

CERTIFICATION

The Annual Financial Statements (Report F-196) for LAKE WASHINGTON School District No. 414 of KING County for the fiscal year ended August 31, 2008 were prepared on the accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the state of Washington. School was conducted for 180.00 days. If school was operated fewer than 180 days, please include a statement covering the reasons and efforts to make up days lost. The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB Circular A-87 and all costs are properly allocable to federal awards.

The school district annual financial statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2007-August 31, 2008.

Approved: \_\_\_\_\_ Date \_\_\_\_\_  
 School District Superintendent or Authorized Official

Reviewed: \_\_\_\_\_ Date \_\_\_\_\_  
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY

	GENERAL FUND	ASB FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	PERMANENT FUND	TOTAL
Total Revs and Other Financing Sources	199,348,914.23	2,647,009.11	33,494,018.02	102,123,542.09	735,520.07		338,349,003.52
Total Expenditures	196,205,569.13	2,734,294.24	31,282,634.19	44,856,871.25			275,079,368.81
Other Financing Uses							
Excess of Revs/Other Fin Sources Over/ (Under) Expends and Other Financing Uses	3,143,345.10	87,285.13-	2,211,383.83	57,266,670.84	735,520.07		63,269,634.71
Begin Total Fund Bal	12,865,285.85	1,084,791.64	9,375,565.77	101,947,987.61	1,862,359.39		127,135,990.26
Prior Yr(s) Correction or Restatements							
End Total Fund Balance	16,008,630.95	997,506.51	11,586,949.60	159,214,658.45	2,597,879.46		190,405,624.97

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

LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
FISCAL YEAR 2007-2008  
ANNUAL FINANCIAL STATEMENTS

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BALANCE SHEET AS OF AUGUST 31, 2008

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE FOR THE YEAR ENDED AUGUST 31, 2008

BUDGETARY COMPARISON SCHEDULES

STATEMENT OF FIDUCIARY NET ASSETS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

SCHEDULE OF LONG-TERM DEBT

Balance Sheet  
 Governmental Funds  
 August 31, 2008

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash & Cash Equivalent	28,891,096.86	1644,935.00	11559,406.99	165556,584.86	2591,695.92		210,243,719.63
Minus Outstdng Warrant	3,833,257.40	104,476.66		912,453.78			4,850,187.84
Taxes Receivable	18,832,669.66		14809,453.69	7816,856.09	621.27		41,459,600.71
Due From Other Funds	458,486.37	2,995.46		62,782.79			524,264.62
Due Fm Other Gov Units	911,755.40			24,970.77			936,726.17
Accounts Receivable	217,451.82			38,520.00			255,971.82
Intfd Loans Receivable							
Accrued Int Receivable	57,536.41	2,966.58	27,542.61	398,929.25	6,183.54		493,158.39
Inventory	543,131.92						543,131.92
Prepaid Items	803,698.34	39,925.18		549,090.51			1,392,714.03
Investments							
Invest/Cash W/Trustee							
Invest/Deferd Comp							
Slf-Insur Secu Deposit							
<b>TOTAL ASSETS</b>	<b>46,882,569.38</b>	<b>1586,345.56</b>	<b>26396,403.29</b>	<b>173535,280.49</b>	<b>2598,500.73</b>		<b>250,999,099.45</b>
<b>LIABILITIES:</b>							
Accounts Payable	1,601,419.57	31,032.42		5920,142.04			7,552,594.03
Contracts Pay. Current							
Accrued Int Payable							
Accrued Salaries	949,385.53						949,385.53
Rev Anticipation Notes							
Payroll Ded/Taxes Paya	4,084,154.87						4,084,154.87
Due to Other Gov Units							
Deferred Compensation							
Est Employee Benefits	3,640,064.14						3,640,064.14
Due to Other Funds	65,778.25	764.78		457,721.59			524,264.62
Intfd Loans Payable							
Deposits	1,259,434.96	557,041.80		62,411.55			1,878,888.31
Matured Bonds Payable							
Matured Bond Interest							
Arbitrg Rebate Payable							
Deferred Revenue	19,273,701.11		14809,453.69	7880,346.86	621.27		41,964,122.93
<b>TOTAL LIABILITIES</b>	<b>30,873,938.43</b>	<b>588,839.00</b>	<b>14809,453.69</b>	<b>14320,622.04</b>	<b>621.27</b>		<b>60,593,474.43</b>
<b>FUND BALANCE:</b>							
Reserve of Fund Balanc	4,590,660.00			158173,457.54			162,764,117.54
Unres Desig Fnd Balanc							
Unres Undesig Fnd Bala	11,417,970.95	997,506.56	11586,949.60	1041,200.91	2597,879.46		27,641,507.48
<b>TOTAL FUND BALANCE</b>	<b>16,008,630.95</b>	<b>997,506.56</b>	<b>11586,949.60</b>	<b>159214,658.45</b>	<b>2597,879.46</b>		<b>190,405,625.02</b>
<b>TOTAL LIAB/FUND BALANC</b>	<b>46,882,569.38</b>	<b>1586,345.56</b>	<b>26396,403.29</b>	<b>173535,280.49</b>	<b>2598,500.73</b>		<b>250,999,099.45</b>

LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Governmental Funds  
 For The Year Ended August 31, 2008

	General Fund	Assoc. Student Body	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	51,243,125.05	2,647,009.11	29,549,964.68	20,685,124.04	47,647.71		104,172,870.59
State	138,787,060.12			59,534.34	687,872.36		139,534,466.82
Federal	9,078,427.53						9,078,427.53
Other	136,205.54						136,205.54
TOTAL REVENUES	199,244,818.24	2,647,009.11	29,549,964.68	20,744,658.38	735,520.07		252,921,970.48
EXPENDITURES:							
CURRENT:							
Regular Instruction	112,170,361.12						112,170,361.12
Special Education	23,200,286.87						23,200,286.87
Vocational Education	3,972,511.28						3,972,511.28
Skills Center							
Compensatory Program	14,401,460.64						14,401,460.64
Other Instruct. Prog	3,932,724.45						3,932,724.45
Community Services	2,144,721.51						2,144,721.51
Support Services	36,044,752.97						36,044,752.97
Stu. Activities/Othe		2,734,294.24					2,734,294.24
CAPITAL OUTLAY:							
Sites				6,029,651.87			6,029,651.87
Building				29,990,460.62			29,990,460.62
Equipment				6,334,656.96			6,334,656.96
Energy				1,902,039.99			1,902,039.99
Transportation Equip							
Other	338,750.29						338,750.29
DEBT SERVICE:							
Principal			18,700,000.00				18,700,000.00
Int. & Other Charges			12,582,634.19	600,061.81			13,182,696.00
TOTAL EXPENDITURES	196,205,569.13	2,734,294.24	31,282,634.19	44,856,871.25			275,079,368.81
REVS OVER (UNDER) EX	3,039,249.11	87,285.13-	1,732,669.51-	24,112,212.87-	735,520.07		22,157,398.33-
OTHER FIN SRCS(USES							
Bond Sls & Ref Bond			3,944,053.34	80,600,096.66			84,544,150.00
Long-Term Financing							
Transfers In							
Trans Out (GL 536)							
Oth Fin Use (GL 535)							
Other	104,095.99			778,787.05			882,883.04
TOTAL OTHER FINANCE							
SOURCES (USES)	104,095.99		3,944,053.34	81,378,883.71			85,427,033.04
EXCESS OF REVS & OTH							
FIN SRCS OVER (UNDER							
EXP & OTHER FIN USES	3,143,345.10	87,285.13-	2,211,383.83	57,266,670.84	735,520.07		63,269,634.71
BEG TOT FUND BALANCE	12,865,285.85	1,084,791.64	9,375,565.77	101,947,987.61	1,862,359.39		127,135,990.26
Prior Year(s) Correc							
or Restatements							
END TOT FUND BALANCE	16,008,630.95	997,506.51	11,586,949.60	159,214,658.45	2,597,879.46		190,405,624.97

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	49,217,056.00	51,243,125.05	2,026,069.05
State	141,297,840.00	138,787,060.12	2,510,779.88-
Federal	11,485,947.00	9,078,427.53	2,407,519.47-
Other	38,439.00	136,205.54	97,766.54
TOTAL REVENUES	202,039,282.00	199,244,818.24	2,794,463.76-
EXPENDITURES:			
CURRENT:			
Regular Instruction	117,182,032.00	112,170,361.12	5,011,670.88
Special Education	20,864,729.00	23,200,286.87	2,335,557.87-
Vocational Education	3,958,417.00	3,972,511.28	14,094.28-
Skills Center			
Compensatory Programs	16,035,285.00	14,401,460.64	1,633,824.36
Other Instruct. Progs	5,186,827.00	3,932,724.45	1,254,102.55
Community Services	2,089,345.00	2,144,721.51	55,376.51-
Support Services	35,669,230.00	36,044,752.97	375,522.97-
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	75,000.00	338,750.29	263,750.29-
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	201,060,865.00	196,205,569.13	4,855,295.87
REVS OVER (UNDER) EX	978,417.00	3,039,249.11	2,060,832.11
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other		104,095.99	104,095.99
TOTAL OTHER FINANCE			
SOURCES (USES)		104,095.99	104,095.99
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	978,417.00	3,143,345.10	2,164,928.10
BEG TOT FUND BALANCE	10,051,071.00	12,865,285.85	2,814,214.85
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	11,029,488.00	16,008,630.95	4,979,142.95

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	3,465,000.00	2,647,009.11	817,990.89-
State			
Federal			
Other			
TOTAL REVENUES	3,465,000.00	2,647,009.11	817,990.89-
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other	3,746,568.00	2,734,294.24	1,012,273.76
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	3,746,568.00	2,734,294.24	1,012,273.76
REVS OVER (UNDER) EX	281,568.00-	87,285.13-	194,282.87
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)			
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	281,568.00-	87,285.13-	194,282.87
BEG TOT FUND BALANCE	1,033,222.00	1,084,791.64	51,569.64
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	751,654.00	997,506.51	245,852.51

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	29,815,985.00	29,549,964.68	266,020.32-
State			
Federal			
Other			
TOTAL REVENUES	29,815,985.00	29,549,964.68	266,020.32-
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	18,700,000.00	18,700,000.00	
Int. & Other Charges	14,521,506.00	12,582,634.19	1,938,871.81
TOTAL EXPENDITURES	33,221,506.00	31,282,634.19	1,938,871.81
REVS OVER (UNDER) EX	3,405,521.00-	1,732,669.51-	1,672,851.49
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls		3,944,053.34	3,944,053.34
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE		3,944,053.34	3,944,053.34
SOURCES (USES)			
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	3,405,521.00-	2,211,383.83	5,616,904.83
BEG TOT FUND BALANCE	9,060,606.00	9,375,565.77	314,959.77
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	5,655,085.00	11,586,949.60	5,931,864.60

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	19,989,463.00	20,685,124.04	695,661.04
State		59,534.34	59,534.34
Federal			
Other			
TOTAL REVENUES	19,989,463.00	20,744,658.38	755,195.38
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites	1,175,000.00	6,029,651.87	4,854,651.87-
Building	64,766,918.00	29,990,460.62	34,776,457.38
Equipment	5,413,849.00	6,334,656.96	920,807.96-
Energy	1,250,000.00	1,902,039.99	652,039.99-
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges		600,061.81	600,061.81-
TOTAL EXPENDITURES	72,605,767.00	44,856,871.25	27,748,895.75
REVS OVER (UNDER) EX	52,616,304.00-	24,112,212.87-	28,504,091.13
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls	100,000,000.00	80,600,096.66	19,399,903.34-
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other		778,787.05	778,787.05
TOTAL OTHER FINANCE			
SOURCES (USES)	100,000,000.00	81,378,883.71	18,621,116.29-
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	47,383,696.00	57,266,670.84	9,882,974.84
BEG TOT FUND BALANCE	96,444,479.00	101,947,987.61	5,503,508.61
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	143,828,175.00	159,214,658.45	15,386,483.45



	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	109,447.00	47,647.71	61,799.29-
State	608,981.00	687,872.36	78,891.36
Federal			
Other			
TOTAL REVENUES	718,428.00	735,520.07	17,092.07
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	588,214.00		588,214.00
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	588,214.00		588,214.00
REVS OVER (UNDER) EX	130,214.00	735,520.07	605,306.07
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)			
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	130,214.00	735,520.07	605,306.07
BEG TOT FUND BALANCE	1,868,175.00	1,862,359.39	5,815.61-
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	1,998,389.00	2,597,879.46	599,490.46

LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
August 31, 2008

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash		
Cash on Hand		
Cash on Deposit with Cty Treasurer	183,723.10	
Minus Warrants Outstanding	40.00-	
Due From Other Funds		
Accounts Receivable	237.62	
Accrued Interest Receivable		
Investments		
Investments/Cash W/Trustees		
Other Assets		
Capital Assets, Land		
Capital Assets, Buildings		
Capital Assets, Equipment		
Accum. Depreciation, Buildings		
Accum. Depreciation, Equipment		
TOTAL ASSETS	183,920.72	
LIABILITIES:		
Accounts Payable		
Due to Other Funds		
TOTAL LIABILITIES		
NET ASSETS:		
Net assets held in trust for:		
Reserved for Other Items	172,356.66	
Reserved for Self Insured Risk		
Reserved for Trust Principal		
Unreserved, Designated for Other Items		
Unreserved, Undesignated Fund Balance	11,564.06	
Total Net Assets	183,920.72	

LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds  
For The Year Ended August 31, 2008

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	107,082.33	
Employer Members		
Other		
Total Contributions	107,082.33	
Investment Income:		
Net Appreciation (Depreciation) in Fair Value		
Interest and dividends	1,226.90	
Less Investment Expense		
Net Investment Income	1,226.90	
Other Additons:		
Rent or Lease Revenue		
Total Other Additions		
Total Additons	108,309.23	
DEDUCTIONS:		
Benefits		
Refund of Contributions		
Administrative Expenses		
Scholarships	11,082.88	
Other		
Total Deductions	11,082.88	
Net Increase (Decrease)	97,226.35	
Net Assets-Beginning	86,694.37	
Prior Year(s) Corrections or Restatemnts		
Net Assets-Ending	183,920.72	

Description	Beginning Outstanding Debt 9/1/2007 (1)	Amount Issued/ Increased (2)	Amount Redeemed/ Decreased (3)	Ending Outstanding Debt 8/31/2008 (1)+(2)-(3)
Total Voted Bonds	223,935,000.00	80,000,000.00	18,700,000.00	285,235,000.00
Total Non-Voted Notes/Bonds				
Qualified Zone Academy Bonds				
Other Long-Term Debt:				
Capital Leases				
Contracts Payable (GL 603)				
NonCancellable Operating Leases				
Claims & Judgements				
Compensated Absences	3,341,824.25	587,970.58		3,929,794.83
Other Long-Term Debt				
Total Other Long-Term Debt	3,341,824.25	587,970.58		3,929,794.83
Total Long-Term Debt	227,276,824.25	80,587,970.58	18,700,000.00	289,164,794.83

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

LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
FISCAL YEAR 2007-2008  
REVENUE AND EXPENDITURE DETAIL REPORTS

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REPORT OF REVENUE AND OTHER FINANCING SOURCES FOR THE GENERAL, DEBT SERVICE  
CAPITAL PROJECTS, AND TRANSPORTATION VEHICLE FUNDS

GENERAL FUND PROGRAM/ACTIVITY/OBJECT EXPENDITURE REPORT

GENERAL FUND EXPENDITURE MATRICES FOR EACH PROGRAM

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND
-----				
LOCAL TAXES				
1100 Local Property Tax	37,404,522.46	29,259,469.02	15,434,720.86	159.98-
1300 Sale of Tax Title Property				
1400 Local in-Lieu of Taxes				
1500 Timber Excise Tax	193.37	34.00	18.00	
1600 County Administered Forests				
1900 Other Local Taxes				
1000 Total LOCAL TAXES	37,404,715.83	29,259,503.02	15,434,738.86	159.98-
LOCAL SUPPORT NONTAX				
2100 Tuitions and Fees, Unassigned	3,015,717.11			
2131 Secondary Voc Ed Tuitions & Fees				
2145 Skills Center Tuitions and Fees				
2171 Traffic Safety Education Fees	760.00			
2173 Summer School Tuitions and Fees	158,074.20			
2186 Community School Tuitions and Fees				
2188 Day Care Tuitions and Fees	649,254.14			
2200 Sale of Goods, Supp & Serv, Unass	914,680.58			
2231 Sec Voc Ed Sales of GDS, Sup & Serv	43,439.06			
2245 Skls Cntr Sales of Goods,Sup & Serv				
2288 Day Care				
2289 Other Community Services	739,314.15			
2298 School Food Services	4,772,415.27			
2299 School Bus Revenue	2,010.97			
2300 Investment Earnings	1,175,189.44	290,461.66	2,485,839.35	47,807.69
2400 Interfund Loan Interest Earnings				
2500 Gifts and Donations	1,158,934.69			
2600 Fines and Damages	53,892.67			
2700 Rentals and Leases	807,125.41			
2800 Insurance Recoveries	53,255.56			
2900 Local Support Nontax, Unassigned	163,906.28		2,764,545.83	
2910 E-Rate	130,439.69			
2000 TOTAL Local Support NonTax	13,838,409.22	290,461.66	5,250,385.18	47,807.69
STATE, GENERAL PURPOSE				
3100 Apportionment	105,943,787.28			
3121 Spec Edu-Gen Apportionment	2,282,655.05			
3300 Local Effort Assistance				
3600 State Forests				
3900 Other State Gen Purpose, Unass				
3000 Total STATE, GENERAL PURPOSE	108,226,442.33			
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned			59,534.34	
4121 Special Education	12,552,585.84			
4126 State Institutions, Special Ed.				
4130 State Matching (Pd Dir to Districts)				
4134 Middle Sch Career & Tech Education				
4155 Learning Assistance	670,211.19			
4156 State Institutions Ctrs & Homes Del				

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND
-----				
STATE, SPECIAL PURPOSE (CONT.)				
4158 Special and Pilot Programs	487,255.06			
4163 Promoting Academic Success	269,470.87			
4165 Transitional Bilingual	967,274.88			
4166 Student Achievement	10,256,935.50			
4174 Highly Capable	201,491.53			
4175 Professional Development	421,275.23			
4188 Day Care				
4198 School Food Services	91,367.32			
4199 Transportation - Operations	4,602,244.76			
4230 State Matching Pd Dir to Contractors				
4300 Other State Agencies, Unassigned				
4321 Special Ed - Other State Agencies				
4326 St Inst, Spec Ed - Other St Agencies				
4330 State Matching, Other				
4356 State Institution, Centers and Homes				
4358 Spec & Pilot Prog, Other St Agencies				
4365 Transition Biling, Other St Agencies				
4388 Day Care - Other State Agencies	40,505.61			
4398 School Food Serv, Other St Agencies				
4399 Trans Operations, Other St Agencies				
4499 Transportation - Depreciation				687,872.36
4000 TOTAL STATE, SPECIAL PURPOSE	30,560,617.79		59,534.34	687,872.36
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Dir Fed Grants Unass				
5300 Impact Aid, Maintenance and Oper				
5329 Impact Aid, Special Education Fund				
5400 Federal in-Lieu-of Taxes				
5500 Federal Forests	87,065.81			
5000 TOTAL FEDERAL, GENERAL PURPOSE	87,065.81			
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned				
6121 Special Education, Medicaid Reimb.	117,758.61			
6124 Special Education, Supplemental	4,474,133.99			
6138 Secondary Vocational Education	128,102.00			
6146 Skills Center				
6151 Disadvantaged	1,215,213.37			
6152 School Improvement	646,610.17			
6153 Migrant				
6154 Reading First				
6157 Institutions - Neg & Delinquent				
6161 Head Start				
6162 Math & Science, Professional Dev				
6164 Limited English Proficiency	184,006.98			
6167 Indian Education, JOM				
6168 Indian Education, ED				
6176 Targeted Assistance				
6178 Youth Training Programs				
6188 Day Care				
6189 Other Community Services				
6198 School Food Services	1,228,087.22			





	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND
-----				
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Prog. Participation, Unassigned	6,531.77			
7121 Special Education				
7131 Vocational Education				
7145 Skills Center				
7163 Promoting Academic Success				
7197 Support Services				
7198 School Food Services				
7199 Transportation				
7301 Nonhigh Participation				
7000 Total REVS FROM OTHER SCHOOL DIST	6,531.77			
REVENUES FROM OTHER ENTITITES				
8100 Governmental Entities	108,885.98			
8188 Day Care	8.39			
8189 Community Services	20,779.40			
8198 School Food Services				
8199 Transportation				
8500 Educational Service Districts				
8000 Total REVS FROM OTHER ENTITITES	129,673.77			
OTHER FINANCING SOURCES				
9100 Sale of Bonds		3,944,053.34	80,600,096.66	
9200 Sale of Real Property			1,000.00	
9300 Sale of Equipment	104,095.99		11,136.29	
9400 Compensated Loss of Capital Assets			766,650.76	
9500 Long-Term Financing				
9600 Sale of Refunding Bonds				
9900 Transfers				
9000 Total OTHER FINANCING SOURCES	104,095.99	3,944,053.34	81,378,883.71	
TOTAL REVS AND OTHER FINANCING SRCES	199,348,914.23	33,494,018.02	102,123,542.09	735,520.07

NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	112,385,120.90	11	Board of Directors	557,644.07			
21	Special Ed., Supplemental,	18,818,784.87	12	Superintendent's Office	435,446.76	0	Debit Transfers	1,131,304.97
24	Special Ed., Supplemental,	4,381,502.00	13	Business Office	1,959,337.30			
26	Special Ed., Institutions,		14	Human Resources	1,060,474.05	1	Credit Transfers	1,131,304.97-
29	Special Ed., Other, Federa		15	Public Relations	475,381.36			
31	Vocational, Basic, State	3,847,411.28	21	Supervision	4,527,824.02	2	Salaries - Cert Emp	95,450,492.12
34	Mid Sch Career & Tech Ed,		22	Learning Resources	3,793,827.81			
38	Vocational, Federal	125,100.00	23	Principal's Office	13,097,827.55	3	Salaries - Class Emp	29,225,813.73
39	Vocational, Other Categ		24	Guidance & Counseling	4,837,969.91			
45	Skills Center, Basic, Stat		25	Pupil Management & Safety	2,650,743.95	4	Empl Ben & Payroll Tax	39,000,038.82
46	Skills Centers, Federal		26	Health/Related Services	5,891,522.16			
51	Disadvantaged, Federal	1,195,814.53	27	Teaching	119,576,797.91	5	Supplies Instr Resrs & Noncap Items	10,539,327.83
52	School Improvement, Federa	632,876.46	28	Extracurricular	4,632,874.68			
53	Migrant, Federal		29	Payments to School Dists	346,685.12			
54	Reading First, Federal		41	Supervision	176,672.03	7	Purchased Services	21,364,959.30
55	Learning Assistance, State	655,307.00	42	Food	2,402,577.40			
56	State Inst., Centers and H		44	Operations	3,859,442.18	8	Travel	286,187.04
57	State Inst., Neg. & Delinq		49	Transfers	124,780.46-			
58	Special and Pilot Programs	496,870.71	51	Supervision	728,816.09	9	Capital Outlay	338,750.29
61	Head Start, Federal	527,844.40	52	Operations	5,791,995.68		TOTAL, ALL OBJECTS	196,205,569.13
62	Math & Science, Prof. Dev.		53	Maintenance	783,533.72			
63	Promoting Academic Success	290,969.43	56	Insurance	171,872.48			
64	Limited English Prof., Fed	180,399.00	59	Transfers	642,852.43-			
65	Transitional Bilingual, St	920,651.40	61	Supervision	456,596.11			
66	Student Achievement, State	9,446,388.37	62	Grounds Maintenance	675,984.44			
67	Indian Education, Federal,		63	Operation of Buildings	5,759,228.74			
68	Ind. Ed. Fed, ED	54,339.34	64	Maintenance	2,535,763.05			
69	Compensatory, Other		65	Utilities	6,018,056.24			
71	Traffic Safety	357.61	67	Blgd. Property Security	238,131.73			
73	Summer School	169,975.51	68	Insurance	992,053.52			
74	Highly Capable	319,931.25	72	Information Systems	1,605,723.21			
75	Prof Development, State	392,582.00	73	Printing	41,514.77-			
76	Targeted Assistance, Feder		74	Warehousing & Distrib.	364,834.65			
78	Youth Training Programs, F		75	Motor Pool				
79	Instructional Prog, Other	3,136,253.78	83	Interest				
81	Public Radio/TV		84	Principal				
86	Community Schools		85	Debt Related Expenditures				
88	Day Care	621,741.33	91	Public Activities	609,078.87			
89	Other Community Services	1,530,375.83		TOTAL, ALL ACTIVITIES	196,205,569.13			
97	Districtwide Support	22,927,695.44						
98	School Food Services	6,313,911.15						
99	Pupil Transportation	6,833,365.54						
	TOTAL, ALL PROGRAMS	196,205,569.13						

ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	2324244.57	27684.24	1327583.56	364561.82	396534.56	58347.51		137056.71	12476.17	
22 Learn Re	3748916.38	101.21	2496773.62	282002.25	831711.98	131800.31		6527.01		
23 Principa	12977258.84	45227.71	6498538.33	3273155.51	2871997.00	178696.97		100269.80	9373.52	
24 Guid-Cou	4231281.74	9296.43	2792771.68	331124.64	948837.80	26159.22		121499.03	1592.94	
25 Pupl M/S	2615591.59	465.22	133.00	1587963.68	873700.74	6557.72		146317.39	453.84	
26 Health R	1482322.52	2712.29	416880.29	692828.95	333998.21	30932.10		2830.62	2140.06	
27 Teaching	82047525.43	156405.72	56675267.39	1813219.62	17481728.51	3460595.05		2212092.93	33695.07	214521.14
28 Extra-Cu	2957979.83	129027.22	1534689.74	691070.72	348926.64	26308.27		198408.47	29310.13	238.64
01 TOTALS	112385120.90	370920.04	71742637.61	9035927.19	24087435.44	3919397.15		2925001.96	89041.73	214759.78

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 PROGRAM 21 MATRIX - Special Ed., Supplemental, State  
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	1003640.02	14516.11	550666.50	218735.05	201141.03	13336.44		1568.12	3676.77	
23 Principa	1706.99		594.22	903.91	208.86					
24 Guid-Cou	170.48		123.72	43.44	3.32					
25 Pupil M/S	14.28			13.06	1.22					
26 Health R	3973156.44	205.80	2033836.02	29684.13	573458.57	46915.21		1276477.18	12579.53	
27 Teaching	13631364.54	20309.82	5597105.17	3056133.85	3313745.30	101465.10		1514041.67	28563.63	
29 Pmts Dis	208732.12							208732.12		
21 TOTALS	18818784.87	35031.73	8182325.63	3305513.44	4088558.30	161716.75		3000819.09	44819.93	

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 PROGRAM 24 MATRIX - Special Ed., Supplemental, Federal  
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	49748.61		35251.09	14497.52					
26 Health R	378997.21	111953.41	72356.20	48581.60			146106.00		
27 Teaching	3814803.18	983.56	1267588.85	816302.77	865737.89	48639.96	815018.40	531.75	
29 Pmts Dis	137953.00						137953.00		
24 TOTALS	4381502.00	983.56	1379542.26	923910.06	928817.01	48639.96	1099077.40	531.75	

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 31 MATRIX - Vocational, Basic, State  
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 0/1 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	489351.62	3053.35	321607.49	40348.87	86773.33	16595.42	7720.17	13252.99	
24 Guid-Cou	502614.81	1196.68	126747.24	190113.04	132181.46	17398.72	34864.55	113.12	
27 Teaching	2854585.83	3757.55	1735928.15	96144.37	549047.37	306014.90	143562.37	20131.12	
28 Extra-Cu	859.02	506.13					105.94	246.95	
31 TOTALS	3847411.28	8513.71	2184282.88	326606.28	768002.16	340009.04	186253.03	33744.18	

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 PROGRAM 38 MATRIX - Vocational, Federal  
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	125100.00	4810.25	1330.00	64766.52	37083.99	8555.00		6600.78	1953.46	
38 TOTALS	125100.00	4810.25	1330.00	64766.52	37083.99	8555.00		6600.78	1953.46	

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PROGRAM 51 MATRIX - Disadvantaged, Federal  
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	752.23		434.38	96.21				221.64	
27 Teaching	1195062.30	47532.40	482203.53	346058.19	301076.65	16458.80	1151.76	580.97	
51 TOTALS	1195814.53	47532.40	482203.53	346492.57	301172.86	16458.80	1151.76	802.61	



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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 52 MATRIX - School Improvement, Federal  
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	18126.06	896.00	13141.20		4088.86					
22 Learn Re	14037.00					14037.00				
24 Guid-Cou	36032.00	514.64	1083.00	181.10	118.93	2261.75		31872.58		
25 Pupl M/S	24021.00							24021.00		
27 Teaching	540660.40	8335.44	410704.13		118467.38	2153.45		1000.00		
52 TOTALS	632876.46	9746.08	424928.33	181.10	122675.17	18452.20		56893.58		

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 55 MATRIX - Learning Assistance, State  
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	22901.03		17070.03	5742.00			89.00		
22 Learn Re	299.54				299.54				
27 Teaching	632106.43	430655.83	45580.47	151981.12	3724.46		164.55		
55 TOTALS	655307.00	430655.83	62650.50	157723.12	4024.00		253.55		

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 58 MATRIX - Special and Pilot Programs, St.  
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	496870.71	1572.47	451368.15		43147.09			783.00		
58 TOTALS	496870.71	1572.47	451368.15		43147.09			783.00		

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 61 MATRIX - Head Start, Federal  
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	223.88	25.00				198.88				
24 Guid-Cou	158.52			139.02	19.50					
25 Pupl M/S	2082.16			1914.52	167.64					
27 Teaching	525379.84	57513.48		325332.52	126209.94	9946.51		806.08	5571.31	
61 TOTALS	527844.40	57538.48		327386.06	126397.08	10145.39		806.08	5571.31	

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 PROGRAM 63 MATRIX - Promoting Academic Success  
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	290969.43	221860.88	682.29	68426.26					
63 TOTALS	290969.43	221860.88	682.29	68426.26					

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 64 MATRIX - Limited English Prof., Federal  
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	180399.00	15014.17	52992.91	14883.67	8490.15	76844.69		9894.46	2278.95	
64 TOTALS	180399.00	15014.17	52992.91	14883.67	8490.15	76844.69		9894.46	2278.95	

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 65 MATRIX - Transitional Bilingual, State  
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	52756.22		42998.57		9734.80	22.85				
25 Pupil M/S	35.54			32.56	2.98					
27 Teaching	867859.64	125.40	345704.16	268110.37	246624.79			7294.92		
65 TOTALS	920651.40	125.40	388702.73	268142.93	256362.57	22.85		7294.92		

ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	281217.58	7405.46	137752.11	49929.83	54067.25	7934.69		11662.98	12465.26	
22 Learn Re	2074.06		781.61		92.74	692.87		195.00	311.84	
23 Principa	54086.13	374.35	11232.88	21857.13	10331.63	966.19		8091.74	1232.21	
24 Guid-Cou	1571.95		160.79	38.24	22.92			1350.00		
26 Health R	210.93					210.93				
27 Teaching	9107227.72	188060.36	6653087.22	282421.80	1739761.23	95612.42		105013.76	43270.93	
66 TOTALS	9446388.37	195840.17	6803014.61	354247.00	1804275.77	105417.10		126313.48	57280.24	



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PROGRAM 68 MATRIX - Ind. Ed. Fed, ED  
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	50220.31			34562.14	14112.52	270.67			1274.98	
27 Teaching	4119.03	240.00		420.34	38.43	583.88		2605.00	231.38	
68 TOTALS	54339.34	240.00		34982.48	14150.95	854.55		2605.00	1506.36	

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
PROGRAM 71 MATRIX - Traffic Safety  
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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	357.61		298.36	51.83	7.42				
71 TOTALS	357.61		298.36	51.83	7.42				

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 73 MATRIX - Summer School  
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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	24618.02			16670.44	7599.02	348.56				
23 Principa	33214.90		20960.00	6394.66	5840.66	19.58				
25 Pupl M/S	2544.74			2231.36	313.38					
26 Health R	43.20					43.20				
27 Teaching	109554.65	9210.48	86878.77		12613.62	799.74			52.04	
73 TOTALS	169975.51	9210.48	107838.77	25296.46	26366.68	1211.08			52.04	

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
PROGRAM 74 MATRIX - Highly Capable  
For The Year Ended August 31, 2008

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	97846.51	77.40	33080.19	44113.88	19513.58	726.37		335.09		
24 Guid-Cou	1915.59		1783.22		132.37					
26 Health R	56458.78		44541.61		11917.17					
27 Teaching	163710.37	1130.65	89803.28	15716.26	25688.47	21883.29		9488.42		
74 TOTALS	319931.25	1208.05	169208.30	59830.14	57251.59	22609.66		9823.51		

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 75 MATRIX - Prof Development, State  
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	99004.83		75766.74	638.71	22599.38					
27 Teaching	293577.17	4180.25	244023.76	1876.64	30546.09	7669.14		5166.29	115.00	
75 TOTALS	392582.00	4180.25	319790.50	2515.35	53145.47	7669.14		5166.29	115.00	

ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	152.46							152.46		
22 Learn Re	28500.83		377.16		44.19	28044.49		34.99		
23 Principa	31560.69	188.77	1517.32	11883.32	2635.75	6947.43		8388.10		
24 Guid-Cou	64224.82		2534.25		327.27	528.22		60835.08		
25 Pupl M/S	6454.64			289.16	173.35	4792.13		1200.00		
26 Health R	333.08					333.08				
27 Teaching	2680987.92	44201.00	1484281.34	27489.17	436638.10	403075.84		279222.42	6080.05	
28 Extra-Cu	321329.47	33130.41	95458.65	8963.50	13879.55	45824.31		37697.35		86375.70
63 Oper Bld	2709.87			900.29	130.71	1678.87				
79 TOTALS	3136253.78	77520.18	1584168.72	49525.44	453828.92	491224.37		387530.40	6080.05	86375.70

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
PROGRAM 81 MATRIX - Public Radio/TV  
For The Year Ended August 31, 2008

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	0.00		2186.61	2186.61-					
81 TOTALS	0.00		2186.61	2186.61-					

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 88 MATRIX - Day Care  
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	12662.46		10291.23		2371.23					
91 Pub Act	609078.87	23365.81		379484.80	197842.24	8271.43		108.53	6.06	
88 TOTALS	621741.33	23365.81	10291.23	379484.80	200213.47	8271.43		108.53	6.06	



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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 89 MATRIX - Other Community Services  
 For The Year Ended August 31, 2008

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	14934.32	2235.25	11287.22	208.89	1190.31		12.65		
28 Extra-Cu	1352706.36	59659.51	184334.43	581745.74	228993.56	77325.85	213251.62		7395.65
63 Oper Bld	162735.15			137597.54	23912.38	720.69	504.54		
89 TOTALS	1530375.83	61894.76	195621.65	719552.17	254096.25	78046.54	213768.81		7395.65

ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
11 BD of DI	557644.07	7512.87		861.62	119.33	3337.99		543085.58	2726.68	
12 Supts Of	435446.76	1709.90	215696.78	100853.86	60052.25	10942.32		25025.97	21165.68	
13 Busns Of	1959337.30	10424.20	97895.72	1282711.59	485319.58	32630.40		48821.94	1533.87	
14 HR	1060474.05	9950.32	4135.10	663667.08	203511.74	21735.12		152716.53	4758.16	
15 Pub Rel	475381.36	6068.76		249447.14	67778.93	18922.30		132596.17	568.06	
61 Supv	456596.11	288.50		343772.52	103514.25	255.65		8272.77	492.42	
62 Grnd Mnt	675984.44	16.00		384965.92	142543.89	58789.14		89669.49		
63 Oper Bld	5593783.72	1216.09		3616234.59	1471318.67	386049.95		118231.75	732.67	
64 Maintnce	2535763.05	6547.10		1068372.07	360274.46	460015.70		637284.81		3268.91
65 Utility	6018056.24					11850.31		6006205.93		
67 Bld P S	238131.73	307.03		7561.40	2975.09			227288.21		
68 Insuranc	992053.52							992053.52		
72 Info Sys	1605723.21	454.88		710235.97	217838.79	33600.31		635908.97	7684.29	
73 Printing	41514.77-	15032.78		132738.96	50525.19	85355.98		98914.13-	73.02	26950.25
73 Printing		253276.82CR								
74 Warehous	364834.65	10477.83		309384.20	110130.28	34303.31		10934.29		
74 Warehous		110395.26CR								
97 TOTALS	22927695.44	70006.26 363672.08CR	317727.60	8870806.92	3275902.45	1157788.48		9529181.80	39734.85	30219.16

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 98 MATRIX - School Food Services  
 For The Year Ended August 31, 2008

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
41 Supv	176672.03	20299.50		109.80	15.68	8843.70		147403.35		
42 Food	2402577.40					2230281.84		172295.56		
44 Operatn	3859442.18	110954.59		164397.46	104114.71	759988.72		2719986.70		
49 Transfer	124780.46-									
49 Transfer		124780.46CR								
98 TOTALS	6313911.15	131254.09 124780.46CR		164507.26	104130.39	2999114.26		3039685.61		

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LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
 PROGRAM 99 MATRIX - Pupil Transportation  
 For The Year Ended August 31, 2008

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
51 Supv	728816.09	3984.54	507704.47	170866.59	19966.96		23625.01	2668.52	
52 Operatn	5791995.68	196.30	3073620.57	1487196.98	749558.76		481423.07		
53 Maintnce	783533.72	615.79	304113.09	106456.89	293322.25		79025.70		
56 Insrance	171872.48						171872.48		
59 Transfer	642852.43-								
59 Transfer		642852.43CR							
99 TOTALS	6833365.54	4796.63 642852.43CR	3885438.13	1764520.46	1062847.97		755946.26	2668.52	

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

LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
FISCAL YEAR 2007-2008  
SUPPLEMENTAL REPORTS AND SCHEDULES

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DATA REQUIREMENTS FOR SUPPLEMENTAL REPORTS

DATA REQUIREMENTS FOR END OF YEAR REPORTING TO APPORTIONMENT AND STATE RECOVERY RATE

DATA REQUIREMENTS FOR FEDERAL INDIRECT RATE REPORT

RESOURCE TO PROGRAM EXPENDITURE REPORT

OTHER DATA REQUIREMENTS AND CERTIFICATIONS

- A. Enter the amount of E-rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by the utility.  
130,439.69
- B. Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2007-08 school year as defined by WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2007-08 will be the lesser of 2.00 days, the days calculated and shown on Report 1191E (line E.1) or the number of days entered here.  
2.00
- C. Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.  
2,441,089.83
- D. Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.  
323,456.00
- E. Under RCW 28A.400.205 the district must certify "that it has spent funds provided for cost-of-living increases on salaries and salary-related benefits".  
1 = YES      2 = NO      1.00

DATA FOR JANUARY APPORTIONMENT

1. Fire District Payment RCW 52.30.020 13,395.44  
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.
  
2. Teacher Assistance Program (total expenditures) 62,015.00  
All districts that received a teacher assistance program allocation in revenue account 415802 are required to report total expenditures for stipends, training, travel to training, substitute reimbursement for observation and benefits. These expenditures incurred during the period of July 1, 2007 through August 31, 2008.
  
3. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.132
  - a) Total All Programs (SYSTEM CALCULATED) 196,205,569.13
  - b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 22,927,695.44
  - c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 173,277,873.69

DISTORTING ITEMS

1. Flow-through funds for programs 01-89, 98 and 99.  
\$0.00
2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.  
\$0.00
3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.  
\$0.00
4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.  
\$0.00
5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.  
\$0.00
6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.  
\$0.00
7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.  
\$0.00
8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.  
\$0.00
9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.  
\$0.00
10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.  
\$0.00
11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.  
\$0.00
12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings & Property Security.  
\$0.00
13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.  
\$0.00
14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.  
\$0.00
15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.  
\$0.00
16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.  
\$0.00
17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.  
\$0.00



INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.  
\$41,122.92
19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors, but not specifically associated with the Board of Directors.  
\$0.00
20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities is allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to activities 13, 14, and 72 thru 75.  
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).  
\$0.00
21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following:  
Costs for liaison with news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc.  
DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT.  
\$20,000.00
22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award but may be considered an indirect expenditure.  
\$0.00
23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems activities. Do not include expenditures for student records such as printing report cards or student transcripts. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).  
\$1,284,578.57
24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to activities 13 or 14, if a cost allocation plan supports the allocation.  
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).  
\$0.00
25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.  
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).  
\$0.00
26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.  
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).  
\$0.00
27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.  
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).  
\$0.00
28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.  
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).  
\$0.00
29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.  
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).  
\$0.00
30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).  
\$0.00
31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.  
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).  
\$0.00

Schedule For Determining School District Federal Restricted Indirect Cost Rate  
 Including Fixed With Carry-Forward Calculation for FY 2009-2010

PROGRAM AND ACTIVITY TITLES	COLUMN 1 TOTAL PROGRAM EXPENDITURES	COLUMN 2 CAPITAL OUTLAY	---EXCLUDED--- COLUMN 3 DEBT SERVICE	COLUMN 4 DISTORTING ITEMS	COLUMN 5 (ADDED TO COLUMN 7) UNALLOWABLE	COLUMN 6 (POOL) INDIRECT EXPENDITURES	COLUMN 7 (BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	173,277,873.69	308,531.13		2,402,577.40			170,566,765.16
PROGRAM 97 ACTIVITIES							
11 Board of Directors	557,644.07				516,521.15	41,122.92	
12 Superintendent's Office	435,446.76				435,446.76		
13 Business Office	1,959,337.30					1,959,337.30	
14 Human Resources	1,060,474.05					1,060,474.05	
15 Public Relations	475,381.36				455,381.36	20,000.00	
25 Pupil Management & Safety							
61 Supervision	456,596.11				456,596.11		
62 Grounds Maintenance	675,984.44				675,984.44		
63 Operation of Buildings	5,593,783.72				5,593,783.72		
64 Maintenance	2,535,763.05	3,268.91			2,532,494.14		
65 Utilities	6,018,056.24				6,018,056.24		
67 Bldg. Property Security	238,131.73				238,131.73		
68 Insurance	992,053.52				992,053.52		
72 Information Systems	1,605,723.21				321,144.64	1,284,578.57	
73 Printing	41,514.77-	26,950.25				68,465.02-	
74 Warehousing & Distrib.	364,834.65					364,834.65	
75 Motor Pool							
83 Interest							
84 Principal							
85 Debt Related Expenditures							
Total Program 97	22,927,695.44	30,219.16			18,235,593.81	4,661,882.47	
Sub-Total All Programs	196,205,569.13	338,750.29		2,402,577.40		4,661,882.47	170,566,765.16
Unallowable Costs					18,235,593.81-		18,235,593.81
Totals	196,205,569.13	338,750.29		2,402,577.40		4,661,882.47	188,802,358.97

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

FY 05-06		FY 07-08	
1. FY 05-06 INDIRECT EXPENDITURES	4,754,899.65	6. FY 07-08 INDIRECT EXPENDITURES FROM COLUMN 6	4,661,882.47
2. FY 05-06 DIRECT EXPENDITURES	172,060,758.00	7. FY 05-06 OVER/UNDER RECOVERY (LINE 3)	625,441.45-
3. FY 05-06 OVER/UNDER RECOVERY (CALCULATED)	625,441.45-	8. FY 07-08 ADJUSTED IND POOL (LINE 6 + LINE 7)	4,036,441.02
4. FY 05-06 TOTAL POOL (LINE 1 + LINE 3)	4,129,458.20	9. FY 07-08 DIRECT EXPENDITURES FROM COLUMN 7	188,802,358.97
5. CALCULATED FY 05-06 RESTRICTED INDIRECT RATE TO BE USED IN FY 07-08	.0240	10. FY 07-08 RESTRICTED INDIRECT RATE (LINE 5)	.0240
		11. FY 07-08 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,531,256.62
		12. FY 07-08 OVER/UNDER RECOVER(LINE 8 - LINE 11)	494,815.60-
		13. FY 07-08 TOTAL POOL (LINE 6 + LINE 12)	4,167,066.87
		14. CALCULATED FY 07-08 RESTRICTED INDIRECT RATE TO BE USED IN FY 09-10 (LINE 13/LINE 9)	.0221

Schedule For Determining School District Federal Unrestricted Indirect Cost Rate  
 Including Fixed With Carry-Forward Calculation for FY 2009-2010

PROGRAM AND ACTIVITY TITLES	COLUMN 1 TOTAL PROGRAM EXPENDITURES	COLUMN 2 CAPITAL OUTLAY	---EXCLUDED--- COLUMN 3 DEBT SERVICE	COLUMN 4 DISTORTING ITEMS	COLUMN 5 (ADDED TO COLUMN 7) UNALLOWABLE	COLUMN 6 (POOL) INDIRECT EXPENDITURES	COLUMN 7 (BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	173,277,873.69	308,531.13		2,402,577.40			170,566,765.16
PROGRAM 97 ACTIVITIES							
11 Board of Directors	557,644.07				516,521.15	41,122.92	
12 Superintendent's Office	435,446.76					435,446.76	
13 Business Office	1,959,337.30					1,959,337.30	
14 Human Resources	1,060,474.05					1,060,474.05	
15 Public Relations	475,381.36				455,381.36	20,000.00	
25 Pupil Management & Safety							
61 Supervision	456,596.11					456,596.11	
62 Grounds Maintenance	675,984.44					675,984.44	
63 Operation of Buildings	5,593,783.72					5,593,783.72	
64 Maintenance	2,535,763.05	3,268.91				2,532,494.14	
65 Utilities	6,018,056.24					6,018,056.24	
67 Bldg. Property Security	238,131.73					238,131.73	
68 Insurance	992,053.52					992,053.52	
72 Information Systems	1,605,723.21					1,605,723.21	
73 Printing	41,514.77-	26,950.25				68,465.02-	
74 Warehousing & Distrib.	364,834.65					364,834.65	
75 Motor Pool							
83 Interest							
84 Principal							
85 Debt Related Expenditures							
Total Program 97	22,927,695.44	30,219.16			971,902.51	21,925,573.77	
Sub-Total All Programs	196,205,569.13	338,750.29		2,402,577.40		21,925,573.77	170,566,765.16
Unallowable Costs					971,902.51-		971,902.51
TOTALS	196,205,569.13	338,750.29		2,402,577.40		21,925,573.77	171,538,667.67

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

FY 05-06		FY 07-08	
1. FY 05-06 INDIRECT EXPENDITURES	20,833,600.29	6. FY 07-08 INDIRECT EXPENDITURES FROM COLUMN 6	21,925,573.77
2. FY 05-06 DIRECT EXPENDITURES	155,982,057.36	7. FY 05-06 OVER/UNDER RECOVERY (LINE 3)	223,977.45
3. FY 05-06 OVER/UNDER RECOVERY (CALCULATED)	223,977.45	8. FY 07-08 ADJUSTED IND POOL (LINE 6 + LINE 7)	22,149,551.22
4. FY 05-06 TOTAL POOL (LINE 1 + LINE 3)	21,057,577.74	9. FY 07-08 DIRECT EXPENDITURES FROM COLUMN 7	171,538,667.67
5. CALCULATED FY 05-06 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 07-08	.1350	10. FY 07-08 UNRESTRICTED INDIRECT RATE (LINE 5)	.1350
		11. FY 07-08 AMOUNT RECOVERED (LINE 9 * LINE 10)	23,157,720.14
		12. FY 07-08 OVER/UNDER RECOVER(LINE 8 - LINE 11)	1,008,168.92-
		13. FY 07-08 TOTAL POOL (LINE 6 + LINE 12)	20,917,404.85
		14. CALCULATED FY 07-08 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 09-10 (LINE 13/LINE 9)	.1219

	PROGRAM EXPENDITURES	STATE RESOURCES	FEDERAL RESOURCES	OTHER RESOURCES
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	112,385,120.90	85,359,218.35	87,065.81	26,938,836.74
31 Vocational, Basic, State	3,847,411.28	3,803,550.22		43,861.06
45 Skills Center, Basic, State				
97 Districtwide Support	22,927,695.44	17,700,457.11	146,809.79	5,080,428.54
TOTAL BASIC EDUCATION PROGRAMS	139,160,227.62	106,863,225.68	233,875.60	32,063,126.34
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
21 Special Ed., Supplemental, State	18,818,784.87	14,835,240.89	117,758.61	3,865,785.37
24 Special Ed., Supplemental, Federal	4,381,502.00		4,381,502.00	
26 Special Ed., Institutions, State				
29 Special Ed., Other, Federal				
34 Mid Sch Career & Tech Ed, State				
38 Vocational, Federal	125,100.00		125,100.00	
39 Vocational, Other Categ				
46 Skills Centers, Federal				
51 Disadvantaged, Federal	1,195,814.53		1,195,814.53	
52 School Improvement, Federal	632,876.46		632,876.46	
53 Migrant, Federal				
54 Reading First, Federal				
55 Learning Assistance, State	655,307.00	655,307.00		
56 State Inst., Centers and Homes				
57 State Inst., Neg. & Delinq., Fed				
58 Special and Pilot Programs, St.	496,870.71	495,944.74		925.97
61 Head Start, Federal	527,844.40		527,844.40	
62 Math & Science, Prof. Dev., Fed				
63 Promoting Academic Success	290,969.43	290,969.43		
64 Limited English Prof., Federal	180,399.00		180,399.00	
65 Transitional Bilingual, State	920,651.40	912,298.40		8,353.00
66 Student Achievement, State	9,446,388.37	9,446,388.37		
67 Indian Education, Federal, JOM				
68 Ind. Ed. Fed, ED	54,339.34		44,685.00	9,654.34
69 Compensatory, Other				
71 Traffic Safety	357.61			357.61
73 Summer School	169,975.51			169,975.51
74 Highly Capable	319,931.25	201,491.53		118,439.72
75 Prof Development, State	392,582.00	392,582.00		
76 Targeted Assistance, Federal				
78 Youth Training Programs, Federal				
79 Instructional Prog, Other	3,136,253.78		23,636.11	3,112,617.67
TOTAL OTHER INSTRUCTION PROGRAMS	41,745,947.66	27,230,222.36	7,229,616.11	7,286,109.19
<b>OTHER PROGRAMS</b>				
81 Public Radio/TV				
86 Community Schools				
88 Day Care	621,741.33			621,741.33
89 Other Community Services	1,530,375.83			1,530,375.83
98 School Food Services	6,313,911.15	91,367.32	1,614,935.82	4,607,608.01
99 Pupil Transportation	6,833,365.54	4,602,244.76		2,231,120.78
TOTAL OTHER PROGRAMS	15,299,393.85	4,693,612.08	1,614,935.82	8,990,845.95
<b>TOTALS</b>	<b>196,205,569.13</b>	<b>138,787,060.12</b>	<b>9,078,427.53</b>	<b>48,340,081.48</b>

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

LAKE WASHINGTON SCHOOL DISTRICT NO. 414  
FISCAL YEAR 2007-2008  
EDITS, RECOVERY INFORMATION AND MAINTENANCE OF EFFORT INDEX

PAGE: 27 - Index  
RUN: 11:33 NOV 18, '08

EDIT/ERROR REPORT FOR EACH FUND

POTENTIAL STATE REVENUE RECOVERY INFORMATION

PRELIMINARY SPECIAL EDUCATION MAINTENANCE OF EFFORT

PRELIMINARY FEDERAL CROSS-CUTTING MAINTENANCE OF EFFORT

PRELIMINARY VOCATIONAL MAINTENANCE OF EFFORT

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\*\* THE FOLLOWING MESSAGES ARE TO ASSIST YOU IN PREPARING YOUR YEAR END FINANCIAL STATEMENTS \*\*  
\*\* ERROR MESSAGES REQUIRE CORRECTIONS \*\*  
\*\* WARNING MESSAGES REQUIRE CORRECTIONS OR EXPLANATION \*\*  
\*\* INFORMATION MESSAGES NEED YOUR ATTENTION BUT CORRECTIONS OR EXPLANATIONS ARE NOT REQUIRED \*\*  
\*\* THANK YOU FOR REVIEWING THESE EDITS AND MAKING APPROPRIATE CHANGES \*\*  
\*\* BEGINNING WITH FY 2003-04, THERE ARE NO EDITS FOR POTENTIAL RECOVERY REVENUE ACCOUNTS. DISTRICTS WITH \*\*  
\*\* REVENUE ACCOUNT(S) 4121, 4155, 4165, 4174, 4199, 4126 OR 4156 PLEASE REFER TO THE ABFR, BUD PREP CHAPTER, \*\*  
\*\* SECTION 5, FOR THE FULL RECOVERY CALCULATION DESCRIPTION. \*\*  
\*\* CHECK FIGURE: 729,070,109.47 \*\*  
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\*\*\*\*\*--GENERAL FUND--\*\*\*\*\*

INFO 1.537	PAGE 2, GL 240 CASH ON DEPOSIT	28,380,060.04	NOT = CASH FILE ITEM 240	28,771,880.98
INFO 1.538	PAGE 2, GL 241 MINUS OUTSTANDING WARRANTS	3,833,257.40	NOT = CASH FILE ITEM 241	3,833,466.33
INFO 1.556	PROGRAM/ACTIVITY/OBJECT 81-21-4	2,186.61	HAS A NEGATIVE AMOUNT	
INFO 1.556	PROGRAM/ACTIVITY/OBJECT 97-73-7	98,914.13	HAS A NEGATIVE AMOUNT	
INFO 1.584	YOUR DISTRICT HAS PASSED THE PRELIMINARY SPECIAL ED MOE TEST - GOOD JOB			
INFO 1.586	CURRENT YEAR F-196 AGGREGATE BUDGETED	15,915,334.00	ARE < CURRENT F-196 MOE EXPENDITURES	16,418,371.21
INFO 1.587	YOUR DISTRICT HAS PASSED THE PRELIMINARY FED CROSS CUTTING MOE TEST - GOOD JOB			

\*\*\*\*\*--ASB FUND--\*\*\*\*\*

INFO 4.502	PAGE 2, GL 240 CASH ON DEPOSIT WITH C.T.	1,644,935.00	NOT = CASH FILE ITEM 240	1,626,776.21
INFO 4.503	PAGE 2, GL 241 MINUS OUTSTANDING WARRANT	104,476.66	NOT = CASH FILE ITEM 241	104,492.66

\*\*\*\*\*--DEBT SERVICE FUND--\*\*\*\*\*

INFO 3.502	PAGE 2, GL 240 CASH ON DEPOSIT WITH C.T.	11,559,406.99	NOT = CASH FILE ITEM 240	11,731,934.75
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\*\*\*\*\*--CAPITAL PROJECTS FUND--\*\*\*\*\*

INFO 2.501	F-196 REVENUE ACCOUNT 9100	80,600,096.66	NOT = COUNTY TREASURER'S REV ACCT 9100	80,103,390.00
INFO 2.504	PG 2, GL 240 CASH ON DEPOSIT WITH C.T.	164,838,573.56	NOT = CASH FILE, ITEM 240	166,626,264.12

\*\*\*\*\*--TRANSPORTATION VEHICLE FUND--\*\*\*\*\*

INFO 9.503	PAGE 2, GL 240 CASH ON DEPOSIT WITH C.T.	2,591,695.92	NOT = CASH FILE ITEM 240	2,623,519.49
INFO 9.510	TVF REV. ACCT 1100	159.98	HAS A NEGATIVE AMOUNT	

\*\*\*\*\*--FIDUCIARY FUNDS--\*\*\*\*\*

FIDUCIARY FUND PASSED EDITS: GOOD JOB

\*\*\*\*\*--PERMANENT FUND--\*\*\*\*\*

PERMANENT FUND PASSED EDITS: GOOD JOB

If the district has revenue accounts listed below, please refer to the ABFR, BUDPREP Chapter, Section 5 for the full recovery calculation description.

\*\*\* Beginning with FY 2003-04 there are no edits for potential recovery revenue accounts. \*\*\*

- 4121 Special Education - State
- 4155 Learning Assistance
- 4165 Transitional Bilingual
- 4174 Highly Capable
- 4199 Transportation - Operations
- 4126 State Institutions - Special Education
- 4156 State Institutions, Centers, and Homes - Delinquent

This is the preliminary Year-End Special Education Maintenance of Effort. Adjustments may be made to the data below thru December following the fiscal year end. Therefore, this may change the results to the final tests completed after the December adjustments.

	FY 06-07	FY 07-08
	ACTUAL	ACTUAL
	(A)	(B)

Preliminary FY 2007-2008 to FY 2006-2007 Aggregate Maintenance of Effort Test

1. Program 21 direct expenditures.	\$14,872,255.84	\$18,818,784.87
Program 21 expenditures must include expenditure amounts related to Revenue 4121 redirected through the apportionment process to another school district or ESD.		
2. Minus Revenue 7121 - Payments from other districts	\$0.00	\$0.00
3. Minus Revenue 6321 - Medicaid Reimbursements	\$0.00	\$0.00
4. Minus Revenue 6121 - Medicaid Reimbursements	\$11,752.36	\$117,758.61
5. Minus Revenue 3121 - Special Education-General apportionment	\$0.00	\$2,282,655.05
6. Equals aggregate special education expenditures for resident special education students.	\$14,860,503.48	\$16,418,371.21
7. Preliminary Aggregate Maintenance of Effort Test (6B - 6A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$1,557,867.73

Preliminary FY 2007-2008 to FY 2006-2007 Per-Pupil Maintenance of Effort Test

8. Resident special education students (updated by OSPI).	2,552.89	2,712.50
9. Expenditures per pupil (line 6/line 8)	\$5,821.05	\$6,052.85
10. Preliminary Per Pupil Maintenance of Effort Test (9B - 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$231.80

Preliminary Year-End Local Special Education Maintenance of Effort Test

FY 2007-2008 to FY 2006-2007 Aggregate Maintenance of Effort Test:

11. Resource to program expenditure report Item #2051 for the current year is compared to Item #2051 for the prior year.	\$4,198,247.89	\$3,865,785.37
12. Preliminary Local Aggregate Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$332,462.52-
13. Expenditures per pupil (line 12/line 8)	\$1,644.50	\$1,425.17
14. Preliminary Local Per Pupil Maintenance of Effort Test (13B - 13A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$219.33-

Mid-Year Special Education Maintenance of Effort Warning

FY 2007-2008 to FY 2008-2009 Aggregate Maintenance of Effort Test:

15. Program 21 direct expenditures Program 21 expenditures must include expenditure amounts related to Revenue 4121 redirected through the apportionment process to another school district or ESD.	FY 07-08 ACTUAL	FY 08-09 BUDGET
	\$18,818,784.87	\$18,598,072.00
16. Minus Revenue 7121 - Payments from other districts	\$0.00	\$0.00
17. Minus revenue 6321 Special Edu-Medicaid Reimbursements	\$0.00	\$0.00
18. Minus revenue 6121 Medicaid Reimbursements.	\$117,758.61	\$17,000.00
19. Minus revenue 3121 Special Edu-General Apportionment	\$2,282,655.05	\$2,665,738.00
20. Equals aggregate special education expenditures for resident special education students.	\$16,418,371.21	\$15,915,334.00
21. Aggregate Maintenance of Effort Test (20B - 20A ) (A positive amount means the aggregate test was passed and a negative amount indicates non-compliance.)		\$503,037.21-

Notes:

- A. Actual revenue and exp data are obtained from F-196 Data. Budgeted rev and exp data are obtained from F-195 data.
- B. Resident special education student data as shown on line 6 are obtained from 1735R Reports and include students in ages birth-2, 3-PreK, and K-21.
- C. Based on the information to date the school district has passed the preliminary year-end Maintenance of Effort Test if \*ONE\* of the values on line 7, 10, 12 \*OR\* 14 is zero or positive. If \*ALL\* values on lines 7, 10, 12 \*AND\* 14 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.



This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below thru December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustment

Data Items used in the Federal Cross-Cutting Maintenance of Effort Test				FOOD SERVICE DEFICIT CALCULATION		
Description	Operation	FY 2007-08	FY 2006-07		FY 2007-08	FY 2006-07
Total expenditures	(plus)	196,205,569.13	188,001,971.23			
Public Radio/Television	(minus)	0.00	0.00	Total Prog 98	+ 6313,911.15	6099,943.85
Community Schools	(minus)	0.00	0.00	Rev 2298(Local)	- 4772,415.27	4585,845.03
Day Care	(minus)	621,741.33	568,380.40	Rev 4198(State)	- 91,367.32	76,441.94
Other Community Services	(minus)	1,530,375.83	1,390,471.78	Rev 4398(State)	- 0.00	
School Food Services	(minus)	6,313,911.15	6,099,943.85	Rev 6198(Fed)	- 1228,087.22	1173,714.92
Debt Service, Interest	(minus)	0.00	0.00	Rev 6298(Fed)	- 0.00	
Debt Service, Principal	(minus)	0.00	0.00	Rev 6398(Fed)	- 0.00	
Debt Service, Debt Related Exp	(minus)	0.00	0.00	Rev 6998(Fed)	- 386,848.60	318,239.14
Capital Outlay, All Object 9	(minus)	338,750.29	297,024.22	Rev 7198(Other)	- 0.00	0.00
Federal, General Purpose Revenue	(minus)	87,065.81	87,188.17	Rev 8198(Other)	- 0.00	0.00
Federal, Special Purpose Revenue	(minus)	8,991,361.72	8,566,355.50	Total		
Food Service Deficit	(plus)	0.00	0.00	Food Serv Def	164,807.26-	54,297.18-
Food Services Revenue, Federal	(plus)	1,228,087.22	1,173,714.92			
Food Services Revenue, Federal	(plus)	0.00	0.00			
Food Services Revenue, Federal	(plus)	0.00	0.00			
Food Service, USDA Commodities	(plus)	386,848.60	318,239.14			
Capital Outlay, Spec. Ed. Suppl., Fed.	(plus)	0.00	0.00			
Capital Outlay, Spec. Ed. Inst., State	(plus)	0.00	0.00			
Capital Outlay, Spec. Ed. Other Federal	(plus)	0.00	0.00			
Capital Outlay, Vocational, Federal	(plus)	0.00	0.00			
Capital Outlay, Vocational, Other Cat.	(plus)	0.00	0.00			
Capital Outlay, Skills Center, Federal	(plus)	0.00	0.00			
Capital Outlay, Disadvantaged, Federal	(plus)	0.00	0.00			
Capital Outlay, School Improvement, Federa	(plus)	0.00	0.00			
Capital Outlay, Migrant, Federal	(plus)	0.00	0.00			
Capital Outlay, Reading First, Federal	(plus)	0.00	0.00			
Capital Outlay, State Institutions, Center & Homes for Delinquents	(plus)	0.00	0.00			
Capital Outlay, State Inst.- Neg. & Del.	(plus)	0.00	0.00			
Capital Outlay, Head Start, Federal	(plus)	0.00	0.00			
Capital Outlay, Math & Sci., Prof Dev, Fed	(plus)	0.00	0.00			
Capital Outlay, Limited English Prof., Fed	(plus)	0.00	0.00			
Capital Outlay, Indian Ed., Fed., JOM	(plus)	0.00	0.00			
Capital Outlay, Indian Ed., Fed., ED	(plus)	0.00	0.00			
Capital Outlay, Compensatory, Other	(plus)	0.00	0.00			
Capital Outlay, Targeted Asst., Fed.	(plus)	0.00	0.00			
Capital Outlay, Youth Training Prog., Fed.	(plus)	0.00	0.00			
Capital Outlay, Instructional Prog., Other	(plus)	86,375.70	125,491.09			
Capital Outlay, Public Radio/Television	(plus)	0.00	0.00			
Capital Outlay, Community Schools	(plus)	0.00	0.00			
Capital Outlay, Day Care	(plus)	0.00	0.00			
Capital Outlay, Other Comm. Services	(plus)	7,395.65	9,404.67			
Capital Outlay, Food Services	(plus)	0.00	0.00			
Total Expenditures for Preliminary Maintenance of Effort		= equals 180,031,070.17	172,619,457.13			

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

Col 1 / Col 2 =

1.04

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

This is the preliminary Vocational Education Maintenance of Effort.  
 Adjustments may be made to the data below thru December following the fiscal year end.  
 Therefore, this may change the results to the final test completed after the December adjustments.

Description	Operation	FY 2007-08	FY 2006-07
Program 31, Voc, Basic State	+ (plus)	3,847,411.28	3,983,909.72
Program 38, Vocational, Federal	+ (plus)	125,100.00	113,019.00
Program 39, Voc, Other Cat	+ (plus)	0.00	0.00
Program 45, Skills Center, State	+ (plus)	0.00	0.00
Program 46, Skills Center Fed	+ (plus)	0.00	0.00
Secondary Voc Education Rev	- (minus)	128,102.00	115,956.80
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Voc Education Rev	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,844,409.28	3,980,971.92
	Col 1 / Col 2 =		0.97

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

END OF REPORT -