Lake Washington School District No. 414

F-196 Annual Financial Statements

Fiscal Year 2019-2020

ANNUAL FINANCIAL STATEMENTS

SUPPLEMENTAL REPORTS AND SCHEDULES

Revised

REPORT F196 | Lake Washington School District No. 414 | RUN DATE: 12/8/2020

E.S.D. 121 | F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2019-2020 | RUN TIME: 12:23:28 PM

COUNTY: 17 King

The Annual Financial Statements (Report F-196) for Lake Washington School District of King County for the fiscal year ended August 31, 2020, 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, 2019-August 31, 2020

Approved: Chris Bruening — 3/22/21
School District Superintendent or Authorized Official — Date

Reviewed: Jane A Murray — 3-29-21
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	461,082,448.23	2,659,366.43	207,470,241.71	131,745,948.44	1,335,654.05	0.00	804,293,658.86
Total Expenditures	434,058,493.58	2,229,444.24	208,075,715.29	111,838,684.54	1,745,132.49	0.00	757,947,470.14
Other Financing Uses	0.00	0.00	0.00	7,544,657.10	0.00	0.00	7,544,657.10
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	27,023,954.65	429,922.19	-605,473.58	12,362,606.80	-409,478.44	0.00	38,801,531.62
Beginning Total Fund Balance	80,028,360.18	1,513,541.31	32,089,363.96	97,223,517.75	3,501,194.32	0.00	214,355,977.52
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	107,052,314.83	1,943,463.50	31,483,890.38	109,586,124.55	3,091,715.88	0.00	253,157,509.14

Not Locked

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Balance Sheet - Governmental Funds

August 31, 2020

RUN DATE: 12/8/2020

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	150,260.33	2,675.00	0.00	175,781.93	0.00	0.00	328,717.26
Minus Warrants Outstanding	-6,195,596.84	-35,082.80	0.00	-1,222,488.81	0.00	0.00	-7,453,168.45
Taxes Receivable	29,703,184.57		28,420,914.28	26,538,339.28	0.00		84,662,438.13
Due From Other Funds	135,085.17	89,526.19	0.00	13,000.00	0.00	0.00	237,611.36
Due From Other Governmental Units	1,732,681.64	0.00	0.00	0.00	0.00	0.00	1,732,681.64
Accounts Receivable	235,054.44	8,591.57	0.00	0.00	0.00	0.00	243,646.01
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	98,784.46	2,060.33	28,163.39	126,789.10	1,966.61	0.00	257,763.89
Inventory	429,991.77	0.00		707,492.17			1,137,483.94
Prepaid Items	3,761,803.94	17,746.70			0.00	0.00	3,779,550.64
Investments	132,116,542.33	1,984,137.73	31,473,083.19	138,831,708.65	3,089,749.27	0.00	307,495,221.17
Investments/Cash With Trustee	40,760.72		0.00	0.00	0.00	0.00	40,760.72
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	**162,208,552.53**	**2,069,654.72**	**59,922,160.86**	**165,170,622.32**	**3,091,715.88**	**0.00**	**392,462,706.31**
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**162,208,552.53**	**2,069,654.72**	**59,922,160.86**	**165,170,622.32**	**3,091,715.88**	**0.00**	**392,462,706.31**
LIABILITIES							
Accounts Payable	5,507,855.75	94,999.70	0.00	28,919,241.49	0.00	0.00	34,522,096.94
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			17,356.20				17,356.20

Lake Washington School District No. 414

Balance Sheet - Governmental Funds

August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	1,510,413.79	0.00		0.00			1,510,413.79
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	11,051,869.54	0.00		0.00			11,051,869.54
Due To Other Governmental Units	2,082,854.21	0.00		0.00	0.00	0.00	885,026.98
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	4,170,906.00						4,170,906.00
Due To Other Funds	102,526.19	5,168.17	0.00	126,917.00	0.00	0.00	234,611.36
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	894,606.05	26,023.35	0.00	0.00	0.00		920,629.40
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	**25,441,831.60**	**126,191.22**	**17,356.20**	**29,046,158.49**	**0.00**	**0.00**	**53,433,710.21**
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	11,221.60	0.00	0.00	0.00	0.00	0.00	11,221.60
Unavailable Revenue - Taxes Receivable	29,703,184.57		28,420,914.28	26,538,339.28	0.00		84,662,438.13
TOTAL DEFERRED INFLOWS OF RESOURCES	**29,714,406.17**	**0.00**	**28,420,914.28**	**26,538,339.28**	**0.00**	**0.00**	**84,673,659.73**
FUND BALANCE:							
Nonspendable Fund Balance	4,191,796.00	17,746.70	0.00	707,492.17	0.00	0.00	4,917,034.87
Restricted Fund Balance	7,108,133.00	1,925,716.80	31,483,890.38	106,096,083.58	3,091,715.88	0.00	149,705,539.64
Committed Fund Balance	0.00	0.00	0.00	156,493.50	0.00	0.00	156,493.50
Assigned Fund Balance	0.00	0.00	0.00	2,626,055.30	0.00	0.00	2,626,055.30

Lake Washington School District No. 414

Balance Sheet - Governmental Funds

August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	95,752,385.83	0.00	0.00	0.00	0.00	0.00	95,752,385.83
TOTAL FUND BALANCE	107,052,314.83	1,943,463.50	31,483,890.38	109,586,124.55	3,091,715.88	0.00	253,157,509.14
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	163,406,379.76	2,069,654.72	59,922,160.86	165,170,622.32	3,091,715.88	0.00	393,660,533.54

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

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Lake Washington School District No. 414

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

For the Year Ended August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							0.00
Local	73,911,093.33	2,659,366.43	67,423,666.86	52,129,850.62	49,563.85		196,173,541.09
State	366,857,995.61		0.00	4,209,729.23	1,286,090.20		372,353,815.04
Federal	12,384,979.18		2,056,274.76	0.00	0.00		14,441,253.94
Other	215,721.88			0.00	0.00	0.00	215,721.88
TOTAL REVENUES	**453,369,790.00**	**2,659,366.43**	**69,479,941.62**	**56,339,579.85**	**1,335,654.05**	**0.00**	**583,184,331.95**
EXPENDITURES:							0.00
CURRENT:							0.00
Regular Instruction	270,747,001.00						269,625,307.22
Special Education	64,897,309.05						64,897,309.05
Vocational Education	14,137,268.57						14,012,362.57
Skill Center	3,883,571.34						3,883,571.34
Compensatory Programs	13,877,441.41						13,877,441.41
Other Instructional Programs	2,694,878.46						2,694,878.46
Community Services	4,227,532.37						4,227,532.37
Support Services	**59,107,775.97**						59,107,775.97
Student Activities/Other		**2,229,444.24**				**0.00**	**2,229,444.24**
CAPITAL OUTLAY:							0.00
Sites				4,369,192.58			4,369,192.58
Building				85,349,297.56			85,349,297.56
Equipment				11,544,588.33			11,544,588.33
Instructional Technology				6,908,924.09			6,908,924.09
Energy				3,434,374.38			3,434,374.38
Transportation Equipment					1,745,132.49		1,745,132.49
Sales and Lease				0.00			0.00
Other	534,487.96						534,487.96
DEBT SERVICE:							0.00
Principal	0.00		179,325,000.00	0.00	0.00		179,325,000.00
Interest and Other Charges	0.00		28,750,715.29	0.00	0.00		28,750,715.29

Lake Washington School District No. 414

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

For the Year Ended August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				232,307.60	0.00		232,307.60
TOTAL EXPENDITURES	434,058,493.58	2,229,444.24	208,075,715.29	111,838,684.54	1,745,132.49	0.00	757,947,470.14
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	20,509,123.65	429,922.19	- 138,595,773.67	-55,499,104.69	-409,478.44	0.00	-173,565,310.96
OTHER FINANCING SOURCES (USES):							0.00
Bond Sales & Refunding Bond Sales	0.00		137,990,300.09	75,353,274.96	0.00		213,343,575.05
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	7,544,657.10		0.00	0.00	0.00		7,544,657.10
Transfers Out (GL 536)	0.00		0.00	-7,544,657.10	0.00	0.00	-7,544,657.10
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	168,001.13		0.00	53,093.63	0.00		221,094.76
TOTAL OTHER FINANCING SOURCES (USES)	7,712,658.23		137,990,300.09	67,861,711.49	0.00	0.00	213,564,669.81
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	27,023,954.65	429,922.19	-605,473.58	12,362,606.80	-409,478.44	0.00	38,801,531.62
BEGINNING TOTAL FUND BALANCE	80,028,360.18	1,513,541.31	32,089,363.96	97,223,517.75	3,501,194.32	0.00	214,355,977.52
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	107,052,314.83	1,943,463.50	31,483,890.38	109,586,124.55	3,091,715.88	0.00	253,157,509.14

REPORT F196 | Lake Washington School District No. 414 | RUN DATE: 12/8/2020

E.S.D. 121 | Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund, By Sub-Fund | RUN TIME: 12:23:28 PM

COUNTY: 17 King | For the Year Ended August 31, 2020

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	4,068,610.23	69,842,483.10	73,911,093.33
State	366,857,995.61	0.00	366,857,995.61
Federal	10,656,503.01	1,728,476.17	12,384,979.18
Other	215,721.88	0.00	215,721.88
TOTAL REVENUES	381,798,830.73	71,570,959.27	453,369,790.00
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	238,952,264.20	31,789,335.14	270,741,599.34
Special Education	53,694,718.61	11,202,590.44	64,897,309.05
Vocational Education	14,054,497.23	39,400.45	14,093,897.68
Skills Center	3,879,389.70	4,181.64	3,883,571.34
Compensatory Programs	12,328,280.74	1,549,160.67	13,877,441.41
Other Instructional Programs	1,132,713.81	1,562,164.65	2,694,878.46
Community Services	59,267.22	4,168,265.15	4,227,532.37
Support Services	58,560,493.64	547,282.33	59,107,775.97
CAPITAL OUTLAY:			
Other	481,920.81	52,567.15	534,487.96
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	383,143,545.96	50,914,947.62	434,058,493.58
REVENUES OVER (UNDER) EXPENDITURES:	-1,344,715.23	20,656,011.65	19,311,296.42
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	7,544,657.10	7,544,657.10
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		168,001.13	168,001.13
TOTAL OTHER FINANCING SOURCES (USES):	0.00	7,712,658.23	7,712,658.23

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-146,888.00	28,368,669.88	28,221,781.88
BEGINNING TOTAL FUND BALANCE	1,865,949.00	78,162,411.18	80,028,360.18
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	521,233.77	106,531,081.06	107,052,314.83

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

Lake Washington School District No. 414

Budgetary Comparison Schedule - General Fund

For the Year Ended August 31, 2020

RUN DATE: 12/8/2020
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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	80,248,909.00	73,911,093.33	-6,337,815.67
State	356,730,435.00	366,857,995.61	10,127,560.61
Federal	18,093,693.00	12,384,979.18	-5,708,713.82
Other	14,365.00	215,721.88	201,356.88
TOTAL REVENUES	**455,087,402.00**	**453,369,790.00**	**-1,717,612.00**
EXPENDITURES			
CURRENT:			
Regular Instruction	292,210,057.00	270,741,599.34	21,468,457.66
Special Education	62,033,890.00	64,897,309.05	-2,863,419.05
Vocational Education	13,140,327.00	14,093,897.68	-953,570.68
Skill Center	3,283,289.00	3,883,571.34	-600,282.34
Compensatory Programs	15,642,148.00	13,877,441.41	1,764,706.59
Other Instructional Programs	13,130,004.00	2,694,878.46	10,435,125.54
Community Services	3,381,672.00	4,227,532.37	-845,860.37
Support Services	62,321,372.00	59,107,775.97	3,213,596.03
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,083,670.00	534,487.96	549,182.04
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**466,226,429.00**	**434,058,493.58**	**32,167,935.42**
REVENUES OVER (UNDER) EXPENDITURES	-11,139,027.00	19,311,296.42	29,553,765.65

Lake Washington School District No. 414

Budgetary Comparison Schedule - General Fund

For the Year Ended August 31, 2020

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	8,609,216.00	7,544,657.10	-1,064,558.90
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	168,001.13	168,001.13
TOTAL OTHER FINANCING SOURCES (USES)	**0.00**	**7,712,658.23**	**7,712,658.23**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,529,811.00	27,023,954.65	29,553,765.65
BEGINNING TOTAL FUND BALANCE	**68,031,825.00**	**80,028,360.18**	**11,996,535.18**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**65,502,014.00**	**107,052,314.83**	**41,550,300.83**

Lake Washington School District No. 414

Budgetary Comparison Schedule - Associated Student Body Fund

For the Year Ended August 31, 2020

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,402,086.00	2,659,366.43	-2,742,719.57
State			
Federal			
Other			
TOTAL REVENUES	**5,402,086.00**	**2,659,366.43**	**-2,742,719.57**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	5,560,018.00	2,229,444.24	3,330,573.76
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	**5,560,018.00**	**2,229,444.24**	**3,330,573.76**
REVENUES OVER (UNDER) EXPENDITURES	-157,932.00	429,922.19	587,854.19

Lake Washington School District No. 414

Budgetary Comparison Schedule - Associated Student Body Fund

For the Year Ended August 31, 2020

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-157,932.00	429,922.19	587,854.19
BEGINNING TOTAL FUND BALANCE	980,881.00	1,513,541.31	532,660.31
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	822,949.00	1,943,463.50	1,120,514.50

Lake Washington School District No. 414

Budgetary Comparison Schedule - Debt Service Fund

For the Year Ended August 31, 2020

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	67,421,855.00	67,423,666.86	1,811.86
State	0.00	0.00	0.00
Federal	2,059,960.00	2,056,274.76	-3,685.24
Other			
TOTAL REVENUES	**69,481,815.00**	**69,479,941.62**	**-1,873.38**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	185,275,000.00	179,325,000.00	5,950,000.00
Interest and Other Charges	35,955,675.00	28,750,715.29	7,204,959.71
TOTAL EXPENDITURES	**221,230,675.00**	**208,075,715.29**	**13,154,959.71**
REVENUES OVER (UNDER) EXPENDITURES	-151,748,860.00	-138,595,773.67	13,153,086.33

Lake Washington School District No. 414

Budgetary Comparison Schedule - Debt Service Fund

For the Year Ended August 31, 2020

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	138,000,000.00	137,990,300.09	-9,699.91
Long-Term Financing			
Transfers In	5,654,400.00	0.00	-5,654,400.00
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)	**138,000,000.00**	**137,990,300.09**	**-9,699.91**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-8,094,460.00	-605,473.58	7,488,986.42
BEGINNING TOTAL FUND BALANCE	**32,089,364.00**	**32,089,363.96**	**-0.04**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**23,994,904.00**	**31,483,890.38**	**7,488,986.38**

Lake Washington School District No. 414

Budgetary Comparison Schedule - Capital Projects Fund

For the Year Ended August 31, 2020

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	50,908,931.00	52,129,850.62	1,220,919.62
State	5,053,918.00	4,209,729.23	-844,188.77
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**55,962,849.00**	**56,339,579.85**	**376,730.85**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	5,575,464.00	4,369,192.58	1,206,271.42
Building	172,201,565.00	85,349,297.56	86,852,267.44
Equipment	8,313,000.00	11,544,588.33	-3,231,588.33
Instructional Technology	7,621,000.00	6,908,924.09	712,075.91
Energy	2,455,000.00	3,434,374.38	-979,374.38
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	232,307.60	232,307.60
Principal	0.00	0.00	0.00

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Budgetary Comparison Schedule - Capital Projects Fund

For the Year Ended August 31, 2020

RUN DATE: 12/8/2020

RUN TIME: 12:23:28 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	**196,166,029.00**	**111,838,684.54**	**84,327,344.46**
REVENUES OVER (UNDER) EXPENDITURES	-140,203,180.00	-55,499,104.69	84,704,075.31
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	50,000,000.00	75,353,274.96	25,353,274.96
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-14,263,616.00	-7,544,657.10	6,718,958.90
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	20,000,000.00	53,093.63	-19,946,906.37
TOTAL OTHER FINANCING SOURCES (USES)	**55,736,384.00**	**67,861,711.49**	**12,125,327.49**
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-84,466,796.00	12,362,606.80	96,829,402.80
BEGINNING TOTAL FUND BALANCE	**109,193,550.00**	**97,223,517.75**	**-11,970,032.25**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**24,726,754.00**	**109,586,124.55**	**84,859,370.55**

Lake Washington School District No. 414 Budgetary

Comparison Schedule - Transportation Vehicle Fund

For the Year Ended August 31, 2020

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	27,112.00	49,563.85	22,451.85
State	781,493.00	1,286,090.20	504,597.20
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	**808,605.00**	**1,335,654.05**	**527,049.05**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	1,937,039.00	1,745,132.49	191,906.51
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	**1,937,039.00**	**1,745,132.49**	**191,906.51**

Lake Washington School District No. 414 Budgetary

Comparison Schedule - Transportation Vehicle Fund

For the Year Ended August 31, 2020

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,128,434.00	-409,478.44	718,955.56
OTHER FINANCING SOURCES (USES)	-409,478.44	-409,478.44	-409,478.44
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	-1,128,434.00	-409,478.44	718,955.56
BEGINNING TOTAL FUND BALANCE	**3,800,866.00**	**3,501,194.32**	**-299,671.68**
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	**2,672,432.00**	**3,091,715.88**	**419,283.88**

Lake Washington School District No. 414

Statement of Fiduciary Net Position

August 31, 2020

	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	-1,250.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	202.53	0.00
Investments	223,709.62	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	**222,662.15**	**0.00**
LIABILITIES:		
Accounts Payable	56.74	0.00
Due To Other Funds	3,000.00	0.00
TOTAL LIABILITIES	**3,056.74**	**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	47,248.75	
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	**219,605.41**	**0.00**

Lake Washington School District No. 414

Statement of Changes in Fiduciary Net Position

For the Year Ended August 31, 2020

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	69,874.13	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	**69,874.13**	**0.00**
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	3,879.80	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	3,879.80	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	**73,753.93**	**0.00**
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	52,207.83	
Other	0.00	0.00
TOTAL DEDUCTIONS	**52,207.83**	**0.00**
Net Increase (Decrease)	21,546.10	0.00
Net Position--Prior Year August Beginning	198,059.31	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	198,059.31	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	**219,605.41**	**0.00**

Lake Washington School District No. 414

Schedule of Long-Term Liabilities

For the Year Ended August 31, 2020

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
Voted Debt					
Voted Bonds	660,375,000.00	118,850,000.00	179,325,000.00	599,900,000.00	36,750,000.00
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	0.00	69,645,000.00	0.00	69,645,000.00	11,620,000.00
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	180,818.00	77,451.00	180,818.00	77,451.00	77,451.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	5,909,364.00	1,754,676.00	1,348,232.00	6,315,808.00	766,814.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	67,303,176.00	0.00	610,693.00	66,692,483.00	
Net Pension Liabilities TRS 2/3	16,363,468.00	26,015,523.00	0.00	42,378,991.00	
Net Pension Liabilities SERS 2/3	4,795,571.00	6,950,629.00	0.00	11,746,200.00	
Net Pension Liabilities PERS 1	13,762,575.00	40,285.00	0.00	13,802,860.00	
Total Long-Term Liabilities	**768,689,972.00**	**223,333,564.00**	**181,464,743.00**	**810,558,793.00**	**49,214,265.00**

Lake Washington School District No. 414

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	60,670,270.83	66,943,862.05	45,583,836.11	0.00
1300 Sale of Tax Title Property	875.34	1,121.66	505.74	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	82.13	22.69	10.23	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	**60,671,228.30**	**66,945,006.40**	**45,584,352.08**	**0.00**
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	1,756,436.70			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	19,556.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	54,597.20			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	1,572,628.75			
2200 Sales of Goods, Supplies and Services, Unassigned	1,207,375.63		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	120,552.90			
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	312,205.53			
2298 School Food Services--Sales of Goods, Supplies, and Services	4,068,610.23			
2300 Investment Earnings	1,767,541.32	478,660.46	1,886,837.58	49,563.85
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	1,215,330.03		356,809.75	0.00
2600 Fines and Damages	103,433.84		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2700 Rentals and Leases	586,677.91	0.00	0.00	0.00
2800 Insurance Recoveries	864.89		0.00	0.00
2900 Local Support Nontax, Unassigned	454,054.10	0.00	4,301,851.21	0.00
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	**13,239,865.03**	**478,660.46**	**6,545,498.54**	**49,563.85**
STATE, GENERAL PURPOSE				
3100 Apportionment	296,235,958.35			
3121 Special Education - General Apportionment	6,921,984.29			
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	**303,157,942.64**	**0.00**	**0.00**	**0.00**
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	37,546,287.18			
4122 Special Education - Infants and Toddlers - State	3,480,283.64			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			4,209,729.23	
4139 Career Launch	0.00			
4155 Learning Assistance	2,330,218.40			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,285,207.35			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	6,514,675.16			
4174 Highly Capable	997,403.66			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4188 Child Care	0.00			
4198 School Food Service	31,045.73			
4199 Transportation - Operations	10,514,931.85			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	350,000.00
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			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				936,090.20
4000 TOTAL STATE, SPECIAL PURPOSE	**63,700,052.97**		4,209,729.23	1,286,090.20
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	8,413.93	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	2,056,274.76	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	**8,413.93**	**2,056,274.76**	**0.00**	**0.00**

Lake Washington School District No. 414

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	3,952.09			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	6,041,562.69			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	110,852.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	26,495.00			
6151 ESEA Disadvantaged, Fed	1,136,133.36			
6152 Other Title, ESEA Fed	486,392.39			
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	270,219.21			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	943,050.75			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	1,112,650.78			
6198 School Food Services	1,104,879.52			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

Lake Washington School District No. 414

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	607,411.46			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	68,320.00			
6276 Targeted Assistance-ESSER	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	49,793.05			
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			

Lake Washington School District No. 414

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			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			
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-ESSER	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	414,852.95			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**12,376,565.25**		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	9,165.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

Lake Washington School District No. 414

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**9,165.00**		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	204,056.88		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	2,500.00		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	**206,556.88**		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	75,353,274.96	0.00
9200 Sale of Real Property	0.00	0.00	51,150.00	
9300 Sale of Equipment	7,893.33			0.00
9400 Compensated Loss of Fixed Assets	160,107.80		1,943.63	0.00

Lake Washington School District No. 414

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		137,990,300.09		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	7,544,657.10	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	**7,712,658.23**	**137,990,300.09**	**75,406,368.59**	**0.00**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**461,082,448.23**	**207,470,241.71**	**131,745,948.44**	**1,335,654.05**

Lake Washington School District No. 414

Program/Activity/Object Report

For the Year Ended August 31, 2020

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	269,940,092.88
02	ALE	806,908.12
03	Basic Education - Dropout Reengagement	0.00
21	Sp Ed, Sup, St	55,720,654.96
22	Sp Ed, Infants and Toddlers, State	3,274,016.46
24	Sp Ed, Sup, Fed	5,902,637.63
25	Sp Ed, Infants and Toddlers, Federal	0.00
26	Sp Ed, Inst, St	0.00
29	Sp Ed, Oth, Fed	0.00
31	Voc, Basic, St	11,749,169.32
34	MidSchCar/Tec	2,280,266.25
38	Voc, Fed	107,833.00
39	Voc, Other	0.00
45	Skil Cnt, Bas, St	3,857,797.34
46	Skill Cntr, Fed	25,774.00
47	Skil Cnt, Fac Upgrade	0.00
51	ESEA Disadvantaged, Fed	1,105,188.09
52	Other Title, ESEA, Fed	473,144.75
53	ESEA Migrant, Federal	0.00
54	Read First, Fed	0.00
55	LAP	2,191,840.69
56	St In, Ctr/Hm, D	0.00
57	St In, N/D, Fed	0.00
58	Sp/Plt Pgm, St	2,245,530.59
59	Inst. JAJ	0.00
61	Head Start, Fed	616,212.34
62	MS, Pro Dv, Fed	0.00
64	LEP, Fed	262,859.15

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	1,099,735.38
12	Supt Off	650,959.59
13	Busns Off	4,060,869.81
14	HR	2,778,859.81
15	Pblc Rltn	1,181,132.25
21	Supv Inst	9,705,904.67
22	Lrn Resrc	6,003,993.91
23	Princ Off	29,273,954.46
24	Guid/Coun	13,771,009.22
25	Pupil M/S	6,977,576.42
26	Health	18,026,288.60
27	Teaching	262,692,485.55
28	Extracur	6,277,660.06
29	Pmt to SD	1,927,371.88
31	InstProDev	11,904,746.40
32	Inst Tech	358,025.67
33	Curriculum	3,049,352.45
34	Pro Learn	2,210,473.49
41	Supervisn	362,576.37
42	Food	2,719,180.57
44	Operation	4,055,783.89
49	Transfers	-342,429.28
51	Supervisn	1,395,460.39
52	Operation	7,203,344.09
53	Maintnce	937,006.21
56	Insurance	226,471.00
59	Transfers	-455,456.90
61	Supv Bldg	1,200,320.91

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	1,153,548.42
1	Credit Transfer	-1,153,548.42
2	Cert. Salaries	209,357,945.80
3	Class. Salaries	60,599,909.87
4	Employee Benefits	99,611,331.14
5	Supplies / Materials	15,262,560.61
7	Purchased Services	47,108,507.03
8	Travel	385,923.94
9	Capital Outlay	534,487.96
	TOTAL ALL OBJECTS	434,058,493.58

REPORT F196 | **Lake Washington School District No. 414** | **RUN DATE: 12/8/2020**

E.S.D. 121 | **Program/Activity/Object Report** | **RUN TIME: 12:23:28 PM**

COUNTY: 17 King | **For the Year Ended August 31, 2020**

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
65	Tran Biling, St	5,967,659.02
67	Ind Ed, Fd, JOM	0.00
68	Ind Ed, Fd, ED	82,599.00
69	Comp, Othr	932,407.78
71	Traffic Safety	0.00
73	Summer School	122,583.51
74	Highly Capable	1,302,630.40
75	Prof Dev, State	0.00
76	Target Asst, Fed	0.00
78	Yth Trg Pm, Fed	0.00
79	Inst Pgm, Othr	1,306,268.46
81	Public Radio/TV	0.00
86	Comm Schools	0.00
88	Child Care	2,025,801.57
89	Othr Comm Srv	2,217,694.04
97	Distwide Suppt	43,632,676.83
98	Schl Food Serv	5,531,125.95
99	Pupil Transp	10,377,121.45
	TOTAL ALL PROGRAMS	434,058,493.58

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
62	Grnd Mnt	1,731,354.88
63	Oper Bldg	11,569,032.21
64	Maintnce	4,340,542.95
65	Utilities	5,923,428.00
67	Bldg Secu	475,707.08
68	Insurance	2,933,042.87
72	Info Sys	5,008,511.07
73	Printing	156,340.52
74	Warehouse	642,682.09
75	Mtr Pool	0.00
83	Interest	0.00
84	Principal	0.00
85	Debt Expn	0.00
91	Publ Actv	2,025,195.04
	TOTAL ALL ACTIVITIES	434,058,493.58

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT

Lake Washington School District No. 414

NCES Object Expenditure Summary

For the Year Ended August 31, 2020

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	172,215,106.61
2120	Salaries of Temporary EEs & Subs	6,599,239.82
2130	Non contracted Salaries	4,912,031.15
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	22,813,090.14
2160	Other Salaries	1,523,702.08
2170	Other Salaries NBCT	1,294,776.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	56,427,336.71
3120	Salaries of Temporary EEs & Subs	463,426.97
3130	Extra Time	2,251,574.72
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,315,173.32
3160	Other Salaries	142,398.15

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	139,990.80
4213	Group Insurance-Classified	60,452.30
4222	Federally Mandated Insurance-Certificate	15,698,517.72
4223	Federally Mandated Insurance-Classified	4,747,830.53
4232	Retirement Contribution - Certificated	31,503,605.94
4233	Retirement Contribution - Classified	7,618,952.41
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	57,356.37
4263	Unemployment Compensation - Classified	22,147.88

	Employee Bene & P/R Taxes	**Amount**
4272	Worker's Compensation - Certificated	592,979.60
4273	Worker's Compensation - Classified	399,200.75
4282	Health Benefits - Certificated	23,999,037.52
4283	Health Benefits - Classified	13,999,228.96
4292	Other Employee Benefits - Certificated	631,969.20
4293	Other Employee Benefits - Classified	140,061.16

	Supplies, Non-Capital	**Amount**
5610	General Supplies	9,705,263.30
5626	Motor Vehicle Fuel	361,951.05
5630	Food	2,621,465.13
5640	Books and Periodicals	1,948,693.68
5650	Supplies - Technology Related	625,187.45

	Purchased Services	**Amount**
7310	Office and Administrative Services	326,287.90
7311	Election Fees	66,752.06
7320	Professional Educational Services	16,854,260.90
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	598,459.91
7340	Other Professional Purchased Services	1,142,192.14
7341	Legal Services for District support	791,215.09
7342	Audit Services	110,344.60
7343	Other Legal Services	0.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	34,587.24
7410	Utility Services	675,252.43

	Purchased Services	Amount
7420	Cleaning Services	458,493.99
7431	Non-Technology-Related Repair and Maintenance	2,502,946.63
7432	Technology-Related Repair and Maintenance	168,413.98
7441	Rentals of Land and Buildings	97,086.97
7442	Rentals of Equipment and Vehicles	681,433.67
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	1,374,157.98
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	3,159,363.87
7530	Communications	4,382,091.91
7540	Advertising	6,924.27
7550	Printing and Binding	-208,425.98
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	5,154,384.13
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	3,274,723.97
7580	Travel - Registration and Entrance	876,155.00
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	536,709.28
7622	Electricity	2,978,742.46
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	929,506.26
7810	Dues and Fees	1,322,273.60
7820	Settlements and Judgements Against the School District	12,000.00

	Purchased Services	**Amount**
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	**Amount**
8580	Travel, Meals and Lodging	385,923.94

	Capital Outlay	**Amount**
9710	Land and Improvements	0.00
9720	Buildings	11,985.60
9731	Machinery	55,203.39
9732	Vehicles	177,669.66
9733	Furniture and Fixtures	9,839.08
9734	Technology-Related Hardware	219,134.49
9735	Technology-Related Software	0.00
9739	Other Equipment	60,655.74
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE 434,058,493.58

Lake Washington School District No. 414

District Expenditure Summary by Location

For the Year Ended August 31, 2020

Instructional Location	Amount
Alcott Elementary	6,106,741.03
Audubon Elementary	5,109,612.85
Bell Elementary	4,744,446.92
Blackwell Elementary	5,442,416.48
Carson Elementary	4,140,639.75
Clara Barton Elementary School	6,353,129.85
Community School	618,188.26
Contractual Schools	0.00
Dickinson Elementary	4,853,970.53
Discovery School	479,002.14
Eastlake High School	18,876,791.40
Einstein Elementary	4,501,800.09
Ella Baker Elementary School	5,180,074.84
Emerson High School	2,537,765.66
Emerson K-12	970,777.11
Environmental & Adventure School	1,002,055.09
Evergreen Middle School	6,552,507.98
Explorer Community School	377,163.52
Finn Hill Middle School	6,140,900.31
Franklin Elementary	4,879,447.38
Frost Elementary	5,944,667.59
Futures School	179,916.85
Inglewood Middle School	10,012,488.52
International Community School	4,356,428.75
Juanita Elementary	3,930,643.11
Juanita High	15,773,623.84
Kamiakin Middle School	6,147,167.61
Keller Elementary	4,841,685.22
Kirk Elementary	5,650,016.95
Kirkland Middle School	5,621,615.49
Lake Washington High	15,620,170.46

Lake Washington School District No. 414
District Expenditure Summary by Location
For the Year Ended August 31, 2020

Instructional Location	Amount
Lakeview Elementary	5,397,823.38
Mann Elementary	4,966,624.44
Mcauliffe Elementary	6,122,855.86
Mead Elementary	5,417,359.78
Muir Elementary	4,764,674.96
Northstar Middle School	807,790.28
Ready Start Preschool	0.00
Redmond Elementary	6,314,850.66
Redmond High	18,379,303.73
Redmond Middle School	8,332,791.96
Renaissance School	765,773.53
Rockwell Elementary	4,891,057.23
Rosa Parks Elementary	6,531,018.31
Rose Hill Elementary	4,970,005.78
Rose Hill Middle School	9,072,919.55
Rush Elementary	6,018,207.54
Sandburg Elementary	4,910,686.76
Smith Elementary	5,624,058.88
Stella Schola	470,313.70
Tesla STEM High School	5,532,844.31
Thoreau Elementary	4,923,571.49
Timberline Middle School	6,174,513.63
Twain Elementary	7,048,131.86
Washington Network for Innovative Careers	3,878,289.60
Wilder Elementary	4,106,540.45
TOTAL INSTRUCTIONAL LOCATIONS	302,367,863.25
TOTAL NON-INSTRUCTIONAL LOCATIONS	131,690,630.33
TOTAL DISTRICT EXPENDITURES	434,058,493.58

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

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

PROGRAM 01 - Basic Education

For the Year Ended August 31, 2020

RUN DATE: 12/8/2020

RUN TIME: 12:23:28 PM

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	5,207,897.62	14,763.60		2,907,856.97	516,865.73	963,858.76	288,890.72	483,908.46	31,753.38	0.00
22 Lrn Resrc	5,897,358.80	222.43		2,707,721.93	1,279,975.49	1,661,084.97	226,127.88	22,226.10	0.00	0.00
23 Princ Off	28,409,867.19	22,920.04		14,096,598.27	6,817,356.13	7,098,223.07	286,908.65	70,696.35	17,164.68	0.00
24 Guid/Coun	12,064,127.92	5,750.52		6,990,556.14	758,417.72	2,785,794.87	225,706.24	1,297,634.77	267.66	0.00
25 Pupil M/S	5,900,411.51	1,514.88		116.05	3,424,007.63	2,015,048.90	29,314.09	430,409.96	0.00	0.00
26 Health	5,848,926.81	3,270.99		557,668.69	3,284,391.76	1,594,235.88	306,802.21	99,318.93	3,238.35	0.00
27 Teaching	189,156,173.00	201,242.58		127,924,351.46	1,787,945.87	46,838,410.00	5,228,891.36	7,147,811.69	27,520.04	0.00
28 Extracur	4,855,210.42	90,055.90		2,293,226.80	1,246,221.24	804,851.02	42,466.24	338,114.11	40,275.11	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,822,708.53	17,582.20		5,106,048.24	340,773.86	1,644,024.44	98,867.92	583,851.43	31,560.44	0.00
32 Inst Tech	87,297.97	0.00			0.00	0.00	59.94	81,836.37	0.00	5,401.66
33 Curriculum	2,953,110.45	13,573.44		396,377.52	209,246.30	161,913.26	1,216,221.40	942,543.30	13,235.23	0.00
34 Pro Learn	1,737,002.66	0.00		1,410,362.67		326,639.99	0.00	0.00	0.00	0.00
01 Total	**269,940,092.88**	**370,896.58**		**164,390,884.74**	**19,665,201.73**	**65,894,085.16**	**7,950,256.65**	**11,498,351.47**	**165,014.89**	**5,401.66**

Lake Washington School District No. 414

PROGRAM 02 - Alternative Learning Experience

For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	165,912.04	110.50		31,832.87	83,203.71	48,665.30	899.66	1,200.00	0.00	0.00
24 Guid/Coun	13,587.46	0.00		9,933.55	0.00	3,453.91	200.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	627,408.62	0.00		378,444.54	22,184.87	145,927.97	10,959.21	69,892.03	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
02 Total	**806,908.12**	**110.50**		**420,210.96**	**105,388.58**	**198,047.18**	**12,058.87**	**71,092.03**	**0.00**	**0.00**

REPORT F196 | **Lake Washington School District No. 414** | **RUN DATE: 12/8/2020**

E.S.D. 121 | **PROGRAM 21 - Special Education, Supplemental, State** | **RUN TIME: 12:23:28 PM**

COUNTY: 17 King | **For the Year Ended August 31, 2020**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,550,080.78	501.92		1,136,626.10	783,265.08	615,548.14	11,033.63	892.89	2,213.02	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	70,389.57	0.00		0.00	53,574.32	16,815.25	0.00	0.00	0.00	0.00
24 Guid/Coun	47,986.58	128.14		50.00	0.00	11.83	35,987.01	11,809.60	0.00	0.00
25 Pupil M/S	338.20	0.00		0.00	0.00	0.00	338.20	0.00	0.00	0.00
26 Health	11,784,141.87	96.16		8,053,722.12	289,126.32	2,998,395.97	24,941.94	408,978.13	8,881.23	0.00
27 Teaching	39,669,745.26	201,451.92		12,990,247.82	8,670,686.75	9,893,288.59	20,635.82	7,853,020.27	40,414.09	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	30,000.00							30,000.00		
31 InstProDev	1,238,817.18	7,587.43		846,862.11	47,224.24	295,046.22	6,050.55	30,851.79	5,194.84	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	53,452.24	0.00		0.00	0.00	0.00	36,085.56	17,366.68	0.00	0.00
34 Pro Learn	275,703.28	0.00		223,857.81		51,845.47	0.00	0.00	0.00	0.00
21 Total	**55,720,654.96**	**209,765.57**		**23,251,365.96**	**9,843,876.71**	**13,870,951.47**	**135,072.71**	**8,352,919.36**	**56,703.18**	**0.00**

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

PROGRAM 22 - Special Education - Infants and Toddlers - State

For the Year Ended August 31, 2020

RUN DATE: 12/8/2020

RUN TIME: 12:23:28 PM

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,274,016.46	0.00		0.00	0.00	0.00	0.00	3,274,016.46	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
22 Total	**3,274,016.46**	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	**3,274,016.46**	**0.00**	**0.00**

Lake Washington School District No. 414

PROGRAM 24 - Special Education, Supplemental, Federal

For the Year Ended August 31, 2020

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	124,238.32	0.00		26,160.00	64,963.30	33,115.02	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	370,752.01	0.00		131,682.00	144,094.96	94,975.05	0.00	0.00	0.00	0.00
27 Teaching	4,806,484.09	0.00		1,421,140.43	1,165,455.42	1,190,077.37	43,369.43	986,441.44	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	601,163.21	0.00		434,771.91	402.66	143,190.19	235.53	19,139.09	3,423.83	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	**5,902,637.63**	**0.00**		**2,013,754.34**	**1,374,916.34**	**1,461,357.63**	**43,604.96**	**1,005,580.53**	**3,423.83**	**0.00**

Lake Washington School District No. 414

PROGRAM 31 - Vocational, Basic, State

For the Year Ended August 31, 2020

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	790,352.57	2,639.82		529,892.86	36,410.56	177,005.16	26,973.95	13,017.04	4,413.18	0.00
22 Lrn Resrc	85,515.99	0.00		63,192.21	0.00	22,323.78	0.00	0.00	0.00	0.00
24 Guid/Coun	1,145,616.44	1,237.05		472,415.74	333,579.71	333,264.26	3,748.87	1,276.83	93.98	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	9,245,577.20	5,538.03		5,895,951.57	237,558.29	2,250,598.67	325,295.35	506,316.59	13,446.03	10,832.67
28 Extracur	17,180.16	4,593.74		4,440.16	0.00	679.28	0.00	3,630.75	3,836.23	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	158,471.57	0.00		115,778.72	0.00	38,401.42	0.00	4,291.43	0.00	0.00
32 Inst Tech	217,613.67	0.00			0.00	0.00	197,082.09	4,012.86	0.00	16,518.72
33 Curriculum	14,017.29	0.00		0.00	0.00	0.00	12,017.29	2,000.00	0.00	0.00
34 Pro Learn	74,864.43	0.00		60,786.32		14,078.11	0.00	0.00	0.00	0.00
31 Total	**11,749,169.32**	**14,008.64**		**7,142,457.58**	**607,548.56**	**2,836,350.68**	**565,117.55**	**534,545.50**	**21,789.42**	**27,351.39**

REPORT F196 | Lake Washington School District No. 414 | RUN DATE: 12/8/2020

E.S.D. 121 | PROGRAM 34 - Middle School Career and Technical Education, State | RUN TIME: 12:23:28 PM

COUNTY: 17 King | For the Year Ended August 31, 2020

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	329,852.03	0.00		213,929.84	35,276.52	80,645.67	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,913,925.51	231.40		1,350,844.74	0.00	474,802.86	85,726.73	1,942.48	377.30	0.00
28 Extracur	107.72	0.00		0.00	99.06	8.66	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,628.57	0.00		0.00	0.00	0.00	0.00	4,628.57	0.00	0.00
32 Inst Tech	16,414.40	0.00			0.00	0.00	394.90	0.00	0.00	16,019.50
33 Curriculum	654.50	0.00		0.00	0.00	0.00	0.00	654.50	0.00	0.00
34 Pro Learn	14,683.52	0.00		11,922.31		2,761.21	0.00	0.00	0.00	0.00
34 Total	**2,280,266.25**	**231.40**		**1,576,696.89**	**35,375.58**	**558,218.40**	**86,121.63**	**7,225.55**	**377.30**	**16,019.50**

REPORT F196 **Lake Washington School District No. 414** **RUN DATE: 12/8/2020**

E.S.D. 121 **PROGRAM 38 - Vocational, Federal** **RUN TIME: 12:23:28 PM**

COUNTY: 17 King **For the Year Ended August 31, 2020**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	107,833.00	696.00		0.00	0.00	0.00	18,077.67	89,059.33	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	**107,833.00**	**696.00**		**0.00**	**0.00**	**0.00**	**18,077.67**	**89,059.33**	**0.00**	**0.00**

Lake Washington School District No. 414

PROGRAM 45 - Skill Center, Basic, State

For the Year Ended August 31, 2020

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	3,529.29	0.00		0.00	0.00	0.00	0.00	3,529.29	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	474,850.37	5,078.66		167,204.92	166,776.44	109,764.20	7,328.11	17,526.55	1,171.49	0.00
24 Guid/Coun	200.96	0.00		0.00	0.00	0.00	200.96	0.00	0.00	0.00
25 Pupil M/S	75.69	0.00		0.00	0.00	0.00	75.69	0.00	0.00	0.00
26 Health	111.08	0.00		0.00	0.00	0.00	111.08	0.00	0.00	0.00
27 Teaching	1,467,390.58	0.00	0.00	241,903.87	0.00	93,548.81	78,182.05	1,053,755.85	0.00	0.00
28 Extracur	3,083.68	0.00		0.00	0.00	0.00	0.00	1,883.04	1,200.64	0.00
29 Pmt to SD	1,897,371.88							1,897,371.88		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	11,183.81	0.00		9,080.72		2,103.09	0.00	0.00	0.00	0.00
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
45 Total	**3,857,797.34**	**5,078.66**	**0.00**	**418,189.51**	**166,776.44**	**205,416.10**	**85,897.89**	**2,974,066.61**	**2,372.13**	**0.00**

Lake Washington School District No. 414

PROGRAM 46 - Skill Center, Federal

For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	25,774.00	2,373.93		0.00	0.00	0.00	17,355.51	6,044.56	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
46 Total	**25,774.00**	**2,373.93**		**0.00**	**0.00**	**0.00**	**17,355.51**	**6,044.56**	**0.00**	**0.00**

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

For the Year Ended August 31, 2020

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	68,560.33	0.00		19,828.00	28,956.13	17,965.29	1,810.91	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	173,596.08	0.00		0.00	122,211.55	51,368.48	16.05	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	397,359.84	910.36		257,796.03	4,164.20	83,028.56	15,264.73	25,969.11	10,226.85	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	465,671.84	0.00		237,370.23	0.00	76,994.62	1,010.94	120,132.20	30,163.85	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	**1,105,188.09**	**910.36**		**514,994.26**	**155,331.88**	**229,356.95**	**18,102.63**	**146,101.31**	**40,390.70**	**0.00**

Lake Washington School District No. 414

PROGRAM 52 - Other Title Grants Under ESEA - Federal

For the Year Ended August 31, 2020

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	25,439.35	0.00		0.00	0.00	0.00	239.60	25,199.75	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	422,229.00	0.00		309,126.15	0.00	98,907.91	0.00	14,194.94	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	25,476.40	0.00		0.00	0.00	0.00	25,476.40	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	**473,144.75**	**0.00**	**0.00**	**309,126.15**	**0.00**	**98,907.91**	**25,716.00**	**39,394.69**	**0.00**	**0.00**

REPORT F196 | Lake Washington School District No. 414 | RUN DATE: 12/8/2020

E.S.D. 121 | PROGRAM 55 - Learning Assistance Program (LAP), State | RUN TIME: 12:23:28 PM

COUNTY: 17 King | For the Year Ended August 31, 2020

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	112,994.91	0.00		47,641.87	37,155.75	28,197.29	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,904,318.38	19.48		1,399,969.48	0.00	491,300.31	13,029.11	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	151,849.05	0.00		111,705.18	0.00	40,143.87	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	22,678.35	0.00		18,413.73		4,264.62	0.00	0.00	0.00	0.00
55 Total	**2,191,840.69**	**19.48**		**1,577,730.26**	**37,155.75**	**563,906.09**	**13,029.11**	**0.00**	**0.00**	**0.00**

REPORT F196
Lake Washington School District No. 414
RUN DATE: 12/8/2020

E.S.D. 121
PROGRAM 58 - Special and Pilot Programs, State
RUN TIME: 12:23:28 PM

COUNTY: 17 King
For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,632,657.71	0.00		1,307,318.41	0.00	306,414.53	4,749.77	14,175.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	612,872.88	72.00		299,948.18	164,735.06	114,212.85	17,010.67	4,790.18	12,103.94	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	**2,245,530.59**	**72.00**		**1,607,266.59**	**164,735.06**	**420,627.38**	**21,760.44**	**18,965.18**	**12,103.94**	**0.00**

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

PROGRAM 61 - Head Start, Federal

For the Year Ended August 31, 2020

RUN DATE: 12/8/2020

RUN TIME: 12:23:29 PM

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	1,751.15	0.00		0.00	0.00	0.00	1,751.15	0.00	0.00	0.00
23 Princ Off	6,789.01	0.00		0.00	5,440.94	1,348.07	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	607,672.18	31,164.18		0.00	367,758.42	203,668.39	2,049.40	68.94	2,962.85	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Total	**616,212.34**	**31,164.18**		**0.00**	**373,199.36**	**205,016.46**	**3,800.55**	**68.94**	**2,962.85**	**0.00**

Lake Washington School District No. 414

PROGRAM 64 - Limited English Proficiency, Federal

For the Year Ended August 31, 2020

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	13,515.35	0.00		0.00	9,772.33	3,743.02	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	110,688.74	270.96		93,243.54	45.30	16,819.03	188.69	2.32	118.90	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	138,655.06	0.00		102,194.40	0.00	34,835.66	0.00	1,625.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	**262,859.15**	**270.96**		**195,437.94**	**9,817.63**	**55,397.71**	**188.69**	**1,627.32**	**118.90**	**0.00**

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

Lake Washington School District No. 414

PROGRAM 65 - Transitional Bilingual, State

For the Year Ended August 31, 2020

RUN DATE: 12/8/2020 | RUN TIME: 12:23:29 PM

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	80,088.27	0.00		45,163.35	15,742.74	19,182.18	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,668,467.81	63.64		3,945,121.61	243,673.58	1,477,545.14	0.00	86.86	1,976.98	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	154,452.52	0.00		104,322.69	0.00	47,460.96	0.00	2,600.00	68.87	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	64,650.42	0.00		52,493.03		12,157.39	0.00	0.00	0.00	0.00
65 Total	**5,967,659.02**	**63.64**		**4,147,100.68**	**259,416.32**	**1,556,345.67**	**0.00**	**2,686.86**	**2,045.85**	**0.00**

Lake Washington School District No. 414

PROGRAM 68 - Indian Education, Federal, ED

For the Year Ended August 31, 2020

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	81,625.81	0.00		0.00	56,331.96	21,880.62	0.00	80.00	3,333.23	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	973.19	0.00		0.00	802.83	170.36	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	**82,599.00**	**0.00**		**0.00**	**57,134.79**	**22,050.98**	**0.00**	**80.00**	**3,333.23**	**0.00**

Lake Washington School District No. 414

PROGRAM 69 - Compensatory, Other

For the Year Ended August 31, 2020

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	141.93	17.42		0.00	82.68	20.14	21.69	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	22,544.04	0.00		0.00	13,921.12	8,042.38	580.54	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	322.12	0.00		0.00	0.00	0.00	322.12	0.00	0.00	0.00
27 Teaching	906,450.70	30.25		0.00	596,473.46	296,117.31	12,565.92	1,263.76	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	372.34	0.00		0.00	305.08	67.26	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	2,576.65	0.00		0.00	0.00	0.00	2,576.65	0.00	0.00	0.00
69 Total	**932,407.78**	**47.67**		**0.00**	**610,782.34**	**304,247.09**	**16,066.92**	**1,263.76**	**0.00**	**0.00**

Lake Washington School District No. 414

PROGRAM 73 - Summer School

For the Year Ended August 31, 2020

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	47,346.61	0.00		0.00	34,386.26	12,960.35	0.00	0.00	0.00	0.00
23 Princ Off	28,924.07	0.00		26,774.40	57.95	2,091.72	0.00	0.00	0.00	0.00
25 Pupil M/S	4.81	0.00		0.00	0.06	4.75	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	46,308.02	0.00		0.00	1,425.16	159.67	0.00	44,660.00	63.19	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Total	**122,583.51**	**0.00**		**26,774.40**	**35,869.43**	**15,216.49**	**0.00**	**44,660.00**	**63.19**	**0.00**

Lake Washington School District No. 414

PROGRAM 74 - Highly Capable

For the Year Ended August 31, 2020

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	293,173.68	0.00		0.00	216,843.84	75,366.63	469.17	494.04	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	223,484.05	387.72		10,450.77	86,234.69	14,495.18	48,159.95	62,080.30	1,675.44	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	20,314.35	0.00		14,299.36	0.00	6,014.99	0.00	0.00	0.00	0.00
27 Teaching	628,884.14	751.72		433,022.12	17,958.94	151,821.14	23,452.78	189.74	1,687.70	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	127,002.24	0.00		93,572.75	0.00	32,620.46	134.03	675.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	64.92	0.00		0.00	0.00	0.00	64.92	0.00	0.00	0.00
34 Pro Learn	9,707.02	0.00		7,881.63		1,825.39	0.00	0.00	0.00	0.00
74 Total	**1,302,630.40**	**1,139.44**		**559,226.63**	**321,037.47**	**282,143.79**	**72,280.85**	**63,439.08**	**3,363.14**	**0.00**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	947.52	0.00		0.00	0.00	0.00	947.52	0.00	0.00	0.00
22 Lrn Resrc	21,119.12	0.00		0.00	0.00	0.00	19,174.13	1,944.99	0.00	0.00
23 Princ Off	94,678.17	199.93		14,146.52	22,727.56	7,210.32	41,401.52	6,691.34	2,300.98	0.00
24 Guid/Coun	102,409.73	0.00		1,800.00	0.00	423.50	2,120.84	98,065.39	0.00	0.00
25 Pupil M/S	6,449.55	0.00		0.00	0.00	0.00	6,449.55	0.00	0.00	0.00
26 Health	1,113.83	0.00		0.00	0.00	0.00	1,113.83	0.00	0.00	0.00
27 Teaching	466,899.09	20,119.13		24,635.91	1,800.13	4,065.45	205,446.75	159,420.96	25,902.53	25,508.23
28 Extracur	566,004.99	1,516.10		264,935.89	111,017.74	95,397.40	14,797.48	66,127.47	1,117.23	11,095.68
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,852.41	0.00		184.03	0.00	15.38	0.00	5,653.00	0.00	0.00
32 Inst Tech	36,699.63	0.00			0.00	0.00	30,090.76	6,608.87	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	4,094.42	0.00			0.00	0.00	4,094.42	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	**1,306,268.46**	**21,835.16**		**305,702.35**	**135,545.43**	**107,112.05**	**325,636.80**	**344,512.02**	**29,320.74**	**36,603.91**

Lake Washington School District No. 414

PROGRAM 88 - Child Care

For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	606.53	0.00		0.00	0.00	0.00	606.53	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	2,025,195.04	3,937.60		0.00	1,240,797.98	651,778.48	69,620.99	58,971.43	88.56	0.00
88 Total	**2,025,801.57**	**3,937.60**		**0.00**	**1,240,797.98**	**651,778.48**	**70,227.52**	**58,971.43**	**88.56**	**0.00**

Lake Washington School District No. 414

PROGRAM 89 - Other Community Services

For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,078.68	0.00		1,767.26	0.00	311.42	0.00	0.00	0.00	0.00
28 Extracur	835,881.59	12,789.59		26,860.95	482,269.38	182,227.01	66,358.87	49,412.55	0.00	15,963.24
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	469,108.09	97,715.44					371,392.65	0.00		
44 Operation	794,877.51	223,257.54			0.00	0.00	30,085.27	541,534.70	0.00	0.00
63 Oper Bldg	115,748.17	0.00			94,712.01	21,036.16	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	**2,217,694.04**	**333,762.57**	**0.00**	**28,628.21**	**576,981.39**	**203,574.59**	**467,836.79**	**590,947.25**	**0.00**	**15,963.24**

REPORT F196 | Lake Washington School District No. 414 | RUN DATE: 12/8/2020

E.S.D. 121 | PROGRAM 97 - District-wide Support | RUN TIME: 12:23:29 PM

COUNTY: 17 King | For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	1,099,735.38	5,751.50			0.00	0.00	205.67	1,075,261.49	18,516.72	0.00
12 Supt Off	650,959.59	697.50		353,915.24	91,450.00	109,177.90	3,326.81	91,652.04	740.10	0.00
13 Busns Off	4,060,869.81	10,837.86		0.00	2,684,275.30	908,467.04	115,611.98	341,281.35	396.28	0.00
14 HR	2,778,859.81	6,038.84		516,833.11	1,369,454.20	592,805.85	33,613.10	257,432.30	2,682.41	0.00
15 Pblc Rltn	1,181,132.25	432.19		0.00	789,554.99	264,259.82	19,139.31	98,731.98	1,918.96	7,095.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	1,200,320.91	1,886.13		1,650.00	854,451.94	274,585.59	3,720.27	62,631.99	1,394.99	0.00
62 Grnd Mnt	1,731,354.88	465.00			751,228.63	287,853.68	177,857.41	414,831.39	0.00	99,118.77
63 Oper Bldg	11,449,189.62	5,841.17			7,244,355.79	2,927,056.98	1,069,093.58	187,748.15	2,803.88	12,290.07
64 Maintnce	4,340,542.95	1,326.85	0.00		1,450,521.59	500,657.87	424,154.57	1,829,717.89	714.37	133,449.81
65 Utilities	5,923,428.00	0.00	0.00		0.00	0.00	275.29	5,923,152.71	0.00	0.00
67 Bldg Secu	475,707.08	0.00			203,942.02	55,899.10	0.00	213,734.60	2,131.36	0.00
68 Insurance	2,933,042.87	0.00					150.00	2,932,892.87		0.00
72 Info Sys	5,008,511.07	3,718.28	0.00	0.00	2,611,167.20	876,581.82	331,603.16	993,172.56	11,073.44	181,194.61
73 Printing	156,340.52	0.00	- 200,938.92	0.00	202,727.51	69,853.17	76,130.19	8,568.57	0.00	0.00
74 Warehouse	642,682.09	10,639.84	- 154,723.32	0.00	545,183.84	212,458.94	21,088.31	8,034.48	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	**43,632,676.83**	**47,635.16**	**- 355,662.24**	**872,398.35**	**18,798,313.01**	**7,079,657.76**	**2,275,969.65**	**14,438,844.37**	**42,372.51**	**433,148.26**

Lake Washington School District No. 414

PROGRAM 98 - School Food Services

For the Year Ended August 31, 2020

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	362,576.37	7,473.65		0.00	435.90	95.58	581.75	353,989.49	0.00	0.00
42 Food	2,250,072.48	0.00					2,250,072.48	0.00		
44 Operation	3,260,906.38	100,843.19			308,493.41	203,182.23	196,265.18	2,452,042.79	79.58	0.00
49 Transfers	-342,429.28		-342,429.28							
98 Total	**5,531,125.95**	**108,316.84**	**-342,429.28**	**0.00**	**308,929.31**	**203,277.81**	**2,446,919.41**	**2,806,032.28**	**79.58**	**0.00**

REPORT F196 | **Lake Washington School District No. 414** | **RUN DATE: 12/8/2020**

E.S.D. 121 | **PROGRAM 99 - Pupil Transportation** | **RUN TIME: 12:23:29 PM**

COUNTY: 17 King | **For the Year Ended August 31, 2020**

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	1,070,296.66	0.00		0.00	678,517.90	391,778.76	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,395,460.39	1,020.58		0.00	1,017,814.17	349,176.36	3,318.08	24,131.20	0.00	0.00
52 Operation	7,203,344.09	0.00			3,663,764.17	1,723,697.90	314,740.85	1,501,141.17	0.00	0.00
53 Maintnce	937,006.21	0.00			355,682.54	123,634.29	273,402.88	184,286.50	0.00	0.00
56 Insurance	226,471.00							226,471.00		
59 Transfers	-455,456.90		-455,456.90							
99 Total	**10,377,121.45**	**1,020.58**	**-455,456.90**	**0.00**	**5,715,778.78**	**2,588,287.31**	**591,461.81**	**1,936,029.87**	**0.00**	**0.00**

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.	0.00
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.	4,152,951.21
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	2,191,840.69
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	2,191,840.69

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	12,578.43	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1121	
a) Total All Programs (SYSTEM CALCULATED)		432,860,666.35
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		43,632,676.83
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		389,227,989.52

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.

66,752.06

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.

32,875.58

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.

395,674.47

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

DISTORTING ITEMS

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

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

183,781.81

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

INDIRECT EXPENDITURES

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

110,344.60

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.

89,067.36

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

0.00

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.

4,252,547.69

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

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

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED --- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	**389,227,989.52**	**101,339.70**		**2,250,072.48**			**386,876,577.34**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,099,735.38	0.00		66,752.06	922,638.72	110,344.60	
12 Superintendent's Office	650,959.59	0.00		0.00	650,959.59	0.00	
13 Business Office	4,060,869.81	0.00		32,875.58		4,027,994.23	
14 Human Resources	2,778,859.81	0.00		0.00		2,778,859.81	
15 Public Relations	1,181,132.25	7,095.00			1,084,969.89	89,067.36	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	1,200,320.91	0.00		0.00	1,200,320.91	0.00	
62 Grounds Maintenance	1,731,354.88	99,118.77		0.00	1,632,236.11	0.00	
63 Operation of Buildings	11,449,189.62	12,290.07		395,674.47	11,041,225.08	0.00	
64 Maintenance	4,340,542.95	133,449.81		0.00	4,207,093.14	0.00	
65 Utilities	5,923,428.00	0.00		0.00	5,923,428.00	0.00	
67 Building and Property Security	475,707.08	0.00		0.00	475,707.08	0.00	
68 Insurance	2,933,042.87	0.00		0.00	2,933,042.87	0.00	
72 Information Systems	5,008,511.07	181,194.61		183,781.81	390,986.96	4,252,547.69	
73 Printing	156,340.52	0.00		0.00		156,340.52	
74 Warehousing	642,682.09	0.00		0.00		642,682.09	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	**43,632,676.83**	**433,148.26**	**0.00**	**679,083.92**	**30,462,608.35**	**12,057,836.30**	

REPORT F196 | Lake Washington School District No. 414 | RUN DATE: 12/8/2020

E.S.D. 121 | RUN TIME: 12:23:29 PM

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

COUNTY: 17 King

Fiscal Year 2019-2020

		--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	432,860,666.35	534,487.96	0.00	2,929,156.40		12,057,836.30	386,876,577.34
Unallowable Costs					-30,462,608.35		30,462,608.35
TOTALS	**432,860,666.35**	**534,487.96**	**0.00**	**2,929,156.40**		**12,057,836.30**	**417,339,185.69**

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	9,394,704.60
2. FY 17-18 DIRECT EXPENDITURES	341,463,907.60
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	150,917.74
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	9,545,622.34
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0280

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	12,057,836.30
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	150,917.74
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	12,208,754.04
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	417,339,185.69
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0280
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	11,685,497.19
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	523,256.84
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	12,581,093.14
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0301

Lake Washington School District No. 414

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

Fiscal Year 2019-2020

		--- EXCLUDED ---					
PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Total Programs 01-89, 98, 99	**389,227,989.52**	**101,339.70**		**2,250,072.48**			**386,876,577.34**
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,099,735.38	0.00		66,752.06	922,638.72	110,344.60	
12 Superintendents Office	650,959.59	0.00		0.00		650,959.59	
13 Business Office	4,060,869.81	0.00		32,875.58		4,027,994.23	
14 Human Resources	2,778,859.81	0.00		0.00		2,778,859.81	
15 Public	1,181,132.25	7,095.00			1,084,969.89	89,067.36	
25 Pupil and Safety	0.00	0.00		0.00		0.00	
61 Supervision	1,200,320.91	0.00		0.00		1,200,320.91	
62 Grounds Maintenance	1,731,354.88	99,118.77		0.00		1,632,236.11	
63 Operation of Buildings	11,449,189.62	12,290.07		395,674.47		11,041,225.08	
64 Maintenance	4,340,542.95	133,449.81		0.00		4,207,093.14	
65 Utilities	5,923,428.00	0.00		0.00		5,923,428.00	
67 Building and Property Security	475,707.08	0.00		0.00		475,707.08	
68 Insurance	2,933,042.87	0.00		0.00		2,933,042.87	
72 Information Systems	5,008,511.07	181,194.61		183,781.81		4,643,534.65	
73 Printing	156,340.52	0.00		0.00		156,340.52	
74 Warehousing	642,682.09	0.00		0.00		642,682.09	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	**43,632,676.83**	**433,148.26**	**0.00**	**679,083.92**	**2,007,608.61**	**40,512,836.04**	

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

RUN DATE: 12/8/2020

RUN TIME: 12:23:29 PM

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

Fiscal Year 2019-2020

		--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	432,860,666.35	534,487.96	0.00	2,929,156.40		40,512,836.04	386,876,577.34
Unallowable Costs					-2,007,608.61		2,007,608.61
Totals	432,860,666.35	534,487.96	0.00	2,929,156.40		40,512,836.04	388,884,185.95

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

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	33,139,635.75
2. FY 17-18 DIRECT EXPENDITURES	317,719,986.92
3. FY 17-18 OVER (UNDER) RECOVERY	-1,948,773.89
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	31,190,861.85
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0982

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	40,512,836.04
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	-1,948,773.89
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	38,564,062.14
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	388,884,185.95
10. 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.0982
11. 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	38,188,427.06
12. 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	375,635.08
13. 19-20 TOTAL POOL (LINE 6 + LINE 12)	40,888,471.12
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.1051

Lake Washington School District No. 414

Resource to Program Expenditure Report - General Fund

Fiscal Year 2019-2020

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	269,940,092.88	240,842,336.67	201,662.41	28,896,093.80
02 Alternative Learning Experience (ALE)	806,908.12	806,908.12	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	11,749,169.32	11,615,204.15	0.00	133,965.17
34 Middle School Career and Tech. Ed., State	2,280,266.25	2,280,266.25	0.00	0.00
45 Skill Center-Basic, State	3,857,797.34	3,838,241.34	0.00	19,556.00
97 Districtwide Support	43,632,676.83	39,093,834.15	886,475.30	3,652,367.38
TOTAL BASIC EDUCATIONAL PROGRAMS	**332,266,910.74**	**298,476,790.68**	**1,088,137.71**	**32,701,982.35**
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	55,720,654.96	44,468,271.47	49,793.05	11,202,590.44
22 Special Education - Infants and Toddlers - State	3,274,016.46	3,274,016.46	0.00	0.00
24 Special Education-Supplemental, Federal	5,902,637.63	0.00	5,902,637.63	0.00
5 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	107,833.00	0.00	107,833.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	25,774.00	0.00	25,774.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	1,105,188.09	0.00	1,105,188.09	0.00
52 Other Title Grants Under ESEA, Federal	473,144.75	0.00	473,144.75	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	2,191,840.69	2,191,840.69	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	2,245,530.59	2,245,530.59	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	616,212.34	0.00	607,411.46	8,800.88
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	262,859.15	0.00	262,859.15	0.00
65 Transitional Bilingual, State	5,967,659.02	5,967,559.02	0.00	100.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	82,599.00	0.00	68,320.00	14,279.00
69 Compensatory, Other	932,407.78	0.00	0.00	932,407.78
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	122,583.51	0.00	0.00	122,583.51
74 Highly Capable	1,302,630.40	997,403.66	0.00	305,226.74
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	1,306,268.46	0.00	3,952.09	1,302,316.37
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**81,639,839.83**	**59,144,621.89**	**8,606,913.22**	**13,888,304.72**
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	2,025,801.57	0.00	57,545.00	1,968,256.57
89 Other Community Services	2,217,694.04	0.00	1,112,650.78	1,105,043.26
98 School Food Services	5,531,125.95	31,045.73	1,519,732.47	3,980,347.75
99 Pupil Transportation	10,377,121.45	10,321,829.43	0.00	55,292.02
TOTAL OTHER PROGRAMS	**20,151,743.01**	**10,352,875.16**	**2,689,928.25**	**7,108,939.60**
TOTALS	**434,058,493.58**	**367,974,287.73**	**12,384,979.18**	**53,699,226.67**

REPORT F196 | **Lake Washington School District No. 414** | **RUN DATE: 12/8/2020**

E.S.D. 121 | **Preliminary Special Education Maintenance of Effort** | **RUN TIME: 12:23:29 PM**

COUNTY: 17 King | **Fiscal Year 2019-2020**

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 18 - 19 Actual (A)	FY 19 - 20 Actual (B)
Preliminary FY 2019-2020 to FY 2018-2019 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.	48,914,663.64	55,720,654.96
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	69,532.72	49,793.05
4. Equals aggregate special education expenditures for resident special education students.	48,845,130.92	55,670,861.91
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.)	0.00	6,825,730.99
Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	3,277.67	3,308.67
7. Expenditures per pupil (line 4/line 6).	14,902.39	16,825.75
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.)	0.00	1,923.36
Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	9,901,208.50	11,202,590.44
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.)	0.00	1,301,381.94
11. Expenditures per pupil (line 9/line 6).	3,020.81	3,385.83
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.)	0.00	365.02

Notes:

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

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

C. Based on the information to date, the school district has passed the preliminary year-end Maintenace 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.

Lake Washington School District No. 414

Preliminary Federal Cross-Cutting Maintenance of Effort

Fiscal Year 2019-2020

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 2019 - 20	FY 2018 - 19
Total Expenditures	+	(plus)	432,860,666.35	407,044,600.79
Public Radio/Television	-	(minus)	0.00	0.00
Community Schools	-	(minus)	0.00	0.00
Child Care	-	(minus)	2,025,801.57	1,693,777.40
Other Community Services	-	(minus)	2,217,694.04	1,091,201.45
School Food Services	-	(minus)	5,531,125.95	8,866,968.43
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)	534,487.96	303,836.06
Federal, General Purpose Revenue	-	(minus)	8,413.93	8,454.15
Federal, Special Purpose Revenue	-	(minus)	12,376,565.25	11,801,824.61
Food Service Deficit	+	(plus)	0.00	121,940.75
Food Services Revenue, Federal	+	(plus)	1,104,879.52	1,708,559.06
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, USDA Commodities	+	(plus)	414,852.95	614,727.40
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

Food Services Deficit Calculation

		FY 2019 - 20	FY 2018 - 19
Total Program 98	+	5,531,125.95	8,866,968.43
Revenue 2298 (Local)	-	4,068,610.23	6,391,050.12
Revenue 4198 (State)	-	31,045.73	30,691.10
Revenue 4398 (State)	-	0.00	0.00
Revenue 6198 (Fed)	-	1,104,879.52	1,708,559.06
Revenue 6298 (Fed)	-	0.00	0.00
Revenue 6398 (Fed)	-	0.00	0.00
Revenue 6998 (Fed)	-	414,852.95	614,727.40
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		-88,262.48	121,940.75

Note:

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

Lake Washington School District No. 414

Preliminary Federal Cross-Cutting Maintenance of Effort

Fiscal Year 2019-2020

Description	Operation		FY 2019 - 20	FY 2018 - 19
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	0.00
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	36,603.91	116,160.17
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)	15,963.24	7,650.50
Capital Outlay, Food Services	+	(plus)	0.00	10,645.74
Total Expenditures for Preliminary Maintenance of Effort	=	(equals)	411,738,877.27	385,858,222.31
		FY 2019 - 20/FY 2018 - 19		1.07

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

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

Lake Washington School District No. 414

Preliminary Vocational Education Maintenance of Effort

Fiscal Year 2019-2020

RUN DATE: 12/8/2020
RUN TIME: 12:23:29 PM

Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	11,667,634.21	10,823,893.86
Program 34, Middle School Career and Technical Education-State	+ (plus)	2,280,266.25	1,956,894.44
Program 38, Vocational--Federal	+ (plus)	107,833.00	99,261.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	3,857,797.34	3,098,560.86
Program 46, Skill Center--Federal	+ (plus)	25,774.00	27,795.00
Secondary Vocational Education Revenue	- (minus)	110,852.00	101,841.00
Skill Center Revenue	- (minus)	26,495.00	28,517.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	17,801,957.80	15,876,047.16
	FY 19-20 / 18-19		1.12

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	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	132,139,194.23
Informational	1.539	On the Balance Sheet GF G.L. 450, Investments, is not equal to County Treasurer Item 450, Investments.	132,116,542.33	0.00
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 81-21-7.	-191.50	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	1,923.35	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	3,385.82	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	6,825,730.99	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	1,301,381.94	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	411,650,614.79	385,858,222.31
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	0.00
Informational	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	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	1,985,918.97
Informational	4.504	On the Balance Sheet, ASB G.L. 450, Investments, is not equal to F-197 County Treasurer Item 450, Investments.	1,984,137.73	0.00

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	137,990,300.09	0.00
Informational	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	31,485,656.92
Informational	3.503	On the Balance Sheet DSF G.L. 450, Investments, is not equal to F-197 County Treasurer report item 450, Investments.	31,473,083.19	0.00

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	75,353,274.96	75,000,000.00
Informational	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	138,942,675.50
Informational	2.506	On the Balance Sheet CPF G.L. 450, Investment, is not equal to F-197 County Treasurer report Item 450, Investments.	138,831,708.65	0.00

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	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	3,091,817.14
Informational	9.505	On the Balance Sheet TVF G.L. 450, Investments, is not equal to F-197 County Treasurer report Item 450, Investments.	3,089,749.27	0.00

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits