F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2016-2017

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, 2017, 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, 2016-August 31, 2017

Approved: ______________________ 11/3/2017
School District Superintendent or Authorized Official — Date

Reviewed: Jane A Munoz 11-13-17
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	320,436,294.36	3,572,512.47	54,004,443.64	50,688,613.86	896,517.45	0.00	429,598,381.78
Total Expenditures	313,185,436.19	3,425,823.27	49,612,957.46	62,424,304.89	611,845.86	0.00	429,260,367.67
Other Financing Uses	0.00		0.00	14,559,739.13	0.00		14,559,739.13
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	7,250,858.17	146,689.20	4,391,486.18	-26,295,430.16	284,671.59	0.00	-14,221,725.02
Beginning Total Fund Balance	45,150,623.97	1,152,198.61	14,696,246.13	199,923,589.90	2,763,989.01	0.00	263,686,647.62
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending 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

Locked Date: Oct 31, 2017

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2016-2017

ANNUAL FINANCIAL STATEMENTS

SUPPLEMENTAL REPORTS AND SCHEDULES

ANNUAL FINANCIAL STATEMENTS

SUPPLEMENTAL REPORTS AND SCHEDULES

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2016-2017

CERTIFICATION

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Approved: ______________________________ ______________

School District Superintendent or Authorized Official Date

Reviewed: ______________________________ ______________

ESD Superintendent or Authorized Official Date

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Total Expenditures	313,185,436.19	3,425,823.27	49,612,957.46	62,424,304.89	611,845.86	0.00	429,260,367.67
Other Financing Uses	0.00		0.00	14,559,739.13	0.00		14,559,739.13
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	7,250,858.17	146,689.20	4,391,486.18	-26,295,430.16	284,671.59	0.00	-14,221,725.02
Beginning Total Fund Balance	45,150,623.97	1,152,198.61	14,696,246.13	199,923,589.90	2,763,989.01	0.00	263,686,647.62
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending 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

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

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Balance Sheet

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	276,421.18	37,586.20	0.00	62,660.42	0.00	0.00	376,667.80
Minus Warrants Outstanding	-4,035,388.96	-43,367.51	0.00	-451,822.51	0.00	0.00	-4,530,578.98
Taxes Receivable	31,818,517.78		24,002,566.15	20,433,820.77	0.00		76,254,904.70
Due From Other Funds	858,487.60	14,653.32	0.00	1,656.08	0.00	0.00	874,797.00
Due From Other Governmental Units	640,551.98	0.00	0.00	3,119.08	0.00	0.00	643,671.06
Accounts Receivable	164,416.81	112.00	0.00	0.00	0.00	0.00	164,528.81
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	54,843.83	1,326.16	17,817.76	192,395.82	2,073.92	0.00	268,457.49
Inventory	571,665.59	0.00		595,766.57			1,167,432.16
Prepaid Items	3,680,001.86	93,786.61			0.00	0.00	3,773,788.47
Investments	67,683,144.70	2,192,935.41	19,069,914.55	198,730,805.34	3,046,586.68	0.00	290,723,386.68
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	**101,772,662.37**	**2,297,032.19**	**43,090,298.46**	**219,568,401.57**	**3,048,660.60**	**0.00**	**369,777,055.19**
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	**101,772,662.37**	**2,297,032.19**	**43,090,298.46**	**219,568,401.57**	**3,048,660.60**	**0.00**	**369,777,055.19**
LIABILITIES:							
Accounts Payable	2,652,978.45	55,538.02	0.00	24,695,393.98	0.00	0.00	27,403,910.45
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	1,303,631.71	0.00		0.00			1,303,631.71
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

E.S.D. 121

COUNTY: 17 King

Balance Sheet

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	7,285,485.54	0.00		0.00			7,285,485.54
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	5,175,856.80						5,175,856.80
Due To Other Funds	16,309.40	47,460.52	0.00	811,027.08	0.00	0.00	874,797.00
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	919,067.52	895,145.84	0.00	0.00	0.00		1,814,213.36
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	**17,474,129.42**	**998,144.38**	**0.00**	**25,506,421.06**	**0.00**	**0.00**	**43,978,694.86**
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	78,533.03	0.00	0.00	0.00	0.00	0.00	78,533.03
Unavailable Revenue - Taxes Receivable	31,818,517.78		24,002,566.15	20,433,820.77	0.00		76,254,904.70
TOTAL DEFERRED INFLOWS OF RESOURCES	**31,897,050.81**	**0.00**	**24,002,566.15**	**20,433,820.77**	**0.00**	**0.00**	**76,333,437.73**
FUND BALANCE:							
Nonspendable Fund Balance	4,251,667.45	93,786.61	0.00	595,766.57	0.00	0.00	4,941,220.63
Restricted Fund Balance	3,235,995.00	1,205,101.20	19,087,732.31	156,725,053.43	3,048,660.60	0.00	183,302,542.54
Committed Fund Balance	0.00	0.00	0.00	15,112,625.19	0.00	0.00	15,112,625.19
Assigned Fund Balance	0.00	0.00	0.00	1,194,714.55	0.00	0.00	1,194,714.55
Unassigned Fund Balance	44,913,819.69	0.00	0.00	0.00	0.00	0.00	44,913,819.69
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**
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	**101,772,662.37**	**2,297,032.19**	**43,090,298.46**	**219,568,401.57**	**3,048,660.60**	**0.00**	**369,777,055.19**

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

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Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	81,231,631.42	3,572,512.47	44,899,705.46	50,688,613.86	27,807.59		180,420,270.80
State	219,572,776.44		0.00	0.00	868,709.86		220,441,486.30
Federal	12,049,879.82		2,044,588.18	0.00	0.00		14,094,468.00
Federal Stimulus	0.00						0.00
Other	71,271.66			0.00	0.00	0.00	71,271.66
TOTAL REVENUES	**312,925,559.34**	**3,572,512.47**	**46,944,293.64**	**50,688,613.86**	**896,517.45**	**0.00**	**415,027,496.76**
EXPENDITURES:							
CURRENT:							
Regular Instruction	196,242,009.76						196,242,009.76
Federal Stimulus	0.00						0.00
Special Education	42,093,042.94						42,093,042.94
Vocational Education	6,845,139.38						6,845,139.38
Skill Center	2,283,404.90						2,283,404.90
Compensatory Programs	11,220,578.97						11,220,578.97
Other Instructional Programs	2,750,838.79						2,750,838.79
Community Services	2,220,946.77						2,220,946.77
Support Services	49,158,436.10						49,158,436.10
Student Activities/Other		3,425,823.27				0.00	3,425,823.27
CAPITAL OUTLAY:							
Sites				2,830,635.18			2,830,635.18
Building				45,315,986.71			45,315,986.71
Equipment				5,260,868.24			5,260,868.24
Instructional Technology				7,978,478.13			7,978,478.13
Energy				1,038,336.63			1,038,336.63
Transportation Equipment					611,845.86		611,845.86
Sales and Lease				0.00			0.00
Other	371,038.58						371,038.58
DEBT SERVICE:							
Principal	0.00		28,100,000.00	0.00	0.00		28,100,000.00
Interest and Other Charges	0.00		21,512,957.46	0.00	0.00		21,512,957.46
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	**313,185,436.19**	**3,425,823.27**	**49,612,957.46**	**62,424,304.89**	**611,845.86**	**0.00**	**429,260,367.67**

REPORT F196 | Lake Washington School District No. 414 | RUN: 11/1/2017 8:11:19 AM

E.S.D. 121 | Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King | Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-259,876.85	146,689.20	-2,668,663.82	-11,735,691.03	284,671.59	0.00	-14,232,870.91
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	7,499,589.13		7,060,150.00	0.00	0.00		14,559,739.13
Transfers Out (GL 536)	0.00		0.00	-14,559,739.13	0.00	0.00	-14,559,739.13
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	11,145.89		0.00	0.00	0.00		11,145.89
TOTAL OTHER FINANCING SOURCES (USES)	**7,510,735.02**		**7,060,150.00**	**-14,559,739.13**	**0.00**	**0.00**	**11,145.89**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	7,250,858.17	146,689.20	4,391,486.18	-26,295,430.16	284,671.59	0.00	-14,221,725.02
BEGINNING TOTAL FUND BALANCE	**45,150,623.97**	**1,152,198.61**	**14,696,246.13**	**199,923,589.90**	**2,763,989.01**	**0.00**	**263,686,647.62**
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING 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**

Lake Washington School District No. 414

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2017

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	77,212,264.00	81,231,631.42	4,019,367.42
State	218,778,083.00	219,572,776.44	794,693.44
Federal	16,238,771.00	12,049,879.82	-4,188,891.18
Federal Stimulus	0.00	0.00	0.00
Other	12,558.00	71,271.66	58,713.66
TOTAL REVENUES	**312,241,676.00**	**312,925,559.34**	**683,883.34**
EXPENDITURES			
CURRENT:			
Regular Instruction	200,808,982.00	196,242,009.76	4,566,972.24
Federal Stimulus	0.00	0.00	0.00
Special Education	38,786,861.00	42,093,042.94	-3,306,181.94
Vocational Education	6,703,834.00	6,845,139.38	-141,305.38
Skill Center	1,899,704.00	2,283,404.90	-383,700.90
Compensatory Programs	11,355,771.00	11,220,578.97	135,192.03
Other Instructional Programs	6,255,922.00	2,750,838.79	3,505,083.21
Community Services	2,114,888.00	2,220,946.77	-106,058.77
Support Services	50,073,998.00	49,158,436.10	915,561.90
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	405,072.00	371,038.58	34,033.42
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**318,405,032.00**	**313,185,436.19**	**5,219,595.81**
REVENUES OVER (UNDER) EXPENDITURES	-6,163,356.00	-259,876.85	5,903,479.15

Lake Washington School District No. 414

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2017

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	8,806,158.00	7,499,589.13	-1,306,568.87
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	11,145.89	11,145.89
TOTAL OTHER FINANCING SOURCES (USES)	8,806,158.00	7,510,735.02	-1,295,422.98
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,642,802.00	7,250,858.17	4,608,056.17
BEGINNING TOTAL FUND BALANCE	41,395,596.00	45,150,623.97	3,755,027.97
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	44,038,398.00	52,401,482.14	8,363,084.14

Lake Washington School District No. 414

Budgetary Comparison Schedule

Associated Student Body Fund

For The Year Ended August 31, 2017

	FINAL BUDGET	**ACTUAL**	**Variance with Final Budget POSITIVE (NEGATIVE)**
REVENUES:			
Local	4,992,933.00	3,572,512.47	-1,420,420.53
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	**4,992,933.00**	**3,572,512.47**	**-1,420,420.53**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,967,308.00	3,425,823.27	1,541,484.73
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	**4,967,308.00**	**3,425,823.27**	**1,541,484.73**
REVENUES OVER (UNDER) EXPENDITURES	25,625.00	146,689.20	121,064.20

E.S.D. 121

COUNTY: 17 King

Budgetary Comparison Schedule

Associated Student Body Fund

For The Year Ended August 31, 2017

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	25,625.00	146,689.20	121,064.20
BEGINNING TOTAL FUND BALANCE	915,127.00	1,152,198.61	237,071.61
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	940,752.00	1,298,887.81	358,135.81

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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, 2017

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	44,887,788.00	44,899,705.46	11,917.46
State	0.00	0.00	0.00
Federal	2,046,784.00	2,044,588.18	-2,195.82
Federal Stimulus			
Other			
TOTAL REVENUES	**46,934,572.00**	**46,944,293.64**	**9,721.64**
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	30,100,000.00	28,100,000.00	2,000,000.00
Interest and Other Charges	23,815,967.00	21,512,957.46	2,303,009.54
TOTAL EXPENDITURES	**53,915,967.00**	**49,612,957.46**	**4,303,009.54**
REVENUES OVER (UNDER) EXPENDITURES	-6,981,395.00	-2,668,663.82	4,312,731.18

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2017

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	7,059,850.00	7,060,150.00	300.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	7,059,850.00	7,060,150.00	300.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	78,455.00	4,391,486.18	4,313,031.18
BEGINNING TOTAL FUND BALANCE	14,809,572.00	14,696,246.13	-113,325.87
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	14,888,027.00	19,087,732.31	4,199,705.31

Lake Washington School District No. 414

Budgetary Comparison Schedule

Capital Projects Fund

For The Year Ended August 31, 2017

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	49,634,456.00	50,688,613.86	1,054,157.86
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	**49,634,456.00**	**50,688,613.86**	**1,054,157.86**
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	17,101,885.00	2,830,635.18	14,271,249.82
Building	59,147,404.00	45,315,986.71	13,831,417.29
Equipment	9,796,351.00	5,260,868.24	4,535,482.76
Instructional Technology	7,012,262.00	7,978,478.13	-966,216.13
Energy	1,300,000.00	1,038,336.63	261,663.37
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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E.S.D. 121

COUNTY: 17 King

Budgetary Comparison Schedule

Capital Projects Fund

For The Year Ended August 31, 2017

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**94,357,902.00**	**62,424,304.89**	**31,933,597.11**
REVENUES OVER (UNDER) EXPENDITURES	-44,723,446.00	-11,735,691.03	32,987,754.97
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)	-15,866,008.00	-14,559,739.13	1,306,268.87
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-15,866,008.00	-14,559,739.13	1,306,268.87
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-60,589,454.00	-26,295,430.16	34,294,023.84
BEGINNING TOTAL FUND BALANCE	199,923,589.00	199,923,589.90	0.90
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	139,334,135.00	173,628,159.74	34,294,024.74

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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, 2017

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	13,289.00	27,807.59	14,518.59
State	844,126.00	868,709.86	24,583.86
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	**857,415.00**	**896,517.45**	**39,102.45**
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	1,112,960.00	611,845.86	501,114.14
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	**1,112,960.00**	**611,845.86**	**501,114.14**

Lake Washington School District No. 414

Budgetary Comparison Schedule

Transportation Vehicle Fund

For The Year Ended August 31, 2017

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-255,545.00	284,671.59	540,216.59
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-255,545.00	284,671.59	540,216.59
BEGINNING TOTAL FUND BALANCE	2,721,961.00	2,763,989.01	42,028.01
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,466,416.00	3,048,660.60	582,244.60

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E.S.D. 121

COUNTY: 17 King

Statement Of Fiduciary Net Position

Fiduciary Funds

August 31, 2017

	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	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	179.36	0.00
Investments	199,073.74	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	**199,253.10**	**0.00**
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	**0.00**	**0.00**
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	172,356.66	0.00
Held In Trust For Private Purposes	26,896.44	
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	**199,253.10**	**0.00**

Lake Washington School District No. 414

E.S.D. 121

Statement of Changes in Fiduciary Net Position

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2017

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	31,081.86	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	**31,081.86**	**0.00**
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,974.21	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,974.21	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	**33,056.07**	**0.00**
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	36,833.86	
Other	0.00	0.00
TOTAL DEDUCTIONS	**36,833.86**	**0.00**
Net Increase (Decrease)	-3,777.79	0.00
Net Position--Prior Year August Beginning	203,030.89	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	203,030.89	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	**199,253.10**	**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, 2017

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Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Voted Debt					
Voted Bonds	534,835,000.00	0.00	21,425,000.00	513,410,000.00	27,315,000.00
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	10,130,000.00	0.00	6,675,000.00	3,455,000.00	3,455,000.00
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	594,220.00	0.00	445,665.00	148,555.00	148,555.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	4,534,719.96	210,631.36	857,797.55	3,887,553.77	489,618.96
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	78,876,838.00	3,047,506.00	0.00	81,924,344.00	
Net Pension Liabilities TRS 2/3	31,492,634.00	0.00	6,582,495.00	24,910,139.00	
Net Pension Liabilities SERS 2/3	12,330,393.00	0.00	1,253,587.00	11,076,806.00	
Net Pension Liabilities PERS 1	15,724,780.00	1,962,864.00	0.00	17,687,644.00	
Total Long-Term Liabilities	688,518,584.96	5,221,001.36	37,239,544.55	656,500,041.77	31,408,173.96

REPORT F196 | Lake Washington School District No. 414 | RUN: 11/1/2017 8:11:37 AM

E.S.D. 121 | Report of Revenues and Other Financing Sources

COUNTY: 17 King | For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	65,870,842.09	44,726,320.89	42,631,999.92	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	203.41	11.57	10.20	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	**65,871,045.50**	**44,726,332.46**	**42,632,010.12**	**0.00**
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	1,892,133.72			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	55,774.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	110,156.04			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	1,325,660.91			
2200 Sales of Goods, Supplies and Services, Unassigned	1,452,502.26		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	79,201.38			
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	516,214.19			
2298 School Food Services--Sales of Goods, Supplies, and Services	5,880,951.07			
2300 Investment Earnings	618,671.49	173,373.00	2,109,054.47	27,807.59
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	1,894,652.51		397,428.42	0.00
2600 Fines and Damages	142,790.05		0.00	0.00
2700 Rentals and Leases	796,187.51	0.00	0.00	0.00
2800 Insurance Recoveries	766.42		0.00	0.00
2900 Local Support Nontax, Unassigned	530,328.50	0.00	5,550,120.85	0.00
2910 E-Rate	64,595.87		0.00	

Lake Washington School District No. 414

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	**15,360,585.92**	**173,373.00**	**8,056,603.74**	**27,807.59**
STATE, GENERAL PURPOSE				
3100 Apportionment	177,013,874.78			
3121 Special Education - General Apportionment	4,448,755.07			
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	**181,462,629.85**	**0.00**	**0.00**	**0.00**
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	20,205,294.42			
4122 Special Education - Infants and Toddlers - State	1,841,185.85			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	1,608,446.05			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,557,415.64			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	3,319,271.66			
4174 Highly Capable	278,908.41			
4188 Child Care	0.00			
4198 School Food Service	33,665.88			
4199 Transportation - Operations	9,250,652.50			
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	15,306.18			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				868,709.86
4000 TOTAL STATE, SPECIAL PURPOSE	**38,110,146.59**		**0.00**	**868,709.86**
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	8,597.03	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	2,044,588.18	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	**8,597.03**	**2,044,588.18**	**0.00**	**0.00**
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	6,464,543.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	122,255.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	48,356.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	1,473,527.52			
6152 Other Title, ESEA Fed	467,091.00			
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	324,657.19			
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	1,845,189.03			
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	591,925.36			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	57,905.00			
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	7,000.00		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	78,525.42			
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	560,308.27			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**12,041,282.79**		**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	25,934.00			
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	34,274.00		0.00	
REVENUES FROM OTHER ENTITITES				
8100 Governmental Entities	15,613.92		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

E.S.D. 121

COUNTY: 17 King

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2017

	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	21,383.74			
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	36,997.66		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	11,145.89			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	7,499,589.13	7,060,150.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	**7,510,735.02**	**7,060,150.00**	**0.00**	**0.00**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**320,436,294.36**	**54,004,443.64**	**50,688,613.86**	**896,517.45**

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E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Program/Activity/Object Report

For the Year Ended August 31, 2017

RUN: 11/1/2017 8:11:39 AM

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	195,641,304.70
02	ALE	606,341.46
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	34,132,406.30
22	Sp Ed, Infants and Toddlers, State	1,636,609.64
24	Sp Ed, Sup, Fed	6,324,027.00
25	Sp Ed, Infants and Toddlers, Federal	.00
26	Sp Ed, Inst, St	.00
29	Sp Ed, Oth, Fed	.00
31	Voc, Basic, St	5,531,457.24
34	MidSchCar/Tec	1,198,341.14
38	Voc, Fed	118,626.00
39	Voc, Other	.00
45	Skil Cnt, Bas, St	2,236,483.90
46	Skill Cntr, Fed	46,921.00
51	ESEA Disadvantaged, Fed	1,431,930.16
52	Other Title, ESEA, Fed	453,223.00
53	ESEA Migrant, Federal	.00
54	Read First, Fed	.00
55	LAP	1,584,464.89
56	St In, Ctr/Hm, D	.00
57	St In, N/D, Fed	.00
58	Sp/Plt Pgm, St	1,501,526.56
59	Inst. JAJ	.00
61	Head Start, Fed	591,925.36

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	710,195.44
12	Supt Off	485,717.50
13	Busns Off	3,045,496.99
14	HR	2,040,566.34
15	Pblc Rltn	1,002,054.72
21	Supv Inst	6,064,500.53
22	Lrn Resrc	5,627,843.19
23	Princ Off	21,453,527.56
24	Guid/Coun	8,605,054.41
25	Pupil M/S	5,232,318.32
26	Health	11,657,128.39
27	Teaching	182,602,755.30
28	Extracur	5,891,422.07
29	Pmt to SD	1,146,456.00
31	InstProDev	11,011,282.82
32	Inst Tech	110,366.08
33	Curriculum	3,132,500.52
41	Supervisn	457,567.57
42	Food	3,275,728.60
44	Operation	4,589,159.77
49	Transfers	-186,444.69
51	Supervisn	1,001,811.71
52	Operation	7,775,999.22
53	Maintnce	991,570.91
56	Insurance	153,702.00
59	Transfers	-1,046,520.41
61	Supv Bldg	631,531.80
62	Grnd Mnt	1,135,931.60
63	Oper Bldg	8,587,090.25
64	Maintnce	3,567,300.87
65	Utilities	5,989,731.99
67	Bldg Secu	305,258.85
68	Insurance	1,507,606.50
72	Info Sys	2,966,592.13

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	1,651,578.52
1	Credit Transfer	-1,651,578.52
2	Cert. Salaries	147,590,614.43
3	Class. Salaries	44,147,762.26
4	Employee Benefits	69,142,609.23
5	Supplies / Materials	13,672,983.64
6		.00
7	Purchased Services	37,844,269.07
8	Travel	416,158.98
9	Capital Outlay	371,038.58
	TOTAL ALL OBJECTS	313,185,436.19

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
62	MS, Pro Dv, Fed	.00
64	LEP, Fed	318,291.36
65	Tran Biling, St	4,804,645.52
67	Ind Ed, Fd, JOM	.00
68	Ind Ed, Fd, ED	72,871.73
69	Comp, Othr	461,700.39
71	Traffic Safety	.00
73	Summer School	177,512.21
74	Highly Capable	1,003,034.92
75	Prof Dev, State	.00
76	Target Asst, Fed	.00
78	Yth Trg Pm, Fed	.00
79	Inst Pgm, Othr	1,699,252.44
81	Public Radio/TV	.00
86	Comm Schools	.00
88	Child Care	1,163,027.23
89	Othr Comm Srv	1,057,919.54
97	Distwide Suppt	32,356,699.78
98	Schl Food Serv	8,136,011.25
99	Pupil Transp	8,898,881.47
	TOTAL ALL PROGRAMS	313,185,436.19

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
73	Printing	-1,967.88
74	Warehouse	501,571.99
75	Mtr Pool	.00
83	Interest	.00
84	Principal	.00
85	Debt Expn	.00
91	Publ Actv	1,163,027.23
	TOTAL ALL ACTIVITIES	313,185,436.19

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

REPORT F196 **Lake Washington School District No. 414** **RUN: 11/1/2017 8:11:41 AM**

E.S.D. 121 **PROGRAM 01 - Basic Education**

COUNTY: 17 King **For the Year Ended August 31, 2017**

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	3,266,301.98	39,294.62		1,872,215.56	257,839.92	596,960.72	52,901.60	423,646.03	23,443.53	0.00
22 Lrn Resrc	5,591,681.20	488.71		2,849,598.22	977,722.27	1,592,719.01	163,111.79	7,621.20	420.00	0.00
23 Princ Off	20,832,994.54	47,308.03		10,455,663.13	4,829,891.02	5,144,196.76	258,203.43	79,334.46	18,397.71	0.00
24 Guid/Coun	7,501,312.15	16,165.81		4,268,067.53	517,669.65	1,722,814.37	101,415.63	812,476.19	62,702.97	0.00
25 Pupil M/S	5,191,242.58	0.00		181.02	3,144,371.35	1,771,443.14	8,808.37	265,787.90	650.80	0.00
26 Health	3,969,033.35	7,219.21		503,444.45	2,074,552.20	917,858.56	138,850.26	324,424.31	2,684.36	0.00
27 Teaching	133,290,974.96	348,472.93		90,232,749.72	1,589,338.67	32,372,465.12	2,844,299.04	5,864,214.93	33,798.15	5,636.40
28 Extracur	4,281,615.78	141,159.13		1,942,253.88	1,177,536.77	662,670.91	34,657.10	296,736.08	26,601.91	0.00
31 InstProDev	8,848,394.45	48,983.62		6,388,688.59	212,633.81	1,745,489.07	75,676.34	320,654.77	56,268.25	0.00
32 Inst Tech	71,604.63	0.00			0.00	0.00	11,955.21	59,649.42	0.00	0.00
33 Curriculum	2,796,149.08	25,865.02		443,973.89	171,130.96	161,640.36	1,914,823.68	75,000.93	3,714.24	0.00
01 TOTAL	**195,641,304.70**	**674,957.08**		**118,956,835.99**	**14,952,686.62**	**46,688,258.02**	**5,604,702.45**	**8,529,546.22**	**228,681.92**	**5,636.40**

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

PROGRAM 02 - Alternative Learning Experience

For the Year Ended August 31, 2017

RUN: 11/1/2017 8:11:41 AM

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
23 Princ Off	127,046.57	202.11		26,819.59	62,826.76	35,431.54	941.57	825.00	0.00	0.00
24 Guid/Coun	10,640.63	0.00		7,431.59	435.00	2,774.04	0.00	0.00	0.00	0.00
27 Teaching	468,654.26	232.46		275,718.56	20,119.78	106,057.70	9,163.21	57,362.55	0.00	0.00
02 TOTAL	**606,341.46**	**434.57**		**309,969.74**	**83,381.54**	**144,263.28**	**10,104.78**	**58,187.55**	**0.00**	**0.00**

REPORT F196 | **Lake Washington School District No. 414** | **RUN: 11/1/2017 8:11:41 AM**

E.S.D. 121 | **PROGRAM 21 - Special Education, Supplemental, State**

COUNTY: 17 King | **For the Year Ended August 31, 2017**

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	1,751,351.52	1,242.43		720,622.72	578,706.55	420,064.55	7,083.11	19,264.19	4,367.97	0.00
22 Lrn Resrc	212.06	0.00		0.00	190.27	21.79	0.00	0.00	0.00	0.00
23 Princ Off	57,135.71	0.00		0.00	39,223.16	17,912.55	0.00	0.00	0.00	0.00
24 Guid/Coun	129,342.85	0.00		7,069.35	0.00	1,511.01	109,948.79	10,813.70	0.00	0.00
26 Health	7,330,956.37	10.00		4,419,799.52	68,159.98	1,575,383.07	23,329.59	1,234,958.67	9,315.54	0.00
27 Teaching	23,801,177.59	457,558.81		8,622,514.03	5,673,717.60	6,183,899.76	39,788.11	2,806,476.85	17,222.43	0.00
29 Pmt to SD	56,715.00							56,715.00		
31 InstProDev	949,875.16	5,608.75		613,468.19	73,780.37	205,770.55	3,324.30	45,844.36	2,078.64	0.00
32 Inst Tech	1,930.75	0.00			0.00	0.00	1,930.75	0.00	0.00	0.00
33 Curriculum	53,709.29	0.00		0.00	0.00	0.00	44,784.68	8,924.61	0.00	0.00
21 TOTAL	**34,132,406.30**	**464,419.99**		**14,383,473.81**	**6,433,777.93**	**8,404,563.28**	**230,189.33**	**4,182,997.38**	**32,984.58**	**0.00**

REPORT F196 | Lake Washington School District No. 414 | RUN: 11/1/2017 8:11:41 AM

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 17 King

For the Year Ended August 31, 2017

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	87,733.18	0.00		63,625.07	0.00	24,108.11	0.00	0.00	0.00	0.00
27 Teaching	1,548,876.46	0.00		0.00	0.00	0.00	0.00	1,548,876.46	0.00	0.00
22 TOTAL	**1,636,609.64**	**0.00**		**63,625.07**	**0.00**	**24,108.11**	**0.00**	**1,548,876.46**	**0.00**	**0.00**

Lake Washington School District No. 414

PROGRAM 24 - Special Education, Supplemental, Federal

For the Year Ended August 31, 2017

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	72,900.02	0.00		0.00	50,695.25	22,204.77	0.00	0.00	0.00	0.00
26 Health	240,160.87	0.00		92,246.82	52,443.91	51,613.14	0.00	43,857.00	0.00	0.00
27 Teaching	6,010,966.11	0.00		1,194,428.30	1,065,385.98	1,014,717.43	53,922.81	2,682,511.59	0.00	0.00
24 TOTAL	**6,324,027.00**	**0.00**		**1,286,675.12**	**1,168,525.14**	**1,088,535.34**	**53,922.81**	**2,726,368.59**	**0.00**	**0.00**

Lake Washington School District No. 414

PROGRAM 31 - Vocational, Basic, State

For the Year Ended August 31, 2017

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	215,927.94	2,064.46		105,923.78	27,205.30	42,534.59	5,241.72	23,545.96	9,412.13	0.00
24 Guid/Coun	751,146.09	1,015.95		248,540.15	267,132.46	223,213.52	3,184.20	4,032.55	4,027.26	0.00
27 Teaching	4,390,151.28	10,239.09		2,785,520.07	131,187.80	1,041,035.35	133,899.42	255,206.09	29,778.46	3,285.00
28 Extracur	21,854.45	30.00		4,179.64	0.00	820.87	163.39	6,585.01	10,075.54	0.00
31 InstProDev	400.80	0.00		0.00	0.00	0.00	0.00	0.00	400.80	0.00
32 Inst Tech	36,830.70	0.00			0.00	0.00	36,082.70	748.00	0.00	0.00
33 Curriculum	115,145.98	0.00		0.00	0.00	0.00	115,145.98	0.00	0.00	0.00
31 TOTAL	**5,531,457.24**	**13,349.50**		**3,144,163.64**	**425,525.56**	**1,307,604.33**	**293,717.41**	**290,117.61**	**53,694.19**	**3,285.00**

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E.S.D. 121 | PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 17 King | For the Year Ended August 31, 2017

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	240,696.22	0.00		156,626.95	26,245.92	57,823.35	0.00	0.00	0.00	0.00
27 Teaching	957,083.83	0.00		662,633.25	33.97	248,782.83	38,083.17	6,658.97	891.64	0.00
31 InstProDev	561.09	0.00		0.00	0.00	0.00	0.00	325.00	236.09	0.00
34 TOTAL	**1,198,341.14**	**0.00**		**819,260.20**	**26,279.89**	**306,606.18**	**38,083.17**	**6,983.97**	**1,127.73**	**0.00**

Lake Washington School District No. 414

PROGRAM 38 - Vocational, Federal

For the Year Ended August 31, 2017

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	118,626.00	1,555.70		0.00	54,101.76	30,657.03	14,820.03	10,832.67	6,658.81	0.00
38 TOTAL	**118,626.00**	**1,555.70**		**0.00**	**54,101.76**	**30,657.03**	**14,820.03**	**10,832.67**	**6,658.81**	**0.00**

REPORT F196 | **Lake Washington School District No. 414** | **RUN: 11/1/2017 8:11:41 AM**

E.S.D. 121 | **PROGRAM 45 - Skill Center, Basic, State**

COUNTY: 17 King | **For the Year Ended August 31, 2017**

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
23 Princ Off	302,547.17	30.00		121,155.80	106,609.42	63,028.05	5,071.63	5,456.89	1,195.38	0.00
27 Teaching	844,195.73	1,407.40	0.00	129,937.81	0.00	41,471.47	53,056.19	618,322.86	0.00	0.00
29 Pmt to SD	1,089,741.00							1,089,741.00		
45 TOTAL	**2,236,483.90**	**1,437.40**	**0.00**	**251,093.61**	**106,609.42**	**104,499.52**	**58,127.82**	**1,713,520.75**	**1,195.38**	**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, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	33,562.06	5,262.29		0.00	0.00	0.00	3,550.11	18,111.18	6,638.48	0.00
27 Teaching	13,358.94	1,179.51		0.00	0.00	0.00	2,039.20	9,035.38	1,104.85	0.00
46 TOTAL	**46,921.00**	**6,441.80**		**0.00**	**0.00**	**0.00**	**5,589.31**	**27,146.56**	**7,743.33**	**0.00**

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2017

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	9,028.26	0.00		0.00	7,540.67	1,487.59	0.00	0.00	0.00	0.00
27 Teaching	1,235,786.90	18,403.30		807,591.52	78,286.09	310,786.04	11,315.09	9,376.24	28.62	0.00
31 InstProDev	187,115.00	0.00		70,724.68	187.38	23,191.62	0.00	76,126.09	16,885.23	0.00
51 TOTAL	**1,431,930.16**	**18,403.30**		**878,316.20**	**86,014.14**	**335,465.25**	**11,315.09**	**85,502.33**	**16,913.85**	**0.00**

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E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

PROGRAM 52 - Other Title Grants Under ESEA - Federal

For the Year Ended August 31, 2017

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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
31 InstProDev	453,223.00	0.00		345,883.09	0.00	97,934.23	0.00	9,405.68	0.00	0.00
52 TOTAL	**453,223.00**	**0.00**		**345,883.09**	**0.00**	**97,934.23**	**0.00**	**9,405.68**	**0.00**	**0.00**

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 17 King

For the Year Ended August 31, 2017

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	79,435.71	0.00		39,077.96	21,206.32	19,151.43	0.00	0.00	0.00	0.00
27 Teaching	1,455,420.24	60.76		953,492.92	98,214.82	362,344.47	6,079.79	35,227.48	0.00	0.00
31 InstProDev	47,580.97	0.00		35,042.87	0.00	9,663.89	2,874.21	0.00	0.00	0.00
33 Curriculum	2,027.97	0.00		0.00	0.00	0.00	2,027.97	0.00	0.00	0.00
55 TOTAL	**1,584,464.89**	**60.76**		**1,027,613.75**	**119,421.14**	**391,159.79**	**10,981.97**	**35,227.48**	**0.00**	**0.00**

Lake Washington School District No. 414

PROGRAM 58 - Special and Pilot Programs, State

For the Year Ended August 31, 2017

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	1,324,342.56	4,842.00		1,090,245.65	0.00	224,412.91	0.00	4,842.00	0.00	0.00
31 InstProDev	177,184.00	0.00		139,143.27	0.00	28,212.10	1,906.06	2,075.00	5,847.57	0.00
58 TOTAL	**1,501,526.56**	**4,842.00**		**1,229,388.92**	**0.00**	**252,625.01**	**1,906.06**	**6,917.00**	**5,847.57**	**0.00**

REPORT F196 | Lake Washington School District No. 414 | RUN: 11/1/2017 8:11:41 AM

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

COUNTY: 17 King | For the Year Ended August 31, 2017

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	689.10	0.00		0.00	0.00	0.00	689.10	0.00	0.00	0.00
23 Princ Off	5,829.20	0.00		0.00	4,136.12	1,693.08	0.00	0.00	0.00	0.00
27 Teaching	585,407.06	65,610.22		79.49	347,122.09	165,192.77	3,604.72	622.69	3,175.08	0.00
61 TOTAL	**591,925.36**	**65,610.22**		**79.49**	**351,258.21**	**166,885.85**	**4,293.82**	**622.69**	**3,175.08**	**0.00**

Lake Washington School District No. 414

PROGRAM 64 - Limited English Proficiency, Federal

For the Year Ended August 31, 2017

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	95.76	95.76		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	80,031.10	12,878.72		44,348.43	9,896.76	11,190.66	1,429.39	246.48	40.66	0.00
31 InstProDev	125,443.30	35.22		76,327.92	856.92	19,435.63	1,746.12	22,260.00	4,781.49	0.00
33 Curriculum	112,721.20	345.41		0.00	0.00	0.00	111,323.30	1,052.49	0.00	0.00
64 TOTAL	**318,291.36**	**13,355.11**		**120,676.35**	**10,753.68**	**30,626.29**	**114,498.81**	**23,558.97**	**4,822.15**	**0.00**

Lake Washington School District No. 414

PROGRAM 65 - Transitional Bilingual, State

For the Year Ended August 31, 2017

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	126,805.55	0.00		39,077.98	54,861.06	32,866.51	0.00	0.00	0.00	0.00
24 Guid/Coun	3,117.75	0.00		2,626.25	0.00	491.50	0.00	0.00	0.00	0.00
27 Teaching	4,474,447.13	0.00		2,831,624.41	395,203.39	1,244,433.15	0.00	0.00	3,186.18	0.00
31 InstProDev	200,275.09	0.00		145,146.01	0.00	55,129.08	0.00	0.00	0.00	0.00
65 TOTAL	**4,804,645.52**	**0.00**		**3,018,474.65**	**450,064.45**	**1,332,920.24**	**0.00**	**0.00**	**3,186.18**	**0.00**

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E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

PROGRAM 68 - Indian Education, Federal, ED

For the Year Ended August 31, 2017

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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
21 Supv Inst	72,871.73	0.00		0.00	49,061.26	19,247.06	0.00	725.00	3,838.41	0.00
68 TOTAL	**72,871.73**	**0.00**		**0.00**	**49,061.26**	**19,247.06**	**0.00**	**725.00**	**3,838.41**	**0.00**

Lake Washington School District No. 414

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 17 King

For the Year Ended August 31, 2017

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	322.02	109.35		0.00	0.00	0.00	212.67	0.00	0.00	0.00
23 Princ Off	25,459.10	0.00		0.00	15,522.24	9,914.67	22.19	0.00	0.00	0.00
25 Pupil M/S	25.84	0.00		0.00	0.00	0.00	25.84	0.00	0.00	0.00
26 Health	343.54	0.00		0.00	0.00	0.00	343.54	0.00	0.00	0.00
27 Teaching	435,075.14	20.00		0.00	281,222.18	138,723.30	13,102.45	848.88	1,158.33	0.00
31 InstProDev	474.75	0.00		0.00	396.36	78.39	0.00	0.00	0.00	0.00
69 TOTAL	**461,700.39**	**129.35**		**0.00**	**297,140.78**	**148,716.36**	**13,706.69**	**848.88**	**1,158.33**	**0.00**

Lake Washington School District No. 414

PROGRAM 73 - Summer School

For the Year Ended August 31, 2017

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	36,534.03	0.00		0.00	25,859.36	10,674.67	0.00	0.00	0.00	0.00
23 Princ Off	24,410.99	0.00		17,753.60	4,352.96	2,182.26	40.06	0.00	82.11	0.00
25 Pupil M/S	4,874.65	0.00		0.00	4,066.02	808.63	0.00	0.00	0.00	0.00
27 Teaching	111,692.54	9,045.13		68,286.73	289.52	14,522.95	1,277.33	18,270.88	0.00	0.00
73 TOTAL	**177,512.21**	**9,045.13**		**86,040.33**	**34,567.86**	**28,188.51**	**1,317.39**	**18,270.88**	**82.11**	**0.00**

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

PROGRAM 74 - Highly Capable

For the Year Ended August 31, 2017

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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
21 Supv Inst	157,978.63	0.00		0.00	117,352.72	36,432.64	1,923.31	2,269.96	0.00	0.00
24 Guid/Coun	175,581.14	263.97		34,854.51	37,375.75	10,707.36	44,641.82	47,737.73	0.00	0.00
26 Health	27,356.66	0.00		20,044.30	0.00	7,312.36	0.00	0.00	0.00	0.00
27 Teaching	642,118.49	2,595.51		449,709.01	9,632.95	157,275.31	11,765.28	7,156.81	3,983.62	0.00
74 TOTAL	**1,003,034.92**	**2,859.48**		**504,607.82**	**164,361.42**	**211,727.67**	**58,330.41**	**57,164.50**	**3,983.62**	**0.00**

Lake Washington School District No. 414

PROGRAM 79 - Instructional Programs, Other

For the Year Ended August 31, 2017

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	35,949.93	148.87		0.00	0.00	0.00	32,201.06	3,600.00	0.00	0.00
23 Princ Off	78,104.28	818.76		12,676.32	22,651.46	6,380.08	30,768.19	4,639.85	169.62	0.00
24 Guid/Coun	33,913.80	1,625.00		0.00	0.00	0.00	1,858.80	30,430.00	0.00	0.00
25 Pupil M/S	13,857.21	0.00		0.00	0.00	0.00	13,857.21	0.00	0.00	0.00
26 Health	1,544.42	0.00		0.00	0.00	0.00	1,544.42	0.00	0.00	0.00
27 Teaching	807,749.73	89,491.95		41,292.60	9,790.90	9,569.25	364,435.25	288,767.51	301.49	4,100.78
28 Extracur	654,630.86	19,956.83		250,944.44	82,202.30	78,271.76	48,968.95	49,426.58	0.00	124,860.00
31 InstProDev	20,755.21	0.00		18,565.97	0.00	1,792.46	396.78	0.00	0.00	0.00
33 Curriculum	52,747.00	0.00		0.00	0.00	0.00	0.00	52,747.00	0.00	0.00
79 TOTAL	**1,699,252.44**	**112,041.41**		**323,479.33**	**114,644.66**	**96,013.55**	**494,030.66**	**429,610.94**	**471.11**	**128,960.78**

Lake Washington School District No. 414

PROGRAM 81 - Public Radio/Television

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	131.75		0.00	0.00	0.00	0.00	-131.75	0.00	0.00
81 TOTAL	**0.00**	**131.75**		**0.00**	**0.00**	**0.00**	**0.00**	**-131.75**	**0.00**	**0.00**

Lake Washington School District No. 414

PROGRAM 88 - Child Care

For the Year Ended August 31, 2017

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
91 Publ Actv	1,163,027.23	5,535.21		0.00	725,320.61	357,584.77	71,968.70	289.00	2,328.94	0.00
88 TOTAL	**1,163,027.23**	**5,535.21**		**0.00**	**725,320.61**	**357,584.77**	**71,968.70**	**289.00**	**2,328.94**	**0.00**

Lake Washington School District No. 414

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2017

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	6,619.25	1,022.65		4,644.43	375.66	576.51	0.00	0.00	0.00	0.00
28 Extracur	933,320.98	35,007.29		16,362.78	484,719.86	189,541.63	116,604.25	91,041.12	44.05	0.00
63 Oper Bldg	117,979.31	0.00			96,763.37	21,215.94	0.00	0.00	0.00	0.00
89 TOTAL	**1,057,919.54**	**36,029.94**		**21,007.21**	**581,858.89**	**211,334.08**	**116,604.25**	**91,041.12**	**44.05**	**0.00**

Lake Washington School District No. 414

PROGRAM 97 - District-wide Support

For the Year Ended August 31, 2017

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	710,195.44	6,837.72			249.55	49.67	3,279.04	689,262.48	10,516.98	0.00
12 Supt Off	485,717.50	692.05		295,543.78	77,280.00	99,277.51	4,375.78	5,189.15	3,359.23	0.00
13 Busns Off	3,045,496.99	10,411.69		127,410.05	1,841,630.63	676,802.99	58,713.82	328,233.33	2,294.48	0.00
14 HR	2,040,566.34	20,079.32		396,366.80	980,772.00	416,097.68	33,557.15	188,821.57	4,871.82	0.00
15 Pblc Rltn	1,002,054.72	5,616.46		158.97	653,729.22	216,337.22	18,334.66	94,488.88	3,911.85	9,477.46
61 Supv Bldg	631,531.80	3,529.39		0.00	448,323.61	154,318.15	20,891.14	4,469.51	0.00	0.00
62 Grnd Mnt	1,135,931.60	0.00			595,554.93	216,343.85	119,071.96	199,139.84	0.00	5,821.02
63 Oper Bldg	8,469,110.94	6,473.52			5,155,090.46	2,212,289.14	215,336.37	879,422.47	498.98	0.00
64 Maintnce	3,567,300.87	3,992.33	0.00		1,298,328.55	478,409.19	430,836.95	1,223,042.01	0.00	132,691.84
65 Utilities	5,989,731.99	0.00	0.00		0.00	0.00	0.00	5,989,731.99	0.00	0.00
67 Bldg Secu	305,258.85	0.00			0.00	0.00	547.50	304,711.35	0.00	0.00
68 Insurance	1,507,606.50	0.00					0.00	1,507,606.50		0.00
72 Info Sys	2,966,592.13	4,610.90	0.00	470.51	1,811,111.49	622,102.62	282,741.64	232,786.67	12,768.30	0.00
73 Printing	-1,967.88	0.00	-290,505.60	0.00	165,719.19	66,787.62	101,996.17	-115,699.77	0.00	69,734.51
74 Warehouse	501,571.99	12,055.79	-128,107.82	0.00	425,250.98	163,523.48	24,875.40	3,974.16	0.00	0.00
97 TOTAL	**32,356,699.78**	**74,299.17**	**-418,613.42**	**819,950.11**	**13,453,040.61**	**5,322,339.12**	**1,314,557.58**	**11,535,180.14**	**38,221.64**	**217,724.83**

Lake Washington School District No. 414

PROGRAM 98 - School Food Services

For the Year Ended August 31, 2017

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	457,567.57	12,784.99		0.00	0.00	0.00	4,970.83	439,811.75	0.00	0.00
42 Food	3,275,728.60	0.00					3,275,728.60	0.00		
44 Operation	4,589,159.77	129,968.12			229,388.09	151,947.08	1,093,497.87	2,976,693.61	0.00	7,665.00
49 Transfers	-186,444.69		-186,444.69							
98 TOTAL	**8,136,011.25**	**142,753.11**	**-186,444.69**	**0.00**	**229,388.09**	**151,947.08**	**4,374,197.30**	**3,416,505.36**	**0.00**	**7,665.00**

Lake Washington School District No. 414

PROGRAM 99 - Pupil Transportation

For the Year Ended August 31, 2017

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	22,318.04	0.00		0.00	14,605.88	7,712.16	0.00	0.00	0.00	0.00
51 Supervisn	1,001,811.71	1,095.87		0.00	715,164.48	234,947.37	18,323.90	32,280.09	0.00	0.00
52 Operation	7,775,999.22	2,790.67			3,155,443.28	1,522,609.81	422,536.26	2,672,619.20	0.00	0.00
53 Maintnce	991,570.91	0.00			344,764.96	123,529.94	335,157.64	180,351.80	0.00	7,766.57
56 Insurance	153,702.00							153,702.00		
59 Transfers	-1,046,520.41		-1,046,520.41							
99 TOTAL	**8,898,881.47**	**3,886.54**	**-1,046,520.41**	**0.00**	**4,229,978.60**	**1,888,799.28**	**776,017.80**	**3,038,953.09**	**0.00**	**7,766.57**

Lake Washington School District No. 414
Data Requirements for Supplemental Reports
For the Year Ended August 31, 2017

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.	64,595.87
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	5,497,001.77
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

REPORT F196 | **Lake Washington School District No. 414** | **RUN: 11/1/2017 8:11:45 AM**

E.S.D. 121

COUNTY: 17 King

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

For the Year Ended August 31, 2017

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.	11,967.00	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.115	
a) Total All Programs (SYSTEM CALCULATED)		313,185,436.19
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		32,356,699.78
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		280,828,736.41

REPORT F196 | Lake Washington School District No. 414 | RUN: 11/1/2017 8:11:46 AM

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, 2017

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.

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

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

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

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2017

INDIRECT EXPENDITURES

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

80,538.21

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.

84,538.10

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.

3,199.00

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.

2,592,767.13

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).

0.00

INDIRECT EXPENDITURES

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

0.00

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

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

REPORT F196 | Lake Washington School District No. 414 | RUN: 11/1/2017 8:11:48 AM

E.S.D. 121 | Fiscal Year 2016-2017

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	---- EXCLUDED ---- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	**280,828,736.41**	**153,313.75**		**3,275,728.60**			**277,399,694.06**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	710,195.44	0.00		0.00	629,657.23	80,538.21	
12 Superintendent's Office	485,717.50	0.00		0.00	485,717.50	0.00	
13 Business Office	3,045,496.99	0.00		0.00		3,045,496.99	
14 Human Resources	2,040,566.34	0.00		0.00		2,043,765.34	
15 Public Relations	1,002,054.72	9,477.46			908,039.16	84,538.10	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	631,531.80	0.00		0.00	631,531.80	0.00	
62 Grounds Maintenance	1,135,931.60	5,821.02		0.00	1,130,110.58	0.00	
63 Operation of Buildings	8,469,110.94	0.00		0.00	8,469,110.94	0.00	
64 Maintenance	3,567,300.87	132,691.84		0.00	3,434,609.03	0.00	
65 Utilities	5,989,731.99	0.00		0.00	5,989,731.99	0.00	
67 Building and Property Security	305,258.85	0.00		0.00	305,258.85	0.00	
68 Insurance	1,507,606.50	0.00		0.00	1,507,606.50	0.00	
72 Information Systems	2,966,592.13	0.00		0.00	373,825.00	2,592,767.13	
73 Printing	-1,967.88	69,734.51		0.00		-71,702.39	
74 Warehousing	501,571.99	0.00		0.00		501,571.99	
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	**32,356,699.78**	**217,724.83**	**0.00**	**0.00**	**23,865,198.58**	**8,276,975.37**	

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Fiscal Year 2016-2017

RUN: 11/1/2017 8:11:48 AM

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

	TOTAL PROGRAM EXPENDITURE	---- EXCLUDED ---- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	313,185,436.19	371,038.58	0.00	3,275,728.60		8,276,975.37	277,399,694.06
Unallowable Costs					-23,865,198.58		23,865,198.58
TOTALS	**313,185,436.19**	**371,038.58**	**0.00**	**3,275,728.60**		**8,276,975.37**	**301,264,892.64**

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

FY 14-15	
1. FY 14-15 INDIRECT EXPENDITURES	7,171,888.70
2. FY 14-15 DIRECT EXPENDITURES	250,912,047.53
3. FY 14-15 OVER/UNDER RECOVERY (CALCULATED)	512,415.48
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	7,684,304.18
5. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.0306
FY 16-17	
6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	8,276,975.37
7. FY 14-15 OVER/UNDER RECOVERY (LINE 3)	512,415.48
8. FY 16-17 ADJUSTED IND POOL (LINE 6 + LINE 7)	8,789,390.85
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	301,264,892.64
10. FY 16-17 RESTRICTED INDIRECT RATE (LINE 5)	0.0306
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	9,218,705.71
12. FY 16-17 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-429,314.87
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	7,847,660.50
14. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.0260

REPORT F196

Lake Washington School District No. 414

RUN: 11/1/2017 8:11:50 AM

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	---- EXCLUDED ---- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Total Programs 01-89, 98, 99	280,828,736.41	153,313.75		3,275,728.60			277,399,694.06
PROGRAM 97 ACTIVITIES							
11 Board of Directors	710,195.44	0.00		0.00	629,657.23	80,538.21	
12 Superintendents Office	485,717.50	0.00		0.00		485,717.50	
13 Business Office	3,045,496.99	0.00		0.00		3,045,496.99	
14 Human Resources	2,040,566.34	0.00		0.00		2,043,765.34	
15 Public Relations	1,002,054.72	9,477.46			908,039.16	84,538.10	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	631,531.80	0.00		0.00		631,531.80	
62 Grounds Maintenance	1,135,931.60	5,821.02		0.00		1,130,110.58	
63 Operation of Buildings	8,469,110.94	0.00		0.00		8,469,110.94	
64 Maintenance	3,567,300.87	132,691.84		0.00		3,434,609.03	
65 Utilities	5,989,731.99	0.00		0.00		5,989,731.99	
67 Building and Property Security	305,258.85	0.00		0.00		305,258.85	
68 Insurance	1,507,606.50	0.00		0.00		1,507,606.50	
72 Information Systems	2,966,592.13	0.00		0.00		2,966,592.13	
73 Printing	-1,967.88	69,734.51		0.00		-71,702.39	
74 Warehousing	501,571.99	0.00		0.00		501,571.99	
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	32,356,699.78	217,724.83	0.00	0.00	1,537,696.39	30,604,477.56	

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Fiscal Year 2016-2017

RUN: 11/1/2017 8:11:50 AM

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

		---- EXCLUDED ----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	313,185,436.19	371,038.58	0.00	3,275,728.60		30,604,477.56	277,399,694.06
Unallowable Costs					-1,537,696.39		1,537,696.39
Totals	**313,185,436.19**	**371,038.58**	**0.00**	**3,275,728.60**		**30,604,477.56**	**278,937,390.45**

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

FY 14-15	
1. FY 14-15 INDIRECT EXPENDITURES	27,516,578.56
2. FY 14-15 DIRECT EXPENDITURES	230,567,357.67
3. FY 14-15 OVER (UNDER) RECOVERY	960,796.41
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	28,477,374.97
5. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.1235
FY 16-17	
6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	30,604,477.56
7. FY 14-15 OVER (UNDER) RECOVERY (LINE 3)	960,796.41
8. FY 16-17 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	31,565,273.97
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	278,937,390.45
10. FY 16-17 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1235
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	34,448,767.72
12. FY 16-17 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-2,883,493.75
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	27,720,983.81
14. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.0994

Lake Washington School District No. 414

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	195,641,304.70	144,296,757.91	8,597.03	51,335,949.76
02 Alternative Learning Experience (ALE)	606,341.46	606,341.46	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	5,531,457.24	5,450,110.66	0.00	81,346.58
34 Middle School Career and Technical Ed, State	1,198,341.14	1,198,341.14	0.00	0.00
45 Skill Center-Basic, State	2,236,483.90	2,154,775.90	0.00	81,708.00
97 Districtwide Support	32,356,699.78	24,073,874.13	207,411.19	8,075,414.46
TOTAL BASIC EDUCATIONAL PROGRAMS	**237,570,628.22**	**177,780,201.20**	**216,008.22**	**59,574,418.80**
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	34,132,406.30	24,654,049.49	78,525.42	9,399,831.39
22 Special Education - Infants and Toddlers - State	1,636,609.64	1,636,609.64	0.00	0.00
24 Special Education-Supplemental, Federal	6,324,027.00	0.00	6,324,027.00	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	118,626.00	0.00	118,626.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	46,921.00	0.00	46,921.00	0.00
51 ESEA Disadvantaged, Federal	1,431,930.16	0.00	1,431,930.16	0.00
52 Other Title Grants Under ESEA, Federal	453,223.00	0.00	453,223.00	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	1,584,464.89	1,584,464.89	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	1,501,526.56	1,501,526.56	0.00	0.00

Lake Washington School District No. 414

General Fund

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	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	591,925.36	0.00	591,925.36	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	318,291.36	0.00	318,291.36	0.00
65 Transitional Bilingual, State	4,804,645.52	3,319,271.66	0.00	1,485,373.86
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	72,871.73	0.00	57,905.00	14,966.73
69 Compensatory, Other	461,700.39	0.00	0.00	461,700.39
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	177,512.21	0.00	0.00	177,512.21
74 Highly Capable	1,003,034.92	278,908.41	0.00	724,126.51
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	1,699,252.44	0.00	7,000.00	1,692,252.44
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**56,358,968.48**	**32,974,830.65**	**9,428,374.30**	**13,955,763.53**
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	1,163,027.23	0.00	0.00	1,163,027.23
89 Other Community Services	1,057,919.54	0.00	0.00	1,057,919.54
98 School Food Services	8,136,011.25	33,665.88	2,405,497.30	5,696,848.07
99 Pupil Transportation	8,898,881.47	8,784,078.71	0.00	114,802.76
TOTAL OTHER PROGRAMS	**19,255,839.49**	**8,817,744.59**	**2,405,497.30**	**8,032,597.60**
TOTALS	**313,185,436.19**	**219,572,776.44**	**12,049,879.82**	**81,562,779.93**

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Preliminary Special Education Maintenance of Effort

Fiscal Year 2016-2017

RUN: 11/1/2017 8:11:53 AM

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 15 - 16 Actual (A)	FY 16 - 17 Actual (B)
Preliminary FY 2016-2017 to FY 2015-2016 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.	31,187,333.14	34,132,406.30
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	82,611.69	78,525.42
4. Equals aggregate special education expenditures for resident special education students.	31,104,721.45	34,053,880.88
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.)		2,949,159.43
Preliminary FY 2016-2017 to FY 2015-2016 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	3,274.55	3,262.33
7. Expenditures per pupil (line 4/line 6).	9,498.93	10,438.51
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.)		939.58
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2016-2017 to FY 2015-2016 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.	7,313,432.47	9,399,831.39
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.)		2,086,398.92
11. Expenditures per pupil (line 9/line 6).	2,233.41	2,881.32
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.)		647.91

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 2016-2017

RUN:11/1/2017 8:11:54 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 2016 - 17	FY 2015 - 16
Total Expenditures	+	(plus)	313,185,436.19	288,241,774.16
Public Radio/Television	-	(minus)	0.00	0.00
Community Schools	-	(minus)	0.00	0.00
Child Care	-	(minus)	1,163,027.23	1,053,761.13
Other Community Services	-	(minus)	1,057,919.54	977,005.72
School Food Services	-	(minus)	8,136,011.25	7,774,093.28
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)	371,038.58	629,929.74
Federal, General Purpose Revenue	-	(minus)	8,597.03	11,361.45
Federal, Special Purpose Revenue	-	(minus)	12,041,282.79	11,595,914.94
Food Service Deficit	+	(plus)	0.00	55,257.69
Food Services Revenue, Federal	+	(plus)	1,845,189.03	1,828,006.93
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, USDA Commodities	+	(plus)	560,308.27	539,582.91
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 2016 - 17	FY 2015 - 16
Total Program 98	+	8,136,011.25	7,774,093.28
Revenue 2298 (Local)	-	5,880,951.07	5,318,531.19
Revenue 4198 (State)	-	33,665.88	32,714.56
Revenue 4398 (State)	-	0.00	0.00
Revenue 6198 (Fed)	-	1,845,189.03	1,828,006.93
Revenue 6298 (Fed)	-	0.00	0.00
Revenue 6398 (Fed)	-	0.00	0.00
Revenue 6998 (Fed)	-	560,308.27	539,582.91
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		-184,103.00	55,257.69

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.

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

Lake Washington School District No. 414
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2016-2017

RUN:11/1/2017 8:11:54 AM

Description	Operation		FY 2016 - 17	FY 2015 - 16
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)	128,960.78	178,143.82
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00
Capital Outlay, Child Care	+	(plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+	(plus)	0.00	0.00
Capital Outlay, Food Services	+	(plus)	7,665.00	12,768.08
Total Expenditures for Preliminary Maintenance of Effort	=	(equals)	292,949,682.85	268,813,467.33
	FY 16-17/FY 15-16			1.09

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: 11/1/2017 8:11:56 AM

E.S.D. 121 | Fiscal Year 2016-2017

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 2016 - 17	FY 2015 - 16
Program 31, Vocational--Basic State	+ (plus)	5,531,457.24	5,366,094.82
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,198,341.14	1,135,873.54
Program 38, Vocational--Federal	+ (plus)	118,626.00	94,578.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	2,236,483.90	2,149,573.42
Program 46, Skill Center--Federal	+ (plus)	46,921.00	25,743.00
Secondary Vocational Education Revenue	- (minus)	122,255.00	97,774.00
Skill Center Revenue	- (minus)	48,356.00	26,613.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	8,961,218.28	8,647,475.78
	FY 16-17 / FY 15-16		1.04

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

REPORT F196 RUN: 11/1/2017 8:11:57 AM

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No.414

Financial Edit Report Fiscal Year 2016-2017

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.	8,597.03	0.00
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	67,732,028.85
Info	1.539	On the Balance Sheet GF G.L. 450, Investments, is not equal to County Treasurer Item 450, Investments.	67,683,144.70	0.00
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-73-7.	-115,699.77	
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 81-21-7.	-131.75	
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	

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	2,196,752.10
Info	4.504	On the Balance Sheet, ASB G.L. 450, Investments, is not equal to F-197 County Treasurer Item 450, Investments.	2,192,935.41	0.00

Lake Washington School District No.414

Financial Edit Report Fiscal Year 2016-2017

Continued

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
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	19,096,857.46
Info	3.503	On the Balance Sheet DSF G.L. 450, Investments, is not equal to F-197 County Treasurer report item 450, Investments.	19,069,914.55	0.00

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
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	198,968,984.53
Info	2.506	On the Balance Sheet CPF G.L. 450, Investment, is not equal to F-197 County Treasurer report Item 450, Investments.	198,730,805.34	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	3,050,989.85
Info	9.505	On the Balance Sheet TVF G.L. 450, Investments, is not equal to F-197 County Treasurer report Item 450, Investments.	3,046,586.68	0.00

PERMANENT FUND

Permanent Fund: Cleared all edits

Continued

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits