ANNUAL FINANCIAL STATEMENTS

Certification Page
Balance Sheet as of August 31, 2020-All Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2020-All Funds
Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2020-All Funds
Budgetary Comparison Schedules-All Funds
Statement of Fiduciary Net Position
Statement of Changes in Fiduciary Net Position
Schedule of Long-Term Liabilities
Report of Revenues and Other Financing Sources-All Funds
Program/Activity/Object Report
NCES Object Expenditure Summary
District Expenditure Summary by Location

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

	General Fund	ASB Fund	Debt Service Fund
Assets			

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,891,540.72	48,284,727.44	50,176,268.16
State	326,443,945.49	980,701.42	327,424,646.91
Federal	26,260,239.53	2,893,798.99	29,154,038.52
Other	720,467.34	100,843.00	821,310.34
TOTAL REVENUES	355,316,193.08	52,260,070.85	407,576,263.93
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	182,794,544.65	28,611,826.93	211,406,371.58
Special Education	46,008,325.40	11,301,568.62	57,309,894.02
Vocational Education	11,649,368.66	618,322.01	12,267,690.67
Skills Center	0.00	0.00	0.00
Compensatory Programs	33,818,182.99	16,392.28	33,834,575.27
Other Instructional Programs	1,839,166.45	78,719.45	1,917,885.90
Community Services	0.00	3,022,178.23	3,022,178.23
Support Services	58,740,176.05	1,122,179.53	59,862,355.58
CAPITAL OUTLAY:			
Other	320,361.37	7,820.01	328,181.38
DEBT SERVICE:			
Principal	154,560.72	0.00	154,560.72
Interest and Other Charges	6,060.00	0.00	6,060.00
TOTAL EXPENDITURES	335,330,746.05	44,779,007.06	380,109,753.35
REVENUES OVER (UNDER) EXPENDITURES:	19,985,446.79	7,481,063.79	

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	19,985,446.79	8,181,753.23	28,167,200.02
BEGINNING TOTAL FUND BALANCE	36,312,275.88	0.00	36,312,275.88
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	56,297,722.67	8,181,753.23	64,479,475.90

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	52,174,952.00	50,176,268.16	-

	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	3,500,000.00	681,578.86	-2,818,421.14
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	35,000.00	19,110.58	-15,889.42
TOTAL OTHER FINANCING SOURCES (USES)	**35,000.00**	**700,689.44**	**665,689.44**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,165,177.00	28,167,200.02	29,332,377.02
BEGINNING TOTAL FUND BALANCE	**19,973,508.00**	**36,312,275.88**	**16,338,767.88**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**18,808,331.00**	**64,479,475.90**	**45,671,144.90**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,187,035.00	1,219,360.77	-1,967,674.23
State			
Federal			
Other			
TOTAL REVENUES	**3,187,035.00**	**1,219,360.77**	**-1,967,674.23**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			

REPORT F196

E.S.D. 121

COUNTY:

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	23,544,300.00	34,641,997.93	11,097,697.93
State	0.00	1,257,673.61	1,257,673.61
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**23,544,300.00**	**35,899,671.54**	**12,355,371.54**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	18,657,845.00	7,725,050.69	10,932,794.31
Building	98,605,696.00	45,332,492.26	53,273,203.74
Equipment	3,064,140.00	589,250.92	2,474,889.08
Instructional Technnt Skill Ce-5(l)8(946DC q			

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**131,789,541.00**	**58,314,418.92**	**73,475,122.08**
REVENUES OVER (UNDER) EXPENDITURES	-108,245,241.00	-22,414,747.38	85,830,493.62
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	45,000,000.00	50,307,195.50	5,307,195.50
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-3,500,000.00	-681,578.86	2,818,421.14
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	211,500.00	211,500.00
TOTAL OTHER FINANCING SOURCES (USES)	**41,500,000.00**	**49,837,116.64**	**8,337,116.64**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-66,745,241.00	27,422,369.26	94,167,610.26
BEGINNING TOTAL FUND BALANCE	**89,426,537.00**	**93,732,333.76**	**4,305,796.76**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**22,681,296.00**	**121,154,703.02**	**98,473,407.02**

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	22,000.00	16,526.85	-5,473.15
State	1,243,000.00	1,218,346.14	-24,653.86
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**1,265,000.00**	**1,234,872.99**	**-30,127.01**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	989,000.00	856,086.41	132,913.59

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	276,000.00	378,786.58	102,786.58
OTHER FINANCING SOURCES (USES)	378,786.58	378,786.58	378,786.58
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

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	56,429.57
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	242,223.44	46,976.05
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	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	**242,223.44**	

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	38,903.82	0.00
Employer		0.00
Members		210,259.46
Other	0.00	0.00

Kent School District No. 415

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction				

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	681,578.86	566,445.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	**700,689.44**	**571,238.50**		

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PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
65	Tran Biling, St	9,325,843.38

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
62	Grnd Mnt	996,140.14

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT

	Purchased Services	Amount
7420	Cleaning Services	425,194.20
7431	Non-Technology-Related Repair and Maintenance	35,537.95
7432	Technology-Related Repair and Maintenance	2,486.00
7441	Rentals of Land and Buildings	223,920.84
7442	Rentals of Equipment and Vehicles	0.00
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	1,605.96
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	801,937.90
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	2,436,447.33
7530	Communications	841,538.20
7540	Advertising	433.56
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	0.00
7569	Tuition – Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel – Registration and Entrance	718,889.17
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	

[redacted]

Instructional Location	Amount
Neely O Brien Elementary School	7,045,199.27
Northwood Middle School	5,539,149.00
Panther Lake Elementary School	6,588,228.80
Park Orchard Elementary School	5,057,556.91
Pine Tree Elementary School	5,020,059.12
Regional Justice Center	121,220.92
Ridgewood Elementary School	4,184,684.21
Sawyer Woods Elementary School	3,827,640.88
Scenic Hill Elementary School	6,269,788.54
Soos Creek Elementary School	5,284,501.61
Springbrook Elementary School	4,760,255.69
Sunrise Elementary School	5,485,219.16
The Outreach Program	0.00
TOTAL INSTRUCTIONAL LOCATIONS	250,686,621.16
TOTAL NON-INSTRUCTIONAL LOCATIONS	129,423,132.19
TOTAL DISTRICT EXPENDITURES	380,109,753.35

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

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	2,308.38	0.00		0.00	0.00	0.00	868.35	1,440.03	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	405,067.45	0.00		159,550.79	131,696.12	113,730.35	0.00	0.00	90.19	0.00
24 Guid/Coun	362,789.27	0.00		263,798.58	0.00	98,990.69	0.00	0.00	0.00	0.00
25 Pu23.82 442.										

REPORT

E.S.D.

COUNTY:

(0)	(1)	(2)	(3)	(4)	(5)	(7)

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	33,703.17	0.00		14,621.88	9,814.49	9,266.80	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	179,516.42	0.00		47,026.71	76,025.48	56,464.23	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	145,949.61	16,357.71		96,444.30	0.00	22,914.88	0.00	8,849.00	1,383.72	0.00
29 Pmt to SD	0.00							0.00		
31 InstPreW2G 0.										

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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	497,906.50	0.00		0.00	324,518.20	173,388.30	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,333,053.80	663.96		0.00	880,550.61	330,353.77	59,454.40	61,990.81	40.25	0.00
52										

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or 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.	374,248.27
B.	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.	10,585,248.69
C.	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
D.	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.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	8,870,469.89
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	3,347,678.92
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	

REPORT F196 **Kent School District No. 415**

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, 2020**

E.S.D. 121 **Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2021**

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 17

Fiscal Year 2019-2020

--- EXCLUDED ---

REPORT F196

E.S.D. 121

COUNTY:

Description	Operation		FY 2019 - 20	FY 2018 - 19
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
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
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)	0.00	18,734.54
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00
Capital Outlay, Child Care	+	(plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+	(plus)	0.00	0.00
Capital Outlay, Food Services	+	(plus)	0.00	33,189.75
Total Expenditures for Preliminary	=	(equals)	345,463,454.0	337,720,782.6
Maintenance of Effort			0	0
FY 2019 - 20/FY 2018 - 19				1.02

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	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.	5,173,088.43	5,182,122.18
Informational	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" 985.	436.67	
Informational	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" 987.	4,495.99	
Informational	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" 990.	3,832,986.61	
Informational	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" 991.	3,826,051.06	
Informational	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*	345,408,439.76	336,572,252.88
Informational	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	0.00
Informational	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity		

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits