2016-17 BUDGET
PUBLIC HEARING AND ADOPTION

Resolution No. 2214

August 8, 2016

SITUATION

The 2016-17 proposed draft budget was presented to the Board at the June 20, 2016 meeting. The budget was posted on the district's website. Copies of the budget have also been made available to interested persons.

State statutes require the board to hold a public hearing on the budget and adopt the budget by resolution, which also establishes the tax levies necessary to support the General Fund, the Capital Projects Fund, and the Debt Service Fund. The F-195, state budget format, is the official budget to be adopted. All program totals agree with the district format, which has more detailed information.

RECOMMENDATION

The Board of Directors adopts Resolution No. 2214 officially adopting the 2016-17 Budget.

ADOPTION OF THE 2016-17 BUDGET

Resolution No. 2214

WHEREAS, a public hearing was held on Monday, August 8, 2016, as required by the law of the state of Washington to adopt the budget for Lake Washington School District No. 414, King County, Washington for the 2016-17 fiscal year; and

WHEREAS, the Board of Directors is required to determine the amount of the year 2017 excess tax levies for the General Fund, the Capital Projects Fund, and the Debt Service Fund.

NOW, THEREFORE, BE IT RESOLVED that in accordance with WAC 392-123-054, the Board of Directors of the Lake Washington School District No. 414 hereby adopts the Budget of Revenues and Expenditures for the 2016-17 budget including appropriations for each fund as follows:

General Fund	$318,405,032
Associated Student Body Fund	4,967,308
Debt Service Fund	53,915,967
Capital Projects Fund	81,883,767
Transportation Vehicle Fund	1,112,960

BE IT FURTHER RESOLVED that the amount approved for the year 2017 excess tax levies for the General Fund, the Capital Projects Fund, and the Debt Service Fund was determined and is enumerated on the "Budget and Excess Levy Summary" page in the copy of the 2016-17 budget.

APPROVED by the Board of Directors of Lake Washington School District No. 414 in a regular meeting held on the 8th day of August 2016.

BOARD OF DIRECTORS
LAKE WASHINGTON SCHOOL DISTRICT NO. 414

_____

_____

_____

Attest: _____

_____ _____

Secretary, Board of Directors

Lake Washington School District

2016-17 Draft Budget

Lake Washington School District

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Introductory Section

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Executive Summary

Organizational Summary

Lake Washington School District is a high-performing, fast growing public school district serving students in preschool through grade 12. The district encompasses 76 square miles in the suburban east side of the Seattle metropolitan area. Lake Washington serves the cities of Kirkland, Redmond, part of Sammamish and unincorporated areas of King County. Lake Washington School District strives to make each of its more than 27,000 students future ready: prepared for college, prepared for the global workplace and prepared for personal success.

Lake Washington School District has five strategic goals:

1. Ensure academic success for every student
2. Provide safe and innovative learning environments
3. Recruit, hire and retain highly effective personnel
4. Use resources effectively & be fiscally responsible
5. Engage our communities.

Goals two through five work in support of the first goal. That goal is most critical to reaching the district's mission and vision.

The district's strategic plan drives the district's work. It focuses efforts toward accomplishing these goals. That plan further develops the strategic work planned to help achieve each goal and objective as well as indicators of success.

District processes ensure that budget prioritization closely aligns with the strategic planning process and district goals. These efforts link the strategic work with resource needs (time, people, and money). They create an appropriate alignment of resources to accomplish this strategic work.

To help develop the strategic plan and the budget, the district surveyed staff members and parents concerning specific strategic programs. This survey provided feedback for use in strategic planning. It also provided feedback on budget priorities.

This year, the legislature was in the second year of the biennial legislative session. The state supplemental budget did not make substantive changes to the two-year Operating Budget adopted last year and budget assumptions for 2016-17.

The district expects an increase in revenues from $304 million in 2015-16 to $321 million in 2016-17, an increase of $17 million. This increase is primarily due to increased enrollment, state funding of All Day Kindergarten and reduced class size, and state funded cost-of-living adjustments. These additional revenues are offset by increased expenditures for staff and costs of serving more students.

Highlights of the 2016-17 legislative budget include a 1.8% cost-of-living increase for all K-12 employees and an additional $400,000 for increased Materials, Supplies and Operating Costs. The state provided some additional funding for teachers for kindergarten through third grade as it phases in funding for lower class sizes in those grades. It also provided funding for All Day Kindergarten for all schools. The district will experience an offsetting loss of $4 million in local funds from All Day Kindergarten fees.

Through class size reduction funding, the district was able to reduce the classroom teacher to student staffing ratio in grades 2 and 3.

District departments and programs made budget requests for ongoing and strategic work. Each request provided required information on the purpose of the resources needed, connection to student success and alignment with district mission, vision and strategic goals. Requesters also provided the impact if the request is not approved and other alternatives considered, including existing resources or other funding sources.

This information was provided to the district's Strategic Advisory Leadership Team (SALT). SALT is a representative group of principals and other administrators. They carefully reviewed requests and provided feedback on budget prioritization and alignment

Executive Summary

with strategic work. The Board of Directors held work sessions on the budget, providing additional feedback and direction.

The budget reflects an investment in achieving the district's strategic goals. Following are some of the key investments toward achieving each goal area:

Goal 1. Ensure academic success for every student

- Lower class sizes in grades K-3
- Review and adoption of new textbooks and curriculum materials on an ongoing cycle
- Offer programs and courses for students needing academic challenge and rigor
- Offer programs for students who need academic support, intervention, or special education
- Provide programs for students who qualify as highly capable

Goal 2. Provide safe and innovative learning environments

- Ensure facilities are safe, clean and well maintained
- Implement Programs to ensure positive relationships between student safety such as Safe Schools Ambassadors
- Create technology-rich classroom experiences through classroom technology, student computer devices and instructional software
- Provide up-to-date technology systems that support organizational and instructional needs

Goal 3. Recruit, hire and retain highly effective personnel

- Maintain competitive compensation packages for all staff
- Provide a comprehensive mentoring program for teachers new to the profession

Goal 4. Use resources effectively & be fiscally responsible

- Maintain systems that meet financial and auditing standards

Goal 5. Engage our communities

- Provide comprehensive systems, tools and strategies to communicate with and engage parents and community members

In addition to these ongoing systemic investments, additional investments in strategic outcomes have been prioritized in this year's budget as well as in the past several years. Highlights of these investments follow.

In support of Goal One, ensure academic success for every student, the highly capable program was expanded to kindergarten and grade 1; 7th period opportunities at high schools were increased; additional high school counselors were hired; the special education learning center program was expanded; alternatives to out of school suspension were funded; college and career ready specialists were added to high schools; and funds to support interpreter costs were added, among other items. For 2016-17, additional investments will be made in the textbook adoption cycle to keep pace with the district's growing enrollment, highly capable support of students in kindergarten and first grade, and special education support.

Significant funding was also directed toward Goal Two of providing safe and innovative learning environments. In this area, funding enabled an increase in the number of nurses and custodians plus grounds and staff supporting transportation operations. Additional high school campus security staff, health room support and enhanced technology support for all schools were also added. For 2016-17 support for truancy boards, increased crossing guards, and safety and supervision is provided.

Executive Summary

A third area of focus is on the objective to provide quality training and professional learning systems, in support of Goal Three to recruit, hire and retain highly effective personnel. The district's professional development program was heavily affected by past budget cuts, impacting the district's ability to train and coach teachers. Effective teachers must be life-long learners who continue to work to improve their practice. Investments in this area include added positions to help teachers focus on those efforts such as literacy and instructional coaches, professional learning specialists, and professional development in new curricula. In 2016-17, investments include elementary building administrative support and enhanced recruiting efforts.

Investments in Goal Four to use resources effectively and be fiscally responsible were aimed at aligning resources and strategic goals and ensuring effective and efficient systems. Funds have been added to support student registration and data systems in business and human resource functions.

The final area of focus is on Goal Five, engaging our communities. Investments have been made to provide video, social media, digital media staffing; additional support for volunteer management; and support for public participation and community engagement efforts.

Dr. Traci Pierce, superintendent, led the budget development process for 2016-17, along with these senior leaders:

- Janene Fogard, deputy superintendent for operational services
- Dr. Jon Holmen, associate superintendent for student and school support services
- Matt Manobianco, associate superintendent for student and professional learning services

The proposed budget was submitted to the board of directors in June. It was made available to the public and posted to the district website. The state of Washington requires that districts make their budget available no later than July 10. As required by law, the district must post legal notices for two consecutive weeks, at least seven days prior to the budget adoption hearing. In August, the board of directors adopts the budget. The final adoption date must be no later than August 31. The budget is submitted to the Educational Service District by September 3 and to the Office of the Superintendent of Public Instruction for final approval. The budget becomes effective for the start of the fiscal year on September 1.

This budget is adopted by the district's elected Board of Directors. Members of the board are:

- Nancy Bernard, President, first elected 1997
- Siri Bliesner, first elected 2011
- Christopher Carlson, first elected 2007
- Eric Laliberte, first elected 2015
- Mark Stuart, first elected 2013

Executive Summary

Financial Summary

The budget is developed using the guidelines of the Washington State Office of Superintendent of Public Instruction. It is organized into a series of accounts called funds.

The district is in a strong financial standing in its' General Fund. State revenues supporting the General Fund are expected to continue increasing each year until 2017-18 when the State Legislature is required by law to fully fund basic education. Local revenues are expected to decrease in 2017-18 when current levy collections are scheduled to be reduced. This year's state legislature established an Education Funding Task Force to make recommendations on state and local funding of Basic Education. These impending legislative decisions may change the fundamental structure and levels of state and local levy funding. These state decisions will be critical in the development of future district budgets.

The state legislature is expected to continue to phase in funding for class size reduction in grades K-3. This additional funding will increase the need for teachers and more classrooms at the elementary level.

The district's Capital Projects Fund will see a significant increase in funding due to passage of a recent bond measure. This measure results from the district's Capital Facilities Plan, which reflects enrollment projections for continued growth in the coming years. For 2016-17, the district expects 28,532 students, an increase of over 702 from the previous year. Additional increases will continue through 2020, when the district is expected to top 30,000 students. Those additional students, when combined with lowering class sizes, are expected to put considerable pressure on the available classroom capacity in the district. In other words, more classrooms will likely be needed to house the additional students and the increased number of classes from existing enrollment.

The Board of Directors approved a short-term facilities plan in September 2014, to add enough classrooms to address district capacity needs through 2017-18. This plan includes teacher planning spaces at Juanita High School and Evergreen Middle, additional portable classrooms across the district and a classroom addition to Redmond Elementary.

A Long-Term Facilities Planning Task Force developed recommendations to address the district's classroom needs, which were accepted by the school board in December 2015. A Bond Advisory Committee provided input on a draft district plan to fund these recommendations through a series of bond measures. A $398 million bond measure passed in April 2016 with 66.28% of the vote.

The 2016-17 budget includes funds from an initial sale of the recently approved bonds. These funds will build new schools, and rebuild and expand aging schools. Future budgets will include the sale of remaining bonds as needed to fund the approved construction projects through their expected completion in the fall of 2021. Future bond measures have been developed as part of a long-term financing plan to fund the projects recommended by the Long-Term Facilities Planning Task Force.

Executive Summary

Budget Summary — All Funds	GENERAL FUND 2016-17	ASSOCIATED STUDENT BODY FUND 2016-17	DEBT SERVICE FUND 2016-17	CAPITAL PROJECTS FUND 2016-17	TRANSPORTATION VEHICLE FUND 2016-17
BEGINNING FUND BALANCE					
Restricted for Carryover					
Restricted for Skill Center					
Nonspendable - Inventory	950,000				
Committed from Levy Proceeds				(1,449,348)	
Restricted Proceeds		915,127	14,809,572	189,683,247	2,721,961
Unassigned to Minimum FB Policy	14,889,203				
Assigned/Unassigned Fund Balance*	25,556,393			1,146,631	
TOTAL BEGINNING FUND BALANCE	41,395,596	915,127	14,809,572	189,380,530	2,721,961
REVENUES	312,241,676	4,992,933	46,934,572	46,584,456	857,415
OTHER FINANCING USES-TRANSFER	8,806,158		7,059,850	(15,866,008)	
TOTAL RESOURCES AVAILABLE	362,443,430	5,908,060	68,803,994	220,098,978	3,579,376
EXPENDITURES	318,405,032	4,967,308	53,915,967	81,883,767	1,112,960
TOTAL USE OF RESOURCES	318,405,032	4,967,308	53,915,967	81,883,767	1,112,960
ENDING FUND BALANCE					
Restricted for Carryover					
Restricted for Skill Center					
Nonspendable - Inventory	950,000				
Committed from Levy Proceeds				(685,149)	
Restricted Proceeds		940,752	14,888,027	137,718,452	2,466,416
Unassigned to Minimum FB Policy	16,052,392				
Assigned/Unassigned Fund Balance*	27,036,006			1,181,908	
TOTAL ENDING FUND BALANCE	44,038,398	940,752	14,888,027	138,215,211	2,466,416

* "Unassigned" designation is for General Fund only.

Executive Summary

GENERAL FUND
BUDGET SUMMARY

		ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
BEGINNING FUND BALANCE						
Restricted for Carryover		3,409,622	3,254,487	3,146,361	0	0
Restricted for Skills Center		0	173,071	186,767	0	0
Nonspendable - Inventory		950,000	950,000	950,000	950,000	950,000
Unassigned to Minimum FB Policy		11,207,458	11,655,524	12,582,035	13,260,819	14,889,203
Unreserved/Unassigned Fund Balance		7,104,007	6,186,893	9,271,514	14,516,393	25,556,393
Total Beginning Fund Balance		$22,671,087	$22,219,975	$26,136,677	$28,727,212	$41,395,596
REVENUES AND OTHER FINANCING SOURCES						
1000	Local Taxes	53,855,055	56,639,026	60,469,659	64,011,180	65,911,370
2000	Local Nontax	17,353,493	17,148,164	17,258,992	15,252,038	11,300,894
3000	State, General Purpose	119,762,174	131,310,395	139,180,971	165,767,935	181,105,965
4000	State, Special Purpose	25,280,344	29,686,960	32,836,760	34,958,958	37,672,118
5000	Federal, General Purpose	14,565	14,542	13,645	6,140	6,140
6000	Federal, Special Purpose	10,977,349	10,470,979	11,415,439	15,455,458	16,232,631
7000	Revenues From Other School Districts	34,851	16,889	33,327	6,251	6,533
8000	Revenues From Other Agencies & Assoc.	263,783	35,824	17,526	6,025	6,025
8200	Revenues From Private Foundations	180,000	0	21,054	0	0
9000	Other Financing Sources	5,388,865	6,317,918	6,677,268	8,053,305	8,806,158
Total Revenues & Other Financing Sources		$233,110,479	$251,640,697	267,924,641	$303,517,290	$321,047,834
Total Resources Available		$255,781,566	$273,860,672	294,061,318	$332,244,502	$362,443,430
EXPENDITURES						
01	Regular Education	141,838,766	148,906,947	156,925,295	184,616,920	200,261,114
02	Alternative Learning Experience	610,934	511,695	542,946	567,782	598,294
20	Special Education Instruction	30,379,333	33,171,162	35,343,436	36,012,168	38,786,861
30	Vocational Education	4,505,819	5,356,574	5,707,603	6,548,581	6,811,502
4X	Skills Center Instruction	707,901	737,554	834,392	1,939,044	1,949,704
50/60	Compensatory Education	8,058,464	8,674,876	9,810,627	10,589,040	11,355,771
70	Other Instructional Programs	4,816,651	5,246,718	4,961,594	8,459,286	6,255,922
80	Community Services	1,831,879	1,712,577	1,872,264	2,078,485	2,114,888
90	Support Svcs/Nutrition Svcs/Transp.	40,811,844	43,405,892	45,498,187	50,542,185	50,270,976
Total Expenditures		$233,561,591	$247,723,995	$261,496,344	$301,353,491	$318,405,032
ENDING FUND BALANCE						
Restricted for Carryover		3,254,487	3,146,361	3,039,225	0	0
Restricted for Skills Center		173,071	186,767	189,810	0	0
Nonspendable - Inventory		950,000	950,000	3,508,692	950,000	950,000
Unassigned to Minimum FB Policy		11,655,524	12,582,035	12,431,016	15,175,865	16,052,392
Unreserved/Unassigned Fund Balance		6,186,893	9,271,514	13,396,232	14,765,146	27,036,006
Total Ending Fund Balance		$22,219,975	$26,136,677	$32,564,975	$30,891,011	$44,038,398

Executive Summary

Informational Summary

Personnel Trends

As student enrollment increases, additional teachers are needed to teach those students. A total of 53 new positions for employees holding teaching certificates were added between 2014-15 and 2015-16.

Classified employees (those without a teaching certificate) are needed to support the additional students and additional staff. They include custodians, nurses, payroll specialists, bus drivers and many more. There were approximately 47 additional classified staff in 2015-16 compared to the previous year.

As part of the legislature's efforts to fully fund education, state funding has increased. The additional funding received has enabled the district to increase its support personnel. Lower class sizes in grades K-3 and the move to all day kindergarten for all in 2016-17 will require an increase in teachers for those grades. The district's growing enrollment will also result in increased staffing.

Student Enrollment Trends

Between October 2014 and October 2015, student enrollment in Lake Washington School District (LWSD) grew from 26,716 to 27,830. That increase of 1,114 students follows a year with an increase of more than 660 students. This trend actually began in 2008. After several years of flat and even declining enrollment, LWSD started that year with 23,769 students. Since then, enrollment has grown by an average of 580 students each year.

Looking ahead, though, we know this growth will continue for the foreseeable future. There are more students in elementary grades than in the grades closer to graduation. Recently, about 1,800 students would enter kindergarten each year. Now we typically welcome about 2,200 kindergarteners each year. As the older, smaller district-wide classes graduate and younger, larger groups move up through the system, we will continue to see overall enrollment growth throughout our school district.

Tax Base and Tax Burden Trends

The assessed value of taxable property within the district, the tax base, has increased from $33.7 billion in 2012 to $43.3 billion in 2015. The assessed valuation is expected to increase to $46.9 billion for 2016 and to continue increasing thereafter. In 2012 collections for a six-year capital levy began.

In development of the successful 2016 bond measure, the district consulted with a Bond Advisory Committee in developing the measure. That measure is part of a plan to implement the recommendations of the Long-Term Facilities Planning Task Force. Implementing those recommendations fully will require a series of bond measures. The district has designed those measures to ensure the tax rate does not exceed $3.30 per thousand dollars of assessed value through 2029.

Organizational Section

Lake Washington School District Profile

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Board of Directors and Superintendent

Organizational Chart

Mission, Vision, Guiding Principles

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Budget Policies

Budget Timeline & Fund Types

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Map

List of Schools

LWSD Profile & Administrative Directory

Lake Washington School District Profile

Lake Washington School District (LWSD) is a high-performing, fast-growing public school district, located between Lake Washington and the Cascade Mountains, to the east of Seattle. Covering 76 square miles, LWSD is the public school district for the cities of Kirkland and Redmond, as well as about half of Sammamish. On the south end of the district, a small number of Bellevue residents also attend our schools.

LWSD is committed to providing its 27,830 students with a relevant education that prepares them for future success. The district has 51 schools: 31 elementary schools (grades K-5), 13 middle schools (grades 6-8) and nine high schools (grades 9-12), including 12 choice schools and one choice program (Cambridge Program at Juanita High School). The district also offers preschool programs in seven elementary schools.

The district is a fiscally independent unit of government. It is served by a five-member Board of Directors. The Board serves as the taxing authority, contracting body and policy maker. It ensures that all general laws of the state of Washington are followed in the expenditure of the district's tax dollars. It approves the annual adoption and appropriation resolution of the budget. The Board of Directors is ultimately responsible for the financial management of the district. The Board is empowered to hire a superintendent, the district's chief executive officer, who is responsible to the Board for the district's daily operations.

Directory of Officials

School Board	First Elected	Term Expires
Nancy Bernard *President*, District Three	1997	Nov. 2017
Chris Carlson *Vice President*, District Two	2007	Nov. 2019
Siri Bliesner *Director*, District Five	2011	Nov. 2019
Mark Stuart *Director,* District Four	2013	Nov. 2017
Eric Laliberte *Director,* District One	2015	Nov. 2019

Administrative Staff

- Dr. Traci Pierce, Superintendent
- Janene Fogard, Deputy Superintendent
- Dr. Jon Holmen, Associate Superintendent
- Matt Manobianco, Associate Superintendent
- Dale Cote, Director of School Support, Juanita Learning Community
- david Larson, director of School Support, Lake Washington Learning Community
- Dr. Matthew Livingston, Director of School Support, Eastlake Learning Community
- Sue Anne Sullivan, Director of School Support, Redmond Learning Community
- Matt Gillingham, Director of Student Services
- Paul Vine, Director of Special Education
- Jan Bakken, Associate Dir. of Special Education, Redmond LC
- Rick Burden, Associate Dr. of Special Education, Lake Washington LC
- Stacey McCrath, Associate Dr. of Special Education, Eastlake LC
- Wynn Spaulding, Associate Dir. of Special Education, Juanita LC
- Stephen Bryant, Director of Professional Learning
- Tim Krieger, Director of Teaching & Learning
- Kelly Pease, Director of Intervention Programs
- Dan Phelan, Director of Accelerated Programs and CTE
- Mike VanOrden, Director of Teaching and Learning
- Sally Askman, Director of Technology
- Pat Fowler-Fung, Director of Human Resources
- Jerred Kelly, Associate Director of Human Resources
- David Jacobson, Associate Director of Human Resources
- Forrest Miller, Director of Support Services
- Barbara Posthumus, Director of Business Services
- Kathryn Reith, Director of Communications

Administrative Directory

Elementary School Principals	
Principal Name	**School Name**
Jon Hedin	Alcott
Kimo Spray	Audubon
Heidi Paul	Bell
Jim Eaton	Blackwell
Mary Cronin	Carson
Gregory Moncada	Community
Karen Barker	Dickinson/Explorer
Robin Imai	Einstein
Jimmy Cho	Franklin
Toby Brenner	Frost
Dana Stairs	Juanita
Sandra Dennehy	Keller
Monica Garcia	Kirk
Steve Thatcher	Lakeview
Megan Spaulding	Mann
Brady Howden	McAuliffe
Sandy Klein	Mead
Jeff DeGallier	Muir
Jennifer Jarta	Redmond
Kirsten Gometz	Rockwell
Kim Bilanko	Rosa Parks
Jennifer Hodges	Rose Hill
Lucy Davies	Rush
Heather Frazier	Sandburg/Discovery
Jamie Warner	Smith
Mindy Mallon	Thoreau
Craig Mott	Twain
Steve Roetcisoender	Wilder

Middle School Principals	
Principal Name	**School Name**
Victor Scarpelli	Environmental & Adventure School
Robert Johnson	Evergreen
Victor Scarpelli	Finn Hill
Tim Patterson	Inglewood
Gregory Moncada	International Community School
Joe Joss	Kamiakin
Deborah McCarson	Kirkland
Nell Ballard-Jones	Northstar
Kelly Clapp	Redmond
Erin Bowser	Rose Hill
Erin Bowser	Stella Schola
Chris Bede	Renaissance
High School Principals	
Principal Name	**School Name**
Nell Ballard-Jones	Emerson
Chris Bede	Eastlake
Gary Moed	Futures
Gregory Moncada	International Community School
Gary Moed	Juanita
Christina Thomas	Lake Washington
Jane Todd	Redmond
Cindy Duenas	Tesla STEM
Other Programs	
Principal Name	**School Name**
Nell Ballard-Jones	Emerson K-12
Taylor Phu and Mark Tornquist	Transition Academy

Board of Directors & Superintendent

Board of Directors

Nancy Bernard, *President*, District Three - First Elected in 1997
Nancy Bernard has served as Board Vice President, Legislative Representative, and President of the Board. She served four years on the Washington State School Directors' Association Legislative Committee. Nancy is a public health advisor with the Washington State Department of Health and manages the indoor air quality and school environmental health and safety program.

Chris Carlson, *Vice President*, District Two - First Elected in 2007
Christopher Carlson, Ph.D., is a faculty member in the Fred Hutchinson Cancer Research Center's Division of Public Health Sciences. His lab focuses on identifying correlations between genetic variation and disease risk for cancer, diabetes, and other common diseases, and then identifying the causal biological mechanism responsible for the correlation.

Siri Bliesner, *Director*, District Five - First Elected in 2011
Siri Bliesner works in public health. She graduated from Stanford with a degree in human biology. Siri received a Masters in public health from the University of Washington. She speaks Spanish and currently works for Hopelink as the outcome and evaluation coordinator.

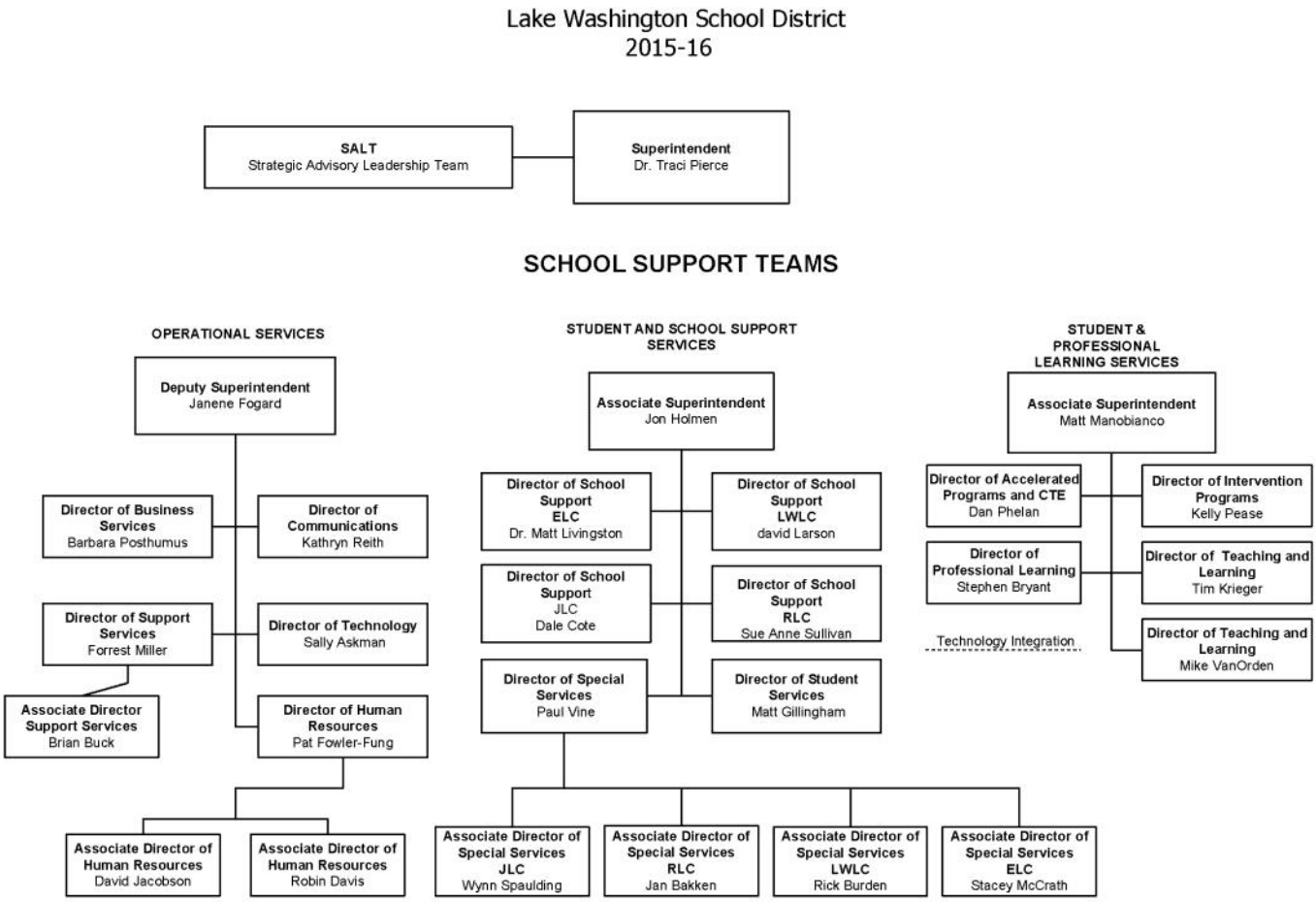
Mark Stuart, *Director,* District Four - First Elected in 2013
Mark Stuart was elected to the school board in November 2013. He graduated from the University of Oklahoma with a BA in Journalism. His career in Public Relations has afforded him the opportunity to work with local, national, and international media, as well as elected and non-elected government officials and their staffs on issues vital to the well-being of our nation.

Eric Laliberte, *Director,* District One - First Elected in 2015
Eric Laliberte is an attorney practicing business and real estate litigation at Keller Rohrback L.L.P. in Seattle. Laliberte is a graduate of the University of Washington School of Law and also earned a Bachelors in Economics and a Master of Business Administration from Chapman University. In addition to his work on the school board, he also serves as Chair of the Kirkland Planning Commission and as a member of Leadership Eastside.

Superintendent

Dr. Traci Pierce, Superintendent of Lake Washington Schools
Dr. Traci Pierce is a skilled educational leader with 22 years of experience in public education. She has been a teacher, assistant principal, principal, coordinator of instructional technology, director of teaching and learning, chief schools officer and deputy superintendent of instructional services. She has served as the superintendent of Lake Washington School District since 2012.

Organizational Chart



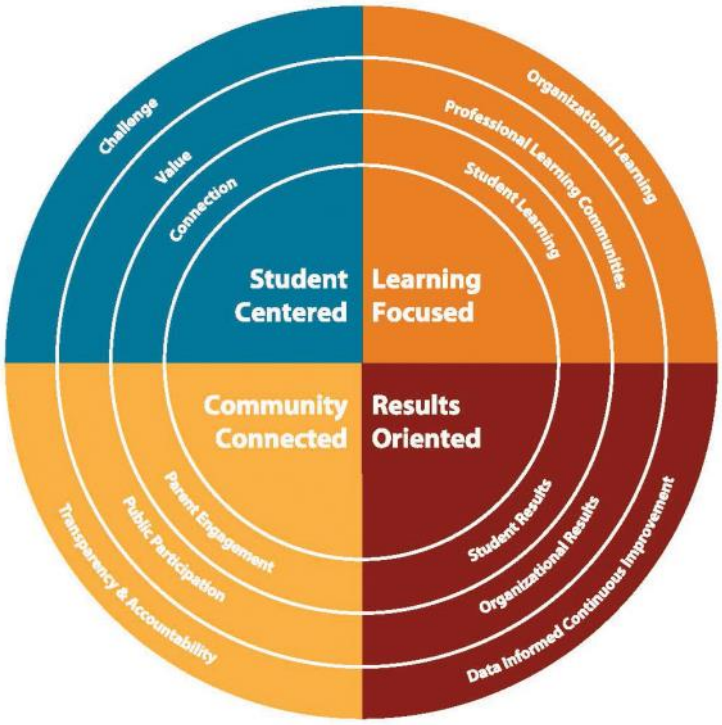
Mission, Vision & Guiding Principles

Mission	Each student will graduate prepared to lead a rewarding, responsible life as a contributing member of our community and greater society.
Vision	Every Student Future Ready: *Prepared for College* *Prepared for the Global Workplace* *Prepared for Personal Success*
Guiding Principles	The learning environments in our classrooms and schools. **Connection** •Interconnected Learning Experiences •Personalization & Individual Attention **Value** •Student Ownership & Engagement •Equity & Cultural Responsiveness **Challenge** •Challenging & Meaningful Curriculum •High Expectations & Quality Instruction

Values Drive Our Culture

These core beliefs drive our organization's culture. The graphic connects four core values to key district defining documents:

- Student centered
- Results oriented
- Learning focused
- Community connected



Strategic Goals & Objectives

Goal 1: Ensure academic success for every student

- **Objective 1:** Provide rigorous, relevant and effective curriculum and assessments.
- **Objective 2:** Develop specific strategies and programs to ensure high quality learning for all students.
- **Objective 3:** Implement data-informed systems to guide improvement.

Goal 2: Provide safe and innovative learning environments

- **Objective 1:** Ensure positive relationships between and among students, teachers, and staff.
- **Objective 2:** Integrate technology devices, applications and tools to enhance learning for students.
- **Objective 3:** Provide well-maintained, safe, and modernized schools.
- **Objective 4:** Ensure reliable and effective technology infrastructure and systems.

Goal 3: Recruit, hire and retain highly effective personnel

- **Objective 1:** Attract, recruit and retain highly qualified personnel.
- **Objective 2:** Provide quality training and professional learning systems.
- **Objective 3:** Refine and implement effective systems for professional growth and evaluation.

Goal 4: Use resources effectively and be fiscally responsible

- **Objective 1:** Ensure alignment of resources and strategic goals.
- **Objective 2:** Develop methods to analyze return on investments in programs and services.
- **Objective 3:** Maintain solvency and minimum fund balance as directed by Board of Directors.

Goal 5: Engage our communities

- **Objective 1:** Ensure proactive, varied, and consistent methods of communication.
- **Objective 2:** Implement methods for community and parent feedback and input.
- **Objective 3:** Develop transparency about our organizational work and performance.

Budget Policies

Budget Policies, Procedures and Regulations

Budgetary Accounting

The budget serves as the basis for information appearing on required reports, as an integral part of the accounting records and as a tool for management control of expenditures during the fiscal year.

The District's budget is prepared on Generally Accepted Accounting Principles (GAAP) basis. A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing when cash is actually received or paid.

Budget Policies

Policy Type: Executive Limitations

Policy Code: EL-10

Financial planning for any fiscal year shall align with Board's End Results policies, ensure the district's financial position is fiscally sound and be derived from a multi-year plan.

Accordingly, the CEO shall develop a budget which:

1. Is in a summary format understandable to the Board and community presented in a manner that allows the board to see the relationship between the budget and the Ends priorities for the year.
2. Adequately describes revenues and expenditures.
3. Shows the amount spent in each budget category for the most recently completed fiscal year, the amount budgeted for each category for the current fiscal year and the amount recommended for the next fiscal year.
4. Discloses budget planning assumptions.
5. Plans for the expenditures in any fiscal year to be equal or less than are conservatively projected to be available during the year.
6. Provides necessary information to the Board on matters with a significant budgetary impact, allowing the Board adequate time to consider the information presented.
7. Considers feedback from the Board
8. Provides for reasonable contingencies.
9. Maintains the projected year-end fund balance is not less than five percent of the projected revenue.
10. Provides adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board and committee meetings, Board memberships and district legal fees.
11. Takes into consideration fiscal soundness in future years and builds on the organizational capabilities sufficient to achieve End Results in future years.
12. Reflects anticipated changes in employee compensation, including inflationary adjustments, step increases, performance increases and benefits.
13. Is based on reasonable consultation with appropriate constituent groups.

Minimum Fund Balance

The Board of Directors provides for financial stability by directing the maintenance of a cumulative fund balance in an amount sufficient to meet the district's financial obligations on a timely basis. The Board has set a goal of maintaining an ending fund balance of a minimum of 5% of revenues.

Budget Timeline & Fund Types

Budget & Strategic Planning Process and Timeline

February	March	April	May	June	August
• Staff program survey deploys	• Board holds Extended Study Session • Parent program survey deploys • District receives legislative funding level and new mandates • Strategic Planning Rep. Group convenes	• Departments receive budget information for review • DLT identifies budget addition requests and submits to Business Office	• SALT reviews strategic plan and budget requests associated with strategic work • Board holds Study Session • Team reviews parent program survey results • SALT completes recommendations	• Board holds Study Session • Public budget presentation • Public feedback period begins	• Board holds public hearing • Board final budget approval

Fund Types

General Fund (GF)	Accounts for the day-to-day operation of the school district. Included are all the normal and recurring financial activities of the school district that are not accounted for in other funds. Expenditures include salaries and benefit costs, and non-salary costs, such as supplies and materials, books and other instructional materials, utilities, purchased services and equipment. Revenues for the General Fund include state funds, special maintenance and operations levy funds, federal funds, and other funds.
Associated Student Body Fund (ASB)	Accounts for the student extracurricular activities in each school. Each school student body organization prepares and submits, for Board approval, a revenue and expenditure plan of ASB activities for the school year.
Debt Service Fund (DSF)	Provides for the redemption and payment of interest on voted and non-voted bonds. Each year an amount is levied which provides for redemption of bonds currently due, interest payments on bonds outstanding and related costs.
Capital Projects Fund (CPF)	Accounts for the financing and expenditures of capital projects. It includes modernization, new construction, equipping of new facilities, site purchases and improvements, major renovations, and technology system upgrades. Revenues for the Capital Projects Fund include state construction assistance, investment earnings, site sales, impact/mitigation fees, bonds, and levies.
Transportation Vehicle Fund (TVF)	Accounts for the purchase and major repairs of pupil transportation vehicles. Revenue for this fund includes state depreciation funds and investment income.

Revenue Sources

State Apportionment - 56.4%

Provides the largest portion, 56.4 percent, of Lake Washington School District's general fund revenue. Apportionment is otherwise known as state general purpose funding. The amount is determined by the number of students attending our schools and a series of formula factors including legislatively set base salaries, employee benefits and non-labor allocations, as well as the collective education and experience of our teachers.

Levy - 20.5%

Provides 20.5 percent of budgeted revenues. Levy amounts are capped by the legislature and must be approved by Lake Washington District voters at a special election.

State Categorical - 11.7%

Provides 11.7 percent of budgeted revenues. These are categorical funds that come from the state for programs such as special education, pupil transportation, English Language Learners education, learning assistance, and education enhancements. Most of these revenues are given for a specific program and are not available for other purposes.

Federal Funds - 5.1%

Comprises 5.1 percent of our revenues. These monies fund programs such as Title I and Head Start. They also provide supplemental funding for special education programs and support free and reduced lunches in the nutrition services program. These revenues may only be used for their specific program purpose.

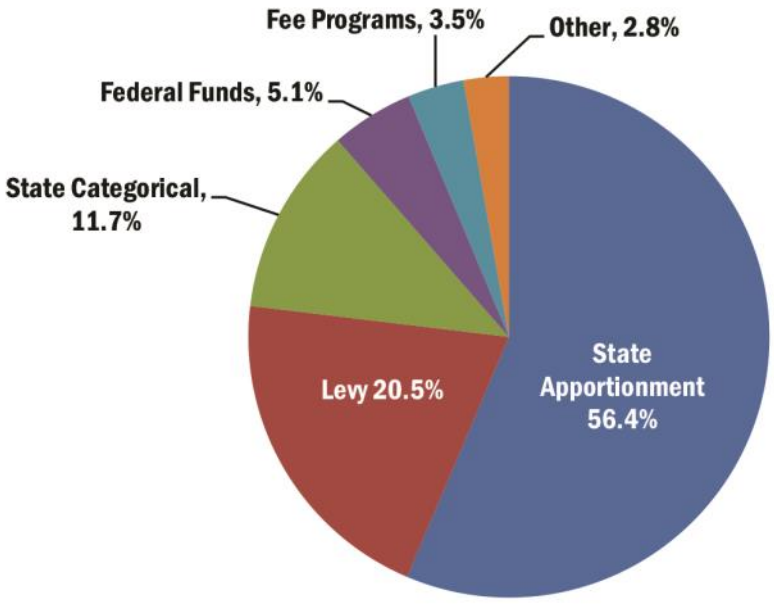
Fee Programs - 3.5%

Generates 3.5 percent of local non-tax funds for programs such as sales of school lunches, extended day care, athletic participation and preschool. Also included are investment interest earnings.

Other School District, Agencies & Financing Sources - 2.8%

Payments from other districts for participation in joint programs, grants from other non-state agencies and transfers from the Capital Levy for Technology Training & Applications, accounts for 2.8 percent of budgeted revenues.

Where does the money come from?



Expenditures

Total Teaching - 75.7%
This portion of the district's budget is spent in and on the classroom, including expenditures for teachers, counselors, librarians, educational assistants, teaching supplies, materials, textbooks, instructional staff development, assessment and curriculum development. Also included are expenditures for pupil management and safety, health-related services, activities/athletics support and supervision, and community services and programs.

Maintenance & Operations - 6.2%
These expenses include costs to maintain the district's facilities. This segment covers grounds and building maintenance, cleaning services, utilities costs and building and property security.

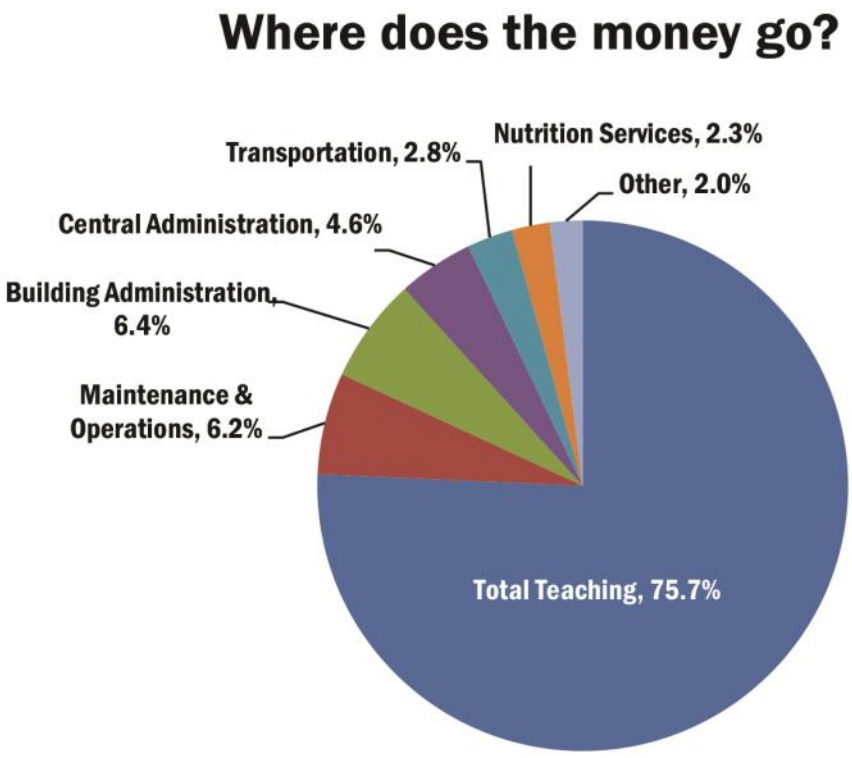
Building Administration - 6.4%
This segment covers building administration, including principals, and school support, such as secretaries and office supplies.

Central Administration - 4.6%
These expenses include development, coordination and evaluation of instructional programs by the superintendent and central office. Also included are business and human resources, supervision for nutrition services, maintenance and transportation, communications and legal costs.

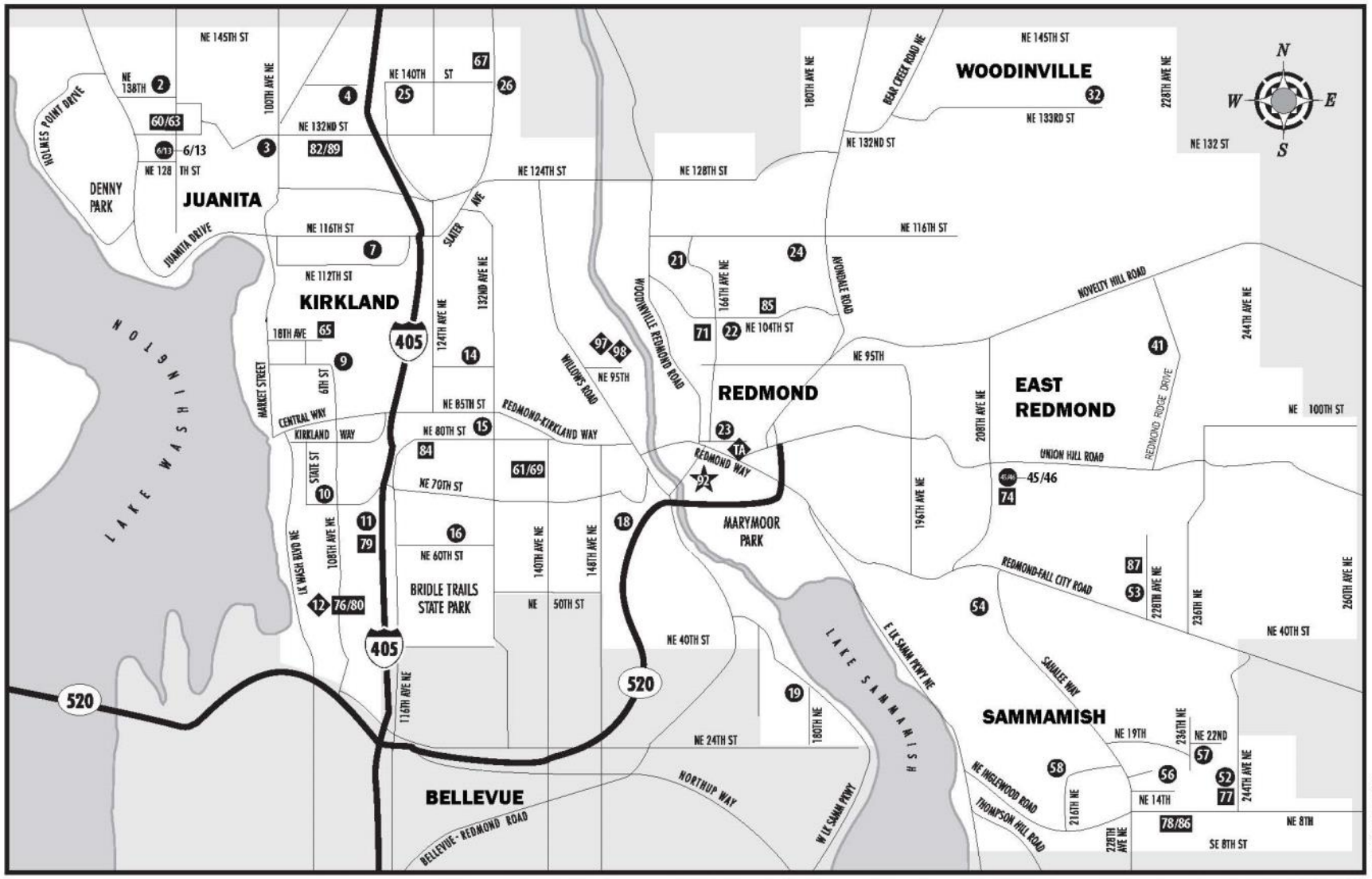
Transportation – 2.8%
This segment includes the operations, maintenance and insurance for transporting students.

Nutrition Services – 2.3%
This segment includes the costs for food and operations for the district lunch and breakfast program.

Other – 2.0%
These expenses include property and liability insurance, information systems, printing, warehouse and distribution services. Also included are expenses related to the Extended Day program, which provides fee-based before and after school care for students.



LAKE WASHINGTON SCHOOL DISTRICT



This map is intended to show general district boundaries. For more information call the ***LWSD Transportation Department at (425) 936-1120.***

SYMBOL CODES:

★ RESOURCE CENTER/ADMINISTRATION

● ELEMENTARY SCHOOLS

■ MIDDLE SCHOOLS

■ HIGH SCHOOLS

◆ OTHER PROGRAMS

Updated 2/2013

All buildings are in 425 area code.

Lake Washington School District No. 414

Administration

92 **Resource Center**.....**425-936-1200**
16250 NE 74th Street, Redmond, WA 98052
P.O. Box 97039, Redmond, WA 98073
Superintendent, Dr. Traci Pierce 425-936-1257

Public Information.....425-936-1300

Student Services

Athletics.....425 936-1254
Choice Schools.. 425-936-1254
Highly Capable Programs 425-936-1238
Home School.....425 936-2311
Variances.....425-936-1283

Curriculum and Instruction

Assessment.....425-936-1205
Career and Technical Education 425-936-1238
Curriculum.....425-936-1316
Special Education 425-936-1201
Professional Development 425-936-1253

Information Services

Instructional Technology.....425-936-1285
Management Information Systems....425-936-1321

Support Services

Business Services.....425-936-1223
Employee Benefits 425-936-1318
Nutrition Services.....425-936-1393
Payroll 425-936-1234
Accounting/Accounts Payable.....425-936-1470
Purchasing 425-936-1411
Risk Management 425-936-1113
Employee Relations 425-936-1266

Updated 6/14

Elementary Schools

53 **Alcott,** 4213 - 228th NE, R 98053 936-2490
19 **Audubon,** 3045 - 180th NE, R 98052..... 936-2500
7 **Bell,** 11212 NE 112th, K 98033..... 936-2510
54 **Blackwell**, 3225 - 205th Pl. NE, S 98074 . 936-2520
52 **Carson,** 1035 244th Ave NE, S 98074 ... 936-2750
11 **Community,** 11133 NE 65th , K 98033... 936-2395
46 **Dickinson,** 7040 - 208th NE, R 98053 ... 936-2530
13 **Discovery Community,**
12801 - 84th NE P4, K 98034 936-2704
24 **Einstein,** 18025 NE 116th St., R 98052.. 936-2540
45 **Explorer Community**,
7040 - 208th NE, R 98053..... 936-2533
16 **Franklin,** 12434 NE 60th, K 98033..... 936-2550
25 **Frost,** 11801 NE 140th, K 98034 936-2560
3 **Juanita,** 9635 NE 132nd, K 98034 936-2570
4 **Keller,** 13820 - 108th NE, K 98034..... 936-2580
9 **Kirk,** 1312 - 6th St., K 98033 936-2590
10 **Lakeview,** 10400 NE 68th, K 98033..... 936-2600
22 **Mann,** 17001 NE 104th, R 98052 936-2610
57 **McAuliffe,** 23823 NE 22nd, S 98074..... 936-2620
58 **Mead,** 1725 - 216th NE, Samm 98074.... 936-2630
26 **Muir,** 14012 - 132nd NE, K 98034 936-2640
23 **Redmond,** 16800 NE 80th., R 98052 936-2660
21 **Rockwell,** 11125 - 162nd NE, R 98052 .. 936-2670
41 **Rosa Parks**, 22845 NE Cedar Park
Crescent, R 98053 936-2650
15 **Rose Hill,** 8110 - 128th NE, K 98033..... 936-2680
18 **Rush,** 6101 - 152nd NE, R 98052..... 936-2690
6 **Sandburg,** 12801 - 84th NE, K 98034.... 936-2700
56 **Smith,** 23305 NE 14th, Samm 98074..... 936-2710
2 **Thoreau,** 8224 NE 138th, K 98034..... 936-2720
14 **Twain,** 9525 - 130th NE, K 98033..... 936-2730
32 **Wilder,** 22130 NE 133rd, W 98077..... 936-2740

Key
K = Kirkland
R = Redmond
S = Sammamish
W = Woodinville

Middle Schools

60 **Environmental,**8040 NE132nd,K 98034 936-2355
74 **Evergreen,** 6900 - 208th NE, R 98053.....936-2320
63 **Finn Hill,** 8040 NE 132nd, K 98034.....936-2340
77 **Inglewood,** 24120 NE 8th, S 98074 936-2360
79 **International Community School,**
11133 NE 65th, K 98033 936-2380
67 **Kamiakin,** 14111 - 132nd NE, K 98034 ..936-2400
65 **Kirkland,** 430 - 18th Ave., K 98033 936-2420
76 **Northstar,** 10903 NE 53rd St, K 98033 ..936-2390
71 **Redmond,** 10055 - 166th NE, R 98052..936-2440
78 **Renaissance**, 400 - 228th NE, S 98074.836-6644
69 **Rose Hill,** 13505 NE 75th, R 98052 936-2460
61 **Stella Schola**, 13505 NE 75th, R 98052 936-2475

High Schools

80 **Emerson,** 10903 NE 53rd St, K 98033. ..936-2300
86 **Eastlake,** 400 - 228th NE, S 98074 936-1500
79 **International Community School,**
11133 NE 65th, K 98033 936-2380
89 **Futures,** 10601 NE 132nd, K 98034.....936-1635
82 **Juanita,** 10601 NE 132nd, K 98034 936-1600
84 **Lake Wa.,** 12033 NE 80th, K 98033 936-1700
85 **Redmond,** 17272 NE 104th, R 98052 936-1800
87 **Tesla STEM,** 4301 228th Ave NE, R 98053 936-2770

Other Programs

97 **Willows Special Services**
15130 NE 95th, R 98052.....936-1170
98 **Support Services Center**
15212 NE 95th, R 98052
Facilities 936-1100
Printing & Mailing Services.....936-1110
Transportation 936-1120
Warehouse 936-1140
12 **Emerson K-12** 936-2311
10903 NE 53rd Street, Kirkland 98033
TA **19-21 Transition Academy** 861-3452
16315 NE 87th Suite B-1, Redmond 98052
Lake Washington Education Association
10604 NE 38th Place St. 212, Kirkland 98033
.....822-3388

Financial Section

General Fund—Detailed Revenues

General Fund—Program Expenditures

General Fund—Program Expenditure Variances

General Fund—Program Expenditures & Identifiable Revenues

ASB Fund Budget

Debt Service Fund Budget

Capital Projects Fund Budget

Transportation Vehicle Fund Budget

GENERAL FUND
DETAILED REVENUES

Acct. Code	REVENUE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
	LOCAL TAXES			
1100	Local Property Tax	60,469,403	64,010,915	65,911,117
1500	Timber Excise Tax	256	265	253
	Total Local Taxes	$60,469,659	$64,011,180	$65,911,370
	LOCAL NONTAX			
2100	Tuitions and Fees	5,693,694	5,420,150	1,500,323
2173	Summer School	131,902	181,011	181,717
2188	Day Care	1,135,307	1,088,380	1,118,999
2200	Sale of Goods, Supplies and Services	1,357,205	800,000	800,000
2289	Other Community Services	521,430	506,000	506,000
2298	Nutrition Services	5,314,133	5,468,642	5,377,000
2300	Investment Earnings	246,109	200,000	200,000
2500	Gifts and Donations	1,448,511	510,500	529,500
2600	Fines and Damages	143,145	50,000	50,000
2700	Rentals and Leases	712,159	667,355	667,355
2800	Insurance Recoveries	107,005	0	0
2900	Local Nontax Unassigned	350,019	260,000	270,000
2901	E-Rate	98,371	100,000	100,000
	Total Local Nontax	$17,258,992	$15,252,038	$11,300,894
	STATE , GENERAL PURPOSE			
3100	Apportionment	135,455,439	161,593,307	176,537,199
3121	Special Education General Apportionment	3,725,532	4,174,628	4,568,766
	Total State, General Purpose	$139,180,971	$165,767,935	$181,105,965
	STATE, SPECIAL PURPOSE			
4100	Special Purpose Unassigned	45,186	0	0
4121	Special Education	17,395,782	19,047,460	20,217,235
4122	Special Education Infants & Toddlers	1,352,929	1,463,840	1,759,841
4155	Learning Assistance	1,641,280	1,641,463	1,635,457
4158	Special and Pilot Programs	1,486,544	1,325,273	1,470,597
4165	Transitional Bilingual	2,288,170	2,819,779	3,171,662
4174	Highly Capable	235,461	264,983	281,692
4198	School Nutrition Services	35,455	41,335	35,423
4199	Transportation Operations	8,342,325	8,342,325	9,087,711
4388	Day Care	13,628	12,500	12,500
	Total State, Special Purpose	$32,836,760	$34,958,958	$37,672,118

GENERAL FUND
DETAILED REVENUES

Acct. Code	REVENUE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
	FEDERAL, GENERAL PURPOSE			
5500	Federal Forests	13,645	6,140	6,140
	Total Federal, General Purpose	$13,645	$6,140	$6,140
	FEDERAL, SPECIAL PURPOSE			
6100	Special Purpose Unassigned	0	4,500,000	5,000,000
6124	Special Education Supplemental	5,710,393	5,260,737	5,482,595
6138	Secondary Vocational Education	105,717	97,822	97,774
6146	Skill Center	38,304	35,974	26,613
6151	ESEA Title I	1,750,280	1,701,621	1,657,319
6152	ESEA Title II	477,807	477,807	478,916
6164	ESEA Title III Limited English Proficiency	287,383	269,154	300,319
6198	School Nutrition Services	1,826,753	1,915,417	1,989,000
6261	Head Start	583,656	602,385	602,385
6268	Native American Education	56,204	56,031	57,710
6321	Special Education Medicaid Reimbursement	75,224	30,000	30,000
6998	USDA Commodities	503,718	508,510	510,000
	Total Federal, Special Purpose	$11,415,439	$15,455,458	$16,232,631
	REVENUES FROM OTHER SCHOOL DISTRICTS			
7100	Program Participation	6,533	6,251	6,533
7145	WANIC Skill Center	26,794	0	0
	Total Revenues From Other School Districts	$33,327	$6,251	$6,533
	REVENUES FROM OTHER AGENCIES & ASSOC.			
8100	Agencies and Associations Grants	17,526	6,025	6,025
	Total Revenues From Other Agencies & Assoc.	$17,526	$6,025	$6,025
	REVENUES FROM PRIVATE FOUNDATIONS			
8200	Private Foundations	21,054	0	0
	Total Revenues From Private Foundations	$21,054	$0	$0
	OTHER FINANCING SOURCES			
9300	Sale of Equipment	4,271	0	0
9900	Transfers	6,672,997	8,053,305	8,806,158
	Total Other Financing Sources	$6,677,268	$8,053,305	$8,806,158
	TOTAL REVENUES & OTHER FINANCING SOURCES	$267,924,641	$303,517,290	$321,047,834

GENERAL FUND
PROGRAM EXPENDITURES

Program Number and Description		ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17	% Increase* (Decrease)
REGULAR EDUCATION					
0104	Elementary Planning Time	588,039	970,400	970,400	0.00
0105	Sick Leave and Other Subs	2,625,594	3,366,216	3,554,216	5.58
0110	Building Budgets	5,225,069	5,361,008	5,344,330	(0.31)
0112	Intervention	3,275,688	3,524,168	3,677,275	4.34
0113	Teacher Workload/Retention Stipends	4,056,533	4,406,409	6,150,036	39.57
0114	Professional Fund	3,564,505	3,717,028	4,115,242	10.71
0115	Better Schools	1,254,587	1,328,415	1,318,535	(0.74)
0116	Elementary Education	58,285,548	67,709,320	77,776,866	14.87
0117	Middle School Education	26,757,924	31,217,724	31,377,941	0.51
0118	Senior High Education	31,543,431	39,234,339	39,343,399	0.28
0120	Health Services	2,557,265	2,518,998	2,538,225	0.76
0122	Advanced Academic Programs	1,877,944	2,199,797	2,773,957	26.10
0127	Student & Professional Learning Services	4,798,286	6,267,716	7,277,180	16.11
0129	Student & School Learning Services	2,299,153	2,825,742	2,923,371	3.45
0174	Highly Capable Regular Education	1,542,733	1,916,335	2,313,983	20.75
0175	Technology Training & Applications	6,672,997	8,053,305	8,806,158	9.35
01	Total Regular Education	$156,925,295	$184,616,920	$200,261,114	8.47
ALTERNATIVE LEARNING EXPERIENCE					
0262	Emerson K-12	$542,946	$567,782	$598,294	5.37
SPECIAL EDUCATION INSTRUCTION					
2101	Special Education	24,848,300	25,614,956	27,703,001	8.15
2104	Home Hospital	15,113	7,940	7,940	0.00
2105	Special Ed Extended School Year	321,259	106,380	106,380	0.00
2108	Special Education Preschool	3,364,332	3,718,068	3,878,004	4.30
2200	Special Education Infants & Toddlers	1,208,363	1,451,565	1,749,459	20.52
2400	IDEA Federal Special Education	4,217,340	4,279,031	4,507,507	5.34
2435	IDEA 619 Preschool	114,521	84,228	84,570	0.41
2440	Special Education - Safety Net	1,254,209	750,000	750,000	0.00
20	Total Special Education Instruction	$35,343,436	$36,012,168	$38,786,861	7.70
VOCATIONAL SECONDARY INSTRUCTION					
3151	CTE Counseling & Undistributed	1,130,193	1,306,090	1,314,716	0.66
3161	Business and Office	732,622	840,213	824,034	(1.93)
3162	Marketing	164,082	260,628	244,196	(6.30)
3164	Trades and Industry	1,021,866	1,114,394	1,331,054	19.44
3165	Family & Consumer Science	1,116,958	1,219,904	1,172,613	(3.88)
3167	Technology Ed	559,897	670,844	603,294	(10.07)
3460	Middle School CTE	879,217	1,041,884	1,226,724	17.74
38XX	Federal Vocational Secondary Grants	102,768	94,624	94,871	0.26
30	Total Voc Secondary Instruction	$5,707,603	$6,548,581	$6,811,502	4.01

GENERAL FUND
PROGRAM EXPENDITURES

Program Number and Description		ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17	% Increase* (Decrease)
SKILL CENTER INSTRUCTION					
4500	Skill Center - WANIC	797,156	1,904,246	1,923,881	1.03
4600	Skill Center - Perkins	37,236	34,798	25,823	(25.79)
40	Total Skill Center Instruction	$834,392	$1,939,044	$1,949,704	0.55
COMPENSATORY EDUCATION					
5100	ESEA Title I	1,701,449	1,645,987	1,608,111	(2.30)
5200	ESEA Title II	464,477	462,185	464,695	0.54
5545	Learning Assistance	1,587,751	1,565,092	1,572,087	0.45
5830	National Board Certification	1,287,952	1,308,153	1,325,153	1.30
5860	Internship Grant	17,440	17,120	17,120	0.00
5874	TPEP Teacher Training Grant	126,544	0	119,929	New
587X	State Competitive Grants	26,993	0	0	0.00
6100	Head Start Preschool	583,656	602,385	602,385	0.00
6400	ESEA Title III Limited English Proficiency	281,748	263,876	294,430	11.58
6500	English Language Learners	3,237,363	4,152,500	4,761,926	14.68
6825	Native American Consort	68,799	68,580	70,212	2.38
6910	Preschool	426,455	503,162	519,723	3.29
50-60	Total Compensatory Education	$9,810,627	$10,589,040	$11,355,771	7.24
OTHER INSTRUCTIONAL PROGRAMS					
7300	Summer School	165,367	181,011	181,717	0.39
7443	Highly Capable	545,285	737,375	976,680	32.45
7900	Unanticipated Grants/Donations	1,448,056	4,500,000	5,000,000	11.11
7901	All Day Kindergarten	2,700,009	2,944,375	0	Reallocated
7945	Student CPR Grant	9,910	6,025	6,025	0.00
7962	LWSF New Teacher Support Prog Grant	18,000	18,000	0	Completed
7998	LINKS	74,968	72,500	91,500	26.21
70	Total Other Instruction Programs	$4,961,594	$8,459,286	$6,255,922	(26.05)
COMMUNITY SERVICES					
8840	Extended Day Program	971,932	1,068,380	1,098,999	2.87
8901	Misc Community Services	168,139	260,000	260,000	0.00
8905	Stadiums/Performing Arts Centers	578,643	565,105	570,889	1.02
8906	ASB Reimbursable	128,887	175,000	175,000	0.00
8908	LWEA Reimbursable	24,664	10,000	10,000	0.00
80	Total Community Services	$1,872,264	$2,078,485	$2,114,888	1.75

GENERAL FUND
PROGRAM EXPENDITURES

Program Number and Description		ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17	% Increase* (Decrease)
GENERAL SUPPORTIVE SERVICES					
9711	Board of Directors	720,797	864,855	733,626	(15.17)
9712	Superintendent's Office	385,760	389,886	417,139	6.99
9713	Business Services	3,727,003	2,306,389	2,489,924	7.96
9714	Communications	843,540	1,086,274	1,088,646	0.22
9716	Human Resources	1,258,269	1,338,911	1,669,320	24.68
9717	Employee Relations	153,407	166,349	168,409	1.24
9750	Utilities	5,681,767	6,709,700	6,209,700	(7.45)
9760	Support Services	13,326,750	16,348,747	16,556,442	1.27
9772	Technology Operations	3,056,798	3,602,808	3,181,115	(11.70)
9773	Print Center	(22,917)	58,248	58,816	0.98
97	Total District Wide Support Services	$29,131,174	$32,872,167	$32,573,137	(0.91)
NUTRITION SERVICES					
9800	Nutrition Services	$7,554,890	$7,933,904	$7,911,423	(0.28)
TRANSPORTATION					
9900	Transportation	$8,812,123	$9,736,114	$9,786,416	0.52
TOTAL EXPENDITURES		$261,496,344	$301,353,491	$318,405,032	5.66

GENERAL FUND		
PROGRAM EXPENDITURES		
Variance Explanation for Programs with changes over/under 10%		
Program Number and Description		Explanation
0113	Teacher Workload/Retention Stipends	Increase based on strategic resource allocation
0114	Professional Fund	Increase based on projected expenditures
0116	Elementary Education	Increase based on strategic resource allocation and state funded All Day Kindergarten moved from program 7901
0122	Advanced Academic Programs	Increase in program enrollment
0127	Student & Professional Learning Services	Increase based on strategic resource allocation
0174	Highly Capable Regular Education	Increase in program enrollment
2200	Special Education Infants & Toddlers	Increase in program enrollment and state revenue
3460	Middle School CTE	Increase in program enrollment and state revenue
4600	Skills Center Perkins	Decrease in federal grant revenue
5874	TPEP Teacher Training Grant	Increase in state grant revenue
6400	ESEA Title III Limited English Proficiency	Increase in federal grant revenue
6500	English Language Learners	Increase in program enrollment and state revenue
7443	Highly Capable	Increase based on strategic resource allocation
7900	Unanticipated Grants/Donation	Increase based on growth in planned contingencies
7998	LINKS	Increase in grant revenue
9711	Board of Directors	Decrease due to alternate year board and levy election expenses
9716	Human Resources	Increase based on strategic resource allocation
9772	Technology	Decrease based on strategic resource allocation

GENERAL FUND
PROGRAM EXPENDITURES AND IDENTIFIABLE REVENUES

The following three pages are included in order to show which revenues are directly allocated to programs in the general fund.

Program Number and Description		BUDGET 2016-17	Revenue Identifiable To Program
REGULAR EDUCATION			
0104	Elementary Planning Time	970,400	
0105	Sick Leave and Other Subs	3,554,216	
0110	Building Budgets	5,344,330	
0112	Intervention	3,677,275	
0113	Teacher Workload/Retention Stipends	6,150,036	
0114	Professional Fund	4,115,242	
0115	Better Schools	1,318,535	
0116	Elementary Education	77,776,866	
0117	Middle School Education	31,377,941	
0118	Senior High Education	39,343,399	
0120	Health Services	2,538,225	
0122	Advanced Academic Programs	2,773,957	
0127	Student & Professional Learning	7,277,180	
0129	Student & School Learning	2,923,371	
0174	Highly Capable Regular Education	2,313,983	
0175	Technology Training & Applications	8,806,158	8,806,158
0262	Emerson K-12	598,294	
0X	Total Regular Education	$200,859,408	$155,922,149
SPECIAL EDUCATION INSTRUCTION			
2101	Special Education	27,703,001	24,816,001
2104	Home Hospital	7,940	
2105	Special Ed Extended School Year	106,380	
2108	Special Education Preschool	3,878,004	
2200	Special Ed Infants & Toddlers	1,749,459	1,759,841
2400	IDEA Federal Special Education	4,507,507	4,507,507
2435	IDEA 619 Preschool	84,570	84,570
2440	Safety Net	750,000	750,000
20	Total Special Education Instruction	$38,786,861	$31,917,919
VOCATIONAL SECONDARY INSTRUCTION			
3151	CTE Counseling & Undistributed	1,314,716	1,314,716
3161	Business and Office	824,034	824,034
3162	Marketing	244,196	244,196
3164	Trades and Industry	1,331,054	1,331,054
3165	Family & Consumer Science	1,172,613	1,172,613
3167	Technology Ed	603,294	603,294
3460	Middle School CTE	1,226,724	1,226,724
38XX	Federal Vocational Secondary	94,871	94,871
30	Total Voc Secondary Instruction	$6,811,502	$6,811,502

Program Number and Description		BUDGET 2016-17	Revenue Identifiable To Program
SKILL CENTER INSTRUCTION			
4500	Skill Center - WANIC	1,923,881	1,923,881
4600	Skill Center - Perkins	25,823	25,823
40	Total Skill Center	$1,949,704	$1,949,704
COMPENSATORY EDUCATION			
5100	ESEA Title I	1,608,111	1,608,111
5200	ESEA Title II	464,695	464,695
5545	Learning Assistance	1,572,087	1,572,087
5830	National Board Certification	1,325,153	1,325,153
5860	Internship Grant	17,120	17,120
5874	TPEP Teacher Training Grant	119,929	119,929
6100	Head Start Preschool	602,385	602,385
6400	Title III Limited English Proficiency	294,430	294,430
6500	English Language Learners	4,761,926	3,171,662
6825	Native American Consort	70,212	64,243
6910	Preschool	519,723	132,000
50-60	Total Compensatory Education	$11,355,771	$9,371,815
OTHER INSTRUCTIONAL PROGRAMS			
7300	Summer School	181,717	181,717
7443	Highly Capable	976,680	281,692
7900	Unanticipated Grants/Donations	5,000,000	5,000,000
7945	Student CPR Grant	6,025	6,025
7998	LINKS	91,500	91,500
70	Total Other Instruction Programs	$6,255,922	$5,560,934
COMMUNITY SERVICES			
8840	Extended Day Program	1,098,999	1,118,999
8901	Misc Community Services	260,000	260,000
8905	Stadiums/Performing Arts Centers	570,889	268,055
8906	ASB Reimbursable	175,000	175,000
8908	LWEA Reimbursable	10,000	10,000
80	Total Community Services	$2,114,888	$1,832,054
GENERAL SUPPORTIVE SERVICES			
9711	Board of Directors	733,626	
9712	Superintendent's Office	417,139	
9713	Business Services	2,489,924	
9714	Communications	1,088,646	
9716	Human Resources	1,669,320	
9717	Employee Relations	168,409	
9750	Utilities	6,209,700	
9760	Support Services	16,556,442	
9772	Technology Operations	3,181,115	
9773	Print Center	58,816	
97	Total District Wide Support Services	$32,573,137	$24,220,613

Program Number and Description		BUDGET 2016-17	Revenue Identifiable To Program
NUTRITION SERVICES			
9800	Nutrition Services	$7,911,423	$7,911,423
TRANSPORTATION			
9900	Transportation	$9,786,416	$9,179,211
TOTAL PROGRAMS EXPENDITURES AND REVENUES		$318,405,032	$254,677,324
REVENUES UNDISTRIBUTED TO PROGRAMS			$66,370,510
TOTAL REVENUES			$321,047,834

ASSOCIATED STUDENT BODY PROGRAM FUND
BUDGET SUMMARY

		ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
BEGINNING FUND BALANCE						
Restricted for Fund Purposes		807,446	1,005,777	1,012,430	855,237	915,127
TOTAL BEGINNING FUND BALANCE		$807,446	$1,005,777	$1,012,430	$855,237	$915,127
REVENUES						
1000	General Student Body	1,916,890	1,876,321	1,783,612	3,422,175	2,549,209
2000	Athletics	304,592	326,573	284,758	410,630	549,000
3000	Classes	124,825	129,102	131,022	211,500	194,350
4000	Clubs	558,588	721,807	620,591	931,733	1,562,824
6000	Private Moneys	47,399	49,791	49,755	139,550	137,550
TOTAL REVENUES		$2,952,294	$3,103,594	$2,869,738	$5,115,588	$4,992,933
TOTAL RESOURCES AVAILABLE		$3,759,739	$4,109,371	$3,882,168	$5,970,825	$5,908,060
EXPENDITURES						
1000	General Student Body	1,265,223	1,316,031	1,230,821	2,916,375	1,864,414
2000	Athletics	739,230	773,549	717,998	987,660	1,152,335
3000	Classes	128,248	160,519	118,648	198,847	197,747
4000	Clubs	573,862	798,151	638,340	975,932	1,617,287
6000	Private Moneys	47,400	48,691	49,427	137,550	135,525
TOTAL EXPENDITURES		$2,753,963	$3,096,941	$2,755,234	$5,216,364	$4,967,308
ENDING FUND BALANCE						
Restricted for Fund Purposes		$1,005,777	$1,012,430	$1,126,934	$754,461	$940,752
TOTAL ENDING FUND BALANCE		$1,005,777	$1,012,430	$1,126,934	$754,461	$940,752

ASSOCIATED STUDENT BODY PROGRAM FUND
2016-17 BUDGET
ELEMENTARY SCHOOLS

Schools	Beginning Fund Balances 9/1/2016	Revenues	Expenditures	Ending Fund Balance 8/31/2017
Louisa May Alcott	13,000	25,100	25,000	13,100
Audubon	14,000	20,000	23,000	11,000
Alexander Graham Bell	9,000	2,020	10,500	520
Elizabeth Blackwell	1,000	30,250	28,750	2,500
Rachel Carson	10,000	55,650	46,600	19,050
Emily Dickinson	10,000	49,200	47,000	12,200
Albert Einstein	0	1,500	1,000	500
Benjamin Franklin	3,000	51,150	53,000	1,150
Robert Frost	2,500	9,250	11,000	750
Juanita	4,500	11,550	13,500	2,550
Helen Keller	6,200	16,100	21,000	1,300
Peter Kirk	6,821	24,550	24,000	7,371
Lakeview	21,600	8,900	19,283	11,217
Horace Mann	12,000	38,600	32,500	18,100
Christa McAuliffe	12,000	24,620	24,500	12,120
Margaret Mead	18,997	4,070	12,000	11,067
John Muir	5,000	28,600	28,500	5,100
Rosa Parks	1,290	8,600	7,500	2,390
Redmond	16,746	6,332	7,200	15,878
Norman Rockwell	20,000	61,100	60,100	21,000
Rose Hill	1,000	21,550	21,500	1,050
Benjamin Rush	850	35,600	27,000	9,450
Carl Sandburg	5,500	6,830	8,000	4,330
Samantha Smith	2,205	515	1,500	1,220
Henry David Thoreau	9,700	29,700	31,100	8,300
Mark Twain	9,000	5,000	8,500	5,500
Laura Ingalls Wilder	3,000	28,630	27,800	3,830
TOTAL ELEMENTARY SCHOOLS	$218,909	$604,967	$621,333	$202,543

ASSOCIATED STUDENT BODY PROGRAM FUND
2016-17 BUDGET
MIDDLE SCHOOLS

Schools	Beginning Fund Balances 9/1/2016	Revenues	Expenditures	Ending Fund Balances 8/31/2017
Evergreen	36,275	244,995	263,740	17,530
Finn Hill	55,604	118,222	127,060	46,766
Inglewood	89,988	123,475	129,271	84,192
Kamiakin	21,040	141,300	141,300	21,040
Kirkland	93,360	67,475	74,061	86,774
Redmond	8,800	151,400	154,100	6,100
Renaissance	525	4,425	3,650	1,300
Rose Hill	63,520	188,000	173,822	77,698
TOTAL MIDDLE SCHOOLS	$369,112	$1,039,292	$1,067,004	$341,400

MIDDLE SCHOOL ACTIVITIES

Activities	Beginning Fund Balances	Revenues	Transfers	Expenditures	Ending Fund Balances
1000 General Student Body	334,316	808,107	(370,536)	460,713	311,174
2000 Athletics	5,189	15,400	346,432	364,960	2,061
3000 Classes	2,047	40,100	(11,060)	30,387	700
4000 Clubs	27,560	142,685	35,164	177,944	27,465
6000 Private Moneys	0	33,000	0	33,000	0
TOTAL MIDDLE SCHOOLS	$369,112	$1,039,292	$0	$1,067,004	$341,400

ASSOCIATED STUDENT BODY PROGRAM FUND
2016-17 BUDGET
SENIOR HIGH SCHOOLS

Schools	Beginning Fund Balances 9/1/2016	Revenues	Expenditures	Ending Fund Balances 8/31/2017
Eastlake	67,629	945,920	982,012	31,537
Emerson	10,397	9,730	8,670	11,457
Emerson K-12	600	5,115	4,700	1,015
International Community	65,313	217,527	211,707	71,133
Juanita	62,079	483,100	465,240	79,939
Lake Washington	46,525	1,152,275	1,075,118	123,682
Redmond	64,343	371,627	382,724	53,246
Tesla STEM	10,220	163,380	148,800	24,800
TOTAL SENIOR HIGH SCHOOLS	$327,106	$3,348,674	$3,278,971	$396,809

SENIOR HIGH ACTIVITIES

Activities	Beginning Fund Balances	Revenues	Transfers	Expenditures	Ending Fund Balances
1000 General Student Body	102,375	1,169,635	(284,287)	813,868	173,855
2000 Athletics	22,675	533,600	236,100	787,375	5,000
3000 Classes	64,688	154,250	21,000	167,360	72,578
4000 Clubs	137,343	1,420,139	27,187	1,439,343	145,326
6000 Private Moneys	25	71,050	0	71,025	50
TOTAL SENIOR HIGH SCHOOLS	$327,106	$3,348,674	$0	$3,278,971	$396,809

ASSOCIATED STUDENT BODY PROGRAM FUND
ACTIVITY SUMMARY

1000 GENERAL
Assemblies
Awards
Annuals
ASB Activities
ASB Cards
ASB Operations
ASB Reserve
Copy Machine
Area III Deca
Book Fairs
ASB Shirt Sales
Newspaper
Classic Reading Program
Contingencies
Fall Concessions
Conference/Dues
Participation Fee
Intramural
Donations
Dances
Drama
Equipment (Misc.)
Equip. Repair
Field Trips
Fund Raising
Winter Concessions
Homecoming
Replace ID Card
Intramural
Invest. Earnings
Leadership
LWHS Invitational
Outdoor Education
Pen & Pencil Sales
Popcorn Sales
Parking Fund
Public Info.
Programs
Project "Pride"
Pepperoni Sales
Recycling
School Improvement
Student activities
Student Council
Supplies
Special Events
Special Trips
Student Store

1000 GENERAL (cont.)
Vending Machines
WIAA - State Tourn.
Kingco - District Tourn.
Activity Buses
Miscellaneous
Cash Short/Over
Cash Account

2000 ATHLETICS
Athletic Awards
Athletic Reserve
Athletic Dues
Gate Receipts
Baseball
Basketball-Boys
Basketball-Girls
Basketball-7th
Badminton
Girls Badminton
Contingencies
Cross Country
Athletic Equipment
Equip. Repair
Field Prep
Football
Gymnastics-Boys
Gymnastics-Girls
Golf
Golf-Girls
Intramural
Lime
Locks
Medical Supplies
Officials
Games Ticket Takers
Games Score/Table Help
Games Supervision
Football
Softball-Boys
Softball-Girls
Soccer-Boys
Soccer-Girls
Swimming-Boys
Swimming-Girls
Tennis-Boys
Tennis-Girls
Track-Boys
Track-Girls
Towels
Tournament Exp.
Uniforms
Volleyball
Volleyball-7th
Wrestling

2000 ATHLETICS (cont.)
Athletic Buses
Athletic Sweat Shirts
Athletics

3000 CLASSES
Class of 2017
Class of 2018
Class of 2019
Class of 2020
Class of 2021
Class of 2022
Class of 2023

4000 CLUBS
Academic Games
Art
Auto Shop
Amnesty International
A.S.S.I.S.T./S.U.D.D.S.
Animal Care Network
Star Wars Club
Camelot Club
Table Tennis
Knowledge Bowl
Science Olympia
Digital Animation
Cake for a Cause
Black Student U
Animal Club
Frisbee Club
KIVA(support people in poverty)
Mythology
Dr. Who (movie or film)
BETA Club
Pink Ribbon Club
Anime Club
Culinary Club
Sewing Club
Bike Shop
Ultimate Club
Builder's Club
Bowling
Car Club
Cereal Eating Society
Sparrow Club
H.O.S.A.
Fashion
Dungeons & Dragons Club
Contingency
Cheerleaders
Chess
Cricket Club
Computer/Technology/TSA
Computer Programming Club
Current Events
Kabaddi
Chinese

4000 CLUBS (cont.)
Video Production
Astronomy Club
Dance
Hip Hop Dance
Drill Team
Debate
Drama
D.E.C.A. 4
D.E.C.A. 1
D.E.C.A. 2
D.E.C.A. 3
Environ./Earthcore
Foreign Language
American Sign Language
F.B.L.A.
FCCLA
Foreign Exchange
National Jr. Forensic
Poetry Club
Games Club/Bananagram Club
Gamma Club
Girls Club
Gay-Straight Alliance (GSA)
Talent Show Club
Ethics Bowl Club
Science Club
Rotary Club
Hope Club
Honor Society
Horticulture/Garden Club
History
Interact Club
Ignite Club
I.Y.T.O.
International
Journalism
Japanese Club
Jr. Statesmen
Japanese Honor Society
Key Club
LOBI(a sustainable community)
Share Interest form Friends
Fashion Club
Asian Student Association
Latino student Union
Lacrosse Club
Movement Club
Unicef
Finance Club
Liberals
Spice Club
Yoga Club
Mystery Club
International Relations Club
Ski Club
Model U.N./International Relation

4000 CLUBS (cont.)
Film Club
Photography Club
Literary Magazine/Eng Writing
Loyalty
Math
Multi-Cultural
French Club
Orchestra
Mustang Service
Music-Choral
Music-Instrument
Passages/Writing Club
German Club
German
Music Reserve
Odyssey of the Mind
Quill & Scroll
N.A.L.
Natural Helpers
Prevention Action Care Team
Pep Club
Robotics
Roo Crew
Random Act of Kindness
Reading Club
School Improve.
Invisible Children's Club
Think Tank
South Asian Cultural Club
STANG Club
S.M.A.S.H.
SPAM
Special Olympic
Ticket Squad
Spanish
Spanish Honor
Science National
HS Against Cancer
TV/Radio Production
Teenage Republicans
Thespians
V.I.C.A.
WA Teen Inst./TAD
Wall Climber Club
World Harmony Org (WHO)
Yell Staff
Physics

6000 PRIVATE MONIES
Foreign Exchange

DEBT SERVICE FUND
BUDGET SUMMARY

		ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
BEGINNING FUND BALANCE						
Restricted for Debt Service		7,900,619	12,771,299	12,429,960	12,678,428	14,809,572
TOTAL BEGINNING FUND BALANCE		$7,900,619	$12,771,299	$12,429,960	$12,678,428	$14,809,572
REVENUES						
1000	Local Taxes	36,336,993	37,472,471	37,694,206	38,019,320	44,794,064
2000	Local Non-Tax	170,693	75,182	84,532	66,495	93,724
5000	Federal, General Purpose	2,100,589	2,043,283	2,035,804	2,035,804	2,046,784
9000	Other Financing Sources	3,497,828	7,054,325	186,918,215	7,059,050	7,059,850
TOTAL REVENUES		$42,106,103	$46,645,261	$226,732,757	$47,180,669	$53,994,422
TOTAL RESOURCES AVAILABLE		$50,006,722	$59,416,560	$239,162,716	$59,859,097	$68,803,994
EXPENDITURES						
1	Matured Bond Expenditure	14,315,000	24,610,000	56,475,000	30,235,000	30,100,000
2	Interest on Bonds	22,916,315	22,372,488	21,680,149	20,555,742	23,715,967
4	Bond Transfer Fees	4,108	4,112	2,059	100,000	100,000
6	Underwriter's Fees	0	0	806,500	0	0
TOTAL EXPENDITURES		$37,235,423	$46,986,600	$78,963,708	$50,890,742	$53,915,967
OTHER FINANCING USES		$0	$0	$147,586,065	$0	$0
TOTAL USE OF RESOURCES		$37,235,423	$46,986,600	$226,549,773	$50,890,742	$53,915,967
ENDING FUND BALANCE						
Restricted for Debt Service		$12,771,298	$12,429,960	$12,612,943	$8,968,355	$14,888,027
TOTAL ENDING FUND BALANCE		$12,771,298	$12,429,960	$12,612,943	$8,968,355	$14,888,027

DEBT SERVICE FUND

REVENUES

		ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
LOCAL TAXES (1000)				
1100	Local Property Taxes (See Exhibit I)	37,694,171	38,019,286	44,794,024
1500	Timber Excise Tax	35	34	40
1000	TOTAL LOCAL TAXES	$37,694,206	$38,019,320	$44,794,064
LOCAL NONTAX REVENUES (2000)				
2300	Investment Earnings	84,532	66,495	93,724
2000	TOTAL LOCAL NONTAX	$84,532	$66,495	$93,724
FEDERAL, GENERAL PURPOSE (5000)				
5600	Qualified Bond Interest Credit	2,035,804	2,035,804	2,046,784
5000	TOTAL FEDERAL, GENERAL PURPOSE	$2,035,804	$2,035,804	$2,046,784
OTHER FINANCING SOURCES (9000)				
9600	Sale of Refunding Bonds	179,860,090	0	0
9900	Transfers	7,058,125	7,059,050	7,059,850
9000	TOTAL OTHER FINANCING SOURCES	$186,918,215	$7,059,050	$7,059,850
TOTAL REVENUES		$226,732,757	$47,180,669	$53,994,422

EXHIBIT I

DEBT SERVICE FUND REVENUES
CALCULATION OF 2016-17 LEVY COLLECTIONS

Revenue Account 1100 Local Taxes

Fall 2016 Collection:				
$38,300,000	x	46.77%	(2016 Levy x Fall Collection %)	$17,912,895
Spring 2017 Collection:				
* $50,500,000	x	53.23%	(2017 Levy x Spring Collection %)	$26,881,129
TOTAL 2016-17 Levy Collections				$44,794,024

EXHIBIT II

Issue Date	Original Issue Amount	Bonds Outstanding	Interest Outstanding	Total Outstanding Sept. 1, 2016
11/07/07	80,000,000	12,000,000	680,000	12,680,000
11/18/08	80,000,000	15,000,000	1,490,500	16,490,500
11/03/09	40,000,000	31,445,000	11,262,128	42,707,128
09/17/10	120,000,000	120,000,000	73,883,275	193,883,275
07/11/12	23,025,000	10,440,000	768,275	11,208,275
06/17/15 **	162,800,000	150,930,000	34,752,100	185,682,100
08/23/16 *	196,270,000	196,270,000	84,814,691	281,084,691
Total Voted Bonds	702,095,000	536,085,000	207,650,969	743,735,969
07/11/12 Estimated	31,195,000	10,130,000	459,975	10,589,975
Total Nonvoted Bonds	31,195,000	10,130,000	459,975	10,589,975
Total All Bonds	733,290,000	546,215,000	208,110,944	754,325,944

** Refunding issue partially replaces March 30, 2004 issue for $70,100,000, September 2, 2004 issue for $34,655,000 September 6, 2006 issue for $97,115,000 and November 7, 2007 issue for $80,000,000

* This includes a refunding issue partially replacing November 18, 2008 issue for $80,000,000 and a new bond issue of $146,350,000

CAPITAL PROJECTS FUND
BUDGET SUMMARY

		ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
BEGINNING FUND BALANCE						
Restricted from Bond Proceeds		143,903,274	37,858,611	20,826,440	0	162,887,048
Committed from Levy Proceeds		(10,070,990)	(11,578,859)	(2,134,905)	5,695,279	(1,449,348)
Restricted from State Proceeds		9,936,198	20,138,178	32,206,801	31,263,088	22,127,999
Restricted from Impact Fee Proceeds		1,399,919	1,744,037	3,267,629	6,761,055	4,668,200
Restricted from Mitigation Fee Proceeds		250,044	82,668	2,104	0	0
Assigned to Fund Purposes		972,143	1,053,822	1,785,038	1,183,426	1,146,631
TOTAL BEGINNING FUND BALANCE		$146,390,588	$49,298,457	$55,953,107	$44,902,848	$189,380,530
REVENUES						
1000	Local Taxes	31,403,037	33,597,465	38,473,964	42,259,660	42,666,150
2000	Local Non-Tax	4,180,327	3,144,806	4,685,257	3,649,253	3,918,306
4000	State, Special Purpose	11,138,232	13,591,461	0	0	0
9000	Other Financing Sources	50,000	11,000	1,082	0	0
TOTAL REVENUES		$46,771,596	$50,344,732	$43,160,303	$45,908,913	$46,584,456
OTHER FINANCING USES - TRANSFERS OUT		($8,850,236)	($13,364,976)	($13,731,122)	($15,112,355)	($15,866,008)
TOTAL RESOURCES AVAILABLE		$184,311,948	$86,278,213	$85,382,288	$75,699,406	$220,098,978
EXPENDITURES						
1	Sites	3,231,382	2,757,476	17,923,986	4,800,566	16,101,885
2	Buildings	122,404,985	21,322,194	18,273,163	33,285,073	48,598,269
3	Equipment	8,854,598	5,916,652	9,270,424	19,312,625	16,808,613
4	Energy	522,524	284,076	1,310,437	812,444	375,000
6	Bond Issuance	0	0	26,837	0	0
9	Debt	0	44,708	0	0	0
TOTAL EXPENDITURES		$135,013,489	$30,325,106	$46,804,847	$58,210,708	$81,883,767
ENDING FUND BALANCE						
Restricted from Bond Proceeds		37,858,611	20,826,440	0	0	119,645,344
Committed from Levy Proceeds		(11,578,859)	(2,134,905)	5,666,925	(5,452,076)	(685,149)
Restricted from State Proceeds		20,138,178	32,206,801	27,817,931	19,171,124	11,235,850
Restricted from Impact Fee Proceeds		1,744,037	3,267,629	3,119,411	2,435,322	6,837,258
Restricted from Mitigation Fee Proceeds		82,668	2,104	0	0	0
Non-spendable Fund Balance		0	0	81,064	0	0
Assigned to Fund Purposes		1,053,822	1,785,038	1,892,108	1,334,328	1,181,908
TOTAL ENDING FUND BALANCE		$49,298,459	$55,953,107	$38,577,441	$17,488,698	$138,215,211

CAPITAL PROJECTS FUND
REVENUES

		ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
LOCAL TAXES (1000)				
1100	Local Property Taxes (See Exhibit I)	38,473,925	42,259,622	42,666,116
1300	Sale of Tax Title Property	0	0	0
1400	In-Lieu of Taxes	0	0	0
1500	Timber Excise Tax	39	38	34
1000	TOTAL LOCAL TAXES	$38,473,964	$42,259,660	$42,666,150
LOCAL NON-TAX (2000)				
2300	Investment Earnings	410,374	177,253	1,368,306
2500	Gifts/Donations	227,547	0	0
2900	Mitigation/Impact Fees	4,047,336	3,472,000	2,550,000
2000	TOTAL LOCAL NON-TAX REVENUES	$4,685,257	$3,649,253	$3,918,306
STATE, SPECIAL PURPOSE (4000)				
4100	State Energy Grants	0	0	0
4130	State Funding Assistance	0	0	0
4300	Other State Agengies	0	0	0
4000	TOTAL STATE, SPECIAL PURPOSE	$0	$0	$0
OTHER FINANCING SOURCES (9000)				
9100	Sale of Bonds	0	0	0
9200	Sale of Real Property	0	0	0
9300	Sale of Equipment	0	0	0
9400	Comp. Loss of Capital Assets	1,082	0	0
9000	TOTAL OTHER FINANCING SOURCES	$1,082	$0	$0
TOTAL REVENUES		$43,160,302	$45,908,913	$46,584,456
OTHER FINANCING USES - TRANSFERS OUT				
536	Other Financing Uses - Transfers Out	(13,731,122)	(15,112,355)	(15,866,008)
536	TOTAL OTHER FINANCING USES	($13,731,122)	($15,112,355)	($15,866,008)

CAPITAL PROJECTS FUND
EXPENDITURES

Total Estimated Cost of Project	Estimated Prior Expenditures 08/31/16	Project Number	Project Description	Budget 2016-17	Remaining Future Balance
			OPERATIONS (See Exhibit II)		
2,325,428	0	9838-0000		2,325,428	0
$2,325,428	**$0**		**TOTAL OPERATIONS**	**$2,325,428**	**$0**
			2016 BOND PROJECTS		
145,477,000	523,717	83XX-1160	Juanita High School	6,575,561	138,377,722
77,592,000	504,348	72XX-1160	Redmond Ridge Middle School	6,184,082	70,903,570
44,987,000	17,995	09XX-1160	Kirk Elementary	953,724	44,015,281
44,987,000	17,995	58XX-1160	Mead Elementary	953,724	44,015,281
43,257,000	536,387	31XX-1160	Redmond Ridge Elementary	7,868,448	34,852,165
43,257,000	536,387	28XX-1160	North Redmond Elementary	7,868,448	34,852,165
7,837,000	0	XXXX-1160	Old Redmond Schoolhouse Remodel	0	7,837,000
1,664,000	0	XXXX-1160	Explorer Elementary	1,664,000	0
19,942,000	0	XXXX-1160	Contingency / Other Capital Projects	10,000,000	9,942,000
$429,000,000	**$2,136,829**		**TOTAL 2016 BOND PROJECTS**	**$42,067,987**	**$384,795,184**
			CAPACITY PROJECTS		
440,000	330,000	0431-XXXX	Keller El Portable	110,000	0
976,930	446,980	8485-XXXX	LWHS Portables	529,950	0
619,003	466,744	7480-XXXX	Evergreen MS Portables	152,259	0
1,094,369	952,918	5367-XXXX	Alcott El Portables	141,451	0
$3,130,302	$2,196,642		TOTAL CAPACITY PROJECTS	$933,660	$0
			TECHNOLOGY		
20,700,000	6,998,618	0000-2014	Technology - Infrastructure & Support	4,465,965	8,856,667
28,500,000	14,286,220	0000-2014	Technology - Equipment	10,350,579	3,863,201
9,300,000	1,622,583	0000-2014	Technology - Instructional Software & Support	1,184,582	4,017,002
8,800,000	2,197,039	0000-2014	Technology - Business & Technology Systems	1,132,322	1,178,217
18,300,000	0	0000-2014	Technology - Training & Professional Development	0	3,869,888
(21,577,117)	0	0000-2014	Transfer to GF for Training/Software	0	0
$64,022,883	$25,104,460		TOTAL TECHNOLOGY	$17,133,448	$21,784,975
			SITE & BUILDING IMPROVEMENTS		
21,200,000	23,848	0000-2014	Building Systems & Improvements	3,513,000	17,663,152
6,300,000	0	0000-2014	Code, Compliance, Health & Safety	2,207,000	4,093,000
9,300,000	0	0000-2014	School & Program Improvements	2,121,750	7,178,250
4,800,000	254,723	0000-2014	Site Improvements, Athletics & Playfield Upgrades	1,437,000	3,108,277
$41,600,000	$278,571		TOTAL SITE & BUILDING	$9,278,750	$32,042,679
			RESERVE FOR FUTURE PROJECTS		
31,109,978	0	0000-0000	Reserve for Future Projects	10,144,494	20,965,484
$31,109,978	**$0**		**TOTAL RESERVE**	**$10,144,494**	**$20,965,484**
$571,188,591	$29,716,502		GRAND TOTAL	$81,883,767	$459,588,322

EXHIBIT I

CAPITAL PROJECTS FUND REVENUES
CALCULATION OF 2016-17 LEVY COLLECTIONS

Revenue Account 1100 Local Taxes

Fall 2016 Collection:				
	$42,400,000 x	46.77%	(2016 Levy x Fall Collection %)	$19,830,464
Spring 2017 Collection:				
*	$42,900,000 x	53.23%	(2017 Levy x Spring Collection %)	$22,835,652
TOTAL 2016-17 Levy Collections				$42,666,116

EXHIBIT II

FTE STAFFING COUNTS:	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
Certificated Employees	0.700	0.700	0.700
Classified Employees	16.848	18.248	19.748
Total FTE Staff	17.548	18.948	20.448

TRANSPORTATION VEHICLE FUND
BUDGET SUMMARY

		ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
BEGINNING FUND BALANCE		$2,007,049	$2,221,140	$2,998,872	$2,376,541	$2,721,961
REVENUES						
1100	Local Property Taxes	0	0	0	0	0
1500	Timber Excise Tax	0	0	0	0	0
2300	Investment Earnings	29,669	12,774	17,988	9,943	13,289
2800	Insurance Recoveries	0	0	0	0	0
4499	Transportation Reimbursement-Depreciation	798,520	764,958	760,094	705,303	844,126
9300	Sale of Equipment	30,964	0	0	0	0
9400	Compensated Loss of Fixed Assets	0	0	0	0	0
TOTAL REVENUES		$859,153	$777,732	$778,082	$715,246	$857,415
TOTAL RESOURCES AVAILABLE		$2,866,202	$2,998,872	$3,776,954	$3,091,787	$3,579,376
EXPENDITURES						
33	Transportation Equipment Purchase	645,061	0	1,311,751	1,372,282	1,112,960
TOTAL EXPENDITURES		$645,061	$0	$1,311,751	$1,372,282	$1,112,960
ENDING FUND BALANCE						
Restricted for Fund Purposes		$2,221,141	$2,998,872	$2,465,203	$1,719,505	$2,466,416
TOTAL ENDING FUND BALANCE		$2,221,141	$2,998,872	$2,465,203	$1,719,505	$2,466,416

Informational Section

Property Taxes

Enrollment History and Projections

District Performance Measures

Glossary of Terms and Acronyms

Property Taxes

The school fiscal year runs September through August. Property taxes are levied and collected on a calendar year basis (January through December). The 2016-17 general fund fiscal year budget reflects $65.9 million dollars in levy funds. Property tax revenues provide approximately 20.5 percent of the total revenues available to the district for the 2016-17 school year.

The district may not collect more taxes than the amount approved by voters. The assessed valuation of taxable property in Lake Washington School District for 2016 totals approximately $46.9 billion dollars.

The owner of a home valued at $500,000 is expected to pay $1,550 in property taxes in 2016 that will go directly to Lake Washington School District. Property tax statements also list a "State Property Tax." This money is collected by the state and contributes to the state general fund, of which approximately 45% is used for K-12 education as determined by the legislature.

As shown in the Tax Base and Tax Rate Trends chart, the tax base of the district declined through 2013. The tax base has increased from $33.5 billion in 2013 to $46.9 billion in 2016. The tax base is expected to increase in 2017.

Tax Base and Tax Rate Trends

		(billion dollars)	*(Tax rate per thousand dollars)*				
	Year	**Assessed Valuation**	**Maintenance and Operation**	**Capital Projects**	**Debt Service and 6-Year Capital Levy**	**Tax Rate Total**	**Property Tax Assessment**
Budget Year	2017	$49.20	$1.35	$0.65	$1.25	$3.25	$1,625.00
	2016	**$46.90**	**$1.39**	**$0.67**	**$1.05**	**$3.11**	**$1,555.00**
Actual	2015	$43.30	$1.46	$0.72	$1.12	$3.30	$1,650.00
	2014	$37.10	$1.56	$0.64	$1.31	$3.51	$1,755.00
	2013	$33.50	$1.66	$0.65	$1.44	$3.75	$1,875.00
	2012	$33.70	$1.56	$0.58	$1.38	$3.52	$1,760.00

Enrollment History & Projections

Six-Year Enrollment Projection

The district developed long-term enrollment projections to assess facility capacity needs. Based on these projections, the district expects enrollment to increase by over 4,000 students from the 2012 school year through 2021.

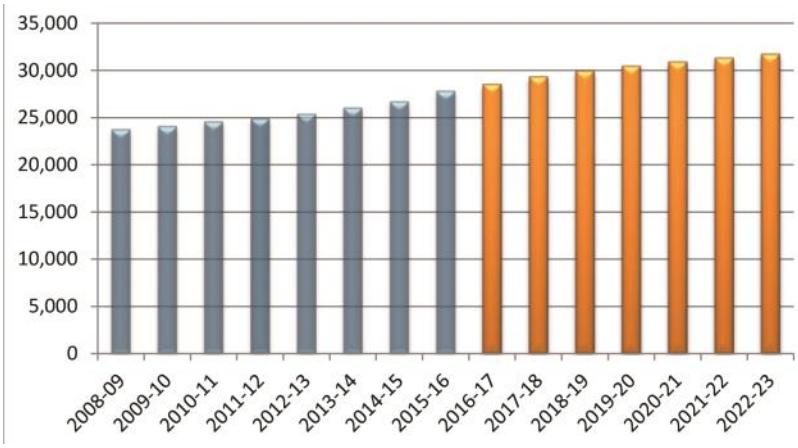
The district experienced actual growth of 1,114 students in 2015. During the six-year window from 2016 to 2021, enrollment is projected to increase by 3,501 students, resulting in a 12.6% increase.

Student enrollment projections have been developed using two methods:

1) *cohort survival* – which applies historical enrollment trends to the classes of existing students progressing through the system; and
2) *development tracking* – which projects students anticipated from new development.

Cohort Survival

King County live birth data is used to predict future kindergarten enrollment. Actual King County live births through 2014 are used to project kindergarten enrollment through the 2010-2020 school year. After 2020, the number of live births is based on King County projections. Historical data is used to estimate the future number of kindergarten students that will be generated from county births.



Actual enrollment from 2008-09 to 2015-16 (head count) – lighter bars
Projected enrollment from 2016-17 to 2022-23 (head count) – darker bars

For other grade levels, cohort survival trends compare students in a particular grade in one year to the same group of students in prior years. From this analysis, a cohort survival trend is determined. This historical trend is applied to predict future enrollment.

Development Tracking

To ensure the accuracy and validity of enrollment projections, a major emphasis has been placed on the collection and tracking of data of 99 known new housing developments within the district. This information is obtained from the cities and county. It provides the foundation for a database of known future developments and assures the district's plan is consistent with the comprehensive plans of the local permitting jurisdictions. Each developer is contacted annually to determine the number of homes and the anticipated development schedule. Some small in-fill or short plat projects are not tracked. These projects may result in increased student population.

Student Generation Rates

Developments that are near completion or have been completed within the last five years are used to forecast the number of students generated by new development. District-wide statistics show that each new single-family home currently generates a 0.437 elementary student, 0.155 middle school student, and 0.108 senior high student, for a total of 0.700 school -age child per single family home. New multi-family housing units currently generate an average of 0.071 elementary student, 0.014 middle school student, and 0.014 senior high student for a total of 0.092 school age child per multi-family home. The totals of the student generation numbers have increased since 2015 for both new single-family developments and for new multifamily developments. These student generation factors are used to forecast the number of students expected from new developments that are planned over the next six years.

District Performance Measures

State test scores

In 2015, a new state assessment was administered, the Smarter Balanced Assessments. These state tests are different from and not comparable to the Measurements of Student Progress (MSP) tests in grades 3 through 8 and the High School Proficiency Exams (HSPE) in grade 10. The Smarter Balanced Assessment also involves a combined English Language Arts assessment rather than separate tests in Reading and Writing. Not all subjects are tested in each grade level. Scores in the rows marked with grade levels are the average for Lake Washington School District.

Scores in the rows marked "State" are the statewide average for the same year. Scores represent the percentage of students in each grade/subject who met the standard.

Because many 11th grade students in 2015 took and passed the HSPE as 10th graders, fulfilling the graduation requirement, the test taking rate for 11th grade students on the SBA in 2015 was low. Students who did not take the test registered a score of 0, lowering overall results.

Grade Level	Reading		Writing		ELA	Math			Science		
	MSP		MSP		SBA	MSP		SBA	MSP		
	Elementary										
	2013	2014	2013	2014	2015	2013	2014	2015	2013	2014	2015
3rd Grade	89.0%	87.8%	*	*	**78.6%**	83.4%	81.6%	**80.5%**	*	*	*
State	73.0%	72.0%	*	*	**52.1%**	65.2%	63.0%	**56.7%**	*	*	*
4th Grade	86.6%	85.7%	80.4%	82.9%	**80.6%**	81.4%	83.0%	**78.4%**	*	*	*
State	72.5%	70.0%	62.1%	62.1%	**54.6%**	62.5%	60.8%	**54.0%**	*	*	*
5th Grade	88.7%	89.2%	*	*	**84.1%**	81.8%	83.1%	**72.7%**	87.9%	85.1%	**86.9%**
State	72.7%	72.4%	*	*	**57.6%**	62.6%	63.5%	**48.1%**	66.6%	66.8%	**63.4%**
	Middle School										
6th Grade	85.0%	87.9%	*	*	**78.5%**	79.6%	84.8%	**70.1%**	*	*	*
State	71.5%	72.7%	*	*	**54.0%**	59.3%	63.6%	**45.5%**	*	*	*
7th Grade	84.0%	87.3%	87.3%	85.8%	**81.7%**	84.2%	82.1%	**73.7%**	*	*	*
State	68.7%	67.7%	71.0%	71.1%	**56.9%**	63.8%	57.8%	**48.0%**	*	*	*
8th Grade	83.2%	88.4%	*	*	**81.1%**	74.9%	79.4%	**71.5%**	82.8%	86.9%	**83.4%**
State	66.3%	71.6%	*	*	**56.9%**	53.3%	55.9%	**46.1%**	64.8%	67.2%	**60.7%**
	High School										
	HSPE		HSPE		SBA	Math EOC 1/2		SBA	EOC Biology		
10th Grade	92.7%	93.2%	93.7%	94.1%	*	90.5/91.2	93.9/94.2	*	86.5%	91.1%	86.6%
State	83.6%	82.9%	84.9%	85.6%	*	75.9/83.3	79.5/79.2	*	71.5%	77.7%	72.5%
11th Grade	*	*	*	*	14.8%	*	*	13.7%	*	*	*
State	*	*	*	*	26.3%	*	*	13.7%	*	*	*

*not tested

Additional performance measures

Additional measures reflect Lake Washington School District performance or, in the case of free or reduced price meals, impacts on district performance.

	2013	2014	2015
Unexcused absence rate	0.4%	0.4%	0.4%
Free or reduced price meals	14.7%	14.5%	13.8%
Certificated staff (teacher) retention rate	91%	91%	91%

Glossary of Terms and Acronyms

Glossary of Terms and Acronyms

This section contains the definition of terms used in this report and other terms necessary to understand accounting procedures for school districts in Washington State. Several terms that are not specifically accounting terms have been included because of their significance to school district accounting. The glossary is arranged alphabetically with appropriate cross-reference where necessary.

Accrual Basis of Accounting – A method of accounting that recognizes the financial effects on a school district of transactions, interfund activities, and other events and circumstances under which revenues and expenditures are recorded in the period in which they occur regardless of the timing of the cash flows.

Activity – A specific and distinguishable service performed by a school district in order to accomplish a function for which the school district is responsible (e.g., supervision, teaching, safety).

Administration – Those activities which have as their purpose the general regulation, direction and control of the affairs of the school district that are system wide and not confined to one school, subject, or specific phase of school activity.

Amortization – Gradual reduction of an amount owed according to a specified schedule of times and amounts.

Annual Budget – A budget applicable to a single fiscal year.

Appropriation – Maximum expenditure authorization during a given fiscal period. (RCW 28A.505.010)

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Associated Student Body – WAC 392-138-010 provides the following definition: a formal organization of students, including subcomponents or affiliated student groups such as student clubs, which is formed with the approval, and operated subject to the control, of the board of directors of a school district.

Average Annual FTE Enrollment – An average computed from the actual full-time equivalent enrollments reported by districts for each of ten months, effective on the state prescribed count days of each month from September through June.

Basis of Budgeting – The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Bond – A written promise to pay a specified sum of money (face value) at a specified date or dates in the future (maturity date), and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter typically runs for a longer period of time and requires greater legal formality.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budget Resolution – The formal adoption of the budget appropriation for each fund by the board of directors.

Budgetary Control – The control or management of the school district in accordance with an approved budget with a view toward keeping expenditures within authorized amounts.

Capital Assets – Land, improvements to land, easements, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Outlay – An expenditure that results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

Cash Basis of Accounting – The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when cash is disbursed.

Glossary of Terms and Acronyms

Classification – Activity – As applied to expenditures, this term refers to groupings or services within programs.

Classification – Object – As applied to expenditures, this term refers to an article or service purchased; for example, salaries, supplies and materials, or contractual services.

Classification – Program – As applied to expenditures, this term refers to a group of services aimed at accomplishing a certain objective or purpose.

Community Services – Community services are comprised of those activities that are not directly relatable to providing student education. Specifically, it is an additional responsibility delegated to the school district beyond its primary function of providing education. It also consists of those services, other than public school and adult education functions, provided by the school district for purposes relating to the community as a whole.

Compensatory Education – Education programs that are designed to be a program of supplementary instruction and as such are not intended to provide the primary instruction.

Debt Service – Expenditures for the retirement of debt principal and interest.

Employee Benefits – Expenditures of the school district made on behalf of employees; these amounts are not included in gross salary, but are in addition to the employee's gross salary. They are fringe benefits, and while not paid directly to employees, are part of the expenditure total of salaries and benefits. Examples are (1) group health or life insurance, (2) contributions to employee retirement, (3) social security, and (4) workers' compensation. Employee benefits are recorded as Object 4 in expenditure coding.

Encumbrances – Purchase orders, contracts and salary or other commitments that are chargeable to an appropriation and for which a part of the appropriation is restricted. They cease to be encumbrances when paid or when an actual liability is created.

Equipment – Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings), which is useful in carrying on operations. Examples are machinery, tools, vehicles, furniture, and furnishings.

Expenditure – Under the current financial resources measurement focus, decreases in net financial resources not properly classified as other financing uses. Where the accounts are maintained on the cash basis, the term designates only actual cash disbursements for these purposes.

Expenditure, Accrual Basis – Expenditures during a fiscal period for liabilities incurred, whether paid or unpaid.

F-195 – District's budget document prescribed by OSPI.

F-196 – District's annual financial statement prescribed by OSPI.

First Class District - A district with a student enrollment of 2,000 or more (RCW 28A.300.065(2)).

Fiscal Period – Any period at the end of which an entity determines its financial condition and the results of its operations. It is usually a year, though not necessarily a calendar year. The fiscal period for school districts is September 1 through August 31.

Fiscal Services – Activities involved with managing and conducting the financial operations of the school district. This service area generally includes budgeting, purchasing, financial accounting, payroll, and internal auditing.

Full-Time Equivalent (Staff) – The amount of employed time required in a part time position expressed in proportion to that required in a full-time position, with 1.0 representing a full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Glossary of Terms and Acronyms

Full-Time Equivalent (Student) – Each individual student who is enrolled full-time in each of the prescribed count days for the school months September through June. To be full-time, a student must be enrolled to attend school for a given number of minutes per day. Form SPI P-223 provides the minimum qualifying time by category of students such as kindergarten, elementary and secondary.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, restrictions, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund, Associated Student Body – The fund used to account for student extracurricular activities in each school. Each school student body organization prepares and submits, for Board approval, a revenue and expenditure plan of ASB activities for the school year.

Fund, Capital Projects – The fund used to account for the financing and expenditures of capital projects. It includes modernization, new construction, equipping of new facilities, site purchases and improvements, major renovations and technology system upgrades. Revenues for the Capital Projects Fund include state construction assistance, investment earnings, site sales, impact/mitigation fees, bonds, and levies.

Fund, Debt Service – The fund used to account for the redemption and payment of interest on voted and non-voted bonds. Each year an amount is levied that provides for redemption of bonds currently dues, interest payments on bonds outstanding and related costs.

Fund, General – The fund used to account for the day-to-day operations of the school district. Included are all the normal and recurring financial activities of the school district that are not accounted for in other funds. Expenditures include salaries and benefit costs, and non-salary costs, such as supplies and materials, books and other instructional materials, utilities, purchased services and equipment. Revenues for the General Fund include state funds, special maintenance operations levy funds, federal funds, and other funds.

Fund, Transportation Vehicle – The fund used to account for the purchase and major repairs of pupil transportation vehicles. Revenue for this fund include state depreciation funds and investment income.

Fund Balance, Assigned – The portion of fund balance that is marked for an intended, specific use by management or the board of directors. These amounts are not legally restricted nor do they represent a formal commitment on behalf of management or the board of directors. For funds other than the General Fund, these amounts also represent the excess of assets over liabilities, restrictions, commitments and are in spendable form.

Fund Balance, Committed – The portion of fund balance that has been committed to a specific purpose by a resolution of the board of directors. Once committed, these amounts cannot be used for another purpose without a resolution passed by the board of directors to end the previous commitment.

Fund Balance, Non-spendable – The portion of fund balance that is represented by assets that are not in a spendable form, such as inventories, prepaid items, or trust principal that is required to be maintained intact.

Fund Balance, Restricted – The portion of fund balance that is legally restricted for a specific purpose.

Fund Balance, Unassigned – In the General Fund only, the excess of the fund's assets over its liabilities and restricted, committed, and assigned fund balance accounts. In all other funds, it represents any deficit of a fund's liabilities, restrictions and commitments over its assets.

Fund Classifications – One of three categories (governmental, proprietary, and fiduciary) used to classify fund types.

Glossary of Terms and Acronyms

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP includes not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides the standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is GASB Statement 1.

Governmental Funds – These funds track the finances of a district's basic services and are reported in the districtwide financial statements; they are reported using the current financial resources measurement focus and modified accrual basis of accounting, and include the general, special revenue, debt service, capital projects, and permanent funds.

Improvements – An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the improvement is added to the book value of the asset. Improvements are charged to Object 9 in expenditure coding or are accounted for in the capital projects fund.

Individualized Education Program (IEP) – A written plan that includes (1) a statement of the student's present level of functioning, (2) a statement of annual goals and short-term objectives for achieving those goals, (3) a statement of services to be provided and the extent of regular instruction, (4) the starting date and expected duration of services, and (5) evaluation procedures and criteria for monitoring progress.

Instruction – Instruction includes the activities administered or supervised by a certified teacher dealing directly with the teaching of students. Teaching may be provided for pupils in a classroom in another location such as a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as the internet, telephone, and/or other media.

Instructional Material – Any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed materials.

Internal Control – A process, adopted by a school district's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency in operations, reliability of financial reporting, and compliance with applicable laws and regulations.

Level of Effort Requirements – Requirement that a grant recipient not use grant resources to reduce its own local resources in a given program or activity.

Levy – (1) To impose taxes or special assessments, or (2) the total of taxes or special assessments imposed by a governmental unit. There are four types of school district levies: excess general fund levies (known as maintenance and operations levies); debt service fund levies; transportation vehicle fund levies; and capital project fund levies.

Maintenance – The act of keeping capital assets in a state of good repair and/or condition. It includes preventive maintenance, normal periodic repairs, replacement of parts and/or structural components, and other activities necessary to maintain the asset.

Modified Accrual Basis – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis, revenues and other resources are recognized when they "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the liability is incurred except for (1) inventories that may be considered expenditures either when purchased or used, and (2) prepaid items that may be considered expenditures either when paid or when consumed.

Glossary of Terms and Acronyms

Original Budget – First complete appropriated budget. It may include the effects of adjustments adopted *before* the beginning of the fiscal year.

Other Financing Sources – The face value of the governmental fund general long-term debt. Amount equal to the present value of minimum lease payments arising from capital leases, sales of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

Other Financing Uses – Governmental fund transfers to other funds and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

Personnel – Administrative – Employees whose activities include development, coordination and evaluation of instructional programs that are organization-wide. For example, superintendent, directors, associate directors and building administrators.

Personnel – Certificated – Employees such as teachers, counselors, librarians and others who serve in positions covered under the continuing contract law that hold a professional education certificate issued by OSPI and are employed by a school district in positions for which such certificate is required by statute, rule of the State Board of Education, or written policy or practice of the employing district.

Personnel – Classified – Employees such as educational assistants, office support, trades and other supervisory, professional/technical, and other positions who do not hold a professional education certificate issued by OSPI or are employed by the district in positions not requiring such a certificate.

Personnel – Full-Time – Certificated employees who work the full number of days under local standard contract (assuming state minimum length of contract) or classified employees who work 2,080 hours or more per year.

Program – A plan of activities designed to accomplish a set of objectives. Educational programs consist of activities of a school district that are directly involved in the instruction and education of students.

Purchase Order – A document that authorizes a vendor to deliver described merchandise or render services at a specified price.

Refunding Bonds – Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

Resolution – A special or temporary order of the school board; an order of the school board requiring less legal formality than an ordinance or statute.

Running Start – A program option allowing students in grades 11 and 12 to simultaneously earn high school and college credit. Running Start students do not pay tuition, but are responsible for the payment of college fees, books, transportation, etc. By earning both high school and college credit, students are able to accelerate their progress through the education system.

Special Education – Specially designed instruction provided to an eligible student as defined in Chapter 392-172A WAC. Specially designed instruction shall be provided at no cost to the parents, in conformance with the student's individualized education program (IEP), and designed to meet the unique needs of the student.

Statute – A written law enacted by a duly organized and constituted legislative body.

Student Body Activities – Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, bands, and orchestras, that are managed or operated by the student body under the guidance and direction of adults, and are not part of the regular instructional program.

Glossary of Terms and Acronyms

Tax Rate – The amount of tax stated in terms of a unit of the tax base; for example, $1.75 per thousand dollars of assessed valuation.

Tax Rate Limit – The maximum rate or amount of general property tax that a local government may levy.

Warrant – A written order drawn by the school board or its authorized officer directing the county treasurer to pay a specific amount to a designated payee.

Warrants Outstanding – The total amount of unpaid warrants. Also referred to as warrants payable.

Acronym Reference

AAFTE	Annual Average Full Time Equivalent
ADA	Americans with Disabilities Act
AP	Advanced Placement
ASB	Associated Student Body
ASBO	Association of School Business Officials
CFP	Capital Facilities Plan
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CTE	Career and Technical Education
DRS	Department of Retirement Systems
ELL	English Language Learner
ESD	Educational Service District
ESEA	Elementary and Secondary Education Act
FRL	Free and Reduced Lunch
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
HCA	Health Care Authority
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Program
LWSD	Lake Washington School District
MSOC	Materials, Supplies and Operating Costs
NBPTS	National Board for Professional Teaching Standards
OSPI	Office of Superintendent of Public Instruction
RCW	Revised Code of Washington
SALT	Strategic Advisory Leadership Team
SPED	Special Education
USDA	US Department of Agriculture
WAC	Washington Administrative Code
WSSDA	Washington State School Directors Association

Lake Washington
School District

DRAFT BUDGET

FISCAL YEAR

2016-17

FORM F-195

SCHOOL DISTRICT NAME & NO. LAKE WASHINGTON NO. 414
COUNTY NAME & NO. KING NO. 17

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Lake Washington School District No.414

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	321,047,834	4,992,933	53,994,422	46,584,456	857,415
Total Appropriation (Expenditures)	318,405,032	4,967,308	53,915,967	81,883,767	1,112,960
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	15,866,008	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	2,642,802	25,625	78,455	-51,165,319	-255,545
Beginning Total Fund Balance	41,395,596	915,127	14,809,572	189,380,530	2,721,961
Ending Total Fund Balance	44,038,398	940,752	14,888,027	138,215,211	2,466,416
SECTION B: EXCESS LEVIES FOR 2017 COLLECTION					
Excess levies approved by voters for 2017 collection	66,800,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2017 collection after rollback	66,800,000	XXXX	50,500,000	42,900,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Lake Washington School District No.414

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	25,457.70		27,231.00		28,872.50	
FTE Certificated Employees	1,702.444		1,827.750		1,931.350	
FTE Classified Employees	734.615		829.149		844.206	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	267,924,641		303,517,290		321,047,834	
Total Expenditures	261,496,344		301,353,491		318,405,032	
Total Beginning Fund Balance	26,136,677		28,727,212		41,395,596	
Total Ending Fund Balance	32,564,975		30,891,011		44,038,398	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	157,345,684	60.17	185,184,702	61.45	200,859,408	63.08
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	35,343,436	13.52	36,012,168	11.95	38,786,861	12.18
Vocational Instruction	5,819,547	2.23	6,548,581	2.17	6,811,502	2.14
Skill Center Instruction	834,392	0.32	1,939,044	0.64	1,949,704	0.61
Compensatory Education	9,810,627	3.75	10,589,040	3.51	11,355,771	3.57
Other Instructional Programs	4,961,594	1.90	8,459,286	2.81	6,255,922	1.96
Community Services	1,872,264	0.72	2,078,485	0.69	2,114,888	0.66
Support Services	45,508,800	17.40	50,542,185	16.77	50,270,976	15.79
Total - Program Groups	261,496,344	100.00	301,353,491	100.00	318,405,032	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	156,115,159	59.70	186,482,027	61.88	198,741,626	62.42
Teaching Support	35,945,038	13.75	39,141,717	12.99	42,185,845	13.25
Other Supportive Activities	38,917,044	14.88	42,793,345	14.20	42,351,093	13.30
Building Administration	17,577,825	6.72	18,809,943	6.24	20,430,970	6.42
Central Administration	12,941,278	4.95	14,126,459	4.69	14,695,498	4.62
Total - Activity Groups	261,496,344	100.00	301,353,491	100.00	318,405,032	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	123,882,417	47.37	143,215,140	47.52	153,644,062	48.25
Classified Salaries	35,977,308	13.76	40,329,080	13.38	42,393,010	13.31

Lake Washington School District No.414

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
Employee Benefits and Payroll Taxes	55,794,087	21.34	66,991,449	22.23	71,244,603	22.38
Supplies, Instructional Resources and Noncapitalized Items	12,582,309	4.81	16,698,546	5.54	15,867,062	4.98
Purchased Services	32,591,279	12.46	33,332,176	11.06	34,585,907	10.86
Travel	324,791	0.12	263,589	0.09	265,316	0.08
Capital Outlay	344,153	0.13	523,511	0.17	405,072	0.13
Total - Objects	261,496,344	100.00	301,353,491	100.00	318,405,032	100.00

Lake Washington School District No.414

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2014-2015	Budget 2/ 2015-2016	Budget 3/ 2016-2017
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	1,006.69	1,253.50	2,276.00
2. Grade 1	2,297.65	2,270.00	2,465.00
3. Grade 2	2,304.46	2,357.00	2,341.00
4. Grade 3	2,269.89	2,342.00	2,438.00
5. Grade 4	2,235.75	2,318.00	2,401.00
6. Grade 5	2,242.25	2,305.00	2,345.00
7. Grade 6	2,122.15	2,263.00	2,272.00
8. Grade 7	2,012.79	2,132.00	2,217.00
9. Grade 8	2,039.29	2,024.00	2,118.00
10. Grade 9	1,915.55	2,064.00	1,986.00
11. Grade 10	1,845.49	1,905.00	1,990.00
12. Grade 11 (excluding Running Start)	1,656.53	1,731.00	1,714.00
13. Grade 12 (excluding Running Start)	1,509.21	1,906.50	1,889.50
14. SUBTOTAL	25,457.70	26,871.00	28,452.50
15. Running Start	0.00	270.00	350.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	90.00	70.00
18. TOTAL K-12	25,457.70	27,231.00	28,872.50
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	1,702.444	1,827.750	1,931.350
2. General Fund FTE Classified Employees /4	734.615	829.149	844.206

1/ Enrollment are the average counts at school year?s end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Lake Washington School District No.414

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	60,469,659	64,011,180	65,911,370
2000 | Local Nontax Support	17,258,992	15,252,038	11,300,894
3000 | State, General Purpose	139,180,971	165,767,935	181,105,965
4000 | State, Special Purpose	32,836,760	34,958,958	37,672,118
5000 | Federal, General Purpose	13,645	6,140	6,140
6000 | Federal, Special Purpose	11,415,439	15,455,458	16,232,631
7000 | Revenues from Other School Districts	33,327	6,251	6,533
8000 | Revenues from Other Entities	38,580	6,025	6,025
9000 | Other Financing Sources	6,677,268	8,053,305	8,806,158
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**267,924,641**	**303,517,290**	**321,047,834**
EXPENDITURES			
00 | Regular Instruction	157,345,684	185,184,702	200,859,408
10 | Federal Stimulus	0	0	0
20 | Special Education Instruction	35,343,436	36,012,168	38,786,861
30 | Vocational Education Instruction	5,819,547	6,548,581	6,811,502
40 | Skill Center Instruction	834,392	1,939,044	1,949,704
50 and 60 | Compensatory Education Instruction	9,810,627	10,589,040	11,355,771
70 | Other Instructional Programs	4,961,594	8,459,286	6,255,922
80 | Community Services	1,872,264	2,078,485	2,114,888
90 | Support Services	45,508,800	50,542,185	50,270,976
B. TOTAL EXPENDITURES	**261,496,344**	**301,353,491**	**318,405,032**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**6,428,298**	**2,163,799**	**2,642,802**
BEGINNING FUND BALANCE			
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	3,146,361	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		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

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	950,000	950,000	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	12,582,035	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	9,271,514	14,516,393	25,556,393
G.L.891	Unassigned to Minimum Fund Balance Policy	XXXXX	13,260,819	14,889,203
F.	**TOTAL BEGINNING FUND BALANCE**	**26,136,677**	**28,727,212**	**41,395,596**
G.	**G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)**	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
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	3,039,225	0	0
G.L.825	Restricted for Skill Center	189,810	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	3,508,692	950,000	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	12,431,016	14,765,146	27,036,006
G.L.891	Unassigned to Minimum Fund Balance Policy	XXXXX	15,175,865	16,052,392
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**32,564,975**	**30,891,011**	**44,038,398**

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 extingishments. 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) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES				
1100	Local Property Tax	60,469,403	64,010,915	65,911,117
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	256	265	253
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**60,469,659**	**64,011,180**	**65,911,370**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	5,661,998	5,420,150	1,500,323
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	31,697	0	0
2171	Traffic Safety Education Fees	0	0	0
2173	Summer School Tuition and Fees	131,902	181,011	181,717
2186	Community School Tuition and Fees	0	0	0
2188	Childcare Tuitions and Fees	1,135,307	1,088,380	1,118,999
2200	Sales of Goods, Supplies, and Services, Unassigned	1,357,205	800,000	800,000
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	60,931	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	460,499	506,000	506,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	5,314,133	5,468,642	5,377,000
2300	Investment Earnings	246,109	200,000	200,000
2400	Interfund Loan Interest Earnings	0	0	0
2500	Gifts and Donations	1,448,511	510,500	529,500
2600	Fines and Damages	143,145	50,000	50,000
2700	Rentals and Leases	712,159	667,355	667,355
2800	Insurance Recoveries	107,005	0	0
2900	Local Support Nontax, Unassigned	350,019	260,000	270,000
2910	E-Rate	98,371	100,000	100,000
2000	**TOTAL LOCAL SUPPORT NONTAX**	**17,258,992**	**15,252,038**	**11,300,894**
STATE, GENERAL PURPOSE				
3100	Apportionment	135,455,439	161,593,307	176,537,199

Lake Washington School District No.414

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
3121	Special Education--General Apportionment	3,725,532	4,174,628	4,568,766
3300	Local Effort Assistance	0	0	0
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**139,180,971**	**165,767,935**	**181,105,965**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	45,186	0	0
4121	Special Education	17,395,782	19,047,460	20,217,235
4122	Special Ed-Infants and Toddlers-State	1,352,929	1,463,840	1,759,841
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	1,641,280	1,641,463	1,635,457
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	1,486,544	1,325,273	1,470,597
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	2,288,170	2,819,779	3,171,662
4174	Highly Capable	235,461	264,983	281,692
4188	Childcare	0	0	0
4198	School Food Services	35,455	41,335	35,423
4199	Transportation--Operations	8,342,325	8,342,325	9,087,711
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	13,628	12,500	12,500
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**32,836,760**	**34,958,958**	**37,672,118**
FEDERAL, GENERAL PURPOSE				
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) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	13,645	6,140	6,140
5600	Qualified Bond Interest Credit - Federal	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**13,645**	**6,140**	**6,140**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	0	4,500,000	5,000,000
6111	Federal Stimulus--Title I	0	XXXXX	XXXXX
6112	Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6113	Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6114	Federal Stimulus--IDEA	0	XXXXX	XXXXX
6118	Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6119	Federal Stimulus--Other	0	XXXXX	XXXXX
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124	Special Education--Supplemental	5,710,393	5,260,737	5,482,595
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	105,717	97,822	97,774
6146	Skill Center	38,304	35,974	26,613
6151	Disadvantaged ESEA Disadvantaged, Fed	1,750,280	1,701,621	1,657,319
6152	School Improve, Fed Other Title Grants under ESEA, Fed	477,807	477,807	478,916
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)	287,383	269,154	300,319
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	1,826,753	1,915,417	1,989,000
6199	Transportation--Operations	0	0	0

Lake Washington School District No.414

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6200	Direct Special Purpose Grants	0	0	0
6211	Federal Stimulus--Title I	0	XXXXX	XXXXX
6212	Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6213	Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6214	Federal Stimulus--IDEA	0	XXXXX	XXXXX
6218	Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6219	Federal Stimulus--Other	0	XXXXX	XXXXX
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
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	583,656	602,385	602,385
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	56,204	56,031	57,710
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
6311	Federal Stimulus--Title I	0	XXXXX	XXXXX
6312	Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6313	Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX

Lake Washington School District No.414

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6314	Federal Stimulus--IDEA	0	XXXXX	XXXXX
6318	Federal Stimulus--Competitive Grants	0	0	0
6319	Federal Stimulus--Other	0	XXXXX	XXXXX
6321	Special Education--Medicaid Reimbursement	75,224	30,000	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
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	503,718	508,510	510,000
6000	**TOTAL FEDERAL, SPECIAL PURPOSE**	**11,415,439**	**15,455,458**	**16,232,631**
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100	Program Participation, Unassigned	6,533	6,251	6,533
7121	Special Education	0	0	0
7122	Special Education-Infants and Toddlers	0	0	0
7131	Vocational Education	0	0	0
7145	Skill Center	26,794	0	0
7189	Other Community Services	0	0	0

Lake Washington School District No.414

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
7197 | Support Services	0	0	0
7198 | School Food Services	0	0	0
7199 | Transportation	0	0	0
7301 | Nonhigh Participation	0	0	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**33,327**	**6,251**	**6,533**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	17,526	6,025	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	21,054	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
8000 TOTAL REVENUES FROM OTHER ENTITES	**38,580**	**6,025**	**6,025**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	4,271	0	0
9400 | Compensated Loss of Fixed Assets	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	6,672,997	8,053,305	8,806,158
9000 TOTAL OTHER FINANCING SOURCES	**6,677,268**	**8,053,305**	**8,806,158**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**267,924,641**	**303,517,290**	**321,047,834**

Lake Washington School District No.414

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REGULAR INSTRUCTION			
01 | Basic Education	156,802,737	184,616,920	200,261,114
02 | Alternative Learning Experience	542,946	567,782	598,294
03 | Basic Education - Dropout Reengagement	0	0	0
00 | TOTAL REGULAR INSTRUCTION	**157,345,684**	**185,184,702**	**200,859,408**
FEDERAL STIMULUS			
11 | Federal Stimulus - Title I	0	XXXXX	XXXXX
12 | Federal Stimulus - School Improvement	0	XXXXX	XXXXX
13 | Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	XXXXX	XXXXX
14 | Federal Stimulus - IDEA	0	XXXXX	XXXXX
18 | Federal Stimulus - Competitive Grants	0	0	0
19 | Federal Stimulus - Other	0	XXXXX	XXXXX
10 | TOTAL FEDERAL STIMULUS	**0**	**0**	**0**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	28,549,003	29,447,344	31,695,325
22 | Special Education, Infants and Toddlers, State	1,208,363	1,451,565	1,749,459
24 | Special Education, Supplemental, Federal	5,586,070	5,113,259	5,342,077
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
20 | TOTAL SPECIAL EDUCATION INSTRUCTION	**35,343,436**	**36,012,168**	**38,786,861**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	4,837,562	5,412,073	5,489,907
34 | Middle School Career and Technical Education, State	879,217	1,041,884	1,226,724
38 | Vocational, Federal	102,768	94,624	94,871
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**5,819,547**	**6,548,581**	**6,811,502**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	797,156	1,904,246	1,923,881
46 | Skill Center, Federal	37,236	34,798	25,823
40 | TOTAL SKILL CENTER INSTRUCTION	**834,392**	**1,939,044**	**1,949,704**
COMPENSATORY EDUCATION INSTUCTION			
51 | Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,701,449	1,645,987	1,608,111
52 | Other Title Grants Under ESEA - Federal	464,477	XXXXX	XXXXX

Lake Washington School District No.414

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
52 | School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	462,185	464,695
53 | Migrant ESEA Migrant, Federal	0	0	0
54 | Reading First, Federal	0	0	0
55 | Learning Assistance Program (LAP), State	1,587,751	1,565,092	1,572,087
56 | State Institutions, Centers and Homes, Delinquent	0	0	0
57 | State Institutions, Neglected and Delinquent, Federal	0	0	0
58 | Special and Pilot Programs, State	1,458,929	1,325,273	1,462,202
59 | Institutions - Juveniles in Adult Jails	0	0	0
61 | Head Start, Federal	583,656	602,385	602,385
62 | Math and Science, Professional Development, Federal	0	0	0
64 | Limited English Proficiency, Federal	281,748	263,876	294,430
65 | Transitional Bilingual, State	3,237,363	4,152,500	4,761,926
67 | Indian Education, Federal, JOM	0	0	0
68 | Indian Education, Federal, ED	68,799	68,580	70,212
69 | Compensatory, Other	426,455	503,162	519,723
50 and 60 | TOTAL COMPENSATORY EDUCATION INSTRUCTION	**9,810,627**	**10,589,040**	**11,355,771**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	0	0	0
73 | Summer School	165,367	181,011	181,717
74 | Highly Capable	545,285	737,375	976,680
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	4,250,942	7,540,900	5,097,525
70 | TOTAL OTHER INSTRUCTIONAL PROGRAMS	**4,961,594**	**8,459,286**	**6,255,922**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	0	0	0
88 | Childcare	971,932	1,068,380	1,098,999
89 | Other Community Services	900,333	1,010,105	1,015,889
80 | TOTAL COMMUNITY SERVICES	**1,872,264**	**2,078,485**	**2,114,888**
SUPPORT SERVICES			
97 | District-wide Support	29,131,174	32,872,167	32,573,137
98 | School Food Services	7,554,890	7,933,904	7,911,423

Lake Washington School District No.414

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
99 | Pupil Transportation	8,822,736	9,736,114	9,786,416
90 | TOTAL SUPPORT SERVICES	**45,508,800**	**50,542,185**	**50,270,976**
TOTAL PROGRAM EXPENDITURES	**261,496,344**	**301,353,491**	**318,405,032**

Lake Washington School District No.414

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
01 | Basic Education	200,261,114	771,426		122,985,601	13,335,138	47,894,072	5,645,471	9,454,780	124,200	50,426
02 | ALE	598,294	50		311,235	75,476	148,383	3,650	59,500	0	0
03 | Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	200,859,408	771,476		123,296,836	13,410,614	48,042,455	5,649,121	9,514,280	124,200	50,426
18 | Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 | Sp Ed, Sup, St	31,695,325	253,256		15,064,377	5,744,585	8,483,085	159,400	1,959,822	30,800	0
22 | Sp Ed, I&T, St	1,749,459	0		0	0	0	0	1,749,459	0	0
24 | Sp Ed, Sup, Fed	5,342,077	0		1,236,938	1,171,891	1,157,247	51,892	1,723,809	300	0
25 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	38,786,861	253,256		16,301,315	6,916,476	9,640,332	211,292	5,433,090	31,100	0
31 | Voc, Basic, St	5,489,907	5,000		3,199,874	413,959	1,307,609	293,321	140,737	43,501	85,906
34 | MidSchCar/Tec	1,226,724	4,531		807,281	24,586	294,028	36,359	30,821	7,356	21,762
38 | Voc, Fed	94,871	0		0	52,809	34,936	7,126	0	0	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0

Lake Washington School District No.414

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	6,811,502	9,531		4,007,155	491,354	1,636,573	336,806	171,558	50,857	107,668
45 | Skil Cnt, Bas, St	1,923,881	4,000	0	193,170	75,822	104,571	13,500	1,477,818	5,000	50,000
46 | Skill Cntr, Fed	25,823	0	0	0	0	0	13,000	9,823	3,000	0
TOTAL SKILL CENTER INSTRUCTION	1,949,704	4,000	0	193,170	75,822	104,571	26,500	1,487,641	8,000	50,000
51 | ESEA Disadvantaged, Federal	1,608,111	0		971,237	68,086	317,591	26,328	224,869	0	0
52 | Other Title Grants under ESEA, Federal	464,695	0	0	364,384	0	89,495	0	10,816	0	0
53 | ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 | Read First, Fed	0	0		0	0	0	0	0	0	0
55 | LAP	1,572,087	0		1,009,595	110,919	443,840	0	7,733	0	0
56 | St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	1,462,202	0		1,238,516	0	223,686	0	0	0	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	602,385	59,499		0	354,394	184,052	2,440	1,000	1,000	0
62 | MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 | LEP, Fed	294,430	18,500		112,577	6,500	23,321	76,445	54,087	3,000	0
65 | Tran Biling, St	4,761,926	0		2,864,670	408,205	1,318,805	170,246	0	0	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd,	70,212	100		0	47,219	19,450	600	1,181	1,662	0

Lake Washington School District No.414

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
69 | Comp, Othr	519,723	0		0	323,635	167,303	25,395	1,390	2,000	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	11,355,771	78,099	0	6,560,979	1,318,958	2,787,543	301,454	301,076	7,662	0
71 | Traffic Safety	0	0		0	0	0	0	0	0	0
73 | Summer School	181,717	3,000		104,980	38,732	27,456	5,791	1,558	200	0
74 | Highly Capable	976,680	1,000		492,594	142,320	230,826	23,405	86,535	0	0
75 | Prof Dev, State	0	0		0	0	0	0	0	0	0
76 | Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 | Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 | Inst Pgm, Othr	5,097,525	525		2,013,463	348,776	316,771	2,414,950	3,040	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	6,255,922	4,525		2,611,037	529,828	575,053	2,444,146	91,133	200	0
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0
88 | Childcare	1,098,999	3,500		0	664,480	402,301	25,369	249	3,100	0
89 | Othr Comm Srv	1,015,889	72,133	0	9,091	486,160	151,725	187,495	109,285	0	0
TOTAL COMMUNITY SERVICES	2,114,888	75,633	0	9,091	1,150,640	554,026	212,864	109,534	3,100	0
97 | Distwide Suppt	32,573,137	65,300	-517,321	664,479	13,364,433	5,569,160	1,345,683	11,844,628	39,797	196,978
98 | Schl Food Serv	7,911,423	139,500	-65,000	0	218,213	138,500	4,127,470	3,352,740	0	0
99 | Pupil Transp	9,786,416	4,500	-823,499	0	4,916,672	2,196,390	1,211,726	2,280,227	400	0
TOTAL SUPPORT SERVICES	50,270,976	209,300	-1,405,820	664,479	18,499,318	7,904,050	6,684,879	17,477,595	40,197	196,978

Lake Washington School District No.414

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
OBJECT TOTALS	318,405,032	1,405,820	-1,405,820	153,644,062	42,393,010	71,244,603	15,867,062	34,585,907	265,316	405,072

Lake Washington School No. 414

PROGRAM 01 - Basic Education

OBJECTS OF EXPENDITURE

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	2,983,617	11,000		1,840,681	324,405	636,593	79,485	88,453	3,000	0
22 Lrn Resrc	5,578,342	0		2,916,884	896,414	1,575,182	159,862	30,000	0	0
23 Princ Off	19,922,165	77,050		9,969,665	4,368,197	5,092,253	300,000	100,000	15,000	0
24 Guid/Coun	7,389,198	22,500		4,145,078	445,979	1,668,509	67,653	1,020,479	19,000	0
25 Pupil M/S	5,074,599	0		0	2,792,186	1,741,466	40,000	500,947	0	0
26 Health	2,994,811	4,000		404,082	1,686,739	824,820	20,000	48,744	6,000	426
27 Teaching	141,140,246	191,261		94,098,110	2,400,570	33,866,480	3,417,566	7,105,859	10,400	50,000
28 Extracur	4,326,053	443,500		2,801,450	180,336	717,705	13,652	136,410	33,000	0
29 Pmt to SD	0							0		
31 InstProDev	8,545,066	20,615		6,368,505	83,209	1,617,600	86,674	330,663	37,800	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	2,307,017	1,500		441,146	157,103	153,464	1,460,579	93,225	0	0
Total	**200,261,114**	**771,426**		**122,985,601**	**13,335,138**	**47,894,072**	**5,645,471**	**9,454,780**	**124,200**	**50,426**
FTE PROGRAM STAFF				**1,543.750**	**287.059**					

Lake Washington School No. 414

PROGRAM 02 - Alternative Learning Experience

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	121,745	0		25,878	58,130	37,087	150	500	0	0
24 Guid/Coun	8,700	0		6,330	0	2,370	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	467,849	50		279,027	17,346	108,926	3,500	59,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**598,294**	**50**		**311,235**	**75,476**	**148,383**	**3,650**	**59,500**	**0**	**0**
FTE PROGRAM STAFF				**4.100**	**1.823**					

Lake Washington School No. 414

PROGRAM 21 - Special Education, Supplemental, State

OBJECTS OF EXPENDITURE

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	1,712,038	2,000		699,702	561,146	428,512	9,500	7,978	3,200		0
22 Lrn Resrc	0	0		0	0	0	0	0	0		0
23 Princ Off	51,849	0		0	34,460	17,389	0	0	0		0
24 Guid/Coun	37,000	0		0	0	0	37,000	0	0		0
25 Pupil M/S	0	0		0	0	0	0	0	0		0
26 Health	7,164,268	0		5,040,650	51,003	1,878,915	33,500	150,000	10,200		0
27 Teaching	21,759,163	246,356		8,727,290	5,018,819	5,978,614	68,840	1,701,844	17,400		0
28 Extracur	0	0		0	0	0	0	0	0		0
29 Pmt to SD	100,000							100,000			
31 InstProDev	860,447	4,900		596,735	79,157	179,655	0	0	0		0
32 Inst Tech	0	0			0	0	0	0	0		0
33 Curriculum	10,560	0		0	0	0	10,560	0	0		0
Total	**31,695,325**	**253,256**		**15,064,377**	**5,744,585**	**8,483,085**	**159,400**	**1,959,822**	**30,800**		**0**
FTE PROGRAM STAFF				**220.650**	**131.204**						

Lake Washington School No. 414

PROGRAM 22 - Special Education, Infants and Toddlers, State

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,749,459	0		0	0	0	0	1,749,459	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**1,749,459**	**0**		**0**	**0**	**0**	**0**	**1,749,459**	**0**	**0**
FTE PROGRAM STAFF				**0.000**	**0.000**					

Lake Washington School No. 414

PROGRAM 24 - Special Education, Supplemental, Federal

OBJECTS OF EXPENDITURE

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	67,484	0		0	47,223	19,961	0	0	300	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	190,080	0		82,011	52,444	50,625	0	5,000	0	0
27 Teaching	5,084,513	0		1,154,927	1,072,224	1,086,661	51,892	1,718,809	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**5,342,077**	0		**1,236,938**	**1,171,891**	**1,157,247**	**51,892**	**1,723,809**	**300**	**0**
FTE PROGRAM STAFF				**22.450**	**28.906**					

Lake Washington School No. 414

PROGRAM 31 - Vocational, Basic, State

OBJECTS OF EXPENDITURE

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	244,411	3,000		113,794	24,586	45,851	25,562	17,350	14,268	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	763,066	2,000		242,007	261,926	215,276	29,837	12,020	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	4,482,430	0		2,844,073	127,447	1,046,482	237,922	111,367	29,233	85,906
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**5,489,907**	**5,000**		**3,199,874**	**413,959**	**1,307,609**	**293,321**	**140,737**	**43,501**	**85,906**
FTE PROGRAM STAFF				**43.350**	**8.747**					

Lake Washington School No. 414

PROGRAM 34 - Middle School Career and Technical Education, State

OBJECTS OF EXPENDITURE

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	225,024	4,531		129,454	24,586	51,196	9,007	6,250	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,001,700	0		677,827	0	242,832	27,352	24,571	7,356	21,762
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**1,226,724**	**4,531**		**807,281**	**24,586**	**294,028**	**36,359**	**30,821**	**7,356**	**21,762**
FTE PROGRAM STAFF				**11.150**	**0.502**					

Lake Washington School No. 414

PROGRAM 38 - Vocational, Federal

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	94,871	0		0	52,809	34,936	7,126	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	**94,871**	**0**		**0**	**52,809**	**34,936**	**7,126**	**0**	**0**	**0**
FTE PROGRAM STAFF				**0.000**	**1.638**					

Lake Washington School No. 414

PROGRAM 45 - Skill Center, Basic, State

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	282,282	0		110,695	75,822	71,415	3,000	16,350	5,000	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	556,882	4,000	0	82,475	0	33,156	10,500	376,751	0	50,000
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	1,084,717							1,084,717		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	**1,923,881**	**4,000**	**0**	**193,170**	**75,822**	**104,571**	**13,500**	**1,477,818**	**5,000**	**50,000**
FTE PROGRAM STAFF				**2.500**	**1.629**					

Lake Washington School No. 414

PROGRAM 46 - Skill Center, Federal

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	25,823	0		0	0	0	13,000	9,823	3,000	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**25,823**	**0**	**0**	**0**	**0**	**0**	**13,000**	**9,823**	**3,000**	**0**
FTE PROGRAM STAFF				**0.000**	**0.000**					

Lake Washington School No. 414

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

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,364,507	0		807,778	68,086	287,397	26,328	174,918	0	0
29 Pmt to SD	0							0		
31 InstProDev	243,604	0		163,459	0	30,194	0	49,951	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	**1,608,111**	**0**		**971,237**	**68,086**	**317,591**	**26,328**	**224,869**	**0**	**0**
FTE PROGRAM STAFF				**9.500**	**1.259**					

Lake Washington School No. 414

PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0			0	0					
29 Pmt to SD	0							0		
31 InstProDev	464,695	0		364,384	0	89,495	0	10,816	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	**464,695**	**0**	**0**	**364,384**	**0**	**89,495**	**0**	**10,816**	**0**	**0**
FTE PROGRAM STAFF				**2.500**	**0.000**					

Lake Washington School No. 414

PROGRAM 55 - Learning Assistance Program (LAP), State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	74,959	0		38,071	18,556	18,332	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,472,765	0		955,826	92,363	420,149	0	4,427	0	0
29 Pmt to SD	0							0		
31 InstProDev	24,363	0		15,698	0	5,359	0	3,306	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**1,572,087**	**0**		**1,009,595**	**110,919**	**443,840**	**0**	**7,733**	**0**	**0**
FTE PROGRAM STAFF				**15.650**	**3.156**					

Lake Washington School No. 414

PROGRAM 58 - Special and Pilot Programs, State

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,342,273	0		1,138,575	0	203,698	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	119,929	0		99,941	0	19,988	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**1,462,202**	**0**		**1,238,516**	**0**	**223,686**	**0**	**0**	**0**	**0**
FTE PROGRAM STAFF				**0.000**	**0.000**					

Lake Washington School No. 414

PROGRAM 61 - Head Start, Federal

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
23 Princ Off	7,820	0		0	5,057	2,763	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	594,565	59,499		0	349,337	181,289	2,440	1,000	1,000	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	**602,385**	**59,499**		**0**	**354,394**	**184,052**	**2,440**	**1,000**	**1,000**	**0**
FTE PROGRAM STAFF				**0.000**	**7.708**					

Lake Washington School No. 414

PROGRAM 64 - Limited English Proficiency, Federal

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	168,385	18,500		55,000	6,500	8,940	76,445	0	3,000	0
29 Pmt to SD	0							0		
31 InstProDev	126,045	0		57,577	0	14,381	0	54,087	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**294,430**	**18,500**		**112,577**	**6,500**	**23,321**	**76,445**	**54,087**	**3,000**	**0**
FTE PROGRAM STAFF				**0.400**	**0.000**					

Lake Washington School No. 414

PROGRAM 65 - Transitional Bilingual, State

OBJECTS OF EXPENDITURE

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	106,326	0		38,071	39,582	28,673	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	4,535,765	0		2,737,799	368,623	1,259,097	170,246	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	119,835	0		88,800	0	31,035	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**4,761,926**	**0**		**2,864,670**	**408,205**	**1,318,805**	**170,246**	**0**	**0**	**0**
FTE PROGRAM STAFF				**44.450**	**11.821**					

Lake Washington School No. 414

PROGRAM 68 - Indian Education, Federal, ED

OBJECTS OF EXPENDITURE

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	69,698	0		0	47,007	19,429	600	1,000	1,662	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	514	100		0	212	21	0	181	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**70,212**	**100**		**0**	**47,219**	**19,450**	**600**	**1,181**	**1,662**	**0**
FTE PROGRAM STAFF				**0.000**	**0.675**					

Lake Washington School No. 414

PROGRAM 69 - Compensatory, Other

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	24,577	0		0	14,758	9,819	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	495,146	0		0	308,877	157,484	25,395	1,390	2,000	0
28 Extracur	0			0	0					
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**519,723**	**0**		**0**	**323,635**	**167,303**	**25,395**	**1,390**	**2,000**	**0**
FTE PROGRAM STAFF				**0.000**	**6.829**					

Lake Washington School No. 414

PROGRAM 73 - Summer School

OBJECTS OF EXPENDITURE

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	34,636	0		0	24,507	10,129	0	0	0	0
23 Princ Off	20,532	0		17,700	0	2,832	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	126,549	3,000		87,280	14,225	14,495	5,791	1,558	200	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**181,717**	**3,000**		**104,980**	**38,732**	**27,456**	**5,791**	**1,558**	**200**	**0**
FTE PROGRAM STAFF				**0.000**	**0.479**					

Lake Washington School No. 414

PROGRAM 74 - Highly Capable

OBJECTS OF EXPENDITURE

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	158,423	0		0	114,200	43,523	0	700	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	136,776	0		11,645	20,000	5,296	14,000	85,835	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	27,444	0		20,059	0	7,385	0	0	0	0
27 Teaching	654,037	1,000		460,890	8,120	174,622	9,405	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	**976,680**	**1,000**		**492,594**	**142,320**	**230,826**	**23,405**	**86,535**	**0**	**0**
FTE PROGRAM STAFF				**7.300**	**2.257**					

Lake Washington School No. 414

PROGRAM 79 - Instructional Programs, Other

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	5,006,025	0		2,000,000	300,000	294,000	2,408,985	3,040	0	0
28 Extracur	91,500	525		13,463	48,776	22,771	5,965	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	**5,097,525**	**525**		**2,013,463**	**348,776**	**316,771**	**2,414,950**	**3,040**	**0**	**0**
FTE PROGRAM STAFF				**0.000**	**0.842**					

Lake Washington School No. 414

PROGRAM 88 - Childcare

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	1,098,999	3,500		0	664,480	402,301	25,369	249	3,100	0
Total	**1,098,999**	**3,500**		**0**	**664,480**	**402,301**	**25,369**	**249**	**3,100**	**0**
FTE PROGRAM STAFF				**0.000**	**18.395**					

Lake Washington School No. 414

PROGRAM 89 - Other Community Services

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	1,015,889	72,133		9,091	486,160	151,725	187,495	109,285	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	**1,015,889**	**72,133**	**0**	**9,091**	**486,160**	**151,725**	**187,495**	**109,285**	**0**	**0**
FTE PROGRAM STAFF				**0.000**	**5.584**					

Lake Washington School No. 414

PROGRAM 97 - District-wide Support

OBJECTS OF EXPENDITURE

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	682,203	4,500			0	0	5,075	668,128	4,500	0
12 Supt Off	468,562	1,500		274,350	77,280	99,175	3,966	9,291	3,000	0
13 Busns Off	2,890,282	7,000		110,919	1,765,211	665,492	60,300	277,913	3,447	0
14 HR	1,837,728	14,000		279,210	977,120	406,780	19,063	135,255	6,300	0
15 Pblc Rltn	1,088,646	5,300		0	612,386	207,292	25,837	237,831	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	687,529	1,500		0	492,216	171,004	5,000	15,309	2,500	0
62 Grnd Mnt	988,043	0			536,771	213,272	98,000	140,000	0	0
63 Oper Bldg	8,209,894	0			4,899,615	2,327,535	224,628	748,138	0	9,978
64 Maintnce	4,004,168	0	0		1,559,732	593,939	504,603	1,158,894	0	187,000
65 Utilities	6,209,700	0	0		0	0	0	6,209,700	0	0
67 Bldg Secu	276,572	0			0	0	500	276,072	0	0
68 Insurance	1,568,025	0					0	1,568,025		0
72 Info Sys	3,121,450	0	0	0	1,859,341	645,499	273,706	322,904	20,000	0
73 Printing	0	5,500	-389,321	0	156,306	62,094	95,000	70,371	50	0
74 Warehouse	540,335	26,000	-128,000	0	428,455	177,078	30,005	6,797	0	0
75 Mtr Pool	0	0	0	0	0	0	0	0	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	**32,573,137**	**65,300**	**-517,321**	**664,479**	**13,364,433**	**5,569,160**	**1,345,683**	**11,844,628**	**39,797**	**196,978**
FTE PROGRAM STAFF				**3.600**	**236.429**					

Lake Washington School No. 414

PROGRAM 98 - School Food Services

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	419,000	11,500		0	0	0	1,500	406,000	0	0
42 Food	3,175,678	0					3,175,678	0		
44 Operation	4,381,745	128,000			218,213	138,500	950,292	2,946,740	0	0
49 Transfers	-65,000		-65,000							
Total	**7,911,423**	**139,500**	**-65,000**	**0**	**218,213**	**138,500**	**4,127,470**	**3,352,740**	**0**	**0**
FTE PROGRAM STAFF				**0.000**	**6.162**					

Lake Washington School No. 414

PROGRAM 99 - Pupil Transportation

OBJECTS OF EXPENDITURE

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	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	944,932	4,500		0	687,574	232,035	4,234	16,189	400	0
52 Operation	8,359,138	0			3,880,602	1,834,594	835,000	1,808,942	0	0
53 Maintnce	1,152,143	0			348,496	129,761	372,492	301,394	0	0
56 Insurance	153,702							153,702		
59 Transfers	-823,499		-823,499							
Total	**9,786,416**	**4,500**	**-823,499**	**0**	**4,916,672**	**2,196,390**	**1,211,726**	**2,280,227**	**400**	**0**
FTE PROGRAM STAFF				**0.000**	**81.102**					

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-21-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,000
01-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	30,745
01-21-130	OTHER DISTRICT ADMINISTRATOR	11.800	162,560	136,255	150,980.17	1,781,566
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,350
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,020
ACTIVITY CODE 21 TOTAL		**11.800**				**1,840,681**
01-22-002	SUBSTITUTE PAY	0.000	0	0	0.00	35,020
01-22-410	LIBRARY MEDIA SPECIALIST	40.000	81,613	44,034	69,656.80	2,786,272
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,202
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	90,390
ACTIVITY CODE 22 TOTAL		**40.000**				**2,916,884**
01-23-002	SUBSTITUTE PAY	0.000	0	0	0.00	18,540
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	100,625
01-23-210	ELEMENTARY PRINCIPAL	27.000	124,180	124,180	124,180.00	3,352,860
01-23-220	ELEMENTARY VICE PRINCIPAL	15.000	109,445	109,445	109,445.00	1,641,675
01-23-230	SECONDARY PRINCIPAL	13.800	138,785	128,140	131,225.51	1,810,912
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,000
01-23-240	SECONDARY VICE PRINCIPAL	21.500	124,180	116,890	119,721.86	2,574,020
01-23-400	OTHER SUPPORT PERSONNEL	4.000	77,286	43,071	67,320.25	269,281
01-23-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	195,752
ACTIVITY CODE 23 TOTAL		**81.300**				**9,969,665**
01-24-002	SUBSTITUTE PAY	0.000	0	0	0.00	9,153
01-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	198,903

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-24-420	COUNSELOR	58.700	77,286	51,305	64,681.91	3,796,828
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	140,194
ACTIVITY CODE 24 TOTAL		**58.700**				**4,145,078**
01-26-460	PSYCHOLOGIST	6.000	81,613	57,817	67,347.00	404,082
ACTIVITY CODE 26 TOTAL		**6.000**				**404,082**
01-27-340	ELEMENTARY SPECIALIST TEACHER	63.700	77,286	42,744	64,283.11	4,094,834
01-27-001	SICK LEAVE	0.000	0	0	0.00	436,837
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,512,415
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,939,089
01-27-310	ELEMENTARY HOMEROOM TEACHER	738.113	77,286	42,744	61,117.34	45,111,504
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,299,176
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	28,909
01-27-320	SECONDARY TEACHER	456.277	81,613	42,744	63,321.41	28,892,103
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,827,442
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,223
01-27-330	OTHER TEACHER	45.060	77,286	42,744	64,268.42	2,895,935
01-27-400	OTHER SUPPORT PERSONNEL	0.500	77,286	77,286	77,286.00	38,643
ACTIVITY CODE 27 TOTAL		**1,303.650**				**94,098,110**
01-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	10,910
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	97,913
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	375,057
01-28-510	EXTRACURRICULAR	8.800	77,286	43,071	69,392.27	610,652
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,698,838

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,080
ACTIVITY CODE 28 TOTAL		**8.800**				**2,801,450**
01-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	201,978
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,505,485
01-31-400	OTHER SUPPORT PERSONNEL	32.500	77,286	55,647	71,141.82	2,312,109
01-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	112,150
01-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	236,783
ACTIVITY CODE 31 TOTAL		**32.500**				**6,368,505**
01-33-130	OTHER DISTRICT ADMINISTRATOR	1.000	150,435	150,435	150,435.00	150,435
01-33-002	SUBSTITUTE PAY	0.000	0	0	0.00	55,964
01-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	234,747
ACTIVITY CODE 33 TOTAL		**1.000**				**441,146**
PROGRAM TOTAL		**1,543.750**				**122,985,601**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
02-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	250
02-23-210	ELEMENTARY PRINCIPAL	0.200	128,140	128,140	128,140.00	25,628
ACTIVITY CODE 23 TOTAL		**0.200**				**25,878**
02-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	250
02-24-420	COUNSELOR	0.100	60,298	60,298	60,300.00	6,030
02-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	50
ACTIVITY CODE 24 TOTAL		**0.100**				**6,330**
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,264
02-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	8,000
02-27-310	ELEMENTARY HOMEROOM TEACHER	2.677	77,286	60,298	68,060.14	182,197
02-27-320	SECONDARY TEACHER	1.123	77,286	60,298	72,632.24	81,566
ACTIVITY CODE 27 TOTAL		**3.800**				**279,027**
PROGRAM TOTAL		**4.100**				**311,235**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	19,290
21-21-130	OTHER DISTRICT ADMINISTRATOR	4.900	150,435	136,255	138,859.59	680,412
ACTIVITY CODE 21 TOTAL		**4.900**				**699,702**
21-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	118,177
21-26-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,732
21-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,026
21-26-430	OCCUPATIONAL THERAPIST	20.800	77,286	56,991	62,189.18	1,293,535
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,204
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	33.400	77,286	53,855	63,072.75	2,106,630
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,204
21-26-460	PSYCHOLOGIST	18.850	81,613	56,991	66,047.64	1,244,998
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,204
21-26-480	PHYSICAL THERAPIST	3.800	80,130	53,097	65,193.68	247,736
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,204
ACTIVITY CODE 26 TOTAL		**76.850**				**5,040,650**
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	100,705
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	372,663
21-27-310	ELEMENTARY HOMEROOM TEACHER	23.630	68,499	42,744	53,159.71	1,256,164
21-27-320	SECONDARY TEACHER	17.870	77,286	42,744	62,727.92	1,120,948
21-27-330	OTHER TEACHER	91.900	81,613	42,642	63,947.88	5,876,810
ACTIVITY CODE 27 TOTAL		**133.400**				**8,727,290**
21-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	115,445
21-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,695

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-31-400	OTHER SUPPORT PERSONNEL	5.500	77,286	63,744	72,643.27	399,538
21-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,142
21-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	42,915
ACTIVITY CODE 31 TOTAL		**5.500**				**596,735**
PROGRAM TOTAL		**220.650**				**15,064,377**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
24-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,709
24-26-460	PSYCHOLOGIST	1.250	63,744	62,022	62,641.60	78,302
ACTIVITY CODE 26 TOTAL		**1.250**				**82,011**
24-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,091
24-27-310	ELEMENTARY HOMEROOM TEACHER	0.800	68,499	68,499	68,498.75	54,799
24-27-320	SECONDARY TEACHER	6.600	67,190	42,846	52,370.91	345,648
24-27-330	OTHER TEACHER	13.800	68,499	42,949	54,303.55	749,389
ACTIVITY CODE 27 TOTAL		**21.200**				**1,154,927**
PROGRAM TOTAL		**22.450**				**1,236,938**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

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3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
31-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	462
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.250	150,435	150,435	150,436.00	37,609
31-21-400	OTHER SUPPORT PERSONNEL	0.900	75,992	65,466	71,313.33	64,182
31-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,939
31-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,602
ACTIVITY CODE 21 TOTAL		**1.150**				**113,794**
31-24-420	COUNSELOR	3.900	77,286	51,305	62,053.08	242,007
ACTIVITY CODE 24 TOTAL		**3.900**				**242,007**
31-27-001	SICK LEAVE	0.000	0	0	0.00	30,000
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	61,020
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	78,400
31-27-320	SECONDARY TEACHER	37.500	81,613	42,846	64,687.60	2,425,785
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	112,112
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	92,700
31-27-330	OTHER TEACHER	0.800	67,190	42,949	55,070.00	44,056
ACTIVITY CODE 27 TOTAL		**38.300**				**2,844,073**
PROGRAM TOTAL		**43.350**				**3,199,874**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
34-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	462
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.250	150,435	150,435	150,436.00	37,609
34-21-400	OTHER SUPPORT PERSONNEL	1.100	75,992	65,466	70,250.91	77,276
34-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,258
34-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,849
ACTIVITY CODE 21 TOTAL		**1.350**				**129,454**
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	7,000
34-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	21,800
34-27-320	SECONDARY TEACHER	9.800	77,286	42,846	61,837.55	606,008
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	31,174
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,845
ACTIVITY CODE 27 TOTAL		**9.800**				**677,827**
PROGRAM TOTAL		**11.150**				**807,281**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

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3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
45-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,250
45-23-250	OTHER SCHOOL ADMINISTRATOR	1.000	109,445	109,445	109,445.00	109,445
ACTIVITY CODE 23 TOTAL		**1.000**				**110,695**
45-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,750
45-27-320	SECONDARY TEACHER	1.500	56,853	42,744	52,150.00	78,225
45-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	500
ACTIVITY CODE 27 TOTAL		**1.500**				**82,475**
PROGRAM TOTAL		**2.500**				**193,170**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 46 - Skill Center, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

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3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	195,954
51-27-330	OTHER TEACHER	8.800	77,286	54,612	69,525.45	611,824
ACTIVITY CODE 27 TOTAL		**8.800**				**807,778**
51-31-400	OTHER SUPPORT PERSONNEL	0.700	77,286	68,499	74,775.71	52,343
51-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,300
51-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,831
51-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	102,985
ACTIVITY CODE 31 TOTAL		**0.700**				**163,459**
PROGRAM TOTAL		**9.500**				**971,237**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
52-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	67,458
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	112,393
52-31-400	OTHER SUPPORT PERSONNEL	2.500	77,286	58,576	69,473.60	173,684
52-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,300
52-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,549
ACTIVITY CODE 31 TOTAL		**2.500**				**364,384**
PROGRAM TOTAL		**2.500**				**364,384**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
55-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	462
55-21-130	OTHER DISTRICT ADMINISTRATOR	0.250	150,435	150,435	150,436.00	37,609
ACTIVITY CODE 21 TOTAL		**0.250**				**38,071**
55-27-330	OTHER TEACHER	15.200	77,286	42,744	62,883.29	955,826
ACTIVITY CODE 27 TOTAL		**15.200**				**955,826**
55-31-400	OTHER SUPPORT PERSONNEL	0.200	68,499	68,499	68,500.00	13,700
55-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	660
55-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,338
ACTIVITY CODE 31 TOTAL		**0.200**				**15,698**
PROGRAM TOTAL		15.650				**1,009,595**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
58-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	15,564
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,123,011
ACTIVITY CODE 27 TOTAL		**0.000**				**1,138,575**
58-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	99,941
ACTIVITY CODE 31 TOTAL		**0.000**				**99,941**
PROGRAM TOTAL		**0.000**				**1,238,516**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 61 - Head Start, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
64-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	25,000
64-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	30,000
ACTIVITY CODE 27 TOTAL		**0.000**				**55,000**
64-31-400	OTHER SUPPORT PERSONNEL	0.400	68,499	68,499	68,500.00	27,400
64-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,321
64-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,676
64-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	13,090
64-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	13,090
ACTIVITY CODE 31 TOTAL		**0.400**				**57,577**
PROGRAM TOTAL		**0.400**				**112,577**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
65-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	462
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.250	150,435	150,435	150,436.00	37,609
ACTIVITY CODE 21 TOTAL		**0.250**				**38,071**
65-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	52,745
65-27-330	OTHER TEACHER	43.000	77,286	42,744	61,595.30	2,648,598
65-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	36,456
ACTIVITY CODE 27 TOTAL		**43.000**				**2,737,799**
65-31-400	OTHER SUPPORT PERSONNEL	1.200	68,499	63,744	64,536.67	77,444
65-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,960
65-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,396
ACTIVITY CODE 31 TOTAL		**1.200**				**88,800**
PROGRAM TOTAL		**44.450**				**2,864,670**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
73-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	17,700
ACTIVITY CODE 23 TOTAL		**0.000**				**17,700**
73-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	87,280
ACTIVITY CODE 27 TOTAL		**0.000**				**87,280**
PROGRAM TOTAL		**0.000**				**104,980**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
74-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	11,645
ACTIVITY CODE 24 TOTAL		**0.000**				**11,645**
74-26-460	PSYCHOLOGIST	0.300	69,793	61,000	66,863.33	20,059
ACTIVITY CODE 26 TOTAL		**0.300**				**20,059**
74-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,000
74-27-330	OTHER TEACHER	7.000	77,286	44,034	65,555.71	458,890
ACTIVITY CODE 27 TOTAL		**7.000**				**460,890**
PROGRAM TOTAL		**7.300**				**492,594**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
79-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	850,000
79-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,150,000
ACTIVITY CODE 27 TOTAL		**0.000**				**2,000,000**
79-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	13,463
ACTIVITY CODE 28 TOTAL		**0.000**				**13,463**
PROGRAM TOTAL		**0.000**				**2,013,463**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Childcare

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
89-28-002	SUBSTITUTE PAY	0.000	0	0	0.00	9,091
ACTIVITY CODE 28 TOTAL		**0.000**				**9,091**
PROGRAM TOTAL		**0.000**				**9,091**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
97-12-005	OTHER SALARY ITEMS	0.000	0	0	0.00	22,602
97-12-110	SUPERINTENDENT	1.000	226,800	226,800	226,800.00	226,800
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	24,948
ACTIVITY CODE 12 TOTAL		**1.000**				**274,350**
97-13-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,110
97-13-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.600	177,515	177,515	177,515.00	106,509
97-13-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,300
ACTIVITY CODE 13 TOTAL		**0.600**				**110,919**
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,700
97-14-130	OTHER DISTRICT ADMINISTRATOR	2.000	136,255	136,255	136,255.00	272,510
97-14-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,000
ACTIVITY CODE 14 TOTAL		**2.000**				**279,210**
PROGRAM TOTAL		**3.600**				**664,479**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	906
01-21-940	OFFICE/CLERICAL	6.185	12,863.80	33.27	20.07	25.03	322,021
01-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,478
ACTIVITY CODE 21 TOTAL		**6.185**					**324,405**
01-22-910	AIDES	18.354	38,179.60	17.67	15.11	16.20	618,492
01-22-940	OFFICE/CLERICAL	7.103	14,772.50	20.38	17.64	18.62	275,022
01-22-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,900
ACTIVITY CODE 22 TOTAL		**25.457**					**896,414**
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	63,205
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,640
01-23-910	AIDES	0.150	313.50	16.47	15.11	16.03	5,024
01-23-940	OFFICE/CLERICAL	94.520	196,592.75	24.65	17.64	21.60	4,246,303
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	33,025
ACTIVITY CODE 23 TOTAL		**94.670**					**4,368,197**
01-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	16,591
01-24-940	OFFICE/CLERICAL	10.144	21,100.00	21.93	19.21	20.23	426,896
01-24-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,492
ACTIVITY CODE 24 TOTAL		**10.144**					**445,979**
01-25-910	AIDES	65.459	136,160.19	17.67	15.11	16.01	2,180,443
01-25-960	PROFESSIONAL	12.538	26,076.00	23.46	23.46	23.46	611,743
ACTIVITY CODE 25 TOTAL		**77.997**					**2,792,186**
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	34,816
01-26-940	OFFICE/CLERICAL	10.249	21,308.25	22.29	18.87	19.10	406,985

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-26-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	529
01-26-960	PROFESSIONAL	15.137	31,496.00	37.01	23.46	36.65	1,154,339
01-26-990	DIRECTOR/SUPERVISOR	1.004	2,088.00	43.14	43.14	43.14	90,070
ACTIVITY CODE 26 TOTAL		**26.390**					**1,686,739**
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	304,803
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	578,004
01-27-910	AIDES	32.041	66,655.49	29.79	15.11	15.94	1,062,172
01-27-940	OFFICE/CLERICAL	0.217	452.00	20.38	20.38	20.38	9,212
01-27-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	209
01-27-980	TECHNICAL	8.927	18,562.32	24.83	23.85	24.04	446,170
ACTIVITY CODE 27 TOTAL		**41.185**					**2,400,570**
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	50,000
01-28-960	PROFESSIONAL	2.252	4,681.60	27.84	27.84	27.84	130,336
ACTIVITY CODE 28 TOTAL		**2.252**					**180,336**
01-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	83,209
ACTIVITY CODE 31 TOTAL		**0.000**					**83,209**
01-33-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,740
01-33-970	SERVICE WORKERS	1.230	2,560.00	24.20	21.98	23.50	60,158
01-33-940	OFFICE/CLERICAL	1.549	3,221.00	27.84	21.24	25.52	82,205
ACTIVITY CODE 33 TOTAL		**2.779**					**157,103**
PROGRAM TOTAL		**287.059**					**13,335,138**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
02-23-940	OFFICE/CLERICAL	1.271	2,644.00	22.29	20.38	21.53	56,920
02-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,210
ACTIVITY CODE 23 TOTAL		**1.271**					**58,130**
02-27-910	AIDES	0.552	1,148.00	15.11	15.11	15.11	17,346
ACTIVITY CODE 27 TOTAL		**0.552**					**17,346**
PROGRAM TOTAL		**1.823**					**75,476**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
21-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,678
21-21-960	PROFESSIONAL	3.616	7,520.00	37.01	27.84	32.93	247,657
21-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000
21-21-940	OFFICE/CLERICAL	6.793	14,128.00	24.40	20.07	21.65	305,811
ACTIVITY CODE 21 TOTAL		**10.409**					**561,146**
21-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	500
21-23-940	OFFICE/CLERICAL	0.818	1,701.50	21.93	19.21	19.96	33,960
ACTIVITY CODE 23 TOTAL		**0.818**					**34,460**
21-26-960	PROFESSIONAL	0.881	1,832.00	27.84	27.84	27.84	51,003
ACTIVITY CODE 26 TOTAL		**0.881**					**51,003**
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	74,490
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	134,965
21-27-910	AIDES	118.845	247,237.54	32.44	15.11	19.40	4,796,403
21-27-980	TECHNICAL	0.251	522.00	24.83	24.83	24.83	12,961
ACTIVITY CODE 27 TOTAL		**119.096**					**5,018,819**
21-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	79,157
ACTIVITY CODE 31 TOTAL		**0.000**					**79,157**
PROGRAM TOTAL		**131.204**					**5,744,585**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
24-21-940	OFFICE/CLERICAL	0.987	2,053.00	23.09	22.29	23.00	47,223
ACTIVITY CODE 21 TOTAL		**0.987**					**47,223**
24-26-960	PROFESSIONAL	0.681	1,417.02	37.01	37.01	37.01	52,444
ACTIVITY CODE 26 TOTAL		**0.681**					**52,444**
24-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,284
24-27-910	AIDES	27.238	56,671.00	21.68	15.11	18.86	1,068,940
ACTIVITY CODE 27 TOTAL		**27.238**					**1,072,224**
PROGRAM TOTAL		**28.906**					**1,171,891**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
31-21-940	OFFICE/CLERICAL	0.502	1,044.00	23.09	23.09	23.09	24,106
31-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	480
ACTIVITY CODE 21 TOTAL		**0.502**					**24,586**
31-24-910	AIDES	2.026	4,212.00	17.67	15.11	16.92	71,277
31-24-960	PROFESSIONAL	3.292	6,848.00	27.84	27.84	27.84	190,649
ACTIVITY CODE 24 TOTAL		**5.318**					**261,926**
31-27-910	AIDES	1.421	2,956.00	17.67	15.79	16.81	49,679
31-27-980	TECHNICAL	1.506	3,132.00	24.83	24.83	24.83	77,768
ACTIVITY CODE 27 TOTAL		**2.927**					**127,447**
PROGRAM TOTAL		**8.747**					**413,959**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
34-21-940	OFFICE/CLERICAL	0.502	1,044.00	23.09	23.09	23.09	24,106
34-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	480
ACTIVITY CODE 21 TOTAL		**0.502**					**24,586**
PROGRAM TOTAL		**0.502**					**24,586**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
38-27-910	AIDES	1.638	3,409.54	16.47	15.11	15.49	52,809
ACTIVITY CODE 27 TOTAL		**1.638**					**52,809**
PROGRAM TOTAL		**1.638**					**52,809**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
45-23-940	OFFICE/CLERICAL	1.629	3,388.00	21.93	21.93	21.93	74,299
45-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,523
ACTIVITY CODE 23 TOTAL		**1.629**					**75,822**
PROGRAM TOTAL		**1.629**					**75,822**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 46 - Skill Center, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
51-27-910	AIDES	1.259	2,619.71	26.08	24.28	25.99	68,086
ACTIVITY CODE 27 TOTAL		**1.259**					**68,086**
PROGRAM TOTAL		**1.259**					**68,086**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
55-21-940	OFFICE/CLERICAL	0.402	835.20	21.93	21.93	21.93	18,316
55-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	240
ACTIVITY CODE 21 TOTAL		**0.402**					**18,556**
55-27-910	AIDES	2.754	5,731.25	17.67	15.11	16.12	92,363
ACTIVITY CODE 27 TOTAL		**2.754**					**92,363**
PROGRAM TOTAL		**3.156**					**110,919**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 61 - Head Start, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
61-23-940	OFFICE/CLERICAL	0.126	263.25	19.21	19.21	19.21	5,057
ACTIVITY CODE 23 TOTAL		**0.126**					**5,057**
61-27-910	AIDES	6.774	14,092.04	26.08	15.41	21.47	302,566
61-27-960	PROFESSIONAL	0.808	1,680.00	27.84	27.84	27.84	46,771
ACTIVITY CODE 27 TOTAL		**7.582**					**349,337**
PROGRAM TOTAL		**7.708**					**354,394**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
64-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,500
ACTIVITY CODE 27 TOTAL		**0.000**					**6,500**
PROGRAM TOTAL		**0.000**					**6,500**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
65-21-940	OFFICE/CLERICAL	0.850	1,768.00	21.93	21.93	21.93	38,772
65-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	810
ACTIVITY CODE 21 TOTAL		**0.850**					**39,582**
65-27-910	AIDES	10.971	22,824.02	17.67	15.11	16.15	368,623
ACTIVITY CODE 27 TOTAL		**10.971**					**368,623**
PROGRAM TOTAL		**11.821**					**408,205**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
68-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,658
68-21-960	PROFESSIONAL	0.675	1,404.00	32.30	32.30	32.30	45,349
ACTIVITY CODE 21 TOTAL		**0.675**					**47,007**
68-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	212
ACTIVITY CODE 27 TOTAL		**0.000**					**212**
PROGRAM TOTAL		**0.675**					**47,219**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
69-23-940	OFFICE/CLERICAL	0.452	940.00	15.70	15.70	15.70	14,758
ACTIVITY CODE 23 TOTAL		**0.452**					**14,758**
69-27-910	AIDES	6.377	13,261.89	26.08	21.35	23.29	308,877
ACTIVITY CODE 27 TOTAL		**6.377**					**308,877**
PROGRAM TOTAL		**6.829**					**323,635**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
73-21-940	OFFICE/CLERICAL	0.479	996.00	24.15	24.15	24.15	24,053
73-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	454
ACTIVITY CODE 21 TOTAL		**0.479**					**24,507**
73-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,225
ACTIVITY CODE 27 TOTAL		**0.000**					**14,225**
PROGRAM TOTAL		**0.479**					**38,732**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
74-21-940	OFFICE/CLERICAL	1.004	2,088.00	21.93	21.93	21.93	45,790
74-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	960
74-21-960	PROFESSIONAL	1.004	2,088.00	32.30	32.30	32.30	67,450
ACTIVITY CODE 21 TOTAL		**2.008**					**114,200**
74-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	20,000
ACTIVITY CODE 24 TOTAL		**0.000**					**20,000**
74-27-910	AIDES	0.249	518.50	16.47	15.11	15.66	8,120
ACTIVITY CODE 27 TOTAL		**0.249**					**8,120**
PROGRAM TOTAL		**2.257**					**142,320**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
79-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	300,000
ACTIVITY CODE 27 TOTAL		**0.000**					**300,000**
79-28-960	PROFESSIONAL	0.842	1,752.00	27.84	27.84	27.84	48,776
ACTIVITY CODE 28 TOTAL		**0.842**					**48,776**
PROGRAM TOTAL		**0.842**					**348,776**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Childcare

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
88-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,638
88-91-910	AIDES	16.548	34,422.00	17.67	15.11	15.63	537,937
88-91-940	OFFICE/CLERICAL	0.885	1,840.00	24.65	24.65	24.65	45,356
88-91-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	529
88-91-960	PROFESSIONAL	0.962	2,000.00	37.01	37.01	37.01	74,020
ACTIVITY CODE 91 TOTAL		**18.395**					**664,480**
PROGRAM TOTAL		**18.395**					**664,480**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
89-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	179,611
89-28-910	AIDES	0.641	1,334.50	15.79	15.11	15.16	20,236
89-28-960	PROFESSIONAL	2.634	5,481.00	27.84	27.84	27.84	152,591
89-28-980	TECHNICAL	2.309	4,802.40	27.84	27.84	27.84	133,722
ACTIVITY CODE 28 TOTAL		**5.584**					**486,160**
PROGRAM TOTAL		**5.584**					**486,160**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-12-940	OFFICE/CLERICAL	1.004	2,088.00	37.01	37.01	37.01	77,280
ACTIVITY CODE 12 TOTAL		**1.004**					**77,280**
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	19,722
97-13-940	OFFICE/CLERICAL	13.216	27,486.00	27.84	20.07	23.33	641,276
97-13-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,702
97-13-960	PROFESSIONAL	8.785	18,270.00	37.01	27.84	33.31	608,638
97-13-990	DIRECTOR/SUPERVISOR	4.417	9,187.20	72.05	33.27	53.25	489,253
97-13-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	3,620
ACTIVITY CODE 13 TOTAL		**26.418**					**1,765,211**
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,079
97-14-940	OFFICE/CLERICAL	5.020	10,440.00	27.84	21.93	23.34	243,721
97-14-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,520
97-14-960	PROFESSIONAL	6.024	12,528.00	43.14	27.84	34.01	426,110
97-14-990	DIRECTOR/SUPERVISOR	2.008	4,176.00	72.05	65.26	68.65	286,690
97-14-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000
ACTIVITY CODE 14 TOTAL		**13.052**					**977,120**
97-15-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,100
97-15-940	OFFICE/CLERICAL	2.008	4,176.00	22.29	20.07	21.18	88,448
97-15-960	PROFESSIONAL	4.116	8,560.80	37.01	27.84	32.75	280,333
97-15-990	DIRECTOR/SUPERVISOR	2.008	4,176.00	72.05	43.14	57.59	240,505
ACTIVITY CODE 15 TOTAL		**8.132**					**612,386**
97-61-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,292
97-61-940	OFFICE/CLERICAL	4.066	8,456.40	24.15	21.93	22.92	193,793

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-61-990	DIRECTOR/SUPERVISOR	2.811	5,846.40	72.05	33.27	47.52	277,841
97-61-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	16,290
ACTIVITY CODE 61 TOTAL		**6.877**					**492,216**
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	23,093
97-62-930	LABORERS	9.036	18,792.00	32.61	26.46	27.14	510,078
97-62-933	LABORERS NOT TIME	0.000	0.00	0.00	0.00	0.00	3,600
ACTIVITY CODE 62 TOTAL		**9.036**					**536,771**
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	82,027
97-63-970	SERVICE WORKERS	110.722	230,267.25	25.30	19.79	20.92	4,817,588
ACTIVITY CODE 63 TOTAL		**110.722**					**4,899,615**
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	44,136
97-64-920	CRAFTS/TRADES	24.096	50,112.00	35.87	20.00	30.24	1,515,596
ACTIVITY CODE 64 TOTAL		**24.096**					**1,559,732**
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	30,104
97-72-940	OFFICE/CLERICAL	0.502	1,044.00	23.09	23.09	23.09	24,106
97-72-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	480
97-72-960	PROFESSIONAL	10.342	21,506.40	37.01	27.84	30.98	666,185
97-72-980	TECHNICAL	12.781	26,580.24	52.37	23.85	30.00	797,328
97-72-990	DIRECTOR/SUPERVISOR	2.811	5,846.40	72.05	52.37	58.35	341,138
ACTIVITY CODE 72 TOTAL		**26.436**					**1,859,341**
97-73-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,160
97-73-940	OFFICE/CLERICAL	2.008	4,176.00	21.24	21.24	21.24	88,698
97-73-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,920

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-73-990	DIRECTOR/SUPERVISOR	0.903	1,879.20	33.27	33.27	33.27	62,528
ACTIVITY CODE 73 TOTAL		**2.911**					**156,306**
97-74-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	6,364
97-74-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	23,233
97-74-970	SERVICE WORKERS	6.741	14,020.82	24.20	21.98	23.49	329,383
97-74-990	DIRECTOR/SUPERVISOR	1.004	2,088.00	33.27	33.27	33.27	69,475
ACTIVITY CODE 74 TOTAL		**7.745**					**428,455**
PROGRAM TOTAL		**236.429**					**13,364,433**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
98-44-910	AIDES	6.162	12,819.66	17.67	15.11	17.02	218,213
ACTIVITY CODE 44 TOTAL		**6.162**					**218,213**
PROGRAM TOTAL		**6.162**					**218,213**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
99-51-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,184
99-51-940	OFFICE/CLERICAL	0.201	417.60	24.15	24.15	24.15	10,085
99-51-950	OPERATORS	4.858	10,104.00	32.30	32.30	32.30	326,390
99-51-980	TECHNICAL	1.004	2,088.00	32.30	32.30	32.30	67,450
99-51-990	DIRECTOR/SUPERVISOR	3.012	6,264.00	58.57	37.01	44.20	276,845
99-51-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	3,620
ACTIVITY CODE 51 TOTAL		**9.075**					**687,574**
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	102,000
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	395,035
99-52-950	OPERATORS	66.882	139,124.17	24.93	23.78	24.32	3,383,567
ACTIVITY CODE 52 TOTAL		**66.882**					**3,880,602**
99-53-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,158
99-53-920	CRAFTS/TRADES	5.020	10,440.00	32.53	30.28	31.53	329,173
99-53-970	SERVICE WORKERS	0.125	261.00	19.79	19.79	19.79	5,165
ACTIVITY CODE 53 TOTAL		**5.145**					**348,496**
PROGRAM TOTAL		**81.102**					**4,916,672**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
(0) Debit Transfers	1,224,881	XXXXX	1,398,821	XXXXX	1,405,820	XXXXX
(1) Credit Transfers	-1,224,881	XXXXX	-1,398,821	XXXXX	-1,405,820	XXXXX
(2) Certificated Salaries	123,882,417	47.37	143,215,140	47.52	153,644,062	48.25
(3) Classified Salaries	35,977,308	13.76	40,329,080	13.38	42,393,010	13.31
(4) Employee Benefits and Payroll Taxes	55,794,087	21.34	66,991,449	22.23	71,244,603	22.38
(5) Supplies and Materials	12,582,309	4.81	16,698,546	5.54	15,867,062	4.98
(7) Purchased Services	32,591,279	12.46	33,332,176	11.06	34,585,907	10.86
(8) Travel	324,791	0.12	263,589	0.09	265,316	0.08
(9) Capital Outlay	344,153	0.13	523,511	0.17	405,072	0.13
TOTAL EXPENDITURES	**261,496,344**	**100.00**	**301,353,491**	**100.00**	**318,405,032**	**100.00**

Lake Washington School District No.414

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	150,889,354	57.70	180,079,187	59.76	192,123,467	60.34
28 | Extracur	5,156,453	1.97	5,218,123	1.73	5,433,442	1.71
29 | Pmt to SD	69,352	0.03	1,184,717	0.39	1,184,717	0.37
TOTAL TEACHING ACTIVITIES	**156,115,159**	**59.70**	**186,482,027**	**61.88**	**198,741,626**	**62.42**
TEACHING SUPPORT						
22 | Lrn Resrc	4,980,865	1.90	5,260,517	1.75	5,578,342	1.75
24 | Guid/Coun	6,755,073	2.58	7,815,991	2.59	8,334,740	2.62
25 | Pupil M/S	3,617,219	1.38	4,325,355	1.44	5,074,599	1.59
26 | Health	9,281,385	3.55	9,641,048	3.20	10,376,603	3.26
31 | InstProDev	9,262,770	3.54	10,230,925	3.39	10,503,984	3.30
32 | Inst Tech	136,336	0.05	0	0.00	0	0.00
33 | Curriculum	1,208,363	0.46	1,867,881	0.62	2,317,577	0.73
TOTAL TEACHING SUPPORT	**35,945,038**	**13.75**	**39,141,717**	**12.99**	**42,185,845**	**13.25**
OTHER SUPPORT ACTIVITIES						
42 | Food	3,005,650	1.15	3,136,819	1.04	3,175,678	1.00
44 | Operation	4,284,080	1.64	4,214,835	1.40	4,381,745	1.38
49 | Transfers	-150,751	-0.06	-65,000	-0.02	-65,000	-0.02
52 | Operation	7,611,840	2.91	8,157,158	2.71	8,359,138	2.63
53 | Maintnce	815,918	0.31	1,126,789	0.37	1,152,143	0.36
56 | Insurance	144,584	0.06	209,129	0.07	153,702	0.05
59 | Transfers	-675,809	-0.26	-829,500	-0.28	-823,499	-0.26
62 | Grnd Mnt	1,184,950	0.45	1,102,704	0.37	988,043	0.31
63 | Oper Bldg	7,780,583	2.98	7,995,445	2.65	8,209,894	2.58
64 | Maintnce	3,125,596	1.20	4,157,226	1.38	4,004,168	1.26
65 | Utilities	5,696,349	2.18	6,709,700	2.23	6,209,700	1.95
67 | Bldg Secu	331,383	0.13	276,572	0.09	276,572	0.09
68 | Insurance	1,344,947	0.51	1,457,494	0.48	1,568,025	0.49
72 | Info Sys	3,075,924	1.18	3,551,287	1.18	3,121,450	0.98
73 | Printing	-67,794	-0.03	1	0.00	0	0.00
74 | Warehouse	437,662	0.17	524,306	0.17	540,335	0.17
75 | Mtr Pool	0	0.00	0	0.00	0	0.00
83 | Interest	0	0.00	0	0.00	0	0.00
84 | Principal	0	0.00	0	0.00	0	0.00

Lake Washington School District No.414

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
85 | Debt Expn	0	0.00	0	0.00	0	0.00
91 | Publ Actv	971,932	0.37	1,068,380	0.35	1,098,999	0.35
TOTAL OTHER SUPPORT ACTIVITIES	**38,917,044**	**14.88**	**42,793,345**	**14.20**	**42,351,093**	**13.30**
UNIT ADMINISTRATION						
23 | Princ Off	17,577,825	6.72	18,809,943	6.24	20,430,970	6.42
TOTAL UNIT ADMINISTRATION	**17,577,825**	**6.72**	**18,809,943**	**6.24**	**20,430,970**	**6.42**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	673,970	0.26	814,203	0.27	682,203	0.21
12 | Supt Off	433,781	0.17	440,537	0.15	468,562	0.15
13 | Busns Off	2,444,315	0.93	2,702,629	0.90	2,890,282	0.91
14 | HR	1,410,483	0.54	1,505,260	0.50	1,837,728	0.58
15 | Pblc Rltn	843,540	0.32	1,086,274	0.36	1,088,646	0.34
21 | Supv Inst	5,308,264	2.03	5,309,239	1.76	5,676,616	1.78
41 | Supervisn	415,911	0.16	647,250	0.21	419,000	0.13
51 | Supervisn	926,203	0.35	1,072,538	0.36	944,932	0.30
61 | Supv Bldg	484,811	0.19	548,529	0.18	687,529	0.22
TOTAL CENTRAL ADMINISTRATION	**12,941,278**	**4.95**	**14,126,459**	**4.69**	**14,695,498**	**4.62**
TOTAL EXPENDITURES	**261,496,344**	**100.00**	**301,353,491**	**100.00**	**318,405,032**	**100.00**

Lake Washington School District No.414

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	64,900,000	253	64,899,747	46.77	30,353,612
Spring 2017	66,800,000	253	66,799,747	53.23	35,557,505
1100 TOTAL LOCAL TAXES:					**65,911,117**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	183,046	1.380	253	0.00	XXXXX
Spring 2017	183,046	1.380	253	100.00	253
1500 TIMBER EXCISE TAXES:					**253**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Lake Washington School District No.414

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

	(1)	(2)	(3)	(4)		(5)		(6)	
A.	**Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years**	**Length of Contract (months)**	**Outstanding Balance at Sept 1,2016**	**Principal Payments in FY 2016-2017**		**Interest Payments in FY 2016-2017**		**Outstanding Balance at Aug 31, 2017 (Col.3-Col.4)**	
			0	0	0		0		0
A.	**TOTAL**			**0**	**0**		**0**		**0**

B.	**Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY**	**Length of Contract (months)**	**Amount of Contract Purchase less Down Pmts 2/**	**Prin. Pmts. in FY 2016-2017**		**Interest Payments in FY 2016-2017**		**Long-Term Financing Rev. Acct 9500 (Col.3)**	
			0	0	0		0		0
B.	**TOTAL**			**0**	**0**		**0**		**0** 4/
C.	**TOTAL for Both Sections (A+B)**				**0** 3/		**0** 3/		**0**

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Lake Washington School District No. 414

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 | Teaching	1,585.650	82.10	221.828	26.28
28 | Extracuricular	8.800	0.46	8.678	1.03
TOTAL TEACHING ACTIVITES	1,594.450	82.56	230.506	27.30
TEACHING SUPPORT				
22 | Learning Resources	40.000	2.07	25.457	3.02
24 | Guidance and Counseling	62.700	3.25	15.462	1.83
25 | Pupil Management and Safety	0.000	0.00	77.997	9.24
26 | Health/Related Services	84.400	4.37	27.952	3.31
31 | InstProDev	43.000	2.23	0.000	0.00
33 | Curriculum	1.000	0.05	2.779	0.33
TOTAL TEACHING SUPPORT	231.100	11.97	149.647	17.73
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	6.162	0.73
52 | Operations	XXXXX	XXXXX	66.882	7.92
53 | Maintenance	XXXXX	XXXXX	5.145	0.61
62 | Grounds--Maintenance	XXXXX	XXXXX	9.036	1.07
63 | Operation of Buildings	XXXXX	XXXXX	110.722	13.12
64 | Maintenance	XXXXX	XXXXX	24.096	2.85
72 | Information Systems	0.000	0.00	26.436	3.13
73 | Printing	0.000	0.00	2.911	0.34
74 | Warehousing and Distribution	0.000	0.00	7.745	0.92
91 | Public Activities	XXXXX	XXXXX	18.395	2.18
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	277.530	32.87
UNIT ADMINISTRATION				
23 | Principal's Office	82.500	4.27	98.966	11.72
TOTAL UNIT ADMINISTRATION	82.500	4.27	98.966	11.72
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.05	1.004	0.12
13 | Business Office	0.600	0.03	26.418	3.13
14 | Human Resources	2.000	0.10	13.052	1.55
15 | Public Relations	0.000	0.00	8.132	0.96

Lake Washington School District No. 414

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
21 | Supervision - Instruction	19.700	1.02	22.999	2.72
51 | Supervision - Transportation	0.000	0.00	9.075	1.07
61 | Supervision - Building	0.000	0.00	6.877	0.81
TOTAL CENTRAL ADMINISTRATION	23.300	1.21	87.557	10.37
TOTAL FTE STAFF	**1,931.350**	100.00	**844.206**	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Lake Washington School District No.414

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES			
100 | General Student Body	1,783,612	3,422,175	2,549,209
200 | Athletics	284,758	410,630	549,000
300 | Classes	131,022	211,500	194,350
400 | Clubs	620,591	931,733	1,562,824
600 | Private Moneys	49,755	139,550	137,550
A. TOTAL REVENUES	**2,869,738**	**5,115,588**	**4,992,933**
EXPENDITURES			
100 | General Student Body	1,230,821	2,916,375	1,864,414
200 | Athletics	717,998	987,660	1,152,335
300 | Classes	118,648	198,847	197,747
400 | Clubs	638,341	975,932	1,617,287
600 | Private Moneys	49,427	137,550	135,525
B. TOTAL EXPENDITURES	**2,755,234**	**5,216,364**	**4,967,308**
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	**114,504**	**-100,776**	**25,625**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,012,430	0	0
G.L.819 Restricted for Fund Purposes	0	855,237	915,127
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	**1,012,430**	**855,237**	**915,127**
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,070,206	754,461	940,752
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	56,728	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes		0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	**1,126,934**	**754,461**	**940,752**

Lake Washington School District No.414

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Lake Washington School District No.414

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	37,694,206	38,019,320	44,794,064
2000 | Local Nontax Support	84,532	66,495	93,724
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	2,035,804	2,035,804	2,046,784
9000 | Other Financing Sources	186,918,215	7,059,050	7,059,850
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**226,732,757**	**47,180,669**	**53,994,422**
EXPENDITURES			
Matured Bond Expenditures	56,475,000	30,235,000	30,100,000
Interest on Bonds	21,680,149	20,555,742	23,715,967
Interfund Loan Interest	0	0	0
Bond Transfer Fees	2,059	100,000	100,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	806,500	0	0
B. TOTAL EXPENDITURES	**78,963,708**	**50,890,742**	**53,915,967**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**147,586,065**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**182,984**	**-3,710,073**	**78,455**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	12,429,960	12,678,428	14,809,572
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**12,429,960**	**12,678,428**	**14,809,572**
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	8,968,355	14,888,027
G.L.835 Restricted for Arbitrage Rebate	12,612,943	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Lake Washington School District No.414

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	**12,612,943**	**8,968,355**	**14,888,027**

Lake Washington School District No.414

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 | Local Property Taxes	37,694,171	38,019,286	44,794,024
1300 | Sale of Tax Title Property	0	0	0
1400 | Local in lieu of Taxes	0	0	0
1500 | Timber Excise Tax	35	34	40
1600 | County-Administered Forests	0	0	0
1900 | Other Local Taxes	0	0	0
1000 | TOTAL LOCAL TAXES	**37,694,206**	**38,019,320**	**44,794,064**
LOCAL SUPPORT NONTAX			
2300 | Investment Earnings	84,532	66,495	93,724
2700 | Rentals and Leases	0	0	0
2900 | Local Support Nontax, Unassigned	0	0	0
2000 | TOTAL LOCAL NONTAX SUPPORT	**84,532**	**66,495**	**93,724**
STATE, GENERAL PURPOSE			
3600 | State Forests	0	0	0
3900 | Other State General Purpose, Unassigned	0	0	0
3000 | TOTAL STATE, GENERAL PURPOSE	**0**	**0**	**0**
FEDERAL, GENERAL PURPOSE			
5200 | General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 | Impact Aid, Maintenance and Operation	0	0	0
5400 | Federal in lieu of Taxes	0	0	0
5500 | Federal Forests	0	0	0
5600 | Qualified Bond Interest Credit - Federal	2,035,804	2,035,804	2,046,784
5000 | TOTAL FEDERAL, GENERAL PURPOSE	**2,035,804**	**2,035,804**	**2,046,784**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9200 | Sale of Real Property	0	0	0
9600 | Sale of Refunding Bonds	179,860,090	0	0
9900 | Transfers	7,058,125	7,059,050	7,059,850
9000 | TOTAL OTHER FINANCING SOURCES	**186,918,215**	**7,059,050**	**7,059,850**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**226,732,757**	**47,180,669**	**53,994,422**

Lake Washington School District No.414

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	38,300,000	32	38,299,968	46.77	17,912,895
Spring 2017	50,500,000	40	50,499,960	53.23	26,881,129
1100 TOTAL LOCAL TAXES:					**44,794,024**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	38,921	0.820	32	0.00	XXXXX
Spring 2017	38,921	1.030	40	100.00	40
1500 TIMBER EXCISE TAXES:					**40**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Lake Washington School District No.414

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2016
11-07-2007	80,000,000	12,000,000
11-18-2008	80,000,000	15,000,000
11-03-2009	40,000,000	31,445,000
09-17-2010	120,000,000	120,000,000
07-11-2012	23,025,000	10,440,000
06-17-2015	162,800,000	150,930,000
08-23-2016	196,270,000	196,270,000
TOTAL VOTED BONDS	702,095,000	536,085,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2016
07-11-2012	31,195,000	10,130,000
TOTAL NONVOTED BONDS	31,195,000	10,130,000
TOTAL ALL BONDS	733,290,000	546,215,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Lake Washington School District No.414

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	38,473,964	42,259,660	42,666,150
2000 | Local Nontax Support	4,685,257	3,649,253	3,918,306
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	0	0	0
7000 | Revenues from Other School Districts	0	0	0
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	1,082	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**43,160,302**	**45,908,913**	**46,584,456**
EXPENDITURES			
10 | Sites	17,923,986	4,800,566	16,101,885
20 | Buildings	18,273,163	33,285,073	48,598,269
30 | Equipment	3,926,534	19,312,625	16,808,613
40 | Energy	1,310,437	812,444	375,000
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	26,837	0	0
90 | Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	**46,804,848**	**58,210,708**	**81,883,767**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**13,731,122**	**15,112,355**	**15,866,008**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**-17,375,667**	**-27,414,150**	**-51,165,319**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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		0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	20,826,440	0	162,887,048
G.L.862 Committed from Levy Proceeds	-2,134,905	5,695,279	-1,449,348
G.L.863 Restricted from State Proceeds	32,206,801	31,263,088	22,127,999

Lake Washington School District No.414

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	3,267,629	6,761,055	4,668,200
G.L.867 Restricted from Mitigation Fee Proceeds	2,104	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,785,038	1,183,426	1,146,631
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**55,953,107**	**44,902,848**	**189,380,530**
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	81,064	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	119,645,344
G.L.862 Committed from Levy Proceeds	5,666,925	-5,452,076	-685,149
G.L.863 Restricted from State Proceeds	27,817,931	19,171,124	11,235,850
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	3,119,412	2,435,322	6,837,258
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,892,108	1,334,328	1,181,908
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	**38,577,440**	**17,488,698**	**138,215,211**

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

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. 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.

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

Lake Washington School District No.414

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 | Local Property Tax	38,473,925	42,259,622	42,666,116
1300 | Sale of Tax Title Property	0	0	0
1400 | Local in lieu of Taxes	0	0	0
1500 | Timber Excise Tax	39	38	34
1600 | County-Administered Forests	0	0	0
1900 | Other Local Taxes	0	0	0
1000 | TOTAL LOCAL TAXES	**38,473,964**	**42,259,660**	**42,666,150**
LOCAL SUPPORT NONTAX			
2200 | Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 | Investment Earnings	410,374	177,253	1,368,306
2400 | Interfund Loan Interest Earnings	0	0	0
2500 | Gifts and Donations	227,547	0	0
2600 | Fines and Damages	0	0	0
2700 | Rentals and Leases	0	0	0
2800 | Insurance Recoveries	0	0	0
2900 | Local Support Nontax, Unassigned	4,047,336	3,472,000	2,550,000
2910 | E-Rate	0	0	0
2000 | TOTAL LOCAL NONTAX SUPPORT	**4,685,257**	**3,649,253**	**3,918,306**
STATE, GENERAL PURPOSE			
3600 | State Forests	0	0	0
3900 | Other State General Purpose, Unassigned	0	0	0
3000 | TOTAL STATE, GENERAL PURPOSE	**0**	**0**	**0**
STATE, SPECIAL PURPOSE			
4100 | Special Purpose, Unassigned	0	0	0
4130 | State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 | State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 | Other State Agencies, Unassigned	0	0	0
4330 | State Matching Funding Assistance - - Other	0	0	0
4000 | TOTAL STATE, SPECIAL PURPOSE	**0**	**0**	**0**
FEDERAL, GENERAL PURPOSE			
5200 | General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 | Impact Aid, Maintenance and Operation	0	0	0

Lake Washington School District No.414

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
5400 | Federal in lieu of Taxes	0	0	0
5500 | Federal Forests	0	0	0
5600 | Qualified Bond Interest Credit-Federal	0	0	0
5000 | TOTAL FEDERAL, GENERAL PURPOSE	**0**	**0**	**0**
FEDERAL, SPECIAL PURPOSE			
6140 | Impact Aid-Construction	0	0	0
6200 | Direct Special Purpose Grants	0	0	0
6240 | Impact Aid-Construction	0	0	0
6300 | Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 | Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**0**	**0**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	0	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**0**	**0**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9200 | Sale of Real Property	1,082	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	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**1,082**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**43,160,302**	**45,908,913**	**46,584,456**

Lake Washington School District No.414

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	42,400,000	35	42,399,965	46.77	19,830,464
Spring 2017	42,900,000	34	42,899,966	53.23	22,835,652
1100 TOTAL LOCAL TAXES:					**42,666,116**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	38,925	0.900	35	0.00	XXXXX
Spring 2017	38,925	0.870	34	100.00	34
1500 TIMBER EXCISE TAXES:					**34**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Lake Washington School District No.414

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2016-2017

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Alcott El Portables	141,451	21,218	120,233	0	0	0	0	0	0
Contingency/ Other Capital Projects	10,000,000	0	10,000,000	0	0	0	0	0	0
Evergreen MS Portables	152,259	22,839	129,420	0	0	0	0	0	0
Explorer Elementary	1,664,000	0	1,664,000	0	0	0	0	0	0
Juanita High School	6,575,561	0	6,575,561	0	0	0	0	0	0
Keller El Portable	110,000	16,500	93,500	0	0	0	0	0	0
Kirk Elementary	953,724	0	953,724	0	0	0	0	0	0
Lake Wash HS Portables	529,950	79,493	450,457	0	0	0	0	0	0
Mead Elementary	953,724	0	953,724	0	0	0	0	0	0
North Redmond Elementary	7,868,448	7,100,000	768,448	0	0	0	0	0	0
Operations	2,325,428	0	2,325,428	0	0	0	0	0	0
Redmond Ridge E Elementary	7,868,448	7,100,000	768,448	0	0	0	0	0	0
Redmond Ridge Middle School	6,184,082	0	6,184,082	0	0	0	0	0	0
Reserve for Future Projects	10,144,494	0	10,144,494	0	0	0	0	0	0
Site/Building Improvements	9,278,750	1,437,000	7,466,750	0	0	375,000	0	0	0
Technology	17,133,448	324,835	0	9,796,351	7,012,262	0	0	0	0
TOTAL EXPENDITURES	**81,883,767**	**16,101,885**	**48,598,269**	**9,796,351**	**7,012,262**	**375,000**	**0**	**0**	**0**

Lake Washington School District No.414

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
CP-CP-130	OTHER DISTRICT ADMINISTRATOR	0.700	179,715	164,210	176,605.71	123,624
ACTIVITY CODE CP TOTAL		**0.700**				**123,624**
PROGRAM TOTAL		**0.700**				**123,624**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Lake Washington School District No.414

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
CP-CP-940	OFFICE/CLERICAL	4.568	9,503.00	24.65	20.07	23.13	219,782
CP-CP-960	PROFESSIONAL	7.270	15,121.60	52.37	27.84	36.94	558,662
CP-CP-980	TECHNICAL	3.710	7,716.80	27.84	23.85	24.47	188,819
CP-CP-990	DIRECTOR/SUPERVISOR	4.200	8,736.00	72.05	43.14	60.84	531,491
CP-CP-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	17,808
ACTIVITY CODE CP TOTAL		**19.748**					**1,516,562**
PROGRAM TOTAL		**19.748**					**1,516,562**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Lake Washington School District No.414

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

	(1)	(2)	(3)	(4)	(5)	(6)
A.	Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	Length of Contract (months)	Outstanding Balance at Sept 1,2016	Principal Payments in FY 2016-2017	Interest Payments in FY 2016-2017	Outstanding Balance at Aug 31, 2017 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2016-2017	Interest Payments in FY 2016-2017	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0** 4/
C.	**TOTAL for Both Sections (A+B)**			**0** 3/	**0** 3/	**0**

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Lake Washington School District No.414

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1100 | Local Property Tax	0	0	0
1300 | Sale of Tax Title Property	0	0	0
1400 | Local in lieu of Taxes	0	0	0
1500 | Timber Excise Tax	0	0	0
1600 | County-Administered Forests	0	0	0
1900 | Other Local Taxes	0	0	0
2200 | Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 | Investment Earnings	17,988	9,943	13,289
2500 | Gifts and Donations	0	0	0
2600 | Fines and Damages	0	0	0
2700 | Rentals and Leases	0	0	0
2800 | Insurance Recoveries	0	0	0
2900 | Local Support Nontax, Unassigned	0	0	0
3600 | State Forests	0	0	0
4100 | Special Purpose-Unassigned	0	0	0
4300 | Other State Agencies-Unassigned	0	0	0
4499 | Transportation Reimbursement Depreciation	760,094	705,303	844,126
5200 | General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 | Impact Aid, Maintenance and Operation	0	0	0
5400 | Federal in lieu of Taxes	0	0	0
5600 | Qualified Bond Interest Credit-Federal	0	0	0
6100 | Special Purpose-OSPI Unassigned	0	0	0
6200 | Direct Special Purpose Grants	0	0	0
6300 | Federal Grants Through Other Entities-Unassigned	0	0	0
8100 | Governmental Entities	0	0	0
8500 | NonFederal ESD	0	0	0
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
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**778,081**	**715,246**	**857,415**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**778,081**	**715,246**	**857,415**

Lake Washington School District No.414

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	1,372,282	1,112,960
34 Transportation Equimpment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	1,311,751	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	**1,311,751**	**1,372,282**	**1,112,960**
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	**0**	**0**	**0**
F. OTHER FINANCING USES (G.L.535) 3/	**0**	**0**	**0**
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	**-533,670**	**-657,036**	**-255,545**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	2,998,872	2,376,541	2,721,961
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**2,998,872**	**2,376,541**	**2,721,961**
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	2,465,203	1,719,505	2,466,416
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance		0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	**2,465,203**	**1,719,505**	**2,466,416**

Lake Washington School District No.414

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

1/ Includes interest portion of purchase contracts.

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

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. 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 out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

Lake Washington School District No.414

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	0	0	0	0.00	0
Spring 2017	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					**0**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2016	0	0.000	0	0.00	XXXXX
Spring 2017	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Lake Washington School District No.414

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2016	(4) Principal Payments in FY 2016-2017	(5) Interest Payments in FY 2016-2017	(6) Outstanding Balance at Aug 31, 2017 (Col.3-Col.4)
			0	0	0	0	0
A.	**TOTAL**			**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2016-2017	Interest Payments in FY 2016-2017	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0	0
B.	**TOTAL**			**0**	**0**	**0**	**0** 4/

C.	TOTAL for Both Sections (A+B)					
				0 3/	**0** 3/	**0**

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.