

Lake Washington School District No.414

SUMMARY OF GENERAL FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	67,917,825	0	67,917,825
2000   Local Nontax Support	12,151,230	2,500,000	14,651,230
3000   State, General Purpose	207,857,912	-4,600,000	203,257,912
4000   State, Special Purpose	40,395,084	1,200,000	41,595,084
5000   Federal, General Purpose	6,140	0	6,140
6000   Federal, Special Purpose	15,693,838	1,300,000	16,993,838
7000   Revenues from Other School Districts	8,340	0	8,340
8000   Revenues from Other Entities	6,025	0	6,025
9000   Other Financing Sources	9,894,009	0	9,894,009
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>353,930,403</b>	<b>400,000</b>	<b>354,330,403</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	223,784,291	1,200,000	224,984,291
10   Federal Stimulus	0	0	0
20   Special Education Instruction	45,306,299	2,500,000	47,806,299
30   Vocational Education Instruction	9,277,044	0	9,277,044
40   Skill Center Instruction	2,864,794	0	2,864,794
50 and 60   Compensatory Education Instruction	12,015,097	0	12,015,097
70   Other Instructional Programs	6,527,975	1,300,000	7,827,975
80   Community Services	2,285,364	0	2,285,364
90   Support Services	53,169,291	0	53,169,291
<b>B. TOTAL EXPENDITURES</b>	<b>355,230,155</b>	<b>5,000,000</b>	<b>360,230,155</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-1,299,752</b>	<b>-4,600,000</b>	<b>-5,899,752</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	2,794,430	2,794,430
G.L.825 Restricted for Skill Center	0	441,565	441,565
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Lake Washington School District No.414

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	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	950,000	3,301,667	4,251,667
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	32,400,000	-3,507,995	28,892,005
G.L.891 Unassigned to Minimum Fund Balance Policy	15,929,394	92,421	16,021,815
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>49,279,394</b>	<b>3,122,088</b>	<b>52,401,482</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	950,000	0	950,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	29,333,122	-1,477,912	27,855,210
G.L.891 Unassigned to Minimum Fund Balance Policy	17,696,520	0	17,696,520
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>47,979,642</b>	<b>-1,477,912</b>	<b>46,501,730</b>

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

**Lake Washington School District No.414****SUMMARY OF GENERAL FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Lake Washington School District No.414

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
<b>LOCAL TAXES</b>			
1100   Local Property Tax	67,917,594	0	67,917,594
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	231	0	231
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>67,917,825</b>	<b>0</b>	<b>67,917,825</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	1,492,706	1,200,000	2,692,706
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skill Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	185,706	0	185,706
2186   Community School Tuition and Fees	0	0	0
2188   Childcare Tuitions and Fees	1,272,528	0	1,272,528
2200   Sales of Goods, Supplies, and Services, Unassigned	800,000	0	800,000
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	506,000	0	506,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	6,095,553	0	6,095,553
2300   Investment Earnings	200,000	0	200,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	511,382	1,300,000	1,811,382
2600   Fines and Damages	50,000	0	50,000
2700   Rentals and Leases	667,355	0	667,355
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	270,000	0	270,000
2910   E-Rate	100,000	0	100,000
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>12,151,230</b>	<b>2,500,000</b>	<b>14,651,230</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	203,095,102	-4,600,000	198,495,102

Lake Washington School District No.414

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
3121   Special Education--General Apportionment	4,762,810	0	4,762,810
3300   Local Effort Assistance	0	0	0
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>207,857,912</b>	<b>-4,600,000</b>	<b>203,257,912</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	21,614,607	1,200,000	22,814,607
4122   Special Ed-Infants and Toddlers-State	2,020,202	0	2,020,202
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	1,703,936	0	1,703,936
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	1,432,461	0	1,432,461
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	3,738,900	0	3,738,900
4174   Highly Capable	656,505	0	656,505
4188   Childcare	0	0	0
4198   School Food Services	33,451	0	33,451
4199   Transportation--Operations	9,182,522	0	9,182,522
4300   Other State Agencies, Unassigned	0	0	0
4321   Special Education--Other State Agencies	0	0	0
4322   Special Education-Infants and Toddlers-State	0	0	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	12,500	0	12,500
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>40,395,084</b>	<b>1,200,000</b>	<b>41,595,084</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0

Lake Washington School District No.414

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	6,140	0	6,140
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>6,140</b>	<b>0</b>	<b>6,140</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	5,000,000	0	5,000,000
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	5,482,595	1,300,000	6,782,595
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	92,273	0	92,273
6146   Skill Center	38,356	0	38,356
6151   Disadvantaged ESEA Disadvantaged, Fed	1,185,758	0	1,185,758
6152   School Improve, Fed Other Title Grants under ESEA, Fed	420,382	0	420,382
6153   Migrant ESEA Migrant, Federal	0	0	0
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	368,995	0	368,995
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	1,856,574	0	1,856,574
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0

Lake Washington School District No.414

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	651,000	0	651,000
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	57,905	0	57,905
6276   Targeted Assistance	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	0	0	0
6318   Federal Stimulus--Competitive Grants	0	0	0
6321   Special Education--Medicaid Reimbursement	30,000	0	30,000
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0

Lake Washington School District No.414

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	510,000	0	510,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>15,693,838</b>	<b>1,300,000</b>	<b>16,993,838</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	8,340	0	8,340
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	0	0	0
7145   Skill Center	0	0	0
7189   Other Community Services	0	0	0
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>8,340</b>	<b>0</b>	<b>8,340</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	6,025	0	6,025
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	0	0	0
8500   Nonfederal, ESD	0	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>6,025</b>	<b>0</b>	<b>6,025</b>
<b>OTHER FINANCING SOURCES</b>			



Lake Washington School District No.414

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	9,894,009	0	9,894,009
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>9,894,009</b>	<b>0</b>	<b>9,894,009</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>353,930,403</b>	<b>400,000</b>	<b>354,330,403</b>

Lake Washington School District No.414

EXPENDITURE BY PROGRAM

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	223,090,315	1,200,000	224,290,315
02   Alternative Learning Experience	693,976	0	693,976
03   Basic Education - Dropout Reengagement	0	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>223,784,291</b>	<b>1,200,000</b>	<b>224,984,291</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	0	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	37,919,851	1,200,000	39,119,851
22   Special Education, Infants and Toddlers, State	2,020,182	0	2,020,182
24   Special Education, Supplemental, Federal	5,366,266	1,300,000	6,666,266
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>45,306,299</b>	<b>2,500,000</b>	<b>47,806,299</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	7,422,017	0	7,422,017
34   Middle School Career and Technical Education, State	1,765,022	0	1,765,022
38   Vocational, Federal	90,005	0	90,005
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>9,277,044</b>	<b>0</b>	<b>9,277,044</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	2,827,381	0	2,827,381
46   Skill Center, Federal	37,413	0	37,413
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>2,864,794</b>	<b>0</b>	<b>2,864,794</b>
<b>COMPENSATORY EDUCATION INSTUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,165,436	0	1,165,436
52   School Improvement, Federal Other Title Grants under ESEA, Federal	410,050	0	410,050
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	1,662,052	0	1,662,052
56   State Institutions, Centers and Homes, Delinquent	0	0	0

Lake Washington School District No.414

EXPENDITURE BY PROGRAM

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	1,424,311	0	1,424,311
59   Institutions - Juveniles in Adult Jails	0	0	0
61   Head Start, Federal	651,000	0	651,000
62   Math and Science, Professional Development, Federal	0	0	0
64   Limited English Proficiency, Federal	361,760	0	361,760
65   Transitional Bilingual, State	5,710,296	0	5,710,296
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	73,865	0	73,865
69   Compensatory, Other	556,327	0	556,327
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>12,015,097</b>	<b>0</b>	<b>12,015,097</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	185,706	0	185,706
74   Highly Capable	1,244,862	0	1,244,862
75   Professional Development, State	0	0	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	5,097,407	1,300,000	6,397,407
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>6,527,975</b>	<b>1,300,000</b>	<b>7,827,975</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Childcare	1,252,528	0	1,252,528
89   Other Community Services	1,032,836	0	1,032,836
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>2,285,364</b>	<b>0</b>	<b>2,285,364</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	34,582,398	0	34,582,398
98   School Food Services	8,495,578	0	8,495,578
99   Pupil Transportation	10,091,315	0	10,091,315
<b>90   TOTAL SUPPORT SERVICES</b>	<b>53,169,291</b>	<b>0</b>	<b>53,169,291</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>355,230,155</b>	<b>5,000,000</b>	<b>360,230,155</b>