Info	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	244,009.51	0.00
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	
Info	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Info	4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasurer Item 241, Minus Warrants Outstanding.	91,783.48	33,248.92

DEBT SERVICE FUND

E.S.D. 121

Kent School District No.415

COUNTY: 17 King

Financial Edit Report Fiscal Year 2008-2009

Continued

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.505	On the Balance Sheet CPF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer report Item 241, Minus Outstanding Warrants.	832,047.60	22,427.66

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits