LAKE WASHINGTON SCHOOL DISTRICT NO. 414

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2017-2018

CERTIFICATION

The Annual Financial Statements (Report F-196) for Lake Washington School District No. 414 of King County for the fiscal year ended August 31, 2018, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: SubpartE.

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, 2017-August 31, 2018

Approved: ______________________________ 10/31/18

School District Superintendent or Authorized Official — Date

Reviewed: Jane A Murray 11-6-18

ESD Superintendent or Authorized Official — Date

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	350,530,506.67	3,174,236.48	67,732,975.74	214,144,527.81	906,982.45	0.00	636,489,229.15
Total Expenditures	355,527,165.83	3,060,421.63	55,827,488.21	192,896,228.65	330,771.72	0.00	607,642,076.04
Other Financing Uses	0.00		0.00	12,339,757.06	0.00		12,339,757.06
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,996,659.16	113,814.85	11,905,487.53	8,908,542.10	576,210.73	0.00	16,507,396.05
Beginning Total Fund Balance	52,401,482.14	1,298,887.81	19,087,732.31	173,628,159.74	3,048,660.60	0.00	249,464,922.60
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	47,404,822.98	1,412,702.66	30,993,219.84	182,536,701.84	3,624,871.33	0.00	265,972,318.65

BUSINESS SERVICES
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Locked Date: Oct 31, 2018

Lake Washington School District No. 414

F-196 Annual Financial Statements

Fiscal Year 2017-2018

ANNUAL FINANCIAL STATEMENTS

SUPPLEMENTAL REPORTS AND SCHEDULES

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2017-2018

CERTIFICATION

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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, 2017-August 31, 2018

Approved: ______________________________ ______________

School District Superintendent or Authorized Official Date

Reviewed: ______________________________ ______________

ESD Superintendent or Authorized Official Date

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	350,530,506.67	3,174,236.48	67,732,975.74	214,144,527.81	906,982.45	0.00	636,489,229.15
Total Expenditures	355,527,165.83	3,060,421.63	55,827,488.21	192,896,228.65	330,771.72	0.00	607,642,076.04
Other Financing Uses	0.00		0.00	12,339,757.06	0.00		12,339,757.06
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,996,659.16	113,814.85	11,905,487.53	8,908,542.10	576,210.73	0.00	16,507,396.05
Beginning Total Fund Balance	52,401,482.14	1,298,887.81	19,087,732.31	173,628,159.74	3,048,660.60	0.00	249,464,922.60
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	47,404,822.98	1,412,702.66	30,993,219.84	182,536,701.84	3,624,871.33	0.00	265,972,318.65

REPORT F196 | Lake Washington School District No. 414 | RUN: 10/31/2018 11:11:33 AM

E.S.D. 121

COUNTY: 17 King

Balance Sheet

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	223,518.67	41,080.75	0.00	398,536.64	0.00	0.00	663,136.06
Minus Warrants Outstanding	-3,597,366.26	-6,382.89	0.00	-65,371.09	0.00	0.00	-3,669,120.24
Taxes Receivable	32,844,971.24		34,301,509.73	15,548,963.04	0.00		82,695,444.01
Due From Other Funds	519,747.68	13,307.52	0.00	87.14	0.00	0.00	533,142.34
Due From Other Governmental Units	518,378.90	0.00	0.00	0.00	0.00	0.00	518,378.90
Accounts Receivable	134,936.12	0.00	0.00	45,000.00	0.00	0.00	179,936.12
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	78,483.75	2,474.35	45,356.31	336,046.88	4,123.31	0.00	466,484.60
Inventory	519,150.51	0.00		315,400.19			834,550.70
Prepaid Items	3,479,394.39	63,600.34			0.00	0.00	3,542,994.73
Investments	65,175,984.87	2,444,438.41	30,947,863.53	221,610,778.92	3,620,748.02	0.00	323,799,813.75
Investments/Cash With Trustee	60,000.00		0.00	0.00	0.00	0.00	60,000.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	**99,957,199.87**	**2,558,518.48**	**65,294,729.57**	**238,189,441.72**	**3,624,871.33**	**0.00**	**409,624,760.97**
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	**99,957,199.87**	**2,558,518.48**	**65,294,729.57**	**238,189,441.72**	**3,624,871.33**	**0.00**	**409,624,760.97**
LIABILITIES:							
Accounts Payable	3,436,060.43	51,495.53	0.00	39,782,898.47	0.00	0.00	43,270,454.43
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	1,520,723.01	0.00		0.00			1,520,723.01
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

Lake Washington School District No. 414

Balance Sheet

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	8,352,832.34	0.00		0.00			8,352,832.34
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	5,249,731.50						5,249,731.50
Due To Other Funds	13,394.66	198,785.95	0.00	320,878.37	0.00	0.00	533,058.98
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	120,800.00	0.00		0.00			120,800.00
Unearned Revenue	956,536.21	895,534.34	0.00	0.00	0.00		1,852,070.55
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	**19,650,078.15**	**1,145,815.82**	**0.00**	**40,103,776.84**	**0.00**	**0.00**	**60,899,670.81**
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	57,327.50	0.00	0.00	0.00	0.00	0.00	57,327.50
Unavailable Revenue - Taxes Receivable	32,844,971.24		34,301,509.73	15,548,963.04	0.00		82,695,444.01
TOTAL DEFERRED INFLOWS OF RESOURCES	**32,902,298.74**	**0.00**	**34,301,509.73**	**15,548,963.04**	**0.00**	**0.00**	**82,752,771.51**
FUND BALANCE:							
Nonspendable Fund Balance	3,998,544.90	63,600.34	0.00	315,400.19	0.00	0.00	4,377,545.43
Restricted Fund Balance	3,862,539.00	1,349,102.32	30,993,219.84	167,366,468.31	3,624,871.33	0.00	207,196,200.80
Committed Fund Balance	0.00	0.00	0.00	12,911,621.76	0.00	0.00	12,911,621.76
Assigned Fund Balance	0.00	0.00	0.00	1,943,211.58	0.00	0.00	1,943,211.58
Unassigned Fund Balance	39,543,739.08	0.00	0.00	0.00	0.00	0.00	39,543,739.08
TOTAL FUND BALANCE	**47,404,822.98**	**1,412,702.66**	**30,993,219.84**	**182,536,701.84**	**3,624,871.33**	**0.00**	**265,972,318.65**
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	**99,957,199.87**	**2,558,518.48**	**65,294,729.57**	**238,189,441.72**	**3,624,871.33**	**0.00**	**409,624,760.97**

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E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2018

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	84,286,892.70	3,174,236.48	62,149,924.73	48,340,293.81	43,779.99		197,995,127.71
State	245,017,060.01		0.00	0.00	850,170.46		245,867,230.47
Federal	11,953,834.46		2,051,176.56	0.00	0.00		14,005,011.02
Federal Stimulus	0.00						0.00
Other	132,694.02			0.00	0.00	0.00	132,694.02
TOTAL REVENUES	**341,390,481.19**	**3,174,236.48**	**64,201,101.29**	**48,340,293.81**	**893,950.45**	**0.00**	**458,000,063.22**
EXPENDITURES:							
CURRENT:							
Regular Instruction	220,675,961.59						220,675,961.59
Federal Stimulus	0.00						0.00
Special Education	51,438,404.89						51,438,404.89
Vocational Education	8,430,159.33						8,430,159.33
Skill Center	2,849,757.27						2,849,757.27
Compensatory Programs	11,594,390.64						11,594,390.64
Other Instructional Programs	3,480,837.99						3,480,837.99
Community Services	2,279,412.43						2,279,412.43
Support Services	54,367,375.55						54,367,375.55
Student Activities/Other		3,060,421.63				0.00	3,060,421.63
CAPITAL OUTLAY:							
Sites				3,587,267.27			3,587,267.27
Building				173,026,127.70			173,026,127.70
Equipment				8,788,312.48			8,788,312.48
Instructional Technology				6,641,494.24			6,641,494.24
Energy				-22,026.53			-22,026.53
Transportation Equipment					330,771.72		330,771.72
Sales and Lease				0.00			0.00
Other	410,866.14						410,866.14
DEBT SERVICE:							
Principal	0.00		30,770,000.00	0.00	0.00		30,770,000.00
Interest and Other Charges	0.00		25,057,488.21	0.00	0.00		25,057,488.21
Bond/Levy Issuance				875,053.49	0.00		875,053.49
TOTAL EXPENDITURES	**355,527,165.83**	**3,060,421.63**	**55,827,488.21**	**192,896,228.65**	**330,771.72**	**0.00**	**607,642,076.04**

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-14,136,684.64	113,814.85	8,373,613.08	-144,555,934.84	563,178.73	0.00	-149,642,012.82
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		1,622.85	165,759,234.00	0.00		165,760,856.85
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	8,809,505.46		3,530,251.60	0.00	0.00		12,339,757.06
Transfers Out (GL 536)	0.00		0.00	-12,339,757.06	0.00	0.00	-12,339,757.06
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	330,520.02		0.00	45,000.00	13,032.00		388,552.02
TOTAL OTHER FINANCING SOURCES (USES)	**9,140,025.48**		**3,531,874.45**	**153,464,476.94**	**13,032.00**	**0.00**	**166,149,408.87**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,996,659.16	113,814.85	11,905,487.53	8,908,542.10	576,210.73	0.00	16,507,396.05
BEGINNING TOTAL FUND BALANCE	**52,401,482.14**	**1,298,887.81**	**19,087,732.31**	**173,628,159.74**	**3,048,660.60**	**0.00**	**249,464,922.60**
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	**47,404,822.98**	**1,412,702.66**	**30,993,219.84**	**182,536,701.84**	**3,624,871.33**	**0.00**	**265,972,318.65**

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E.S.D. 121
COUNTY: 17 King

Lake Washington School District No. 414

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2018

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	82,569,055.00	84,286,892.70	1,717,837.70
State	244,852,996.00	245,017,060.01	164,064.01
Federal	16,999,978.00	11,953,834.46	-5,046,143.54
Federal Stimulus	0.00	0.00	0.00
Other	14,365.00	132,694.02	118,329.02
TOTAL REVENUES	**344,436,394.00**	**341,390,481.19**	**-3,045,912.81**
EXPENDITURES			
CURRENT:			
Regular Instruction	224,933,865.00	220,675,961.59	4,257,903.41
Federal Stimulus	0.00	0.00	0.00
Special Education	47,806,299.00	51,438,404.89	-3,632,105.89
Vocational Education	8,962,591.00	8,430,159.33	532,431.67
Skill Center	2,540,527.00	2,849,757.27	-309,230.27
Compensatory Programs	12,015,097.00	11,594,390.64	420,706.36
Other Instructional Programs	7,827,975.00	3,480,837.99	4,347,137.01
Community Services	2,285,364.00	2,279,412.43	5,951.57
Support Services	52,972,313.00	54,367,375.55	-1,395,062.55
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	886,124.00	410,866.14	475,257.86
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**360,230,155.00**	**355,527,165.83**	**4,702,989.17**
REVENUES OVER (UNDER) EXPENDITURES	-15,793,761.00	-14,136,684.64	1,657,076.36

Lake Washington School District No. 414

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2018

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	9,894,009.00	8,809,505.46	-1,084,503.54
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	330,520.02	330,520.02
TOTAL OTHER FINANCING SOURCES (USES)	9,894,009.00	9,140,025.48	-753,983.52
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-5,899,752.00	-4,996,659.16	903,092.84
BEGINNING TOTAL FUND BALANCE	52,401,482.00	52,401,482.14	0.14
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	46,501,730.00	47,404,822.98	903,092.98

Lake Washington School District No. 414

Budgetary Comparison Schedule

Associated Student Body Fund

For The Year Ended August 31, 2018

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,610,778.00	3,174,236.48	-1,436,541.52
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	**4,610,778.00**	**3,174,236.48**	**-1,436,541.52**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,666,749.00	3,060,421.63	1,606,327.37
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	**4,666,749.00**	**3,060,421.63**	**1,606,327.37**
REVENUES OVER (UNDER) EXPENDITURES	-55,971.00	113,814.85	169,785.85

Budgetary Comparison Schedule

Associated Student Body Fund

For The Year Ended August 31, 2018

OTHER FINANCING SOURCES (USES)	**FINAL BUDGET**	**ACTUAL**	**Variance with Final Budget POSITIVE (NEGATIVE)**
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-55,971.00	113,814.85	169,785.85
BEGINNING TOTAL FUND BALANCE	907,735.00	1,298,887.81	391,152.81
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	851,764.00	1,412,702.66	560,938.66

REPORT F196
E.S.D. 121
COUNTY: 17 King

Lake Washington School District No. 414

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2018

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	62,250,390.00	62,149,924.73	-100,465.27
State	0.00	0.00	0.00
Federal	2,046,784.00	2,051,176.56	4,392.56
Federal Stimulus			
Other			
TOTAL REVENUES	**64,297,174.00**	**64,201,101.29**	**-96,072.71**
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	32,770,000.00	30,770,000.00	2,000,000.00
Interest and Other Charges	29,717,275.00	25,057,488.21	4,659,786.79
TOTAL EXPENDITURES	**62,487,275.00**	**55,827,488.21**	**6,659,786.79**
REVENUES OVER (UNDER) EXPENDITURES	1,809,899.00	8,373,613.08	6,563,714.08

Lake Washington School District No. 414

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2018

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	1,622.85	1,622.85
Long-Term Financing			
Transfers In	3,530,125.00	3,530,251.60	126.60
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)	3,530,125.00	3,531,874.45	1,749.45
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	5,340,024.00	11,905,487.53	6,565,463.53
BEGINNING TOTAL FUND BALANCE	19,424,522.00	19,087,732.31	-336,789.69
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	24,764,546.00	30,993,219.84	6,228,673.84

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Budgetary Comparison Schedule

Capital Projects Fund

For The Year Ended August 31, 2018

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	41,408,848.00	48,340,293.81	6,931,445.81
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	**41,408,848.00**	**48,340,293.81**	**6,931,445.81**
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	25,939,828.00	3,587,267.27	22,352,560.73
Building	219,683,174.00	173,026,127.70	46,657,046.30
Equipment	6,944,671.00	8,788,312.48	-1,843,641.48
Instructional Technology	4,200,780.00	6,641,494.24	-2,440,714.24
Energy	3,450,000.00	-22,026.53	3,472,026.53
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

Budgetary Comparison Schedule

Capital Projects Fund

For The Year Ended August 31, 2018

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	875,053.49	875,053.49
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**260,218,453.00**	**192,896,228.65**	**67,322,224.35**
REVENUES OVER (UNDER) EXPENDITURES	-218,809,605.00	-144,555,934.84	74,253,670.16
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	165,000,000.00	165,759,234.00	759,234.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-13,424,134.00	-12,339,757.06	1,084,376.94
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	20,000,000.00	45,000.00	-19,955,000.00
TOTAL OTHER FINANCING SOURCES (USES)	171,575,866.00	153,464,476.94	-18,111,389.06
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-47,233,739.00	8,908,542.10	56,142,281.10
BEGINNING TOTAL FUND BALANCE	162,421,721.00	173,628,159.74	11,206,438.74
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	115,187,982.00	182,536,701.84	67,348,719.84

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Budgetary Comparison Schedule

Transportation Vehicle Fund

For The Year Ended August 31, 2018

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	22,909.00	43,779.99	20,870.99
State	691,834.00	850,170.46	158,336.46
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	**714,743.00**	**893,950.45**	**179,207.45**
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	554,062.00	330,771.72	223,290.28
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	**554,062.00**	**330,771.72**	**223,290.28**

Lake Washington School District No. 414

Budgetary Comparison Schedule

Transportation Vehicle Fund

For The Year Ended August 31, 2018

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	160,681.00	563,178.73	402,497.73
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	13,032.00	13,032.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	13,032.00	13,032.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	160,681.00	576,210.73	415,529.73
BEGINNING TOTAL FUND BALANCE	3,036,693.00	3,048,660.60	11,967.60
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,197,374.00	3,624,871.33	427,497.33

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Statement Of Fiduciary Net Position

Fiduciary Funds

August 31, 2018

RUN: 10/31/2018 11:11:45 AM

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	-333.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	280.65	0.00
Investments	190,614.09	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	**190,561.74**	**0.00**
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	83.36	0.00
TOTAL LIABILITIES	**83.36**	**0.00**
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	172,356.66	0.00
Held In Trust For Private Purposes	18,121.72	
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	**190,478.38**	**0.00**

REPORT F196 | **Lake Washington School District No. 414** | **RUN: 10/31/2018 11:11:46 AM**

E.S.D. 121

COUNTY: 17 King

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended August 31, 2018

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	29,224.53	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	**29,224.53**	**0.00**
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	2,641.99	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	2,641.99	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	**31,866.52**	**0.00**
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	40,641.24	
Other	0.00	0.00
TOTAL DEDUCTIONS	**40,641.24**	**0.00**
Net Increase (Decrease)	-8,774.72	0.00
Net Position--Prior Year August Beginning	199,253.10	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	199,253.10	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	**190,478.38**	**0.00**

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Schedule of Long-Term Liabilities

For the Year Ended August 31, 2018

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Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Voted Debt					
Voted Bonds	513,410,000.00	149,565,000.00	27,315,000.00	635,660,000.00	47,050,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	3,455,000.00	0.00	3,455,000.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	148,555.00	668,200.00	148,555.00	668,200.00	487,382.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	3,887,553.77	2,481,944.00	531,849.77	5,837,648.00	470,803.00
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	81,924,344.00	0.00	9,987,440.00	71,936,904.00	
Net Pension Liabilities TRS 2/3	24,910,139.00	0.00	13,827,737.00	11,082,402.00	
Net Pension Liabilities SERS 2/3	11,076,806.00	0.00	5,414,764.00	5,662,042.00	
Net Pension Liabilities PERS 1	17,687,644.00	0.00	3,501,944.00	14,185,700.00	
Total Long-Term Liabilities	656,500,041.77	152,715,144.00	64,182,289.77	745,032,896.00	48,008,185.00

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	67,769,759.92	61,798,411.51	37,329,697.72	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	230.81	30.47	18.41	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	**67,769,990.73**	**61,798,441.98**	**37,329,716.13**	**0.00**
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	2,098,857.48			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	71,463.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	210,233.01			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	1,286,835.43			
2200 Sales of Goods, Supplies and Services, Unassigned	1,466,507.95		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	93,486.27			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	524,153.19			
2298 School Food Services--Sales of Goods, Supplies, and Services	6,484,265.97			
2300 Investment Earnings	898,839.05	351,482.75	3,798,880.00	43,779.99
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	1,963,063.39		0.00	0.00
2600 Fines and Damages	168,538.56		0.00	0.00
2700 Rentals and Leases	815,116.27	0.00	0.00	0.00
2800 Insurance Recoveries	13,414.21		0.00	0.00
2900 Local Support Nontax, Unassigned	422,038.13	0.00	7,211,697.68	0.00
2910 E-Rate	90.06		0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	**16,516,901.97**	**351,482.75**	**11,010,577.68**	**43,779.99**
STATE, GENERAL PURPOSE				
3100 Apportionment	198,282,313.54			
3121 Special Education - General Apportionment	4,729,539.38			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	**203,011,852.92**	**0.00**	**0.00**	**0.00**
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	22,736,458.79			
4122 Special Education - Infants and Toddlers - State	2,155,977.09			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	1,711,024.33			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,665,221.54			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	3,810,734.45			
4174 Highly Capable	641,929.74			
4188 Child Care	0.00			
4198 School Food Service	31,169.97			
4199 Transportation - Operations	9,240,950.88			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	11,740.30			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				850,170.46
4000 TOTAL STATE, SPECIAL PURPOSE	**42,005,207.09**		**0.00**	**850,170.46**
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	11,209.11	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	2,051,176.56	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	**11,209.11**	**2,051,176.56**	**0.00**	**0.00**
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	7,500.00			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	7,077,856.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	88,693.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	25,410.00			

Lake Washington School District No. 414

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	986,888.05			
6152 Other Title, ESEA Fed	374,296.00			
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	346,067.51			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	1,797,069.75			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
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			

	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	588,650.01			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	58,787.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child 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	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	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	69,941.23			
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			

	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 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	521,466.80			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**11,942,625.35**		**0.00**	**0.00**
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	8,340.00		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	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	8,340.00		0.00	
REVENUES FROM OTHER ENTITITES				
8100 Governmental Entities	124,354.02		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITITES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	124,354.02		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	165,759,234.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	9,262.93			13,032.00
9400 Compensated Loss of Fixed Assets	321,257.09		45,000.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		1,622.85		
9900 Transfers	8,809,505.46	3,530,251.60	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	**9,140,025.48**	**3,531,874.45**	**165,804,234.00**	**13,032.00**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**350,530,506.67**	**67,732,975.74**	**214,144,527.81**	**906,982.45**

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Program/Activity/Object Report

For the Year Ended August 31, 2018

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PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	220,072,795.68
02	ALE	669,110.91
03	Basic Education - Dropout Reengagement	.00
11	Stim, Title I	.00
12	Stim, Schl Imprv	.00
13	Federal Stimulus - SFSF and Education Jobs	.00
14	Stim, IDEA	.00
18	Stim, Compt Grants	.00
19	Stim, Other	.00
21	Sp Ed, Sup, St	42,463,214.41
22	Sp Ed, Infants and Toddlers, State	2,018,895.48
24	Sp Ed, Sup, Fed	6,956,295.00
25	Sp Ed, Infants and Toddlers, Federal	.00
26	Sp Ed, Inst, St	.00
29	Sp Ed, Oth, Fed	.00
31	Voc, Basic, St	6,772,496.83
34	MidSchCar/Tec	1,571,149.50
38	Voc, Fed	86,513.00
39	Voc, Other	.00
45	Skil Cnt, Bas, St	2,824,971.27
46	Skill Cntr, Fed	24,786.00
51	ESEA Disadvantaged, Fed	963,875.78
52	Other Title, ESEA, Fed	365,096.00
53	ESEA Migrant, Federal	.00
54	Read First, Fed	.00
55	LAP	1,640,564.95
56	St In, Ctr/Hm, D	.00
57	St In, N/D, Fed	.00
58	Sp/Plt Pgm, St	1,602,283.33
59	Inst. JAJ	.00
61	Head Start, Fed	588,650.01

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	1,567,377.90
12	Supt Off	529,015.00
13	Busns Off	3,218,468.53
14	HR	2,038,567.57
15	Pblc Rltn	1,028,918.67
21	Supv Inst	6,876,751.22
22	Lrn Resrc	6,391,193.93
23	Princ Off	24,282,006.43
24	Guid/Coun	10,594,530.66
25	Pupil M/S	5,426,837.09
26	Health	14,481,589.58
27	Teaching	208,032,588.42
28	Extracur	6,252,154.82
29	Pmt to SD	1,265,122.00
31	InstProDev	13,016,591.56
32	Inst Tech	300,739.70
33	Curriculum	2,626,241.96
41	Supervisn	488,199.73
42	Food	3,728,762.86
44	Operation	4,959,314.40
49	Transfers	-219,309.98
51	Supervisn	1,247,143.19
52	Operation	8,417,915.96
53	Maintnce	1,022,510.06
56	Insurance	187,581.51
59	Transfers	-1,007,361.30
61	Supv Bldg	799,482.69
62	Grnd Mnt	1,134,252.00
63	Oper Bldg	9,049,291.92
64	Maintnce	3,996,773.23
65	Utilities	5,668,920.90
67	Bldg Secu	246,825.61
68	Insurance	2,257,978.35
72	Info Sys	3,895,563.22

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	1,659,968.33
1	Credit Transfer	-1,659,968.33
2	Cert. Salaries	168,012,521.14
3	Class. Salaries	47,396,643.77
4	Employee Benefits	80,139,639.29
5	Supplies / Materials	13,953,343.88
6		.00
7	Purchased Services	45,158,337.60
8	Travel	455,814.01
9	Capital Outlay	410,866.14
	TOTAL ALL OBJECTS	355,527,165.83

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
62	MS, Pro Dv, Fed	.00
64	LEP, Fed	337,560.97
65	Tran Biling, St	5,524,975.25
67	Ind Ed, Fd, JOM	.00
68	Ind Ed, Fd, ED	74,867.00
69	Comp, Othr	496,517.35
71	Traffic Safety	.00
73	Summer School	242,240.52
74	Highly Capable	1,349,425.12
75	Prof Dev, State	.00
76	Target Asst, Fed	.00
78	Yth Trg Pm, Fed	.00
79	Inst Pgm, Othr	1,988,263.00
81	Public Radio/TV	.00
86	Comm Schools	.00
88	Child Care	1,236,747.20
89	Othr Comm Srv	1,049,133.23
97	Distwide Suppt	35,767,843.17
98	Schl Food Serv	8,956,967.01
99	Pupil Transp	9,881,927.86
	TOTAL ALL PROGRAMS	355,527,165.83

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
73	Printing	-56,510.17
74	Warehouse	544,630.06
75	Mtr Pool	.00
83	Interest	.00
84	Principal	.00
85	Debt Expn	.00
91	Publ Actv	1,236,506.55
	TOTAL ALL ACTIVITIES	355,527,165.83

SUPPLEMENTAL REPORTS AND SCHEDULES

E.S.D. 121

PROGRAM 01 - Basic Education

COUNTY: 17 King

For the Year Ended August 31, 2018

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	3,558,157.20	52,155.45		2,074,385.84	274,986.45	697,160.76	53,279.76	367,537.60	38,651.34	0.00
22 Lrn Resrc	6,351,796.55	87.00		3,271,687.87	1,068,125.60	1,824,214.65	182,414.78	5,170.65	96.00	0.00
23 Princ Off	23,546,640.99	39,239.41		11,697,748.00	5,354,475.41	6,064,659.45	284,048.28	68,555.55	37,914.89	0.00
24 Guid/Coun	9,477,439.91	19,914.43		5,598,085.97	558,910.26	2,247,794.66	95,549.24	949,262.29	7,923.06	0.00
25 Pupil M/S	5,395,617.15	1,808.75		0.00	3,260,553.73	1,918,951.62	15,782.22	198,281.44	239.39	0.00
26 Health	4,711,209.51	5,311.98		532,787.18	2,634,136.56	1,177,005.87	127,031.73	165,589.96	3,401.23	65,945.00
27 Teaching	149,273,873.27	369,456.59		100,770,011.14	1,658,741.80	37,392,889.67	3,099,906.89	5,915,784.87	67,082.31	0.00
28 Extracur	4,613,992.71	156,729.24		2,141,567.94	1,177,049.80	766,711.38	28,731.84	301,963.52	41,238.99	0.00
31 InstProDev	10,600,472.30	44,066.21		7,603,868.00	213,459.35	2,190,562.86	290,684.13	200,416.11	57,415.64	0.00
32 Inst Tech	32,655.40	0.00			0.00	0.00	0.00	32,655.40	0.00	0.00
33 Curriculum	2,510,940.69	9,282.48		473,220.53	176,048.21	170,883.68	1,093,511.02	585,088.66	2,906.11	0.00
01 TOTAL	220,072,795.68	**698,051.54**		134,163,362.47	16,376,487.17	54,450,834.60	5,270,939.89	8,790,306.05	256,868.96	**65,945.00**

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

PROGRAM 02 - Alternative Learning Experience

For the Year Ended August 31, 2018

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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
22 Lrn Resrc	79.10	0.00		0.00	0.00	0.00	79.10	0.00	0.00	0.00
23 Princ Off	142,268.46	301.15		29,030.20	65,406.87	43,950.48	1,679.76	1,900.00	0.00	0.00
24 Guid/Coun	18,602.20	0.00		14,291.24	0.00	4,310.96	0.00	0.00	0.00	0.00
26 Health	402.25	0.00		0.00	329.52	72.73	0.00	0.00	0.00	0.00
27 Teaching	507,758.90	23.20		303,206.23	19,395.06	116,872.57	6,213.55	62,048.29	0.00	0.00
02 TOTAL	**669,110.91**	**324.35**		**346,527.67**	**85,131.45**	**165,206.74**	**7,972.41**	**63,948.29**	**0.00**	**0.00**

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	2,069,660.59	1,588.81		886,590.35	635,733.33	509,566.77	9,375.78	23,513.18	3,292.37	0.00
23 Princ Off	64,517.64	0.00		0.00	42,807.41	21,710.23	0.00	0.00	0.00	0.00
24 Guid/Coun	50,078.78	0.00		1,329.47	0.00	308.69	41,918.17	6,522.45	0.00	0.00
25 Pupil M/S	4,401.65	9.90		0.00	0.00	0.00	4,391.75	0.00	0.00	0.00
26 Health	9,306,201.89	10.16		5,753,014.72	25,646.21	2,053,646.66	35,639.53	1,427,129.11	11,115.50	0.00
27 Teaching	29,635,708.29	412,049.55		10,733,989.72	6,210,831.83	7,339,850.59	38,103.06	4,885,463.37	15,420.17	0.00
29 Pmt to SD	75,754.00							75,754.00		
31 InstProDev	1,167,317.92	8,590.95		731,976.38	72,266.08	247,180.01	6,263.21	96,281.82	4,759.47	0.00
33 Curriculum	89,573.65	0.00		0.00	0.00	0.00	72,926.82	16,646.83	0.00	0.00
21 TOTAL	**42,463,214.41**	**422,249.37**		**18,106,900.64**	**6,987,284.86**	**10,172,262.95**	**208,618.32**	**6,531,310.76**	**34,587.51**	**0.00**

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E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	2,018,895.48	0.00		0.00	0.00	0.00	0.00	2,018,895.48	0.00	0.00
22 TOTAL	**2,018,895.48**	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	**2,018,895.48**	**0.00**	**0.00**

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 17 King

For the Year Ended August 31, 2018

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	77,027.33	0.00		0.00	54,508.75	22,518.58	0.00	0.00	0.00	0.00
26 Health	429,179.39	0.00		108,801.29	164,858.58	104,309.87	428.65	50,781.00	0.00	0.00
27 Teaching	6,450,088.28	602.11		1,404,355.05	1,083,892.36	1,183,161.38	45,441.03	2,732,636.35	0.00	0.00
24 TOTAL	**6,956,295.00**	**602.11**		**1,513,156.34**	**1,303,259.69**	**1,309,989.83**	**45,869.68**	**2,783,417.35**	**0.00**	**0.00**

Lake Washington School District No. 414

PROGRAM 31 - Vocational, Basic, State

For the Year Ended August 31, 2018

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	307,788.37	3,470.26		169,871.31	32,579.68	63,012.17	14,008.23	16,813.18	8,033.54	0.00
24 Guid/Coun	808,322.33	2,104.60		270,326.44	282,196.06	242,860.97	4,136.50	2,124.26	4,573.50	0.00
27 Teaching	5,417,290.29	8,930.17		3,410,822.41	135,031.81	1,283,894.05	197,070.32	342,928.91	38,612.62	0.00
28 Extracur	19,734.91	520.00		2,324.88	0.00	196.47	357.37	2,758.95	13,577.24	0.00
31 InstProDev	2,000.00	0.00		0.00	0.00	0.00	0.00	2,000.00	0.00	0.00
32 Inst Tech	211,759.90	0.00			0.00	0.00	195,633.38	16,126.52	0.00	0.00
33 Curriculum	5,601.03	0.00		0.00	0.00	0.00	3,429.03	2,172.00	0.00	0.00
31 TOTAL	**6,772,496.83**	**15,025.03**		**3,853,345.04**	**449,807.55**	**1,589,963.66**	**414,634.83**	**384,923.82**	**64,796.90**	**0.00**

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	282,057.81	0.00		186,268.25	27,352.56	68,437.00	0.00	0.00	0.00	0.00
27 Teaching	1,232,202.29	142.40		840,138.34	0.00	310,924.29	56,715.88	20,993.98	3,287.40	0.00
31 InstProDev	565.00	0.00		0.00	0.00	0.00	0.00	565.00	0.00	0.00
32 Inst Tech	56,324.40	0.00			0.00	0.00	43,577.60	12,746.80	0.00	0.00
34 TOTAL	**1,571,149.50**	**142.40**		**1,026,406.59**	**27,352.56**	**379,361.29**	**100,293.48**	**34,305.78**	**3,287.40**	**0.00**

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E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

PROGRAM 38 - Vocational, Federal

For the Year Ended August 31, 2018

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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
27 Teaching	86,513.00	725.00		0.00	53,441.11	29,601.69	2,745.20	0.00	0.00	0.00
38 TOTAL	**86,513.00**	**725.00**		**0.00**	**53,441.11**	**29,601.69**	**2,745.20**	**0.00**	**0.00**	**0.00**

E.S.D. 121

PROGRAM 45 - Skill Center, Basic, State

COUNTY: 17 King

For the Year Ended August 31, 2018

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	1,991.02	0.00		0.00	0.00	0.00	38.16	1,952.86	0.00	0.00
23 Princ Off	377,804.16	211.25		133,136.72	131,610.47	76,992.87	8,903.96	24,457.68	2,491.21	0.00
27 Teaching	1,254,936.34	10,422.69	0.00	189,410.93	0.00	62,497.22	74,083.73	916,135.79	2,385.98	0.00
29 Pmt to SD	1,189,368.00							1,189,368.00		
31 InstProDev	871.75	871.75		0.00	0.00	0.00	0.00	0.00	0.00	0.00
45 TOTAL	**2,824,971.27**	**11,505.69**	**0.00**	**322,547.65**	**131,610.47**	**139,490.09**	**83,025.85**	**2,131,914.33**	**4,877.19**	**0.00**

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

PROGRAM 46 - Skill Center, Federal

For the Year Ended August 31, 2018

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	2,901.61	0.00		0.00	0.00	0.00	224.24	2,677.37	0.00	0.00
27 Teaching	21,884.39	13,130.08		371.60	0.00	86.93	6,873.35	1,422.43	0.00	0.00
46 TOTAL	**24,786.00**	**13,130.08**		**371.60**	**0.00**	**86.93**	**7,097.59**	**4,099.80**	**0.00**	**0.00**

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2018

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	66,923.05	0.00		0.00	52,730.07	14,192.98	0.00	0.00	0.00	0.00
27 Teaching	700,410.76	23,463.14		399,383.67	66,199.99	171,546.27	4,844.03	34,973.66	0.00	0.00
31 InstProDev	196,541.97	0.00		71,705.58	0.00	24,335.26	7.20	99,881.12	612.81	0.00
51 TOTAL	**963,875.78**	**23,463.14**		**471,089.25**	**118,930.06**	**210,074.51**	**4,851.23**	**134,854.78**	**612.81**	**0.00**

PROGRAM 52 - Other Title Grants Under ESEA - Federal

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	365,096.00	0.00		265,402.01	0.00	91,746.50	0.00	7,947.49	0.00	0.00
52 TOTAL	**365,096.00**	**0.00**		**265,402.01**	**0.00**	**91,746.50**	**0.00**	**7,947.49**	**0.00**	**0.00**

REPORT F196 | **Lake Washington School District No. 414** | **RUN: 10/31/2018 11:11:51 AM**

E.S.D. 121 | **PROGRAM 55 - Learning Assistance Program (LAP), State**

COUNTY: 17 King | **For the Year Ended August 31, 2018**

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	85,632.42	0.00		41,750.73	22,076.64	21,805.05	0.00	0.00	0.00	0.00
27 Teaching	1,515,327.26	321.22		1,110,968.28	0.00	379,418.24	2,619.52	22,000.00	0.00	0.00
31 InstProDev	38,528.92	0.00		28,271.41	0.00	8,875.40	1,228.11	154.00	0.00	0.00
33 Curriculum	1,076.35	0.00		0.00	0.00	0.00	1,076.35	0.00	0.00	0.00
55 TOTAL	**1,640,564.95**	**321.22**		**1,180,990.42**	**22,076.64**	**410,098.69**	**4,923.98**	**22,154.00**	**0.00**	**0.00**

Lake Washington School District No. 414

PROGRAM 58 - Special and Pilot Programs, State

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	1,389,649.62	0.00		1,127,606.27	0.00	254,940.35	3,211.49	3,891.51	0.00	0.00
31 InstProDev	212,633.71	0.00		164,005.73	0.00	30,716.53	3,594.07	2,183.98	12,133.40	0.00
58 TOTAL	**1,602,283.33**	**0.00**		**1,291,612.00**	**0.00**	**285,656.88**	**6,805.56**	**6,075.49**	**12,133.40**	**0.00**

E.S.D. 121 **PROGRAM 61 - Head Start, Federal**

COUNTY: 17 King **For the Year Ended August 31, 2018**

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	951.53	66.00		0.00	0.00	0.00	885.53	0.00	0.00	0.00
23 Princ Off	4,941.80	0.00		0.00	3,908.62	1,033.18	0.00	0.00	0.00	0.00
27 Teaching	582,756.68	59,047.16		0.00	350,084.31	164,030.79	3,460.94	2,953.94	3,179.54	0.00
61 TOTAL	**588,650.01**	**59,113.16**		**0.00**	**353,992.93**	**165,063.97**	**4,346.47**	**2,953.94**	**3,179.54**	**0.00**

REPORT F196 | **Lake Washington School District No. 414** | **RUN: 10/31/2018 11:11:51 AM**

E.S.D. 121 | **PROGRAM 64 - Limited English Proficiency, Federal**

COUNTY: 17 King | **For the Year Ended August 31, 2018**

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	155,036.93	20,318.27		98,083.56	12,001.56	19,640.88	4,814.45	178.21	0.00	0.00
31 InstProDev	163,473.80	0.00		88,914.92	0.00	25,583.88	0.00	48,975.00	0.00	0.00
33 Curriculum	19,050.24	0.00		0.00	0.00	0.00	19,050.24	0.00	0.00	0.00
64 TOTAL	**337,560.97**	**20,318.27**		**186,998.48**	**12,001.56**	**45,224.76**	**23,864.69**	**49,153.21**	**0.00**	**0.00**

REPORT F196 | **Lake Washington School District No. 414** | **RUN: 10/31/2018 11:11:51 AM**

E.S.D. 121 | **PROGRAM 65 - Transitional Bilingual, State**

COUNTY: 17 King | **For the Year Ended August 31, 2018**

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	136,045.81	0.00		41,750.87	54,443.73	39,851.21	0.00	0.00	0.00	0.00
27 Teaching	5,141,545.73	0.00		3,255,817.18	410,573.38	1,468,759.07	0.00	172.00	6,224.10	0.00
31 InstProDev	247,383.71	0.00		180,395.04	0.00	66,974.47	14.20	0.00	0.00	0.00
65 TOTAL	**5,524,975.25**	**0.00**		**3,477,963.09**	**465,017.11**	**1,575,584.75**	**14.20**	**172.00**	**6,224.10**	**0.00**

REPORT F196 | **Lake Washington School District No. 414** | **RUN: 10/31/2018 11:11:51 AM**

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2018

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	74,797.00	0.00		0.00	50,015.85	20,676.39	0.00	1,315.00	2,789.76	0.00
27 Teaching	70.00	70.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 TOTAL	**74,867.00**	**70.00**		**0.00**	**50,015.85**	**20,676.39**	**0.00**	**1,315.00**	**2,789.76**	**0.00**

Lake Washington School District No. 414

PROGRAM 69 - Compensatory, Other

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	7,542.41	243.65		0.00	5,994.50	1,304.26	0.00	0.00	0.00	0.00
23 Princ Off	26,579.56	0.00		0.00	15,957.00	10,620.66	1.90	0.00	0.00	0.00
26 Health	304.81	0.00		0.00	0.00	0.00	304.81	0.00	0.00	0.00
27 Teaching	459,575.22	13.80		0.00	313,541.89	133,200.65	10,433.38	720.17	1,665.33	0.00
31 InstProDev	2,515.35	230.00		0.00	1,956.22	329.13	0.00	0.00	0.00	0.00
69 TOTAL	**496,517.35**	**487.45**		**0.00**	**337,449.61**	**145,454.70**	**10,740.09**	**720.17**	**1,665.33**	**0.00**

Lake Washington School District No. 414

PROGRAM 73 - Summer School

For the Year Ended August 31, 2018

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	39,396.55	0.00		0.00	27,672.71	11,723.84	0.00	0.00	0.00	0.00
23 Princ Off	29,313.73	0.00		18,887.85	7,080.06	2,973.71	372.11	0.00	0.00	0.00
25 Pupil M/S	4,478.26	0.00		0.00	3,696.00	782.26	0.00	0.00	0.00	0.00
27 Teaching	169,051.98	13,902.94		94,367.85	2,335.19	20,587.00	1,982.76	35,876.24	0.00	0.00
73 TOTAL	**242,240.52**	**13,902.94**		**113,255.70**	**40,783.96**	**36,066.81**	**2,354.87**	**35,876.24**	**0.00**	**0.00**

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 17 King

For the Year Ended August 31, 2018

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	165,878.52	28.70		0.00	123,919.65	40,626.96	232.19	1,071.02	0.00	0.00
24 Guid/Coun	203,467.46	147.36		9,078.73	79,481.74	13,771.15	45,100.17	55,888.31	0.00	0.00
26 Health	31,502.97	0.00		22,942.51	0.00	8,560.46	0.00	0.00	0.00	0.00
27 Teaching	948,576.17	2,320.87		658,762.35	8,884.86	248,766.37	15,980.01	7,297.22	6,564.49	0.00
74 TOTAL	**1,349,425.12**	**2,496.93**		**690,783.59**	**212,286.25**	**311,724.94**	**61,312.37**	**64,256.55**	**6,564.49**	**0.00**

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E.S.D. 121 | PROGRAM 79 - Instructional Programs, Other

COUNTY: 17 King | For the Year Ended August 31, 2018

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	39,318.28	75.00		0.00	0.00	0.00	28,194.28	11,049.00	0.00	0.00
23 Princ Off	89,940.09	1,835.10		3,947.50	22,531.63	5,344.54	30,471.20	23,958.69	1,851.43	0.00
24 Guid/Coun	36,619.98	0.00		232.35	0.00	53.98	2,989.00	33,344.65	0.00	0.00
25 Pupil M/S	8,201.59	0.00		0.00	21.41	1.86	7,287.35	890.97	0.00	0.00
26 Health	2,548.11	0.00		0.00	211.97	27.75	2,308.39	0.00	0.00	0.00
27 Teaching	1,068,321.68	71,011.45		60,096.21	7,156.66	11,867.15	323,806.00	563,411.20	13,292.93	17,680.08
28 Extracur	723,844.27	23,123.03		265,196.70	71,842.17	84,585.01	61,962.30	134,874.42	850.07	81,410.57
31 InstProDev	19,191.13	0.00		15,699.14	0.00	0.00	0.00	3,491.99	0.00	0.00
62 Grnd Mnt	88.51	0.00			72.45	16.06	0.00	0.00	0.00	0.00
63 Oper Bldg	189.36	0.00			154.13	35.23	0.00	0.00	0.00	0.00
79 TOTAL	**1,988,263.00**	**96,044.58**		**345,171.90**	**101,990.42**	**101,931.58**	**457,018.52**	**771,020.92**	**15,994.43**	**99,090.65**

E.S.D. 121

PROGRAM 88 - Child Care

COUNTY: 17 King

For the Year Ended August 31, 2018

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	240.65	0.00		0.00	0.00	0.00	240.65	0.00	0.00	0.00
91 Publ Actv	1,236,506.55	7,599.18		0.00	754,840.76	393,938.04	76,892.74	3,050.81	185.02	0.00
88 TOTAL	**1,236,747.20**	**7,599.18**		**0.00**	**754,840.76**	**393,938.04**	**77,133.39**	**3,050.81**	**185.02**	**0.00**

Lake Washington School District No. 414

PROGRAM 89 - Other Community Services

For the Year Ended August 31, 2018

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	3,115.86	0.00		2,579.58	107.25	429.03	0.00	0.00	0.00	0.00
28 Extracur	894,582.93	32,345.83		21,007.77	483,095.93	200,091.48	57,621.84	93,812.72	139.36	6,468.00
63 Oper Bldg	151,434.44	0.00			122,946.99	28,487.45	0.00	0.00	0.00	0.00
89 TOTAL	**1,049,133.23**	**32,345.83**		**23,587.35**	**606,150.17**	**229,007.96**	**57,621.84**	**93,812.72**	**139.36**	**6,468.00**

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
11 Bd of Dir	1,567,377.90	11,247.96			0.00	0.00	560.96	1,537,010.56	18,558.42	0.00
12 Supt Off	529,015.00	563.79		315,279.04	82,386.61	116,459.79	5,492.03	6,747.98	2,085.76	0.00
13 Busns Off	3,218,468.53	19,715.07		0.00	2,016,176.77	733,477.61	62,546.27	385,979.33	573.48	0.00
14 HR	2,038,567.57	15,028.40		317,656.56	1,070,952.80	447,728.68	23,803.44	159,126.42	4,271.27	0.00
15 Pblc Rltn	1,028,918.67	12,106.05		113.75	614,692.33	218,618.63	13,565.49	167,387.97	2,434.45	0.00
61 Supv Bldg	799,482.69	2,823.57		0.00	571,289.94	200,306.82	11,224.14	13,838.22	0.00	0.00
62 Grnd Mnt	1,134,163.49	0.00			522,011.01	200,568.16	154,505.55	257,078.77	0.00	0.00
63 Oper Bldg	8,897,668.12	3,063.28			5,451,676.32	2,347,213.28	188,674.14	906,773.28	267.82	0.00
64 Maintnce	3,996,773.23	2,828.35	0.00		1,286,134.79	484,220.00	450,027.47	1,591,893.20	606.19	181,063.23
65 Utilities	5,668,920.90	0.00	0.00		0.00	0.00	0.00	5,668,920.90	0.00	0.00
67 Bldg Secu	246,825.61	0.00			0.00	0.00	0.00	246,825.61	0.00	0.00
68 Insurance	2,257,978.35	0.00					0.00	2,257,978.35		0.00
72 Info Sys	3,895,563.22	5,150.39	0.00	0.00	1,932,924.58	685,753.58	300,570.95	949,765.02	13,110.42	8,288.28
73 Printing	-56,510.17	0.00	-301,345.94	0.00	180,459.71	74,692.88	103,427.26	-121,741.08	0.00	7,997.00
74 Warehouse	544,630.06	15,994.81	-131,951.11	0.00	438,419.83	187,654.38	30,297.45	4,214.70	0.00	0.00
97 TOTAL	**35,767,843.17**	**88,521.67**	**-433,297.05**	**633,049.35**	**14,167,124.69**	**5,696,693.81**	**1,344,695.15**	**14,031,799.23**	**41,907.81**	**197,348.51**

Lake Washington School District No. 414

PROGRAM 98 - School Food Services

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	488,199.73	13,044.33		0.00	0.00	0.00	2,991.29	472,164.11	0.00	0.00
42 Food	3,728,762.86	0.00					3,728,762.86	0.00		
44 Operation	4,959,314.40	133,602.37			240,340.40	177,142.72	1,178,079.01	3,199,788.30	0.00	30,361.60
49 Transfers	-219,309.98		-219,309.98							
98 TOTAL	**8,956,967.01**	**146,646.70**	**-219,309.98**	**0.00**	**240,340.40**	**177,142.72**	**4,909,833.16**	**3,671,952.41**	**0.00**	**30,361.60**

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	14,138.44	0.00		0.00	9,568.20	4,570.24	0.00	0.00	0.00	0.00
51 Supervisn	1,247,143.19	4,721.69		0.00	855,631.16	307,535.52	22,469.56	45,132.88	0.00	11,652.38
52 Operation	8,417,915.96	2,160.00			3,266,155.79	1,556,468.75	511,993.68	3,081,137.74	0.00	0.00
53 Maintnce	1,022,510.06	0.00			367,913.35	138,179.99	312,167.87	204,248.85	0.00	0.00
56 Insurance	187,581.51							187,581.51		
59 Transfers	-1,007,361.30		-1,007,361.30							
99 TOTAL	**9,881,927.86**	**6,881.69**	**-1,007,361.30**	**0.00**	**4,499,268.50**	**2,006,754.50**	**846,631.11**	**3,518,100.98**	**0.00**	**11,652.38**

Lake Washington School District No. 414
Data Requirements for Supplemental Reports
For the Year Ended August 31, 2018

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.	90.06
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	7,025,367.78
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	1,640,564.95
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,640,564.95

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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, 2018

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.	12,677.32	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.112	
a) Total All Programs (SYSTEM CALCULATED)		355,527,165.83
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		35,767,843.17
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		319,759,322.66

Lake Washington School District No. 414

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

For the Year Ended August 31, 2018

DISTORTING ITEMS

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

0.00

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

528,924.63

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.

0.00

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

E.S.D. 121

COUNTY: 17 King

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

For the Year Ended August 31, 2018

DISTORTING ITEMS

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

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

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

85,746.69

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

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 supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

78,680.50

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, and added to the federal unrestricted indirect expenditure pool.

1,010.47

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

3,493,118.42

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

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).

INDIRECT EXPENDITURES

0.00

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).

0.00

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).

0.00

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

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E.S.D. 121 | Fiscal Year 2017-2018

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED: CAPITAL OUTLAY	EXCLUDED: DEBT SERVICE	EXCLUDED: DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	**319,759,322.66**	**213,517.63**		**3,728,762.86**			**315,817,042.17**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,567,377.90	0.00		528,924.63	952,706.58	85,746.69	
12 Superintendent's Office	529,015.00	0.00		0.00	529,015.00	0.00	
13 Business Office	3,218,468.53	0.00		0.00		3,218,468.53	
14 Human Resources	2,038,567.57	0.00		0.00		2,038,567.57	
15 Public Relations	1,028,918.67	0.00			950,238.17	78,680.50	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	799,482.69	0.00		0.00	799,482.69	0.00	
62 Grounds Maintenance	1,134,163.49	0.00		0.00	1,134,163.49	0.00	
63 Operation of Buildings	8,897,668.12	0.00		0.00	8,897,668.12	0.00	
64 Maintenance	3,996,773.23	181,063.23		0.00	3,815,710.00	0.00	
65 Utilities	5,668,920.90	0.00		0.00	5,668,920.90	0.00	
67 Building and Property Security	246,825.61	0.00		0.00	246,825.61	0.00	
68 Insurance	2,257,978.35	0.00		0.00	2,257,978.35	0.00	
72 Information Systems	3,895,563.22	8,288.28		0.00	394,156.52	3,493,118.42	
73 Printing	-56,510.17	7,997.00		0.00		-64,507.17	
74 Warehousing	544,630.06	0.00		0.00		544,630.06	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	**35,767,843.17**	**197,348.51**	**0.00**	**528,924.63**	**25,646,865.43**	**9,394,704.60**	

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E.S.D. 121 | Fiscal Year 2017-2018

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

	TOTAL PROGRAM EXPENDITURE	---- EXCLUDED ---- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	355,527,165.83	410,866.14	0.00	4,257,687.49		9,394,704.60	315,817,042.17
Unallowable Costs					-25,646,865.43		25,646,865.43
TOTALS	**355,527,165.83**	**410,866.14**	**0.00**	**4,257,687.49**		**9,394,704.60**	**341,463,907.60**

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	7,605,684.64
2. FY 15-16 DIRECT EXPENDITURES	276,744,096.76
3. FY 15-16 OVER/UNDER RECOVERY (CALCULATED)	-638,896.38
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	6,966,788.26
5. CALCULATED FY 15-16 RESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.0252

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	9,394,704.60
7. FY 15-16 OVER/UNDER RECOVERY (LINE 3)	-638,896.38
8. FY 17-18 ADJUSTED IND POOL (LINE 6 + LINE 7)	8,755,808.22
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	341,463,907.60
10. FY 17-18 RESTRICTED INDIRECT RATE (LINE 5)	0.0252
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	8,604,890.47
12. FY 17-18 OVER/UNDER RECOVER (LINE 8 - LINE 11)	150,917.75
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	9,545,622.35
14. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.0280

Lake Washington School District No. 414 RUN: 10/31/2018 11:11:56 AM

E.S.D. 121

Fiscal Year 2017-2018

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for FY 2019-20

		---- EXCLUDED ----					
PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Total Programs 01-89, 98, 99	**319,759,322.66**	**213,517.63**		**3,728,762.86**			**315,817,042.17**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,567,377.90	0.00		528,924.63	952,706.58	85,746.69	
12 Superintendents Office	529,015.00	0.00		0.00		529,015.00	
13 Business Office	3,218,468.53	0.00		0.00		3,218,468.53	
14 Human Resources	2,038,567.57	0.00		0.00		2,039,578.04	
15 Public Relations	1,028,918.67	0.00			950,238.17	78,680.50	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	799,482.69	0.00		0.00		799,482.69	
62 Grounds Maintenance	1,134,163.49	0.00		0.00		1,134,163.49	
63 Operation of Buildings	8,897,668.12	0.00		0.00		8,897,668.12	
64 Maintenance	3,996,773.23	181,063.23		0.00		3,815,710.00	
65 Utilities	5,668,920.90	0.00		0.00		5,668,920.90	
67 Building and Property Security	246,825.61	0.00		0.00		246,825.61	
68 Insurance	2,257,978.35	0.00		0.00		2,257,978.35	
72 Information Systems	3,895,563.22	8,288.28		0.00		3,887,274.94	
73 Printing	-56,510.17	7,997.00		0.00		-64,507.17	
74 Warehousing	544,630.06	0.00		0.00		544,630.06	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	**35,767,843.17**	**197,348.51**	**0.00**	**528,924.63**	**1,902,944.75**	**33,139,635.75**	

REPORT F196 Lake Washington School District No. 414 RUN: 10/31/2018 11:11:56 AM

E.S.D. 121 Fiscal Year 2017-2018

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2019-20

	TOTAL PROGRAM EXPENDITURE	---- EXCLUDED ---- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	355,527,165.83	410,866.14	0.00	4,257,687.49		33,139,635.75	315,817,042.17
Unallowable Costs					-1,902,944.75		1,902,944.75
Totals	**355,527,165.83**	**410,866.14**	**0.00**	**4,257,687.49**		**33,139,635.75**	**317,719,986.92**

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	28,583,103.45
2. FY 15-16 DIRECT EXPENDITURES	255,766,677.95
3. FY 15-16 OVER (UNDER) RECOVERY	-1,759,583.02
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	26,823,520.43
5. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.1049

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	33,139,635.75
7. FY 15-16 OVER (UNDER) RECOVERY (LINE 3)	-1,759,583.02
8. FY 17-18 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	31,380,052.73
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	317,719,986.92
10. FY 17-18 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1049
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	33,328,826.63
12. FY 17-18 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-1,948,773.89
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	31,190,861.86
14. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.0982

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

General Fund

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

RUN: 10/31/2018 11:11:57 AM

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	220,072,795.68	159,958,762.27	11,209.11	60,102,824.30
02 Alternative Learning Experience (ALE)	669,110.91	669,110.91	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	6,772,496.83	6,669,695.20	0.00	102,801.63
34 Middle School Career and Technical Ed, State	1,571,149.50	1,571,149.50	0.00	0.00
45 Skill Center-Basic, State	2,824,971.27	2,752,808.27	0.00	72,163.00
97 Districtwide Support	35,767,843.17	26,401,826.00	165,083.81	9,200,933.36
TOTAL BASIC EDUCATIONAL PROGRAMS	**267,678,367.36**	**198,023,352.15**	**176,292.92**	**69,478,722.29**
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	42,463,214.41	27,465,998.17	69,941.23	14,927,275.01
22 Special Education - Infants and Toddlers - State	2,018,895.48	2,018,895.48	0.00	0.00
24 Special Education-Supplemental, Federal	6,956,295.00	0.00	6,956,295.00	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	86,513.00	0.00	86,513.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	24,786.00	0.00	24,786.00	0.00
51 ESEA Disadvantaged, Federal	963,875.78	0.00	963,875.78	0.00
52 Other Title Grants Under ESEA, Federal	365,096.00	0.00	365,096.00	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,640,564.95	1,640,564.95	0.00	0.00
56 State Inst, Centers and Homes	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	1,602,283.33	1,602,283.33	0.00	0.00

General Fund

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	588,650.01	0.00	588,650.01	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	337,560.97	0.00	337,560.97	0.00
65 Transitional Bilingual, State	5,524,975.25	3,810,734.45	0.00	1,714,240.80
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	74,867.00	0.00	58,787.00	16,080.00
69 Compensatory, Other	496,517.35	0.00	0.00	496,517.35
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	242,240.52	0.00	0.00	242,240.52
74 Highly Capable	1,349,425.12	641,929.74	0.00	707,495.38
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	1,988,263.00	0.00	7,500.00	1,980,763.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**66,724,023.17**	**37,180,406.12**	**9,459,004.99**	**20,084,612.06**
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 Child Care	1,236,747.20	0.00	0.00	1,236,747.20
89 Other Community Services	1,049,133.23	0.00	0.00	1,049,133.23
98 School Food Services	8,956,967.01	31,169.97	2,318,536.55	6,607,260.49
99 Pupil Transportation	9,881,927.86	9,782,131.77	0.00	99,796.09
TOTAL OTHER PROGRAMS	**21,124,775.30**	**9,813,301.74**	**2,318,536.55**	**8,992,937.01**
TOTALS	**355,527,165.83**	**245,017,060.01**	**11,953,834.46**	**98,556,271.36**

REPORT F196 | **Lake Washington School District No. 414** | **RUN: 10/31/2018 11:11:58 AM**

E.S.D. 121 | **Preliminary Special Education Maintenance of Effort**

COUNTY: 17 King | **Fiscal Year 2017-2018**

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. 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.

	FY 16 - 17 Actual (A)	FY 17 - 18 Actual (B)
Preliminary FY 2017-2018 to FY 2016-2017 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.	34,132,406.30	42,463,214.41
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	78,525.42	69,941.23
4. Equals aggregate special education expenditures for resident special education students.	34,053,880.88	42,393,273.18
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.)		8,339,392.30
Preliminary FY 2017-2018 to FY 2016-2017 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	3,262.33	3,259.33
7. Expenditures per pupil (line 4/line 6).	10,438.51	13,006.74
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.)		2,568.23
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2017-2018 to FY 2016-2017 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.	9,399,831.39	14,927,275.01
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.)		5,527,443.62
11. Expenditures per pupil (line 9/line 6).	2,881.32	4,579.86
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.)		1,698.54

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages 3-PreK, and K-21.

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.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

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.

REPORT F196
E.S.D. 121
COUNTY: 17 King

Lake Washington School District No. 414
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2017-2018

RUN:10/31/2018 11:11:59 AM

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

Description	Operation		FY 2017 - 18	FY 2016 - 17
Total Expenditures	+	(plus)	355,527,165.83	313,185,436.19
Public Radio/Television	-	(minus)	0.00	0.00
Community Schools	-	(minus)	0.00	0.00
Child Care	-	(minus)	1,236,747.20	1,163,027.23
Other Community Services	-	(minus)	1,049,133.23	1,057,919.54
School Food Services	-	(minus)	8,956,967.01	8,136,011.25
Debt Service, Interest	-	(minus)	0.00	0.00
Debt Service, Principal	-	(minus)	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	410,866.14	371,038.58
Federal, General Purpose Revenue	-	(minus)	11,209.11	8,597.03
Federal, Special Purpose Revenue	-	(minus)	11,942,625.35	12,041,282.79
Food Service Deficit	+	(plus)	122,994.52	0.00
Food Services Revenue, Federal	+	(plus)	1,797,069.75	1,845,189.03
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, USDA Commodities	+	(plus)	521,466.80	560,308.27
Capital Outlay, Stim, Title I	+	(plus)	0.00	
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	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

Food Services Deficit Calculation

		FY 2017 - 18	FY 2016 - 17
Total Program 98	+	8,956,967.01	8,136,011.25
Revenue 2298 (Local)	-	6,484,265.97	5,880,951.07
Revenue 4198 (State)	-	31,169.97	33,665.88
Revenue 4398 (State)	-	0.00	0.00
Revenue 6198 (Fed)	-	1,797,069.75	1,845,189.03
Revenue 6298 (Fed)	-	0.00	0.00
Revenue 6398 (Fed)	-	0.00	0.00
Revenue 6998 (Fed)	-	521,466.80	560,308.27
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		122,994.52	-184,103.00

Note:

If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit is a negative amount, zero dollars are displayed.

Lake Washington School District No. 414
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2017-2018

Description	Operation		FY 2017 - 18	FY 2016 - 17
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)	99,090.65	128,960.78
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)	6,468.00	0.00
Capital Outlay, Food Services	+	(plus)	30,361.60	7,665.00
Total Expenditures for Preliminary Maintenance of Effort	=	(equals)	334,497,069.11	292,949,682.85
	FY 17-18/FY 16-17			1.14

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

REPORT F-196 | **Lake Washington School District No. 414** | RUN: 10/31/2018 11:12:00 AM

E.S.D. 121

Fiscal Year 2017-2018

COUNTY: 17 King

Preliminary Vocational Education Maintenance of Effort

This is the preliminary Vocational Education 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.

Description	Operation	FY 2017 - 18	FY 2016 - 17
Program 31, Vocational--Basic State	+ (plus)	6,772,496.83	5,531,457.24
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,571,149.50	1,198,341.14
Program 38, Vocational--Federal	+ (plus)	86,513.00	118,626.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	2,824,971.27	2,236,483.90
Program 46, Skill Center--Federal	+ (plus)	24,786.00	46,921.00
Secondary Vocational Education Revenue	- (minus)	88,693.00	122,255.00
Skill Center Revenue	- (minus)	25,410.00	48,356.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	11,165,813.60	8,961,218.28
	FY 17-18 / FY 16-17		1.25

This report is for information only and does not reflect on the financial condition of the district.

REPORT F196 RUN: 10/31/2018 11:12:01 AM

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No.414

Financial Edit Report Fiscal Year 2017-2018

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.516	GF revenue account 5500 is not equal to County Treasurer Cash File F-197 item 27.	11,209.11	19,806.14
Info	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	0.00	65,215,262.36
Info	1.539	On the Balance Sheet GF G.L. 450, Investments, is not equal to County Treasurer Item 450, Investments.	65,175,984.87	0.00
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-73-7.	-121,741.08	
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	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	
Info	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	
Info	1.630	**WARNING** Your district has entries in columns 1, 2, 3 or 4 for Non-Voted Bonds on the Schedule of Long Term Liabilites, but there are no entries under column 5 on the Amount Due Within One Year column.	0.00	

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Info	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	0.00	2,447,495.72

Continued

Type	Number	Message	Amount 1	Amount 2
Info	4.504	On the Balance Sheet, ASB G.L. 450, Investments, is not equal to F-197 County Treasurer Item 450, Investments.	2,444,438.41	0.00

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	1,622.85	0.00
Info	3.502	On the Balance Sheet DSF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report item 240, Cash on Deposit with County Treasurer.	0.00	30,969,503.48
Info	3.503	On the Balance Sheet DSF G.L. 450, Investments, is not equal to F-197 County Treasurer report item 450, Investments.	30,947,863.53	0.00

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	165,759,234.00	165,220,800.00
Info	2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	0.00	221,801,725.72
Info	2.506	On the Balance Sheet CPF G.L. 450, Investment, is not equal to F-197 County Treasurer report Item 450, Investments.	221,610,778.92	0.00

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Info	9.503	On the Balance Sheet TVF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	0.00	3,624,269.08

Continued

Type	Number	Message	Amount 1	Amount 2
Info	9.505	On the Balance Sheet TVF G.L. 450, Investments, is not equal to F-197 County Treasurer report Item 450, Investments.	3,620,748.02	0.00

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits