

The Annual Financial Statements (Report F-196) for Lake Washington School District of King County for the fiscal year ended August 31, 2023, 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: Subpart E.

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, 2022-August 31, 2023

DocuSigned by:

Approved:

Chris A. Brenneisen

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School District Superintendent or Authorized Official

11/2/2023

Date

DocuSigned by:

Reviewed:

Justin W. Lanting

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ESD Superintendent or Authorized Official

11/3/2023

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	512,214,632.57	4,837,592.19	73,123,148.44	91,884,068.95	1,345,659.09	0.00	683,405,101.24
Total Expenditures	531,686,686.99	4,669,797.34	77,637,745.26	58,114,715.81	1,283,634.80	0.00	673,392,580.20
Other Financing Uses	0.00	0.00	0.00	20,756,226.83	0.00	0.00	20,756,226.83
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-19,472,054.42	167,794.85	-4,514,596.82	13,013,126.31	62,024.29	0.00	-10,743,705.79
Beginning Total Fund Balance	87,431,566.31	2,003,981.32	35,051,270.04	40,377,652.31	3,140,719.62	0.00	168,005,189.60
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	67,959,511.89	2,171,776.17	30,536,673.22	53,390,778.62	3,202,743.91	0.00	157,261,483.81

Not Locked

August 31, 2023

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	210,670.90	14,775.00	0.00	208,600.13	0.00	0.00	434,046.03
Minus Warrants Outstanding	-5,360,867.75	-59,224.54	0.00	-415,938.36	0.00	0.00	-5,836,030.65
Taxes Receivable	40,197,010.35		25,901,225.57	44,976,073.60	0.00		111,074,309.52
Due From Other Funds	882,846.45	963,902.25	0.00	4,290,854.65	0.00	0.00	6,137,603.35
Due From Other Governmental Units	4,456,702.63	0.00	0.00	664,372.00	0.00	0.00	5,121,074.63
Accounts Receivable	116,578.86	1,045.83	0.00	0.00	0.00	0.00	117,624.69
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	165,630.46	7,053.51	84,902.44	212,047.39	5,611.08	0.00	475,244.88
Inventory	712,824.34	0.00		210,773.27			923,597.61
Prepaid Items	5,477,246.64	57,342.37			0.00	0.00	5,534,589.01
Investments	87,876,859.13	2,364,071.47	30,451,770.78	68,042,704.44	3,197,132.83	0.00	191,932,538.65
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	134,735,502.01	3,348,965.89	56,437,898.79	118,189,487.12	3,202,743.91	0.00	315,914,597.72
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	134,735,502.01	3,348,965.89	56,437,898.79	118,189,487.12	3,202,743.91	0.00	315,914,597.72
LIABILITIES							
Accounts Payable	3,982,361.89	56,313.19	0.00	19,092,349.23	0.00	0.00	23,131,024.31
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Balance Sheet - Governmental Funds

RUN TIME: 4:00:24 PM

COUNTY: 17 King

August 31, 2023

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	1,493,295.63	0.00		1,889.28			1,495,184.91
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	13,731,990.51	0.00		0.00			13,731,990.51
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	990,408.71						990,408.71
Due To Other Funds	5,254,756.90	154,450.06	0.00	728,396.39	0.00	0.00	6,137,603.35
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	989,724.70	966,426.47	0.00	0.00	0.00		1,956,151.17
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	26,563,338.34	1,177,189.72	0.00	19,822,634.90	0.00	0.00	47,563,162.96
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	15,641.43	0.00	0.00	0.00	0.00	0.00	15,641.43
Unavailable Revenue - Taxes Receivable	40,197,010.35		25,901,225.57	44,976,073.60	0.00		111,074,309.52
TOTAL DEFERRED INFLOWS OF RESOURCES	40,212,651.78	0.00	25,901,225.57	44,976,073.60	0.00	0.00	111,089,950.95
FUND BALANCE:							
Nonspendable Fund Balance	6,190,070.98	57,342.37	0.00	210,773.27	0.00	0.00	6,458,186.62
Restricted Fund Balance	10,619,104.17	2,114,433.80	30,536,673.22	35,652,621.63	3,202,743.91	0.00	82,125,576.73
Committed Fund Balance	0.00	0.00	0.00	14,289,129.25	0.00	0.00	14,289,129.25
Assigned Fund Balance	0.00	0.00	0.00	3,238,254.47	0.00	0.00	3,238,254.47

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Balance Sheet - Governmental Funds

RUN TIME: 4:00:24 PM

COUNTY: 17 King

August 31, 2023

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	51,150,336.74	0.00	0.00	0.00	0.00	0.00	51,150,336.74
TOTAL FUND BALANCE	67,959,511.89	2,171,776.17	30,536,673.22	53,390,778.62	3,202,743.91	0.00	157,261,483.81
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	134,735,502.01	3,348,965.89	56,437,898.79	118,189,487.12	3,202,743.91	0.00	315,914,597.72

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

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

RUN TIME: 4:00:24 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	94,022,833.66	4,837,592.19	60,313,548.44	90,677,383.26	66,809.34		249,918,166.89
State	392,956,357.51		0.00	1,206,685.69	1,263,349.75		395,426,392.95
Federal	15,471,341.42		0.00	0.00	0.00		15,471,341.42
Other	173,559.24			0.00	0.00	0.00	173,559.24
TOTAL REVENUES	502,624,091.83	4,837,592.19	60,313,548.44	91,884,068.95	1,330,159.09	0.00	660,989,460.50
EXPENDITURES:							
CURRENT:							
Regular Instruction	324,359,201.45						324,359,201.45
Special Education	74,460,874.23						74,460,874.23
Vocational Education	20,748,162.18						20,748,162.18
Skill Center	4,867,633.76						4,867,633.76
Compensatory Programs	16,370,121.49						16,370,121.49
Other Instructional Programs	4,024,897.54						4,024,897.54
Federal Stimulus COVID-19	1,217,545.22						1,217,545.22
Community Services	2,979,456.73						2,979,456.73
Support Services	79,551,919.12						79,551,919.12
Student Activities/Other		4,669,797.34				0.00	4,669,797.34
CAPITAL OUTLAY:							
Sites				9,521,918.91			9,521,918.91
Building				30,810,391.44			30,810,391.44
Equipment				10,478,300.23			10,478,300.23
Instructional Technology				5,049,926.19			5,049,926.19
Energy				2,234,516.12	0.00		2,234,516.12
Transportation Equipment					1,283,634.80		1,283,634.80
Sales and Lease				0.00			0.00
Other	2,594,294.71						2,594,294.71
DEBT SERVICE:							
Principal	508,805.86		55,855,000.00	0.00	0.00		56,363,805.86

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	3,774.70		21,782,745.26	0.00	0.00		21,786,519.96
Bond/Levy Issuance				19,662.92	0.00		19,662.92
TOTAL EXPENDITURES	531,686,686.99	4,669,797.34	77,637,745.26	58,114,715.81	1,283,634.80	0.00	673,392,580.20
REVENUES OVER (UNDER) EXPENDITURES	-29,062,595.16	167,794.85	-17,324,196.82	33,769,353.14	46,524.29	0.00	-12,403,119.70
OTHER FINANCING SOURCES (USES) :							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	1,569,859.47			0.00	0.00		1,569,859.47
Transfers In	7,946,626.83		12,809,600.00	0.00	0.00		20,756,226.83
Transfers Out (GL 536)	0.00		0.00	-20,756,226.83	0.00	0.00	-20,756,226.83
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	74,054.44		0.00	0.00	15,500.00		89,554.44
TOTAL OTHER FINANCING SOURCES (USES)	9,590,540.74		12,809,600.00	-20,756,226.83	15,500.00	0.00	1,659,413.91
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-19,472,054.42	167,794.85	-4,514,596.82	13,013,126.31	62,024.29	0.00	-10,743,705.79
BEGINNING TOTAL FUND BALANCE	87,431,566.31	2,003,981.32	35,051,270.04	40,377,652.31	3,140,719.62	0.00	168,005,189.60
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	67,959,511.89	2,171,776.17	30,536,673.22	53,390,778.62	3,202,743.91	0.00	157,261,483.81

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	5,850,915.90	88,171,917.76	94,022,833.66
State	392,956,357.51	0.00	392,956,357.51
Federal	14,713,735.60	757,605.82	15,471,341.42
Other	173,559.24	0.00	173,559.24
TOTAL REVENUES	413,694,568.25	88,929,523.58	502,624,091.83
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	236,135,574.49	88,223,626.96	324,359,201.45
Special Education	53,475,959.97	20,984,914.26	74,460,874.23
Vocational Education	20,697,002.86	51,159.32	20,748,162.18
Skills Center	4,845,389.22	22,244.54	4,867,633.76
Compensatory Programs	14,326,980.33	2,043,141.16	16,370,121.49
Other Instructional Programs	1,065,464.43	2,959,433.11	4,024,897.54
Federal Stimulus COVID-19	1,217,545.22	0.00	1,217,545.22
Community Services	-150,860.77	3,130,317.50	2,979,456.73
Support Services	77,383,610.24	2,168,308.88	79,551,919.12
CAPITAL OUTLAY:			
Other	2,481,487.65	112,807.06	2,594,294.71
DEBT SERVICE:			
Principal	449,289.64	59,516.22	508,805.86
Interest and Other Charges	3,590.92	183.78	3,774.70
TOTAL EXPENDITURES	411,931,034.20	119,755,652.79	531,686,686.99
REVENUES OVER (UNDER) EXPENDITURES:	1,763,534.05	-30,826,129.21	-29,062,595.16
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		1,569,859.47	1,569,859.47
Transfers In	0.00	7,946,626.83	7,946,626.83
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		74,054.44	74,054.44

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	9,590,540.74	9,590,540.74
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,763,534.05	-21,235,588.47	-19,472,054.42
BEGINNING TOTAL FUND BALANCE	1,978,359.00	85,453,207.31	87,431,566.31
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	3,741,893.05	64,217,618.84	67,959,511.89

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Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Budgetary Comparison Schedule - General Fund

RUN TIME: 4:00:24 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	102,024,064.00	94,022,833.66	-8,001,230.34
State	383,455,545.00	392,956,357.51	9,500,812.51
Federal	24,195,701.00	15,471,341.42	-8,724,359.58
Other	145,515.00	173,559.24	28,044.24
TOTAL REVENUES	509,820,825.00	502,624,091.83	-7,196,733.17
EXPENDITURES			
CURRENT:			
Regular Instruction	326,254,438.00	324,359,201.45	1,895,236.55
Special Education	72,799,189.00	74,460,874.23	-1,661,685.23
Vocational Education	19,265,703.00	20,748,162.18	-1,482,459.18
Skill Center	3,553,594.00	4,867,633.76	-1,314,039.76
Compensatory Programs	18,423,248.00	16,370,121.49	2,053,126.51
Other Instructional Programs	24,385,895.00	4,024,897.54	20,360,997.46
Federal Stimulus COVID-19	256,929.00	1,217,545.22	-960,616.22
Community Services	3,788,721.00	2,979,456.73	809,264.27
Support Services	77,263,860.00	79,551,919.12	-2,288,059.12
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,163,333.00	2,594,294.71	-1,430,961.71
DEBT SERVICE:			
Principal	0.00	508,805.86	-508,805.86
Interest and Other Charges	0.00	3,774.70	-3,774.70
TOTAL EXPENDITURES	547,154,910.00	531,686,686.99	15,468,223.01

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, 2023

RUN DATE: 11/7/2023

RUN TIME: 4:00:24 PM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-37,334,085.00	-29,062,595.16	8,271,489.84
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	1,569,859.47	1,569,859.47
Transfers In	9,511,377.00	7,946,626.83	-1,564,750.17
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	74,054.44	74,054.44
TOTAL OTHER FINANCING SOURCES (USES)	9,511,377.00	9,590,540.74	79,163.74
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-27,822,707.00	-19,472,054.42	8,350,652.58
BEGINNING TOTAL FUND BALANCE	78,600,000.00	87,431,566.31	8,831,566.31
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	50,777,292.00	67,959,511.89	17,182,219.89

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Budgetary Comparison Schedule - Associated Student Body Fund

RUN TIME: 4:00:24 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	6,435,330.00	4,837,592.19	-1,597,737.81
State			
Federal			
Other			
TOTAL REVENUES	6,435,330.00	4,837,592.19	-1,597,737.81
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	7,000,979.00	4,669,797.34	2,331,181.66
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	7,000,979.00	4,669,797.34	2,331,181.66
REVENUES OVER (UNDER) EXPENDITURES	-565,649.00	167,794.85	733,443.85

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Budgetary Comparison Schedule - Associated Student Body Fund

RUN TIME: 4:00:24 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	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)	-565,649.00	167,794.85	733,443.85
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,558,680.00	2,003,981.32	445,301.32
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	993,031.00	2,171,776.17	1,178,745.17

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Budgetary Comparison Schedule - Debt Service Fund

RUN TIME: 4:00:24 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	59,890,140.00	60,313,548.44	423,408.44
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	59,890,140.00	60,313,548.44	423,408.44
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	57,855,000.00	55,855,000.00	2,000,000.00
Interest and Other Charges	23,880,645.00	21,782,745.26	2,097,899.74
TOTAL EXPENDITURES	81,735,645.00	77,637,745.26	4,097,899.74
REVENUES OVER (UNDER) EXPENDITURES	-21,845,504.00	-17,324,196.82	4,521,307.18

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Budgetary Comparison Schedule - Debt Service Fund

RUN TIME: 4:00:24 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	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			
Transfers In	12,809,600.00	12,809,600.00	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)	12,809,600.00	12,809,600.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-9,035,903.00	-4,514,596.82	4,521,306.18
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	35,502,238.00	35,051,270.04	-450,967.96
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	26,466,334.00	30,536,673.22	4,070,339.22

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Budgetary Comparison Schedule - Capital Projects Fund

RUN TIME: 4:00:24 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	82,030,165.00	90,677,383.26	8,647,218.26
State	127,531.00	1,206,685.69	1,079,154.69
Federal	0.00	0.00	0.00
Other	1,800,000.00	0.00	-1,800,000.00
TOTAL REVENUES	83,957,696.00	91,884,068.95	7,926,372.95
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	8,140,082.00	9,521,918.91	-1,381,836.91
Building	69,861,895.00	30,810,391.44	39,051,503.56
Equipment	9,249,284.00	10,478,300.23	-1,229,016.23
Instructional Technology	435,997.00	5,049,926.19	-4,613,929.19
Energy	2,951,512.00	2,234,516.12	716,995.88
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	19,662.92	19,662.92
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	90,638,770.00	58,114,715.81	32,524,054.19
REVENUES OVER (UNDER) EXPENDITURES	-6,681,073.00	33,769,353.14	40,450,426.14
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-22,320,977.00	-20,756,226.83	1,564,750.17
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-22,320,977.00	-20,756,226.83	1,564,750.17
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-29,002,049.00	13,013,126.31	42,015,175.31
BEGINNING TOTAL FUND BALANCE	34,630,718.00	40,377,652.31	5,746,934.31
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,628,668.00	53,390,778.62	47,762,110.62

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Budgetary Comparison Schedule - Transportation Vehicle Fund

RUN TIME: 4:00:24 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	22,753.00	66,809.34	44,056.34
State	662,696.00	1,263,349.75	600,653.75
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	685,449.00	1,330,159.09	644,710.09
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	0.00	0.00	0.00
Transportation Equipment	1,600,357.00	1,283,634.80	316,722.20
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	1,600,357.00	1,283,634.80	316,722.20

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-914,908.00	46,524.29	961,432.29
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	15,500.00	15,500.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	15,500.00	15,500.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-914,908.00	62,024.29	976,932.29
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,109,457.00	3,140,719.62	31,262.62
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,194,549.00	3,202,743.91	1,008,194.91

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Statement of Fiduciary Net Position

RUN TIME: 4:00:25 PM

COUNTY: 17 King

August 31, 2023

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	-1,600.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	514.34
Investments	0.00	183,578.15
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	182,492.49
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	172,356.66
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		10,135.83
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	182,492.49

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

Statement of Changes in Fiduciary Net Position

For the Year Ended August 31, 2023

RUN DATE: 11/7/2023

RUN TIME: 4:00:25 PM

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	4,326.20
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	4,326.20
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	4,326.20
DEDUCTIONS:		
Benefits		1,600.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	1,600.00
Net Increase (Decrease)	0.00	2,726.20
Net Position - Beginning Balance	0.00	179,766.29
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	182,492.49

Description	Beginning Outstanding Debt September 1, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
Voted Debt					
Voted Bonds	523,715,000.00	0.00	44,715,000.00	479,000,000.00	35,780,000.00
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	47,310,000.00	0.00	11,140,000.00	36,170,000.00	11,585,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	428,225.94	1,687,493.24	197,026.36	1,918,692.82	556,973.34
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	6,062,038.91	1,616,951.57	1,119,934.11	6,559,056.37	785,168.74
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	56,535,360.00	0.00	19,524,639.00	37,010,721.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	12,335,216.00	0.00	2,688,219.00	9,646,997.00	
Total Long-Term Liabilities	646,385,840.85	3,304,444.81	79,384,818.47	570,305,467.19	48,707,142.08

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	76,858,410.21	59,646,848.14	78,483,679.78	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	38.93	33.63	43.34	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	76,858,449.14	59,646,881.77	78,483,723.12	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	2,959,147.68			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	8,220.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	112,675.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	1,692,332.57			
2200 Sales of Goods, Supplies and Services, Unassigned	1,330,553.86		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	47,729.04			
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	382,049.04			
2298 School Food Services--Sales of Goods, Supplies, and Services	5,850,915.90			
2300 Investment Earnings	1,823,373.73	666,666.67	1,626,742.26	66,809.34
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	1,593,801.98		28,222.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	82,768.70		0.00	0.00
2700 Rentals and Leases	830,713.49	0.00	0.00	0.00
2800 Insurance Recoveries	47,899.04		0.00	0.00
2900 Local Support Nontax, Unassigned	402,204.49	0.00	9,874,323.88	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		664,372.00	
2000 TOTAL LOCAL SUPPORT NONTAX	17,164,384.52	666,666.67	12,193,660.14	66,809.34
 STATE, GENERAL PURPOSE				
3100 Apportionment	318,183,568.79			
3121 Special Education - General Apportionment	5,804,046.16			
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	323,987,614.95	0.00	0.00	0.00
 STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	40,970,334.47			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			1,206,685.69	
4139 Career Launch	0.00			
4155 Learning Assistance	2,292,914.32			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	2,950,817.47			
4159 Juveniles in Adult Jails	0.00	0.00		

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	7,263,617.28			
4174 Highly Capable	1,055,042.51			
4188 Child Care	0.00			
4198 School Food Service	29,767.20			
4199 Transportation - Operations	14,406,249.31			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
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				1,263,349.75
4000 TOTAL STATE, SPECIAL PURPOSE	68,968,742.56		1,206,685.69	1,263,349.75
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	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	9,086.37	0.00	0.00	

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	9,086.37	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	267,295.01		0.00	
6112 Federal Special Purpose-ESSER II	20,620.96		0.00	
6113 Federal Special Purpose-ESSER III	276,366.75		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	267,170.43		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Special Purpose - CARES Act - Other	357,878.09		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	58,557.00			
6124 Special Education, Supplemental	6,778,352.64			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	121,254.77			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	27,158.80			
6151 ESEA Disadvantaged, Fed	882,378.07			
6152 Other Title, ESEA Fed	782,718.55			
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	513,827.17			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	3,306,748.69			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Special Purpose - CARES Act - Other	55,800.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	748,519.45			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	83,710.00			
6276 Targeted Assistance - ESSER I	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
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	10,565.25		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Special Purpose - CARES Act - Other	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	90,193.45			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

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Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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 I	0.00		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	813,139.97			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	15,462,255.05		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	9,165.00		0.00	
7121 Special Education	131,844.93			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	27,807.07			
7147 Skill Center - Facility Upgrades	0.00			

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
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	168,817.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	4,042.24		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		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	700.00		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	4,742.24		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	74,054.44			15,500.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	1,569,859.47		0.00	0.00

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414
Report of Revenues and Other Financing Sources
For the Year Ended August 31, 2023

RUN DATE: 11/7/2023

RUN TIME: 4:00:25 PM

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	7,946,626.83	12,809,600.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	9,590,540.74	12,809,600.00	0.00	15,500.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 512,214,632.57	 73,123,148.44	 91,884,068.95	 1,345,659.09

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	321,879,404.49	11 Bd of Dir	1,247,198.62	0 Debit Transfer	2,013,640.17
02 ALE	2,590,129.48	12 Supt Off	737,064.21	1 Credit Transfer	-2,013,640.17
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	5,549,076.68	2 Cert. Salaries	256,291,631.57
11 Stim, Title, GEER	265,323.45	14 HR	3,938,784.31	3 Class. Salaries	79,013,583.25
12 Stim, ESSER II	20,620.96	15 Pblc Rltn	1,262,480.92	4 Employee Benefits	117,388,373.64
13 Stim, ESSER III	278,856.43	21 Supv Inst	11,413,528.14	5 Supplies / Materials	14,739,750.21
14 Federal Stimulus, ESSER III (Learning Loss)	252,665.69	22 Lrn Resrc	6,906,355.74	7 Purchased Services	60,833,020.13
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	35,929,575.53	8 Travel	826,033.48
19 Federal Special Purpose - Other	400,078.69	24 Guid/Coun	17,214,419.10	9 Capital Outlay	2,594,294.71
21 Sp Ed, Sup, St	67,846,779.48	25 Pupil M/S	8,452,799.07	TOTAL ALL OBJECTS	531,686,686.99
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	22,991,600.67		
23 Sp Ed, Sup, IDEA, Fed	56,332.00	27 Teaching	314,742,619.72		
24 Sp Ed, Sup, Fed	6,562,821.85	28 Extracur	8,141,096.23		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29.Pmt to SD	2,348,943.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	13,015,366.41		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	1,809,763.34		
31 Voc, Basic, St	17,676,827.62	33 Curriculum	3,147,585.94		
34 MidSchCar/Tec	3,235,503.60	34 Pro Learn	3,368,677.98		
38 Voc, Fed	116,647.93	41 Supervisn	691,339.39		
39 Voc, Other	0.00	42 Food	3,625,777.80		
45 Skil Cnt, Bas, St	4,862,697.62	44 Operation	4,008,141.08		
46 Skill Cntr, Fed	26,127.20	49 Transfers	-168,549.67		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,554,888.79		
51 ESEA Disadvantaged, Fed	859,959.01	52 Operation	12,994,141.31		
52 Other Title, ESEA, Fed	752,976.00	53 Maintnce	1,212,904.32		
53 ESEA Migrant, Federal	0.00	56 Insurance	205,348.00		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Program/Activity/Object Report

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	2,204,526.21	59 Transfers	-1,105,296.27		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	1,139,957.55		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	2,031,959.93		
58 Sp/Plt Pgm, St	2,971,275.51	63 Oper Bldg	12,765,900.14		
59 Inst. JAJ	0.00	64 Maintnce	5,273,696.71		
61 Head Start, Fed	692,708.99	65 Utilities	8,801,692.39		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	444,781.46		
64 LEP, Fed	494,302.23	68 Insurance	4,782,384.00		
65 Tran Biling, St	7,523,888.47	72 Info Sys	6,929,267.69		
67 Ind Ed, Fd, JOM	0.00	73 Printing	159,631.19		
68 Ind Ed, Fd, ED	95,889.22	74 Warehouse	720,407.49		
69 Comp, Othr	1,089,929.29	75 Mtr Pool	0.00		
71 Traffic Safety	0.00	83 Interest	3,774.70		
73 Summer School	255,079.73	84 Principal	508,805.86		
74 Highly Capable	2,426,202.42	85 Debt Expn	1,258,080.04		
76 Target Asst, Fed	0.00	91 Publ Actv	1,630,717.48		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	531,686,686.99		
79 Inst Pgm, Othr	1,409,201.66				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	1,771,124.11				
89 Othr Comm Srv	1,211,085.12				
97 Distwide Suppt	57,367,995.18				
98 Schl Food Serv	8,156,685.92				
99 Pupil Transp	16,333,041.43				
TOTAL ALL PROGRAMS	531,686,686.99				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	202,367,367.07
2120	Salaries of Temporary EEs & Subs	5,308,557.66
2130	Non contracted Salaries	5,705,163.21
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	40,234,281.24
2160	Other Salaries	1,408,660.99
2170	Other Salaries NBCT	1,267,601.40

	Classified Salaries	Amount
3110	Salaries of Regular Employee	72,109,016.16
3120	Salaries of Temporary EEs & Subs	899,625.48
3130	Extra Time	4,093,798.84
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,734,889.56
3160	Other Salaries	176,253.21

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	14,243.03
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	19,056,361.63
4223	Federally Mandated Insurance-Classified	5,825,099.85
4232	Retirement Contribution - Certificated	36,375,771.15
4233	Retirement Contribution - Classified	8,748,716.62
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	43,706.61
4263	Unemployment Compensation - Classified	14,852.14

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	672,854.76
4273	Worker's Compensation - Classified	424,941.10
4282	Health Benefits - Certificated	27,741,125.36
4283	Health Benefits - Classified	17,679,499.42
4292	Other Employee Benefits - Certificated	627,575.22
4293	Other Employee Benefits - Classified	163,626.75

	Supplies, Non-Capital	Amount
5610	General Supplies	7,473,767.99
5626	Motor Vehicle Fuel	954,703.11
5630	Food	3,625,777.80
5640	Books and Periodicals	1,642,249.77
5650	Supplies - Technology Related	1,043,251.54

	Purchased Services	Amount
7310	Office and Administrative Services	744,216.62
7311	Election Fees	-19,662.91
7320	Professional Educational Services	16,580,131.54
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	841,027.98
7340	Other Professional Purchased Services	1,466,237.77
7341	Legal Services for District support	1,029,642.15
7342	Audit Services	144,177.12
7343	Other Legal Services	0.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	49,412.59
7410	Utility Services	1,061,717.28

	Purchased Services	Amount
7420	Cleaning Services	630,954.15
7431	Non-Technology-Related Repair and Maintenance	2,514,536.94
7432	Technology-Related Repair and Maintenance	217,243.49
7441	Rentals of Land and Buildings	448,186.93
7442	Rentals of Equipment and Vehicles	715,584.23
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	20,729.47
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	3,842,321.51
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	4,987,732.00
7530	Communications	5,755,472.94
7540	Advertising	15,975.69
7550	Printing and Binding	-244,289.92
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	5,023,769.27
7569	Tuition - Other	2,315,689.00
7570	Food Service Management (FSMC)	3,176,445.40
7580	Travel - Registration and Entrance	1,462,538.04
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	1,300,371.25
7622	Electricity	4,590,281.98
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	1,036,175.63
7810	Dues and Fees	613,821.43
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	508,805.86
7832	Interest on Long-Term Debt	3,774.70
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	826,033.48

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	6,282.86
9731	Machinery	207,501.82
9732	Vehicles	0.00
9733	Furniture and Fixtures	489,996.00
9734	Technology-Related Hardware	301,290.49
9735	Technology-Related Software	1,569,859.47
9739	Other Equipment	19,364.07
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	531,686,686.99
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REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

District Expenditure Summary by Location

For the Year Ended August 31, 2023

RUN DATE: 11/7/2023

RUN TIME: 4:00:25 PM

<u>Instructional Location</u>	<u>Amount</u>
Alcott Elementary	7,111,422.86
Audubon Elementary	6,260,968.70
Bell Elementary	5,660,003.49
Blackwell Elementary	6,002,683.42
Carson Elementary	5,983,302.62
Clara Barton Elementary School	7,088,801.37
Community School	708,475.76
Contractual Schools	0.00
Dickinson Elementary	4,792,835.15
Discovery School	566,246.94
Eastlake High School	23,643,339.27
Einstein Elementary	5,975,729.40
Ella Baker Elementary School	5,941,609.28
Emerson High School	2,975,382.65
Emerson K-12	1,166,943.77
Environmental & Adventure School	1,268,804.97
Evergreen Middle School	9,112,261.75
Explorer Community School	515,729.79
Finn Hill Middle School	7,279,105.81
Franklin Elementary	5,405,146.11
Frost Elementary	6,162,470.42
Futures School	85,443.30
Inglewood Middle School	11,730,106.18
International Community School	5,030,741.58
Juanita Elementary	4,549,539.47
Juanita High	19,717,807.88
Kamiakin Middle School	7,719,758.26
Keller Elementary	5,856,006.62
Kirk Elementary	6,380,280.23
Kirkland Middle School	6,525,961.21
Lake Washington High	20,556,172.29

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

District Expenditure Summary by Location

For the Year Ended August 31, 2023

RUN DATE: 11/7/2023

RUN TIME: 4:00:25 PM

<u>Instructional Location</u>	<u>Amount</u>
Lakeview Elementary	5,950,502.24
Mann Elementary	5,237,222.95
Mcauliffe Elementary	6,911,480.88
Mead Elementary	6,235,213.72
Muir Elementary	5,387,645.79
Northstar Middle School	932,241.79
Old Redmond Schoolhouse	0.00
Ready Start Preschool	0.00
Redmond Elementary	7,030,998.30
Redmond High	22,612,911.15
Redmond Middle School	10,608,108.56
Renaissance School	742,404.42
Rockwell Elementary	5,558,214.48
Rosa Parks Elementary	7,132,241.97
Rose Hill Elementary	5,993,352.46
Rose Hill Middle School	10,297,417.99
Rush Elementary	7,755,333.87
Sammamish River Valley Online School	939,369.90
Sandburg Elementary	5,229,620.75
Smith Elementary	6,644,803.58
Stella Schola	549,577.06
Tesla STEM High School	6,583,789.19
Thoreau Elementary	5,661,568.24
Timberline Middle School	7,844,984.29
Twain Elementary	8,691,720.75
Washington Network for Innovative Careers Skill Center	5,662,880.10
Wilder Elementary	4,572,376.24
TOTAL INSTRUCTIONAL LOCATIONS	362,539,061.22
TOTAL NON-INSTRUCTIONAL LOCATIONS	169,147,625.77

REPORT F196

E.S.D. 121

COUNTY: 17 King

Lake Washington School District No. 414

District Expenditure Summary by Location

For the Year Ended August 31, 2023

RUN DATE: 11/7/2023

RUN TIME: 4:00:25 PM

Instructional Location

Amount

TOTAL DISTRICT EXPENDITURES

531,686,686.99

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 4:00:25 PM

COUNTY: 17 King

Fiscal Year 2022-2023

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 01 - Basic Education

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	5,874,263.39	106,946.72		3,251,986.16	664,955.49	1,076,373.50	144,875.40	559,313.19	69,812.93	0.00
22 Lrn Resrc	6,564,869.69	60.05		3,067,800.02	1,483,371.94	1,779,205.99	225,136.95	9,294.74	0.00	0.00
23 Princ Off	34,467,205.31	68,430.77		17,673,868.44	7,908,031.91	8,273,554.08	448,766.94	59,068.39	10,101.29	25,383.49
24 Guid/Coun	14,746,539.64	6,284.14		8,197,804.27	1,336,394.97	3,276,725.82	54,919.35	1,857,880.97	16,530.12	0.00
25 Pupil M/S	6,700,684.94	0.00		50.00	3,984,951.72	2,200,317.31	21,028.90	494,337.01	0.00	0.00
26 Health	10,019,473.82	6,832.69		2,577,584.50	4,492,984.21	2,652,868.41	49,302.95	237,872.05	2,029.01	0.00
27 Teaching	222,805,195.91	362,790.10		156,171,256.98	3,115,555.57	53,949,141.70	2,112,253.97	6,880,490.81	131,389.14	82,317.64
28 Extracur	6,558,220.52	256,045.76		2,966,104.27	1,666,170.16	1,007,646.96	39,239.06	460,644.99	159,737.93	2,631.39
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,277,102.20	57,371.94		4,206,720.05	644,553.93	1,543,538.32	164,106.48	642,889.24	17,922.24	0.00
32 Inst Tech	1,206,922.87	204,772.23			4,425.40	392.67	1,883.37	995,449.20	0.00	0.00
33 Curriculum	2,863,816.50	20,342.03		275,751.49	267,256.46	159,570.28	977,549.58	1,160,147.56	3,199.10	0.00
34 Pro Learn	2,795,109.70	0.00		2,289,759.73		505,349.97	0.00	0.00	0.00	0.00
01 Total	321,879,404.49	1,089,876.43		200,678,685.91	25,568,651.76	76,424,685.01	4,239,062.95	13,357,388.15	410,721.76	110,332.52

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	449,803.89	48.70		184,037.49	152,298.06	110,727.75	1,491.89	1,200.00	0.00	0.00
24 Guid/Coun	105,497.25	0.00		79,958.42	0.00	25,483.83	0.00	55.00	0.00	0.00
25 Pupil M/S	460.78	0.00		0.00	0.00	0.00	460.78	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	2,034,367.56	63.75		1,383,154.22	24,467.77	486,611.53	8,741.99	131,328.30	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	2,590,129.48	112.45		1,647,150.13	176,765.83	622,823.11	10,694.66	132,583.30	0.00	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 11 - Federal Stimulus, GEER

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	21,135.04	0.00		16,500.00	0.00	4,635.04	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	8,394.45	0.00		7,000.00	0.00	1,394.45	0.00	0.00	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	235,793.96	0.00		179,146.15	0.00	56,647.81	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
41 Supervisn	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
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			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	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 11 - Federal Stimulus, GEER

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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
65 Utilities	0.00	0.00	0.00		0.00	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	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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
11 Total	265,323.45	0.00	0.00	202,646.15	0.00	62,677.30	0.00	0.00	0.00	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 12 - Federal Stimulus, ESSER II

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	6,318.75	0.00		0.00	0.00	0.00	0.00	6,318.75	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	13,423.21	0.00		11,212.71	0.00	1,167.28	293.22	750.00	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	879.00	0.00		0.00	0.00	0.00	879.00	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
41 Supervisn	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
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			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	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 12 - Federal Stimulus, ESSER II

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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
65 Utilities	0.00	0.00	0.00		0.00	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	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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
12 Total	20,620.96	0.00	0.00	11,212.71	0.00	1,167.28	1,172.22	7,068.75	0.00	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 13 - Federal Stimulus, ESSER III

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	5,997.49	0.00		0.00	0.00	0.00	337.49	5,660.00	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	810.27	0.00		0.00	0.00	0.00	810.27	0.00	0.00	0.00
24 Guid/Coun	26,867.37	0.00		0.00	2,843.64	568.19	17,242.94	6,212.60	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	68,218.18	564.90		3,878.66	4,853.83	1,623.63	6,328.14	48,137.02	2,832.00	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	127,258.79	0.00		30,545.22	0.00	7,262.12	709.21	61,131.92	27,610.32	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	49,704.33	0.00		0.00	0.00	0.00	43,464.13	6,240.20	0.00	0.00
41 Supervisn	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
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			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	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
65 Utilities	0.00	0.00	0.00		0.00	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	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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
13 Total	278,856.43	564.90	0.00	34,423.88	7,697.47	9,453.94	68,892.18	127,381.74	30,442.32	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	50,000.00	0.00		0.00	0.00	0.00	0.00	50,000.00	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	202,665.69	0.00		154,800.37	10,356.12	37,509.20	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
14 Total	252,665.69	0.00		154,800.37	10,356.12	37,509.20	0.00	50,000.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	400,078.69	0.00		0.00	238,244.27	106,034.42	55,800.00	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
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
41 Supervisn	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
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			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	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 19 - Federal Special Purpose - Other

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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
65 Utilities	0.00	0.00	0.00		0.00	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	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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
19 Total	400,078.69	0.00	0.00	0.00	238,244.27	106,034.42	55,800.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,843,731.72	832.05		1,218,702.85	935,964.72	670,062.64	7,350.97	2,653.08	8,165.41	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	57,835.29	0.00		0.00	37,371.88	19,879.49	583.92	0.00	0.00	0.00
24 Guid/Coun	50,609.54	0.00		0.00	0.00	0.00	31,892.38	17,859.35	857.81	0.00
25 Pupil M/S	549.16	0.00		0.00	0.00	0.00	549.16	0.00	0.00	0.00
26 Health	12,039,052.98	177.50		7,607,276.03	415,813.12	2,761,190.73	57,683.88	1,173,124.87	18,727.75	5,059.10
27 Teaching	50,884,718.56	415,633.61		14,716,128.93	13,158,167.78	12,472,463.39	60,241.90	10,051,718.59	10,364.36	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	33,334.00							33,334.00		
31 InstProDev	1,609,134.61	1,948.79		1,085,822.00	88,349.93	367,280.09	13,098.46	47,545.19	5,090.15	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	43,819.82	0.00		0.00	0.00	0.00	1,280.68	42,539.14	0.00	0.00
34 Pro Learn	283,993.80	0.00		232,648.32		51,345.48	0.00	0.00	0.00	0.00
21 Total	67,846,779.48	418,591.95		24,860,578.13	14,635,667.43	16,342,221.82	172,681.35	11,368,774.22	43,205.48	5,059.10

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 23 - Special Education - Supplemental, IDEA, Federal

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	56,332.00	0.00		0.00	0.00	0.00	0.00	56,332.00	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
23 Total	56,332.00	0.00		0.00	0.00	0.00	0.00	56,332.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	255,153.23	0.00		115,498.36	78,984.36	60,670.51	0.00	0.00	0.00	0.00
22 Lrn Resrc	1,149.61	0.00		947.45	0.00	202.16	0.00	0.00	0.00	0.00
24 Guid/Coun	153,046.27	0.00		805.81	109,492.10	42,748.36	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	495,732.57	0.00		84,784.79	279,235.69	131,712.09	0.00	0.00	0.00	0.00
27 Teaching	5,135,789.41	0.00		2,023,150.44	0.00	711,498.37	0.00	2,401,140.60	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	521,950.76	0.00		384,768.04	0.00	130,182.72	0.00	7,000.00	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
24 Total	6,562,821.85	0.00		2,609,954.89	467,712.15	1,077,014.21	0.00	2,408,140.60	0.00	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	1,136,425.74	412.60		760,596.15	70,086.11	244,814.57	15,286.87	42,113.96	3,105.66	9.82
22 Lrn Resrc	163,944.64	0.00		121,559.82	0.00	42,384.82	0.00	0.00	0.00	0.00
24 Guid/Coun	1,695,305.68	218.20		907,151.34	319,051.55	457,690.23	4,655.85	3,102.72	3,435.79	0.00
25 Pupil M/S	227,831.16	0.00		0.00	164,562.49	63,268.67	0.00	0.00	0.00	0.00
27 Teaching	13,723,828.29	25,777.30		8,845,779.78	204,994.55	3,117,049.57	450,520.53	876,912.18	132,537.50	70,256.88
28 Extracur	17,260.14	0.00		12,339.22	0.00	2,333.38	0.00	606.08	1,981.46	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	186,579.70	0.00		126,901.83	0.00	52,703.45	0.00	2,357.07	4,617.35	0.00
32 Inst Tech	348,954.29	0.00			0.00	0.00	242,278.79	6,042.23	0.00	100,633.27
33 Curriculum	15,853.48	0.00		0.00	0.00	0.00	234.91	15,618.57	0.00	0.00
34 Pro Learn	160,844.50	0.00		131,764.14		29,080.36	0.00	0.00	0.00	0.00
31 Total	17,676,827.62	26,408.10		10,906,092.28	758,694.70	4,009,325.05	712,976.95	946,752.81	145,677.76	170,899.97

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	345,550.65	0.00		196,832.99	69,314.10	79,403.56	0.00	0.00	0.00	0.00
22 Lrn Resrc	56,264.14	0.00		42,076.64	0.00	14,187.50	0.00	0.00	0.00	0.00
24 Guid/Coun	137,980.64	0.00		101,097.24	0.00	36,883.40	0.00	0.00	0.00	0.00
25 Pupil M/S	43,545.01	0.00		0.00	26,230.73	17,314.28	0.00	0.00	0.00	0.00
27 Teaching	2,350,694.02	13.55		1,653,004.32	0.00	555,110.23	105,973.54	29,504.39	7,087.99	0.00
28 Extracur	465.16	0.00		429.03	0.00	36.13	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	206,277.18	0.00		157,232.21	0.00	49,044.97	0.00	0.00	0.00	0.00
32 Inst Tech	62,335.33	0.00			0.00	0.00	62,020.60	314.73	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	32,391.47	0.00		26,535.16		5,856.31	0.00	0.00	0.00	0.00
34 Total	3,235,503.60	13.55		2,177,207.59	95,544.83	757,836.38	167,994.14	29,819.12	7,087.99	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 38 - Vocational, Federal

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	1,730.93	0.00		0.00	0.00	0.00	1,730.93	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,000.00	0.00		0.00	0.00	0.00	0.00	2,000.00	3,000.00	0.00
32 Inst Tech	109,917.00	0.00			0.00	0.00	0.00	0.00	0.00	109,917.00
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	116,647.93	0.00		0.00	0.00	0.00	1,730.93	2,000.00	3,000.00	109,917.00

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	5,289.62	0.00		4,125.00	0.00	1,158.62	6.00	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	641,877.99	5,591.80		185,168.21	224,172.75	132,961.64	15,427.41	48,029.74	23,145.73	7,380.71
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	176.59	0.00		0.00	0.00	0.00	176.59	0.00	0.00	0.00
26 Health	388.98	0.00		0.00	0.00	0.00	388.98	0.00	0.00	0.00
27 Teaching	1,685,897.40	10,602.32	0.00	341,814.42	0.00	112,316.00	75,872.91	1,136,533.54	8,758.21	0.00
28 Extracur	11,812.56	0.00		0.00	0.00	0.00	0.00	5,260.00	6,552.56	0.00
29 Pmt to SD	2,315,609.00							2,315,609.00		
31 InstProDev	188,768.47	0.00		140,750.00	0.00	43,978.54	0.00	2,806.82	1,233.11	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	12,877.01	0.00		10,548.87		2,328.14	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	4,862,697.62	16,194.12	0.00	682,406.50	224,172.75	292,742.94	91,871.89	3,508,239.10	39,689.61	7,380.71

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 46 - Skill Center, Federal

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	26,127.20	0.00		0.00	0.00	0.00	10,016.85	2,300.00	0.00	13,810.35
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
61 Supv Bldg	0.00							0.00		
67 Bldg Secu	0.00							0.00		
46 Total	26,127.20	0.00		0.00	0.00	0.00	10,016.85	2,300.00	0.00	13,810.35

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	45,201.58	0.00		5,500.00	27,741.48	11,531.77	428.33	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	110,265.80	0.00		0.00	81,191.00	28,542.88	31.92	500.00	0.00	0.00
25 Pupil M/S	80.25	0.00		0.00	0.00	0.00	0.00	80.25	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	364,467.85	319.05		254,494.58	2,840.84	88,309.83	17,960.95	542.60	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	339,943.53	0.00		220,089.45	0.00	73,337.62	2,686.11	32,179.19	11,651.16	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	859,959.01	319.05		480,084.03	111,773.32	201,722.10	21,107.31	33,302.04	11,651.16	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	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	752,976.00	0.00		552,525.05	0.00	147,576.06	843.02	32,494.79	19,537.08	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
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	752,976.00	0.00	0.00	552,525.05	0.00	147,576.06	843.02	32,494.79	19,537.08	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	95,858.40	0.00		52,261.28	21,649.53	21,947.59	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	1,859,182.94	16.80		1,391,386.02	0.00	464,915.61	1,578.54	1,285.97	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	199,402.98	0.00		148,645.46	0.00	50,757.52	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	16,593.26	0.00		0.00	0.00	0.00	12,059.02	4,534.24	0.00	0.00
34 Pro Learn	33,488.63	0.00		27,433.96		6,054.67	0.00	0.00	0.00	0.00
55 Total	2,204,526.21	16.80		1,619,726.72	21,649.53	543,675.39	13,637.56	5,820.21	0.00	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	6,811.58	0.00		0.00	0.00	0.00	6,811.58	0.00	0.00	0.00
23 Princ Off	32,789.73	0.00		0.00	0.00	0.00	23,077.24	2,826.76	6,885.73	0.00
24 Guid/Coun	218.20	0.00		0.00	0.00	0.00	218.20	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	2,204,657.49	0.00		1,289,855.55	24,613.18	299,070.57	325,014.22	9,043.38	0.00	257,060.59
29 Pmt to SD	0.00							0.00		
31 InstProDev	575,067.66	171.55		155,040.33	291,342.73	88,910.18	20,881.55	9,353.30	9,368.02	0.00
32 Inst Tech	58,272.85	0.00			0.00	0.00	0.00	0.00	0.00	58,272.85
33 Curriculum	93,458.00	0.00		0.00	0.00	0.00	0.00	93,458.00	0.00	0.00
58 Total	2,971,275.51	171.55		1,444,895.88	315,955.91	387,980.75	376,002.79	114,681.44	16,253.75	315,333.44

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 61 - Head Start, Federal

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	1,031.80	0.00		0.00	0.00	0.00	1,031.80	0.00	0.00	0.00
23 Princ Off	49,778.86	0.00		0.00	34,559.05	15,074.59	145.22	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	44.55	20.00		0.00	0.00	0.00	24.55	0.00	0.00	0.00
27 Teaching	641,853.78	70,643.70		0.00	372,750.14	191,461.49	4,919.22	767.25	1,311.98	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	692,708.99	70,663.70		0.00	407,309.19	206,536.08	6,120.79	767.25	1,311.98	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	124,725.95	0.00		86,137.72	6,269.53	32,318.70	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		
27 Teaching	39,193.68	36.00		26,766.72	1,448.21	6,146.31	2,160.46	2,635.98	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	266,146.74	0.00		191,965.48	0.00	61,651.98	1,075.26	10,472.20	981.82	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	64,235.86	0.00		0.00	0.00	0.00	50,323.03	13,912.83	0.00	0.00
64 Total	494,302.23	36.00		304,869.92	7,717.74	100,116.99	53,558.75	27,021.01	981.82	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	207,240.43	0.00		109,686.50	47,123.57	50,328.25	44.47	0.00	57.64	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		
27 Teaching	7,261,928.15	0.00		5,111,377.07	256,103.71	1,891,371.56	47.60	0.00	3,028.21	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	20,156.20	0.00		9,456.49	0.00	3,158.44	0.00	7,500.00	41.27	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	34,563.69	0.00		26,180.61		8,383.08	0.00	0.00	0.00	0.00
65 Total	7,523,888.47	0.00		5,256,700.67	303,227.28	1,953,241.33	92.07	7,500.00	3,127.12	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	94,767.56	0.00		0.00	66,984.51	24,024.22	0.00	0.00	3,758.83	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		
27 Teaching	1,121.66	0.00		0.00	937.29	184.37	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	95,889.22	0.00		0.00	67,921.80	24,208.59	0.00	0.00	3,758.83	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 69 - Compensatory, Other

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	1,076.74	9.00		0.00	0.00	0.00	1,030.24	37.50	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	920.07	0.00		0.00	0.00	0.00	920.07	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	24.55	0.00		0.00	0.00	0.00	24.55	0.00	0.00	0.00
27 Teaching	1,087,907.93	0.00		0.00	735,193.13	345,095.27	7,619.53	0.00	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
69 Total	1,089,929.29	9.00		0.00	735,193.13	345,095.27	9,594.39	37.50	0.00	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 73 - Summer School

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	59,533.96	0.00		3,650.00	40,319.11	15,564.85	0.00	0.00	0.00	0.00
23 Princ Off	126,373.83	0.00		103,802.52	7,247.35	15,083.46	0.00	240.50	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	11,829.56	0.00		0.00	9,851.83	1,977.73	0.00	0.00	0.00	0.00
27 Teaching	56,087.69	0.00		26,730.88	5,318.40	6,492.27	1,023.85	16,522.29	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,150.00	0.00		0.00	0.00	0.00	0.00	1,150.00	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	104.69	0.00		0.00	0.00	0.00	104.69	0.00	0.00	0.00
73 Total	255,079.73	0.00		134,183.40	62,736.69	39,118.31	1,128.54	17,912.79	0.00	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 74 - Highly Capable

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	296,506.51	0.00		700.00	215,351.02	73,534.48	6,641.31	279.70	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	185,329.81	0.00		250.00	10,690.24	1,622.22	6,852.51	165,914.84	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	24,480.55	0.00		17,806.98	0.00	6,673.57	0.00	0.00	0.00	0.00
27 Teaching	1,406,380.71	49.53		1,003,055.97	24,386.62	361,349.54	5,814.34	10,636.64	1,088.07	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	498,095.66	0.00		372,566.20	0.00	121,441.38	0.00	4,088.08	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	15,409.18	0.00		12,623.23		2,785.95	0.00	0.00	0.00	0.00
74 Total	2,426,202.42	49.53		1,407,002.38	250,427.88	567,407.14	19,308.16	180,919.26	1,088.07	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	26.38	0.00		0.00	0.00	0.00	26.38	0.00	0.00	0.00
22 Lrn Resrc	63,316.08	0.00		0.00	0.00	0.00	43,987.41	19,328.67	0.00	0.00
23 Princ Off	95,861.54	0.00		1,369.69	22,396.38	3,770.22	47,326.05	7,167.95	56.25	13,775.00
24 Guid/Coun	2,758.90	0.00		1,083.72	0.00	244.25	1,430.93	0.00	0.00	0.00
25 Pupil M/S	3,318.92	0.00		0.00	0.00	0.00	3,318.92	0.00	0.00	0.00
26 Health	494.42	0.00		0.00	0.00	0.00	494.42	0.00	0.00	0.00
27 Teaching	678,271.91	50,319.77		14,548.26	2,436.58	2,029.02	278,061.49	328,779.99	2,096.80	0.00
28 Extracur	537,801.72	4,826.13		202,242.17	115,454.48	80,067.26	48,046.81	58,151.02	91.25	28,922.60
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,295.00	0.00		0.00	0.00	0.00	0.00	3,295.00	0.00	0.00
32 Inst Tech	23,361.00	0.00			0.00	0.00	472.33	0.00	0.00	22,888.67
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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	695.79	0.00			0.00	0.00	695.79	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	1,409,201.66	55,145.90		219,243.84	140,287.44	86,110.75	423,860.53	416,722.63	2,244.30	65,586.27

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 88 - Child Care

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	11.95	0.00		0.00	0.00	0.00	11.95	0.00	0.00	0.00
25 Pupil M/S	5,096.98	0.00		2,892.00	0.00	643.88	1,561.10	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	139,229.41	0.00		0.00	92,246.03	46,611.19	253.60	118.59	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	1,626,785.77	34,810.50		0.00	1,032,818.57	494,586.07	63,930.66	603.00	36.97	0.00
88 Total	1,771,124.11	34,810.50		2,892.00	1,125,064.60	541,841.14	65,757.31	721.59	36.97	0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 89 - Other Community Services

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	4,953.71	0.00		2,905.15	0.00	1,636.35	412.21	0.00	0.00	0.00
28 Extracur	1,015,536.13	37,143.63		12,745.26	629,978.36	215,465.70	63,677.70	48,863.33	4,909.65	2,752.50
29 Pmt to SD	0.00							0.00		
31 InstProDev	387.97	0.00		161.25	156.98	69.74	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	22.68	0.00			0.00	0.00	22.68	0.00	0.00	0.00
63 Oper Bldg	186,252.92	0.00			155,389.62	30,863.30	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	3,931.71	0.00	0.00	0.00	3,284.48	647.23	0.00	0.00	0.00	0.00
89 Total	1,211,085.12	37,143.63	0.00	15,811.66	788,809.44	248,682.32	64,112.59	48,863.33	4,909.65	2,752.50

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	1,247,198.62	11,601.51			0.00	0.00	1,380.15	1,210,155.33	24,061.63	0.00
12 Supt Off	737,064.21	174.08		481,745.03	105,888.00	121,384.34	5,735.43	13,732.40	8,404.93	0.00
13 Busns Off	5,549,076.68	11,295.15		0.00	3,680,207.69	1,179,233.64	138,069.84	533,601.75	6,668.61	0.00
14 HR	3,938,784.31	4,762.78		406,792.45	2,293,847.22	808,072.02	43,546.93	376,409.15	5,353.76	0.00
15 Pbhc Rltn	1,262,480.92	4,515.56		0.00	888,254.22	280,505.85	5,197.55	81,180.42	2,827.32	0.00
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	1,139,957.55	130.84		0.00	863,202.42	260,602.91	11,294.95	4,726.43	0.00	0.00
62 Grnd Mnt	2,031,959.93	2.00			1,118,202.11	396,217.01	137,663.28	379,781.21	94.32	0.00
63 Oper Bldg	12,579,647.22	7,219.47			8,232,624.65	3,288,953.82	901,951.41	148,082.11	815.76	0.00
64 Maintnce	5,273,000.92	8,933.43	0.00		1,782,408.10	573,816.58	850,485.50	2,044,569.64	339.21	12,448.46
65 Utilities	8,801,692.39	0.00	0.00		0.00	0.00	0.00	8,801,692.39	0.00	0.00
67 Bldg Secu	444,781.46	1,542.87			248,266.02	77,720.33	9,822.63	107,429.61	0.00	0.00
68 Insurance	4,782,384.00	0.00					0.00	4,782,384.00		0.00
72 Info Sys	6,929,267.69	694.55	0.00	0.00	3,948,361.05	1,284,988.76	474,252.36	1,202,694.67	8,697.60	9,578.70
73 Printing	159,631.19	0.00	-	0.00	212,046.93	74,287.61	114,436.28	3,748.69	28.58	0.00
			244,916.90							
74 Warehouse	720,407.49	16,955.70	-	0.00	595,878.80	204,401.31	44,001.72	6,596.56	0.00	35,671.30
			183,097.90							
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	3,774.70							3,774.70		
84 Principal	508,805.86							508,805.86		
85 Debt Expn	1,258,080.04		-					0.00		1,569,859.47
			311,779.43							
97 Total	57,367,995.18	67,827.94	-	888,537.48	23,969,187.21	8,550,184.18	2,737,838.03	20,209,364.92	57,291.72	1,627,557.93
			739,794.23							

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 98 - School Food Services

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	691,339.39	4,213.16		0.00	11,745.74	2,375.60	345.50	672,659.39	0.00	0.00
42 Food	3,625,777.80	0.00					3,625,777.80	0.00		
44 Operation	4,008,118.40	183,657.86			364,886.01	213,966.24	500,615.36	2,579,328.01	0.00	165,664.92
49 Transfers	-168,549.67		- 168,549.67							
98 Total	8,156,685.92	187,871.02	- 168,549.67	0.00	376,631.75	216,341.84	4,126,738.66	3,251,987.40	0.00	165,664.92

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

PROGRAM 99 - Pupil Transportation

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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	1,471,055.28	0.00		0.00	931,406.20	539,649.08	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,554,888.79	2,383.75		0.00	1,069,425.05	299,729.28	4,642.81	165,194.61	13,513.29	0.00
52 Operation	12,994,141.31	5,428.30			5,625,416.23	2,477,013.74	883,440.87	4,000,200.76	2,641.41	0.00
53 Maintnce	1,212,904.32	2.00			519,935.55	168,652.64	399,071.91	117,380.81	7,861.41	0.00
56 Insurance	205,348.00							205,348.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-1,105,296.27		- 1,105,296. 27							
99 Total	16,333,041.43	7,814.05	- 1,105,296. 27	0.00	8,146,183.03	3,485,044.74	1,287,155.59	4,488,124.18	24,016.11	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.	664,372.00
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.	9,854,312.15
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 Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	2,204,526.21
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	2,204,526.21

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.

12,353.52

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.1209

a) Total All Programs (SYSTEM CALCULATED)	531,686,686.99
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)	57,367,995.18
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)	474,318,691.81

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

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

RUN TIME: 4:00:25 PM

COUNTY: 17 King

For the Year Ended August 31, 2023

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.

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

144,177.12

18. 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

19. 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

20. 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.

97,760.12

21. 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

22. 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.

6,460,090.75

23. 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

24. 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

25. 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

26. 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

27. 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

28. 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

29. 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

30. 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 2024-2025

COUNTY: 17 King

Fiscal Year 2022-2023

PROGRAM AND ACTIVITY TITLES	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	474,318,691.81	966,736.78		3,625,777.80			469,726,177.23
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,247,198.62	0.00		0.00	1,103,021.50	144,177.12	
12 Superintendent's Office	737,064.21	0.00		0.00	737,064.21	0.00	
13 Business Office	5,549,076.68	0.00		0.00		5,549,076.68	
14 Human Resources	3,938,784.31	0.00		0.00		3,938,784.31	
15 Public Relations	1,262,480.92	0.00			1,164,720.80	97,760.12	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	1,139,957.55	0.00		0.00	1,139,957.55	0.00	
62 Grounds Maintenance	2,031,959.93	0.00		0.00	2,031,959.93	0.00	
63 Operation of Buildings	12,579,647.22	0.00		0.00	12,579,647.22	0.00	
64 Maintenance	5,273,000.92	12,448.46		0.00	5,260,552.46	0.00	
65 Utilities	8,801,692.39	0.00		0.00	8,801,692.39	0.00	
67 Building and Property Security	444,781.46	0.00		0.00	444,781.46	0.00	
68 Insurance	4,782,384.00	0.00		0.00	4,782,384.00	0.00	
72 Information Systems	6,929,267.69	9,578.70		0.00	459,598.24	6,460,090.75	
73 Printing	159,631.19	0.00		0.00		159,631.19	
74 Warehousing	720,407.49	35,671.30		0.00		684,736.19	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	3,774.70		3,774.70				
84 Principal	508,805.86		508,805.86				
85 Debt-Related Expenditures	1,258,080.04		0.00				
Total Program 97	57,367,995.18	1,627,557.93	512,580.56	0.00	38,505,379.76	17,034,256.36	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

COUNTY: 17 King

Fiscal Year 2022-2023

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	531,686,686.99	2,594,294.71	512,580.56	3,625,777.80		17,034,256.36	469,726,177.23
Unallowable Costs					-38,505,379.76		38,505,379.76
TOTALS	531,686,686.99	2,594,294.71	512,580.56	3,625,777.80		17,034,256.36	508,231,556.99

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	14,669,180.60
2. FY 20-21 DIRECT EXPENDITURES	445,176,819.16
3. FY 20-21 OVER/UNDER RECOVERY (CALCULATED)	2,933,625.90
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	17,602,806.50
5. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.0395

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	17,034,256.36
7. FY 20-21 OVER/UNDER RECOVERY (LINE 3)	2,933,625.90
8. FY 22-23 ADJUSTED IND POOL (LINE 6 + LINE 7)	19,967,882.26
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	508,231,556.99
10. FY 22-23 RESTRICTED INDIRECT RATE (LINE 5)	0.0395
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	20,075,146.50
12. FY 22-23 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-107,264.24
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	16,926,992.11
14. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.0333

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	474,318,691.81	966,736.78		3,625,777.80			469,726,177.23
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,247,198.62	0.00		0.00	1,103,021.50	144,177.12	
12 Superintendents Office	737,064.21	0.00		0.00		737,064.21	
13 Business Office	5,549,076.68	0.00		0.00		5,549,076.68	
14 Human Resources	3,938,784.31	0.00		0.00		3,938,784.31	
15 Public Relations	1,262,480.92	0.00			1,164,720.80	97,760.12	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	1,139,957.55	0.00		0.00		1,139,957.55	
62 Grounds Maintenance	2,031,959.93	0.00		0.00		2,031,959.93	
63 Operation of Buildings	12,579,647.22	0.00		0.00		12,579,647.22	
64 Maintenance	5,273,000.92	12,448.46		0.00		5,260,552.46	
65 Utilities	8,801,692.39	0.00		0.00		8,801,692.39	
67 Building and Property Security	444,781.46	0.00		0.00		444,781.46	
68 Insurance	4,782,384.00	0.00		0.00		4,782,384.00	
72 Information Systems	6,929,267.69	9,578.70		0.00		6,919,688.99	
73 Printing	159,631.19	0.00		0.00		159,631.19	
74 Warehousing	720,407.49	35,671.30		0.00		684,736.19	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	3,774.70		3,774.70				
84 Principal	508,805.86		508,805.86				
85 Debt-Related Expenditures	1,258,080.04		0.00				
Total Program 97	57,367,995.18	1,627,557.93	512,580.56	0.00	2,267,742.30	53,271,893.82	

	Fiscal Year 2022-2023						
	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	531,686,686.99	2,594,294.71	512,580.56	3,625,777.80		53,271,893.82	469,726,177.23
Unallowable Costs					-2,267,742.30		2,267,742.30
Totals	531,686,686.99	2,594,294.71	512,580.56	3,625,777.80		53,271,893.82	471,993,919.53

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	45,837,802.86
2. FY 20-21 DIRECT EXPENDITURES	414,008,196.90
3. FY 20-21 OVER (UNDER) RECOVERY	4,809,446.46
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	50,647,249.32
5. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.1223

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	53,271,893.82
7. FY 20-21 OVER (UNDER) RECOVERY (LINE 3)	4,809,446.46
8. FY 22-23 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	58,081,340.28
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	471,993,919.53
10. FY 22-23 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1223
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	57,724,856.35
12. FY 22-23 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	356,483.92
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	53,628,377.74
14. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.1136

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	321,879,404.49	245,655,820.26	19,651.62	76,203,932.61
02 Alternative Learning Experience (ALE)	2,590,129.48	2,590,129.48	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	17,676,827.62	17,676,827.62	0.00	0.00
34 Middle School Career and Tech. Ed., State	3,235,503.60	3,235,503.60	0.00	0.00
45 Skill Center-Basic, State	4,862,697.62	4,862,697.62	0.00	0.00
97 Districtwide Support	57,367,995.18	44,230,520.28	378,477.26	12,758,997.64
TOTAL BASIC EDUCATIONAL PROGRAMS	407,612,557.99	318,251,498.86	398,128.88	88,962,930.25
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	265,323.45	0.00	265,323.45	0.00
12 Federal Stimulus-ESSER II	20,620.96	0.00	20,620.96	0.00
13 Federal Stimulus-ESSER III	278,856.43	0.00	278,856.43	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	252,665.69	0.00	252,665.69	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	400,078.69	0.00	400,078.69	0.00
21 Special Education-Supplemental, State	67,846,779.48	46,774,380.63	90,193.45	20,982,205.40
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	56,332.00	0.00	56,332.00	0.00
24 Special Education-Supplemental, Federal	6,562,821.85	0.00	6,562,821.85	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	116,647.93	0.00	116,647.93	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	26,127.20	0.00	26,127.20	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	859,959.01	0.00	859,959.01	0.00
52 Other Title Grants Under ESEA, Federal	752,976.00	0.00	752,976.00	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	2,204,526.21	2,204,526.21	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	2,971,275.51	2,971,275.51	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	692,708.99	0.00	692,708.99	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	494,302.23	0.00	494,302.23	0.00
65 Transitional Bilingual, State	7,523,888.47	7,263,617.28	0.00	260,271.19
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	95,889.22	0.00	83,710.00	12,179.22
69 Compensatory, Other	1,089,929.29	0.00	0.00	1,089,929.29
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	255,079.73	0.00	0.00	255,079.73
74 Highly Capable	2,426,202.42	1,055,042.51	0.00	1,371,159.91
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	1,409,201.66	0.00	0.00	1,409,201.66
TOTAL OTHER INSTRUCTIONAL PROGRAMS	96,602,192.42	60,268,842.14	10,953,323.88	25,380,026.40
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	1,771,124.11	0.00	0.00	1,771,124.11
89 Other Community Services	1,211,085.12	0.00	0.00	1,211,085.12
98 School Food Services	8,156,685.92	29,767.20	4,119,888.66	4,007,030.06
99 Pupil Transportation	16,333,041.43	14,406,249.31	0.00	1,926,792.12
TOTAL OTHER PROGRAMS	27,471,936.58	14,436,016.51	4,119,888.66	8,916,031.41
TOTALS	531,686,686.99	392,956,357.51	15,471,341.42	123,258,988.0

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 21 - 22 Actual (A)	FY 22 - 23 Actual (B)
Preliminary FY 2022-2023 to FY 2021-2022 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.	61,909,501.56	67,846,779.48
2. Minus Revenue 7121 Payments From Other Districts.	117,331.25	131,844.93
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	49,001.17	90,193.45
4. Equals aggregate special education expenditures for resident special education students.	61,743,169.14	67,624,741.10
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.)		5,881,571.96
Preliminary FY 2022-2023 to FY 2021-2022 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,996.66	2,901.22
7. Expenditures per pupil (line 4/line 6).	20,603.99	23,309.07
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,705.08
Preliminary Year-End Special Education Maintenance of Effort Test FY 2022-2023 to FY 2021-2022 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.	18,282,455.54	20,982,205.40
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,699,749.86
11. Expenditures per pupil (line 9/line 6).	6,100.94	7,232.20
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,131.26

Notes:

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

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

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

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

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

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 2022 - 23	FY 2021 - 22	Food Services Deficit Calculation			
					FY 2022 - 23	FY 2021 - 22	
Total Expenditures	+ (plus)	531,686,686.99	503,932,109.40	Total Program 98	+	8,156,685.92	9,747,848.04
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	5,850,915.90	567,820.83
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Child Care	- (minus)	1,771,124.11	1,543,847.91	Revenue 4198 (State)	-	29,767.20	175,045.71
Other Community Services	- (minus)	1,211,085.12	966,277.76	Revenue 4398 (State)	-	0.00	0.00
School Food Services	- (minus)	8,156,685.92	9,747,848.04	Revenue 6198 (Fed)	-	3,306,748.69	9,401,090.25
Debt Service, Interest	- (minus)	3,774.70	2,541.38	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	- (minus)	508,805.86	462,524.18	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	-	813,139.97	575,593.44
Capital Outlay, All Object 9	- (minus)	2,594,294.71	1,609,408.63	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	- (minus)	9,086.37	10,551.51	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	- (minus)	15,462,255.05	37,831,529.67	TOTAL FOOD SERVICES DEFICIT		-1,843,885.84	-971,702.19
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	3,306,748.69	9,401,090.25	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	813,139.97	575,593.44	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+ (plus)	0.00	0.00	are displayed.			
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 22-23	+ (plus)	0.00	0.00				

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Fed	+ (plus)	109,917.00	0.00
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+ (plus)	13,810.35	22,834.91
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)	65,586.27	81,126.99

Description	Operation	FY 2022 - 23	FY 2021 - 22
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)	2,752.50	42,827.00
Capital Outlay, Food Services	+ (plus)	165,664.92	389,808.99
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	506,447,194.85	462,270,861.90

FY 2022 - 23/FY 2021 - 22 1.1

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

REPORT F196

Lake Washington School District No. 414

RUN DATE: 11/7/2023

E.S.D. 121

Preliminary Vocational Education Maintenance of Effort

RUN TIME: 4:00:26 PM

COUNTY: 17 King

Fiscal Year 2022-2023

Description	Operation	FY 2022 - 23	FY 2021 - 22
Program 31, Vocational--Basic State	+ (plus)	17,676,827.62	15,480,256.76
Program 34, Middle School Career and Technical Education-State	+ (plus)	3,235,503.60	2,997,644.24
Program 38, Vocational--Federal	+ (plus)	116,647.93	113,421.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	4,862,697.62	4,241,939.62
Program 46, Skill Center--Federal	+ (plus)	26,127.20	32,325.00
Secondary Vocational Education Revenue	- (minus)	121,254.77	116,834.00
Skill Center Revenue	- (minus)	27,158.80	33,297.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	25,769,390.40	22,715,455.62
	FY 22-23 / 21-22		1.13

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	87,890,178.36
Informational	1.539	On the Balance Sheet GF G.L. 450, Investments, is not equal to County Treasurer Item 450, Investments.	87,876,859.13	0.00
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*	504,603,309.01	0.00
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	2,365,119.83
Informational	4.504	On the Balance Sheet, ASB G.L. 450, Investments, is not equal to F-197 County Treasurer Item 450, Investments.	2,364,071.47	0.00

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
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	30,459,169.45
Informational	3.503	On the Balance Sheet DSF G.L. 450, Investments, is not equal to F-197 County Treasurer report item 450, Investments.	30,451,770.78	0.00

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
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	68,108,001.83
Informational	2.506	On the Balance Sheet CPF G.L. 450, Investment, is not equal to F-197 County Treasurer report Item 450, Investments.	68,042,704.44	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	3,198,350.90
Informational	9.505	On the Balance Sheet TVF G.L. 450, Investments, is not equal to F-197 County Treasurer report Item 450, Investments.	3,197,132.83	0.00

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits