

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2010-2011

**ANNUAL FINANCIAL STATEMENTS**

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2010-2011

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, 2011, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 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, 2010-August 31, 2011

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
<b>Total Revenues and Other Financing Sources</b>	218,279,207.70	2,754,198.59	40,821,254.29	146,433,522.54	718,406.83	0.00	409,006,589.95
<b>Total Expenditures</b>	218,728,210.45	2,683,525.25	48,845,797.67	108,926,114.41	1,537,077.89	0.00	380,720,725.67
<b>Other Financing Uses</b>	0.00		0.00	5,217,677.89	0.00		5,217,677.89
<b>Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses</b>	-449,002.75	70,673.34	-8,024,543.38	32,289,730.24	-818,671.06	0.00	23,068,186.39
<b>Beginning Total Fund Balance</b>	22,172,068.18	800,506.54	12,111,279.73	183,995,410.03	2,168,665.76		221,247,930.24
<b>Prior Year(s) Corrections or Restatements</b>	0.00	0.05	0.00	0.00	0.00		0.05
<b>Ending Total Fund Balance</b>	21,723,065.43	871,179.93	4,086,736.35	216,285,140.27	1,349,994.70	0.00	244,316,116.68

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## Balance Sheet

COUNTY: 17 King

## Governmental Funds

August 31, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	2,239,149.93	83,528.95	44,389.51	2,120,086.30	1,197.14	0.00	4,488,351.83
Minus Warrants Outstanding	-2,966,657.66	-54,928.21	0.00	-3,419,210.69	0.00	0.00	-6,440,796.56
Taxes Receivable	24,252,614.10		17,730,016.86	8,887,150.14	0.00		50,869,781.10
Due From Other Funds	2,004,057.56	18,815.79	0.00	864,915.54	0.00	0.00	2,887,788.89
Due From Other Governmental Units	1,480,273.96	0.00	0.00	0.00	0.00	0.00	1,480,273.96
Accounts Receivable	207,798.66	700.00	0.00	0.00	0.00	0.00	208,498.66
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	14,364.83	654.13	2,346.84	142,492.73	797.56	0.00	160,656.09
Inventory	483,148.84	0.00					483,148.84
Prepaid Items	948,770.39	76,635.01		462,226.11	0.00	0.00	1,487,631.51
Investments	29,780,000.00	1,591,000.00	4,040,000.00	234,301,000.00	1,348,000.00	0.00	271,060,000.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
<b>TOTAL ASSETS</b>	<b>58,443,520.61</b>	<b>1,716,405.67</b>	<b>21,816,753.21</b>	<b>243,358,660.13</b>	<b>1,349,994.70</b>	<b>0.00</b>	<b>326,685,334.32</b>
<b>LIABILITIES:</b>							
Accounts Payable	1,416,229.45	154,256.77	0.00	16,185,227.36	0.00	0.00	17,755,713.58
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	670,131.54	0.00		0.00			670,131.54
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	4,117,756.70	0.00		0.00			4,117,756.70
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	3,315,029.37						3,315,029.37
Due To Other Funds	883,731.33	2,915.20	0.00	2,001,142.36	0.00	0.00	2,887,788.89

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## Balance Sheet

COUNTY: 17 King

## Governmental Funds

August 31, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	1,674,170.07	688,053.77		0.00			2,362,223.84
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
Deferred Revenue	24,643,406.72	0.00	17,730,016.86	8,887,150.14	0.00	0.00	51,260,573.72
<b>TOTAL LIABILITIES</b>	<b>36,720,455.18</b>	<b>845,225.74</b>	<b>17,730,016.86</b>	<b>27,073,519.86</b>	<b>0.00</b>	<b>0.00</b>	<b>82,369,217.64</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	950,000.00	0.00	0.00	0.00	0.00	0.00	950,000.00
Restricted Fund Balance	3,866,548.00	0.00	0.00	214,396,024.10	0.00	0.00	218,262,572.10
Committed Fund Balance	10,926,523.00	0.00	0.00	0.00	0.00	0.00	10,926,523.00
Assigned Fund Balance	0.00	871,179.93	4,086,736.35	1,889,116.17	1,349,994.70	0.00	8,197,027.15
Unassigned Fund Balance	5,979,994.43	0.00	0.00	0.00	0.00	0.00	5,979,994.43
<b>TOTAL FUND BALANCE</b>	<b>21,723,065.43</b>	<b>871,179.93</b>	<b>4,086,736.35</b>	<b>216,285,140.27</b>	<b>1,349,994.70</b>	<b>0.00</b>	<b>244,316,116.68</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>58,443,520.61</b>	<b>1,716,405.67</b>	<b>21,816,753.21</b>	<b>243,358,660.13</b>	<b>1,349,994.70</b>	<b>0.00</b>	<b>326,685,334.32</b>

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## Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

## Governmental Funds

For the Year Ended August 31, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	61,082,334.87	2,754,198.59	38,448,949.87	19,234,237.51	14,732.68		121,534,453.52
State	134,173,013.86		0.00	2,531,410.03	644,992.38		137,349,416.27
Federal	10,523,371.80		1,630,309.42	0.00	0.00		12,153,681.22
Federal Stimulus	7,133,211.61						7,133,211.61
Other	136,342.67			0.00	0.00	0.00	136,342.67
<b>TOTAL REVENUES</b>	<b>213,048,274.81</b>	<b>2,754,198.59</b>	<b>40,079,259.29</b>	<b>21,765,647.54</b>	<b>659,725.06</b>	<b>0.00</b>	<b>278,307,105.29</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	128,767,736.39						128,767,736.39
Federal Stimulus	7,079,761.19						7,079,761.19
Special Education	29,516,035.77						29,516,035.77
Vocational Education	3,850,323.11						3,850,323.11
Skills Center	243,986.74						243,986.74
Compensatory Programs	6,657,467.35						6,657,467.35
Other Instructional Programs	3,990,894.12						3,990,894.12
Community Services	1,636,086.49						1,636,086.49
Support Services	36,935,970.04						36,935,970.04
Student Activities/Other		2,683,525.25				0.00	2,683,525.25
<b>CAPITAL OUTLAY:</b>							
Sites				1,753,610.91			1,753,610.91
Building				81,821,891.52			81,821,891.52
Equipment				14,918,386.77			14,918,386.77
Energy				9,557,375.21			9,557,375.21
Transportation Equipment					1,537,077.89		1,537,077.89
Other	49,949.25						49,949.25
<b>DEBT SERVICE:</b>							
Principal	0.00		27,805,000.00	0.00	0.00		27,805,000.00
Interest and Other Charges	0.00		21,040,797.67	874,850.00	0.00		21,915,647.67
<b>TOTAL EXPENDITURES</b>	<b>218,728,210.45</b>	<b>2,683,525.25</b>	<b>48,845,797.67</b>	<b>108,926,114.41</b>	<b>1,537,077.89</b>	<b>0.00</b>	<b>380,720,725.67</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-5,679,935.64</b>	<b>70,673.34</b>	<b>-8,766,538.38</b>	<b>-87,160,466.87</b>	<b>-877,352.83</b>	<b>0.00</b>	<b>-102,413,620.38</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2011

General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	0.00		741,995.00	120,877,375.00	0.00		121,619,370.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	5,217,677.89		0.00	0.00	0.00		5,217,677.89
Transfers Out (GL 536)	0.00		0.00	-5,217,677.89	0.00	0.00	-5,217,677.89
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	13,255.00		0.00	3,790,500.00	58,681.77		3,862,436.77
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,230,932.89</b>		<b>741,995.00</b>	<b>119,450,197.11</b>	<b>58,681.77</b>	<b>0.00</b>	<b>125,481,806.77</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-449,002.75</b>	<b>70,673.34</b>	<b>-8,024,543.38</b>	<b>32,289,730.24</b>	<b>-818,671.06</b>	<b>0.00</b>	<b>23,068,186.39</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>22,172,068.18</b>	<b>800,506.54</b>	<b>12,111,279.73</b>	<b>183,995,410.03</b>	<b>2,168,665.76</b>	<b>0.00</b>	<b>221,247,930.24</b>
Prior Year(s) Corrections or Restatements	0.00	0.05	0.00	0.00	0.00	0.00	0.05
<b>ENDING TOTAL FUND BALANCE</b>	<b>21,723,065.43</b>	<b>871,179.93</b>	<b>4,086,736.35</b>	<b>216,285,140.27</b>	<b>1,349,994.70</b>	<b>0.00</b>	<b>244,316,116.68</b>

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## Budgetary Comparison Schedule

COUNTY: 17 King

## General Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	59,359,486.00	61,082,334.87	1,722,848.87
State	143,760,200.00	134,173,013.86	-9,587,186.14
Federal	13,955,211.00	10,523,371.80	-3,431,839.20
Federal Stimulus	2,382,815.00	7,133,211.61	4,750,396.61
Other	132,380.00	136,342.67	3,962.67
<b>TOTAL REVENUES</b>	<b>219,590,092.00</b>	<b>213,048,274.81</b>	<b>-6,541,817.19</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	136,193,438.00	128,767,736.39	7,425,701.61
Federal Stimulus	2,326,286.00	7,079,761.19	-4,753,475.19
Special Education	26,215,069.00	29,516,035.77	-3,300,966.77
Vocational Education	3,566,676.00	3,850,323.11	-283,647.11
Skills Center	274,159.00	243,986.74	30,172.26
Compensatory Programs	7,250,244.00	6,657,467.35	592,776.65
Other Instructional Programs	7,313,459.00	3,990,894.12	3,322,564.88
Community Services	1,705,609.00	1,636,086.49	69,522.51
Support Services	39,392,358.00	36,935,970.04	2,456,387.96
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	62,478.00	49,949.25	12,528.75
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>225,882,424.00</b>	<b>218,728,210.45</b>	<b>7,154,213.55</b>
REVENUES OVER (UNDER) EXPENDITURES	-6,292,332.00	-5,679,935.64	612,396.36



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## Budgetary Comparison Schedule

COUNTY: 17 King

## General Fund

For The Year Ended August 31, 2011

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	5,435,883.00	5,217,677.89	-218,205.11
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	13,255.00	13,255.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,435,883.00</b>	<b>5,230,932.89</b>	<b>-204,950.11</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-856,449.00</b>	<b>-449,002.75</b>	<b>407,446.25</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>16,761,771.00</b>	<b>22,172,068.18</b>	<b>5,410,297.18</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>15,905,322.00</b>	<b>21,723,065.43</b>	<b>5,817,743.43</b>

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,813,220.00	2,754,198.59	-1,059,021.41
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>3,813,220.00</b>	<b>2,754,198.59</b>	<b>-1,059,021.41</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	3,947,256.00	2,683,525.25	1,263,730.75
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>3,947,256.00</b>	<b>2,683,525.25</b>	<b>1,263,730.75</b>
REVENUES OVER (UNDER) EXPENDITURES	-134,036.00	70,673.34	204,709.34

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2011

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	-134,036.00	70,673.34	204,709.34
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	595,035.00	800,506.54	205,471.54
Prior Year(s) Corrections or Restatements		0.05	0.05
<b>ENDING TOTAL FUND BALANCE</b>	460,999.00	871,179.93	410,180.93

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	38,421,523.00	38,448,949.87	27,426.87
State	0.00	0.00	0.00
Federal	274,498.00	1,630,309.42	1,630,309.42
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>38,696,021.00</b>	<b>40,079,259.29</b>	<b>1,383,238.29</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	27,805,000.00	27,805,000.00	0.00
Interest and Other Charges	21,410,384.00	21,040,797.67	369,586.33
<b>TOTAL EXPENDITURES</b>	<b>49,215,384.00</b>	<b>48,845,797.67</b>	<b>369,586.33</b>
 REVENUES OVER (UNDER) EXPENDITURES	 -10,519,363.00	 -8,766,538.38	 1,752,824.62

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## Budgetary Comparison Schedule

COUNTY: 17 King

## Debt Service Fund

For The Year Ended August 31, 2011

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	741,995.00	741,995.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>741,995.00</b>	<b>741,995.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-10,519,363.00</b>	<b>-8,024,543.38</b>	<b>2,494,819.62</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>11,655,102.00</b>	<b>12,111,279.73</b>	<b>456,177.73</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,135,739.00</b>	<b>4,086,736.35</b>	<b>2,950,997.35</b>

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## Budgetary Comparison Schedule

COUNTY: 17 King

## Capital Projects Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	18,763,666.00	19,234,237.51	470,571.51
State	0.00	2,531,410.03	2,531,410.03
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>18,763,666.00</b>	<b>21,765,647.54</b>	<b>3,001,981.54</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	1,733,078.00	1,753,610.91	-20,532.91
Building	130,184,951.00	81,821,891.52	48,363,059.48
Equipment	4,451,402.00	14,918,386.77	-10,466,984.77
Energy	750,000.00	9,557,375.21	-8,807,375.21
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	874,850.00	-874,850.00
<b>TOTAL EXPENDITURES</b>	<b>137,119,431.00</b>	<b>108,926,114.41</b>	<b>28,193,316.59</b>
REVENUES OVER (UNDER) EXPENDITURES	-118,355,765.00	-87,160,466.87	31,195,298.13

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## Budgetary Comparison Schedule

COUNTY: 17 King

## Capital Projects Fund

For The Year Ended August 31, 2011

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	100,000,000.00	120,877,375.00	20,877,375.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-5,435,883.00	-5,217,677.89	218,205.11
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	3,790,500.00	3,790,500.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>94,564,117.00</b>	<b>119,450,197.11</b>	<b>24,886,080.11</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-23,791,648.00</b>	<b>32,289,730.24</b>	<b>56,081,378.24</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>167,077,079.00</b>	<b>183,995,410.03</b>	<b>16,918,331.03</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>143,285,431.00</b>	<b>216,285,140.27</b>	<b>72,999,709.27</b>

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	13,626.00	14,732.68	1,106.68
State	597,221.00	644,992.38	47,771.38
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>610,847.00</b>	<b>659,725.06</b>	<b>48,878.06</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	1,993,655.00	1,537,077.89	456,577.11
Other			
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>1,993,655.00</b>	<b>1,537,077.89</b>	<b>456,577.11</b>
REVENUES OVER (UNDER) EXPENDITURES	-1,382,808.00	-877,352.83	505,455.17



E.S.D. 121

## Budgetary Comparison Schedule

COUNTY: 17 King

## Transportation Vehicle Fund

For The Year Ended August 31, 2011

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	58,681.77	58,681.77
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>58,681.77</b>	<b>58,681.77</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-1,382,808.00</b>	<b>-818,671.06</b>	<b>564,136.94</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,169,703.00</b>	<b>2,168,665.76</b>	<b>-1,037.24</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>786,895.00</b>	<b>1,349,994.70</b>	<b>563,099.70</b>

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## Statement Of Fiduciary Net Assets

COUNTY: 17 King

## Fiduciary Funds

August 31, 2011

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	1,660.11	0.00
Minus Warrants Outstanding	-1,014.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	120.21	0.00
Investments	202,000.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
<b>TOTAL ASSETS</b>	<b>202,766.32</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	700.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>700.00</b>	<b>0.00</b>
<b>NET ASSETS:</b>		
<b>Net assets held in trust for:</b>		
Restricted for Other Items	172,356.66	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	0.00	0.00
Assigned to Fund Purposes	29,709.66	0.00
Unassigned Fund Balance	0.00	0.00
<b>TOTAL NET ASSETS</b>	<b>202,066.32</b>	<b>0.00</b>

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## Statement of Changes in Fiduciary Net Assets

COUNTY: 17 King

## Fiduciary Funds

For the Year Ended August 31, 2011

ADDITIONS:	Private Purpose Trust	Other Trust
<b>Contributions:</b>		
Private Donations	47,958.73	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>47,958.73</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,601.17	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,601.17	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>49,559.90</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	44,034.25	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>44,034.25</b>	<b>0.00</b>
Net Increase (Decrease)	5,525.65	0.00
Net Assets--Beginning	196,540.67	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET ASSETS--ENDING</b>	<b>202,066.32</b>	<b>0.00</b>

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## Schedule of Long-Term Debt

COUNTY: 17 King

For the Year Ended August 31, 2011

Description	Beginning Outstanding Debt September 1, 2010	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2011
Total Voted Bonds	366,475,000.00	120,000,000.00	27,805,000.00	458,670,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	0.00	0.00	0.00	0.00
<b>Other Long-Term Debt:</b>				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	4,012,392.97	49,885.66	0.00	4,062,278.63
Other Long-Term Debt	0.00	0.00	0.00	0.00
Total Other Long-Term Debt	4,012,392.97	49,885.66	0.00	4,062,278.63
<b>TOTAL LONG-TERM DEBT</b>	<b>370,487,392.97</b>	<b>120,049,885.66</b>	<b>27,805,000.00</b>	<b>462,732,278.63</b>

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## Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	45,615,489.40	38,366,768.59	17,464,930.53	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	315.18	21.00	10.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
<b>1000 Total Local Taxes</b>	<b>45,615,804.58</b>	<b>38,366,789.59</b>	<b>17,464,940.53</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	4,315,096.34			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	2,905.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	164,683.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	794,691.00			
2200 Sales of Goods, Supplies and Services, Unassigned	1,113,811.77		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	48,297.43			
2245 Skills Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care-Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services- Sales of Goods, Supplies, and Services	535,339.26			
2298 School Food Services--Sales of Goods, Supplies, and Services	4,781,843.19			
2300 Investment Earnings	1,043,921.86	82,160.28	1,292,743.02	14,732.68
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	1,254,778.48		0.00	0.00
2600 Fines and Damages	54,367.60		0.00	0.00
2700 Rentals and Leases	697,954.34	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	472,050.40	0.00	476,553.96	0.00
2910 E-rate	186,790.62		0.00	
<b>2000 Total Local Support Nontax</b>	<b>15,466,530.29</b>	<b>82,160.28</b>	<b>1,769,296.98</b>	<b>14,732.68</b>

E.S.D. 121

## Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	107,558,498.91			
3121 Special Education - General Apportionment	3,154,395.16			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 Total State, General Purpose</b>	<b>110,712,894.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	26,388.87		2,531,410.03	
4121 Special Education	15,202,111.77			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4134 Middle School Career and Technical Education	195,621.35			
4155 Learning Assistance	961,253.38			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	978,996.95			
4159 Juveniles in Adult Jails	0.00	0.00		
4163 Promoting Academic Success	0.00			
4165 Transitional Bilingual	1,235,844.45			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	218,088.63			
4175 Professional Development	0.00			
4188 Day Care	0.00			
4198 School Food Service	65,613.71			
4199 Transportation - Operations	4,552,534.17			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance—Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			

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## Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	23,666.51			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				644,992.38
<b>4000 Total State, Special Purpose</b>	<b>23,460,119.79</b>		<b>2,531,410.03</b>	<b>644,992.38</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	68,084.15	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	1,630,309.42		
<b>5000 Total Federal, General Purpose</b>	<b>68,084.15</b>	<b>1,630,309.42</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	857,093.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	4,880,144.00			
6114 Federal Stimulus-IDEA	1,395,823.58			
6118 Federal Stimulus-Competitive Grants	151.03			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	5,891,689.00			
6138 Secondary Vocational Education	99,074.70			
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	906,484.03			
6152 Other Title, ESEA Fed	647,606.00			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			

E.S.D. 121

## Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6164 Limited English Proficiency	156,086.59			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	1,695,580.51			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	586,063.89			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	48,107.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			



E.S.D. 121

## Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	28,000.00		0.00	
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	89,991.07			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	306,604.86			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6000 Total Federal, Special Purpose	17,588,499.26		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	93,633.07		0.00	
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7163 Promoting Academic Success	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
<b>7000 Total Revenues From Other School Districts</b>	<b>93,633.07</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	42,709.60		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
<b>8000 Total Revenues From Other Entities</b>	<b>42,709.60</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	741,995.00	120,877,375.00	0.00
9200 Sale of Real Property	0.00	0.00	52,500.00	
9300 Sale of Equipment	13,255.00		0.00	58,681.77
9400 Compensated Loss of Fixed Assets	0.00		3,738,000.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	5,217,677.89	0.00	0.00	0.00
<b>9000 Total Other Financing Sources</b>	<b>5,230,932.89</b>	<b>741,995.00</b>	<b>124,667,875.00</b>	<b>58,681.77</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>218,279,207.70</b>	<b>40,821,254.29</b>	<b>146,433,522.54</b>	<b>718,406.83</b>

E.S.D. 121

## Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2011

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	127,216,691.01	11 Bd of Dir	564,508.77	0 Debit Transfer	1,317,747.17
02 ALE	1,551,045.38	12 Supt Off	425,164.09	1 Credit Transfer	-1,317,747.17
11 Stim, Title I	836,760.00	13 Busns Off	2,104,653.39	2 Cert. Salaries	108,024,258.30
12 Stim, Schl Imprv	.00	14 HR	1,198,295.69	3 Class. Salaries	31,573,523.88
13 Federal Stimulus - SFSF and Education Jobs	4,880,144.00	15 Pblc Rltn	503,869.76	4 Employee Benefits	43,869,171.10
14 Stim, IDEA	1,362,709.74	21 Supv Inst	4,377,108.97	5 Supplies / Materials	9,796,976.32
18 Stim, Compt Grants	147.45	22 Lrn Resrc	4,196,848.05	7 Purchased Services	25,158,670.78
19 Stim, Other	.00	23 Princ Off	14,074,642.29	8 Travel	255,660.82
21 Sp Ed, Sup, St	23,725,516.77	24 Guid/Coun	5,101,615.24	9 Capital Outlay	49,949.25
24 Sp Ed, Sup, Fed	5,790,519.00	25 Pupil M/S	2,974,756.40	<b>TOTAL ALL OBJECTS</b>	<b>218,728,210.45</b>
26 Sp Ed, Inst, St	.00	26 Health	7,463,709.12		
29 Sp Ed, Oth, Fed	.00	27 Teaching	138,178,549.34		
31 Voc, Basic, St	3,530,125.93	28 Extracur	4,338,827.68		
34 MidSchCar/Tec	223,472.50	29 Pmt to SD	329,939.19		
38 Voc, Fed	96,724.68	41 Supervisin	149,563.92		
39 Voc, Other	.00	42 Food	2,692,621.80		
45 Skil Cnt, Bas, St	243,986.74	44 Operation	4,047,350.54		
46 Skill Cntr, Fed	.00	49 Transfers	-67,001.47		
51 ESEA Disadvanted, Fed	884,983.48	51 Supervisin	775,425.22		
52 Other Title, ESEA, Fed	632,470.00	52 Operation	5,906,565.81		
53 ESEA Migrant, Federal	.00	53 Maintnce	748,750.97		
54 Read First, Fed	.00	56 Insurance	218,063.66		
55 LAP	927,353.86	59 Transfers	-860,296.55		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	411,395.88		
57 St In, N/D, Fed	.00	62 Grnd Mnt	764,758.41		
58 Sp/Plt Pgm, St	957,211.64	63 Oper Bldg	6,256,104.95		
59 Inst. JAJ	.00	64 Maintnce	2,490,970.94		
61 Head Start, Fed	586,795.14	65 Utilities	5,041,715.88		
62 MS, Pro Dv, Fed	.00	67 Bldg Secu	277,959.15		
63 PAS	.00	68 Insurance	1,356,937.97		
64 LEP, Fed	153,026.07	72 Info Sys	1,706,518.22		
65 Tran Biling, St	1,996,448.39	73 Printing	-72,311.88		
66 Stu Achvmnt, St	461,285.71	74 Warehouse	381,309.32		
		75 Mtr Pool	.00		

E.S.D. 121

## Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2011

## PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	57,893.06
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	179,868.76
74 Highly Capable	435,731.82
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	3,419,146.84
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	669,674.34
89 Othr Comm Srv	966,412.15
97 Distwide Suppt	23,330,952.94
98 Schl Food Serv	6,822,534.79
99 Pupil Transp	6,788,578.26
<b>TOTAL ALL PROGRAMS</b>	<b>218,728,210.45</b>

## ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	669,319.73
<b>TOTAL ALL ACTIVITIES</b>	<b>218,728,210.45</b>

REPORT F196

Lake Washington School District No. 414

RUN: 12/9/2011 9:25:03 AM

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2010-2011

**SUPPLEMENTAL REPORTS AND SCHEDULES**

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 121

PROGRAM 01 - Basic Education

COUNTY: 17 King

For the Year Ended August 31, 2011

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	2,630,148.02	27,365.23		1,377,396.02	375,046.14	423,562.94	48,925.14	358,290.78	19,561.77	0.00
22 Lrn Resrc	4,162,050.26	0.00		2,733,979.55	340,393.25	944,620.88	136,002.45	7,054.13	0.00	0.00
23 Princ Off	13,526,165.34	32,708.93		6,670,822.88	3,546,872.30	2,993,718.02	187,530.34	84,939.09	9,573.78	0.00
24 Guid/Coun	4,380,237.50	10,369.76		2,878,372.32	356,154.68	977,526.37	30,486.86	127,258.43	69.08	0.00
25 Pupil M/S	2,965,322.27	329.54		54.40	1,715,437.84	1,007,981.09	9,001.33	232,009.52	508.55	0.00
26 Health	1,779,661.43	3,813.88		454,456.29	832,034.12	411,059.95	62,450.07	9,352.89	6,494.23	0.00
27 Teaching	94,707,307.94	227,969.97		66,489,776.41	1,959,191.47	20,212,821.59	2,644,127.51	3,149,647.95	23,773.04	0.00
28 Extracur	3,065,798.25	147,569.00		1,324,236.81	943,065.06	376,597.82	39,605.53	207,019.70	27,704.33	0.00
<b>01 TOTAL</b>	<b>127,216,691.01</b>	<b>450,126.31</b>		<b>81,929,094.68</b>	<b>10,068,194.86</b>	<b>27,347,888.66</b>	<b>3,158,129.23</b>	<b>4,175,572.49</b>	<b>87,684.78</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 17 King

For the Year Ended August 31, 2011

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
22 Lrn Resrc	7,008.84	57.05		0.00	3,623.31	2,319.15	1,009.33	0.00	0.00	0.00
23 Princ Off	295,084.65	429.90		116,413.64	99,618.46	68,707.71	7,260.03	2,654.91	0.00	0.00
24 Guid/Coun	67,549.41	0.00		49,485.31	0.00	18,064.10	0.00	0.00	0.00	0.00
27 Teaching	1,177,788.61	952.66		771,352.12	7,871.19	234,037.73	26,919.30	136,376.43	279.18	0.00
28 Extracur	3,613.87	0.00		3,222.44	0.00	391.43	0.00	0.00	0.00	0.00
<b>02 TOTAL</b>	<b>1,551,045.38</b>	<b>1,439.61</b>		<b>940,473.51</b>	<b>111,112.96</b>	<b>323,520.12</b>	<b>35,188.66</b>	<b>139,031.34</b>	<b>279.18</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 11 - Federal Stimulus - Title I

COUNTY: 17 King

For the Year Ended August 31, 2011

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	716.60	0.00		0.00	0.00	0.00	306.60	410.00	0.00	0.00
27 Teaching	836,043.40	159,333.70		0.00	443,855.75	198,671.17	29,639.94	1,147.79	3,395.05	0.00
<b>11 TOTAL</b>	<b>836,760.00</b>	<b>159,333.70</b>		<b>0.00</b>	<b>443,855.75</b>	<b>198,671.17</b>	<b>29,946.54</b>	<b>1,557.79</b>	<b>3,395.05</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 13 - Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSE)

COUNTY: 17 King

For the Year Ended August 31, 2011

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
27 Teaching	4,880,144.00	0.00		3,730,861.54	0.00	1,149,282.46	0.00	0.00	0.00	0.00
<b>13 TOTAL</b>	<b>4,880,144.00</b>	<b>0.00</b>		<b>3,730,861.54</b>	<b>0.00</b>	<b>1,149,282.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 14 - Federal Stimulus - IDEA

COUNTY: 17 King

For the Year Ended August 31, 2011

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	24,616.57	0.00		0.00	2,549.97	687.99	3,609.61	17,769.00	0.00	0.00
24 Guid/Coun	83,146.19	0.00		0.00	0.00	0.00	83,146.19	0.00	0.00	0.00
26 Health	6,637.43	0.00		3,375.05	0.00	470.13	2,792.25	0.00	0.00	0.00
27 Teaching	1,248,309.55	0.00		654,277.81	16,455.08	123,949.69	370,072.72	83,554.25	0.00	0.00
<b>14 TOTAL</b>	<b>1,362,709.74</b>	<b>0.00</b>		<b>657,652.86</b>	<b>19,005.05</b>	<b>125,107.81</b>	<b>459,620.77</b>	<b>101,323.25</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 17 King

For the Year Ended August 31, 2011

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
27 Teaching	147.45	0.00		0.00	0.00	0.00	147.45	0.00	0.00	0.00
<b>18 TOTAL</b>	<b>147.45</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>147.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2011

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	1,009,026.22	3,915.12		468,128.82	292,610.33	216,287.37	14,937.52	10,342.89	2,804.17	0.00
23 Princ Off	60,266.84	0.00		0.00	38,654.81	21,612.03	0.00	0.00	0.00	0.00
24 Guid/Coun	16,883.28	0.00		196.28	0.00	27.28	16,659.72	0.00	0.00	0.00
26 Health	5,456,476.04	0.00		3,021,569.44	54,058.31	908,670.54	22,693.70	1,442,414.28	7,069.77	0.00
27 Teaching	17,097,559.20	206,324.88		6,924,164.35	3,633,521.68	3,940,909.31	38,355.10	2,338,365.99	15,917.89	0.00
29 Pmt to SD	85,305.19							85,305.19		
<b>21 TOTAL</b>	<b>23,725,516.77</b>	<b>210,240.00</b>		<b>10,414,058.89</b>	<b>4,018,845.13</b>	<b>5,087,506.53</b>	<b>92,646.04</b>	<b>3,876,428.35</b>	<b>25,791.83</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 17 King

For the Year Ended August 31, 2011

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	55,287.99	0.00		0.00	39,224.04	16,063.95	0.00	0.00	0.00	0.00
26 Health	134,364.23	0.00		97,279.93	0.00	32,380.30	0.00	4,704.00	0.00	0.00
27 Teaching	5,356,857.78	1,419.39		1,198,274.61	942,129.20	920,631.38	47,332.67	2,247,070.53	0.00	0.00
29 Pmt to SD	244,009.00							244,009.00		
<b>24 TOTAL</b>	<b>5,790,519.00</b>	<b>1,419.39</b>		<b>1,295,554.54</b>	<b>981,353.24</b>	<b>969,075.63</b>	<b>47,332.67</b>	<b>2,495,783.53</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 17 King

For the Year Ended August 31, 2011

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	285,541.59	407.55		150,231.20	46,145.12	54,791.38	3,587.12	24,566.33	5,812.89	0.00
24 Guid/Coun	489,430.01	455.00		133,204.68	202,086.63	140,798.47	2,843.24	9,766.32	275.67	0.00
25 Pupil M/S	290.99	0.00		0.00	0.00	0.00	290.99	0.00	0.00	0.00
27 Teaching	2,748,146.55	6,984.02		1,723,758.75	105,479.57	553,974.52	182,452.32	152,939.56	22,557.81	0.00
28 Extracur	6,716.79	790.00		0.00	0.00	0.00	1,228.04	1,426.03	3,272.72	0.00
<b>31 TOTAL</b>	<b>3,530,125.93</b>	<b>8,636.57</b>		<b>2,007,194.63</b>	<b>353,711.32</b>	<b>749,564.37</b>	<b>190,401.71</b>	<b>188,698.24</b>	<b>31,919.09</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 17 King

For the Year Ended August 31, 2011

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	58,552.33	0.00		45,479.26	0.00	13,073.07	0.00	0.00	0.00	0.00
27 Teaching	164,920.17	0.00		122,388.60	0.00	39,906.05	2,625.52	0.00	0.00	0.00
<b>34 TOTAL</b>	<b>223,472.50</b>	<b>0.00</b>		<b>167,867.86</b>	<b>0.00</b>	<b>52,979.12</b>	<b>2,625.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 17 King

For the Year Ended August 31, 2011

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
27 Teaching	96,724.68	4,084.13		1,439.13	50,276.99	33,117.32	5,611.71	2,195.40	0.00	0.00
<b>38 TOTAL</b>	<b>96,724.68</b>	<b>4,084.13</b>		<b>1,439.13</b>	<b>50,276.99</b>	<b>33,117.32</b>	<b>5,611.71</b>	<b>2,195.40</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 45 - Skills Center, Basic, State

COUNTY: 17 King

For the Year Ended August 31, 2011

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	240.00	0.00		0.00	0.00	0.00	0.00	240.00	0.00	0.00
27 Teaching	243,121.74	0.00	0.00	0.00	0.00	0.00	0.00	243,121.74	0.00	0.00
29 Pmt to SD	625.00							625.00		
<b>45 TOTAL</b>	<b>243,986.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>243,986.74</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2011

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	10,122.53	0.00		0.00	6,443.45	3,679.08	0.00	0.00	0.00	0.00
27 Teaching	874,860.95	51,832.65		593,780.71	0.00	164,858.46	9,089.95	54,960.91	338.27	0.00
<b>51 TOTAL</b>	<b>884,983.48</b>	<b>51,832.65</b>		<b>593,780.71</b>	<b>6,443.45</b>	<b>168,537.54</b>	<b>9,089.95</b>	<b>54,960.91</b>	<b>338.27</b>	<b>0.00</b>

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2011

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
24 Guid/Coun	9,583.00	0.00		4,316.00	0.00	752.88	1,124.02	3,390.10	0.00	0.00
27 Teaching	622,887.00	3,438.38		454,962.75	0.00	120,992.79	10,113.71	27,277.21	6,102.16	0.00
<b>52 TOTAL</b>	<b>632,470.00</b>	<b>3,438.38</b>		<b>459,278.75</b>	<b>0.00</b>	<b>121,745.67</b>	<b>11,237.73</b>	<b>30,667.31</b>	<b>6,102.16</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 17 King

For the Year Ended August 31, 2011

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	21,881.42	0.00		0.00	15,433.51	6,447.91	0.00	0.00	0.00	0.00
27 Teaching	905,472.44	7,006.52		601,831.71	47,829.67	204,384.75	44,400.55	19.24	0.00	0.00
<b>55 TOTAL</b>	<b>927,353.86</b>	<b>7,006.52</b>		<b>601,831.71</b>	<b>63,263.18</b>	<b>210,832.66</b>	<b>44,400.55</b>	<b>19.24</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2011

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	67.00	0.00		0.00	59.00	8.00	0.00	0.00	0.00	0.00
27 Teaching	957,144.64	789.80		815,195.93	0.00	113,792.72	12,682.36	7,621.87	7,061.96	0.00
<b>58 TOTAL</b>	<b>957,211.64</b>	<b>789.80</b>		<b>815,195.93</b>	<b>59.00</b>	<b>113,800.72</b>	<b>12,682.36</b>	<b>7,621.87</b>	<b>7,061.96</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 61 - Head Start, Federal

COUNTY: 17 King

For the Year Ended August 31, 2011

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,949.73	48.00		0.00	0.00	0.00	3,891.73	10.00	0.00	0.00
27 Teaching	582,845.41	73,270.69		0.00	367,886.99	130,092.82	6,133.73	1,367.34	4,093.84	0.00
<b>61 TOTAL</b>	<b>586,795.14</b>	<b>73,318.69</b>		<b>0.00</b>	<b>367,886.99</b>	<b>130,092.82</b>	<b>10,025.46</b>	<b>1,377.34</b>	<b>4,093.84</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2011

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	1,197.32	0.00		0.00	1,052.82	144.50	0.00	0.00	0.00	0.00
27 Teaching	151,828.75	13,518.71		74,250.94	5,481.16	14,842.35	31,529.79	10,576.31	1,629.49	0.00
<b>64 TOTAL</b>	<b>153,026.07</b>	<b>13,518.71</b>		<b>74,250.94</b>	<b>6,533.98</b>	<b>14,986.85</b>	<b>31,529.79</b>	<b>10,576.31</b>	<b>1,629.49</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 17 King

For the Year Ended August 31, 2011

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	707.52	0.00		0.00	0.00	0.00	707.52	0.00	0.00	0.00
24 Guid/Coun	5.07	0.00		0.00	4.60	0.47	0.00	0.00	0.00	0.00
27 Teaching	1,995,735.80	0.00		1,223,731.20	253,783.89	511,218.75	1,042.15	5,847.07	112.74	0.00
<b>65 TOTAL</b>	<b>1,996,448.39</b>	<b>0.00</b>		<b>1,223,731.20</b>	<b>253,788.49</b>	<b>511,219.22</b>	<b>1,749.67</b>	<b>5,847.07</b>	<b>112.74</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 66 - Student Achievement, State

COUNTY: 17 King

For the Year Ended August 31, 2011

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	52,869.97	165.75		0.00	0.00	0.00	70.88	1,176.19	51,457.15	0.00
23 Princ Off	149,687.95	0.00		110,425.08	3,714.34	27,477.92	980.95	7,089.66	0.00	0.00
26 Health	71.95	0.00		0.00	0.00	0.00	71.95	0.00	0.00	0.00
27 Teaching	258,655.84	17,252.83		169,653.24	8,367.29	35,684.79	25,723.45	751.04	1,223.20	0.00
<b>66 TOTAL</b>	<b>461,285.71</b>	<b>17,418.58</b>		<b>280,078.32</b>	<b>12,081.63</b>	<b>63,162.71</b>	<b>26,847.23</b>	<b>9,016.89</b>	<b>52,680.35</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2011

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	52,904.24	186.80		0.00	36,184.71	16,498.35	0.00	34.38	0.00	0.00
27 Teaching	4,988.82	65.00		120.60	119.76	131.39	0.00	2,235.00	2,317.07	0.00
<b>68 TOTAL</b>	<b>57,893.06</b>	<b>251.80</b>		<b>120.60</b>	<b>36,304.47</b>	<b>16,629.74</b>	<b>0.00</b>	<b>2,269.38</b>	<b>2,317.07</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 73 - Summer School

COUNTY: 17 King

For the Year Ended August 31, 2011

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	27,453.12	0.00		0.00	19,217.38	8,235.74	0.00	0.00	0.00	0.00
23 Princ Off	3,760.55	0.00		0.00	3,328.04	432.51	0.00	0.00	0.00	0.00
25 Pupil M/S	2,841.42	0.00		0.00	2,499.20	342.22	0.00	0.00	0.00	0.00
27 Teaching	145,813.67	11,325.66		112,665.50	182.88	15,540.17	4,494.56	1,582.53	22.37	0.00
<b>73 TOTAL</b>	<b>179,868.76</b>	<b>11,325.66</b>		<b>112,665.50</b>	<b>25,227.50</b>	<b>24,550.64</b>	<b>4,494.56</b>	<b>1,582.53</b>	<b>22.37</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 17 King

For the Year Ended August 31, 2011

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	59,537.25	0.00		0.00	41,853.74	16,353.76	325.57	1,004.18	0.00	0.00
24 Guid/Coun	335.53	0.00		294.42	0.00	41.11	0.00	0.00	0.00	0.00
26 Health	85,856.99	0.00		67,996.95	0.00	17,860.04	0.00	0.00	0.00	0.00
27 Teaching	290,002.05	1,735.40		188,406.36	15,353.32	50,826.32	15,352.29	18,328.36	0.00	0.00
<b>74 TOTAL</b>	<b>435,731.82</b>	<b>1,735.40</b>		<b>256,697.73</b>	<b>57,207.06</b>	<b>85,081.23</b>	<b>15,677.86</b>	<b>19,332.54</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 17 King

For the Year Ended August 31, 2011

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	82,194.55	2,493.83		514.36	40,023.70	15,486.13	2,988.79	19,436.23	1,251.51	0.00
22 Lrn Resrc	27,788.95	0.00		594.00	0.00	81.35	24,779.77	2,333.83	0.00	0.00
23 Princ Off	39,676.96	0.00		420.00	14,734.33	3,292.13	16,855.02	4,375.48	0.00	0.00
24 Guid/Coun	54,445.25	0.00		1,745.00	0.00	239.03	8,260.90	44,200.32	0.00	0.00
25 Pupil M/S	4,558.31	0.00		0.00	0.00	0.00	4,558.31	0.00	0.00	0.00
26 Health	641.05	0.00		0.00	0.00	0.00	641.05	0.00	0.00	0.00
27 Teaching	2,818,815.72	57,855.46		1,747,481.33	11,414.16	524,784.81	253,393.09	222,139.20	1,747.67	0.00
28 Extracur	390,818.17	15,840.63		175,489.77	75,957.59	32,456.69	44,719.68	2,190.10	310.41	43,853.30
63 Oper Bldg	207.88	0.00			178.43	29.45	0.00	0.00	0.00	0.00
<b>79 TOTAL</b>	<b>3,419,146.84</b>	<b>76,189.92</b>		<b>1,926,244.46</b>	<b>142,308.21</b>	<b>576,369.59</b>	<b>356,196.61</b>	<b>294,675.16</b>	<b>3,309.59</b>	<b>43,853.30</b>

E.S.D. 121

PROGRAM 88 - Day Care

COUNTY: 17 King

For the Year Ended August 31, 2011

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	95.00	95.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	259.61	183.75		0.00	0.00	0.00	36.08	0.00	39.78	0.00
91 Publ Actv	669,319.73	571.30		0.00	429,833.70	209,618.78	28,532.86	153.38	609.71	0.00
<b>88 TOTAL</b>	<b>669,674.34</b>	<b>850.05</b>		<b>0.00</b>	<b>429,833.70</b>	<b>209,618.78</b>	<b>28,568.94</b>	<b>153.38</b>	<b>649.49</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2011

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
27 Teaching	12,167.57	1,531.63		8,551.11	524.10	1,211.93	230.80	118.00	0.00	0.00
28 Extracur	871,880.60	36,890.54		132,018.92	379,285.34	169,932.52	50,781.22	102,944.48	27.58	0.00
63 Oper Bldg	82,363.98	0.00			70,617.24	11,746.74	0.00	0.00	0.00	0.00
<b>89 TOTAL</b>	<b>966,412.15</b>	<b>38,422.17</b>		<b>140,570.03</b>	<b>450,426.68</b>	<b>182,891.19</b>	<b>51,012.02</b>	<b>103,062.48</b>	<b>27.58</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 97 - Districtwide Support

COUNTY: 17 King

For the Year Ended August 31, 2011

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	564,508.77	11,140.27			121.20	16.77	4,671.10	542,897.28	5,662.15	0.00
12 Supt Off	425,164.09	820.97		254,547.18	68,650.00	82,687.95	2,654.26	7,572.18	8,231.55	0.00
13 Busns Off	2,104,653.39	6,979.25		34.93	1,495,621.60	521,396.14	24,111.57	54,669.92	1,839.98	0.00
14 HR	1,198,295.69	8,699.19		141,032.67	644,131.60	234,908.24	22,575.75	144,233.01	2,715.23	0.00
15 Pblc Rltn	503,869.76	3,742.35		0.00	326,394.32	104,472.61	16,681.33	51,973.41	605.74	0.00
25 Pupil M/S	1,674.26	0.00		0.00	0.00	0.00	1,674.26	0.00	0.00	0.00
61 Supv Bldg	411,395.88	2,256.79		0.00	305,617.01	92,389.61	4,165.94	6,346.39	620.14	0.00
62 Grnd Mnt	764,758.41	504.02			432,572.78	154,259.89	80,448.59	90,877.18	0.00	6,095.95
63 Oper Bldg	6,173,533.09	141.99			3,949,926.12	1,567,571.54	12,158.66	643,363.98	370.80	0.00
64 Maintnce	2,490,970.94	4,180.07	0.00		1,161,528.24	364,088.51	368,014.68	593,159.44	0.00	0.00
65 Utilities	5,041,715.88	0.00	0.00		0.00	0.00	3,960.23	5,037,755.65	0.00	0.00
67 Bldg Secu	277,959.15	0.00			0.00	0.00	32.86	277,926.29	0.00	0.00
68 Insurance	1,356,937.97	0.00					0.00	1,356,937.97		0.00
72 Info Sys	1,706,518.22	7,536.60	0.00	0.00	748,641.62	239,198.95	64,968.81	639,165.55	7,006.69	0.00
73 Printing	-72,311.88	6,927.60	-282,600.52	0.00	140,078.25	45,540.91	76,785.74	-59,141.78	97.92	0.00
74 Warehouse	381,309.32	5,737.65	-107,848.63	0.00	321,520.10	124,914.72	32,162.26	4,823.22	0.00	0.00
<b>97 TOTAL</b>	<b>23,330,952.94</b>	<b>58,666.75</b>	<b>-390,449.15</b>	<b>395,614.78</b>	<b>9,594,802.84</b>	<b>3,531,445.84</b>	<b>715,066.04</b>	<b>9,392,559.69</b>	<b>27,150.20</b>	<b>6,095.95</b>

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 17 King

For the Year Ended August 31, 2011

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
41 Supervisn	149,563.92	14,301.75		0.00	0.00	0.00	11,102.21	124,159.96	0.00	0.00
42 Food	2,692,621.80	0.00					2,692,621.80	0.00		
44 Operation	4,047,350.54	110,438.62			189,388.68	117,217.33	789,821.59	2,840,484.32	0.00	0.00
49 Transfers	-67,001.47		-67,001.47							
<b>98 TOTAL</b>	<b>6,822,534.79</b>	<b>124,740.37</b>	<b>-67,001.47</b>	<b>0.00</b>	<b>189,388.68</b>	<b>117,217.33</b>	<b>3,493,545.60</b>	<b>2,964,644.28</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 17 King

For the Year Ended August 31, 2011

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	69.15	69.15		0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	775,425.22	1,620.61		0.00	548,437.71	195,687.43	10,887.83	17,695.86	1,095.78	0.00
52 Operation	5,906,565.81	1,256.25			3,063,382.48	1,462,879.34	671,235.58	707,812.16	0.00	0.00
53 Maintnce	748,750.97	16.00			279,792.53	95,708.61	281,078.24	92,155.59	0.00	0.00
56 Insurance	218,063.66							218,063.66		
59 Transfers	-860,296.55		-860,296.55							
<b>99 TOTAL</b>	<b>6,788,578.26</b>	<b>2,962.01</b>	<b>-860,296.55</b>	<b>0.00</b>	<b>3,891,612.72</b>	<b>1,754,275.38</b>	<b>963,201.65</b>	<b>1,035,727.27</b>	<b>1,095.78</b>	<b>0.00</b>

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	186,790.62
B.	Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2010-2011 school year as defined by the WAC 392-140-950 through 967. The districts's funding for learning improvement days for FY 2010-2011 is zero.	0.00
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	329,048.96
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.	147,505.00
E.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
F.	Enter the amount of Program 13 expenditures related to the Education Job Funds.	4,880,144.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2011

**1. Fire District Payment RCW 52.30.020**

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

13,688.59

**2. Teacher Assistance Program (total expenditures)**

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, 2010 through August 31, 2011

0.00

**3. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)**

0.119

a) Total All Programs (SYSTEM CALCULATED)

218,728,210.45

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

23,330,952.94

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)

195,397,257.51

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2011

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2011

DISTORTING ITEMS

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

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2011

INDIRECT EXPENDITURES

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

48,369.78

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT. \*Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

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 any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). \*Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

1,365,214.58

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



E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2011

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 121

Fiscal Year 2010-2011

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2012-13

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>195,397,257.51</b>	<b>43,853.30</b>		<b>2,692,621.80</b>			<b>192,660,782.41</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	564,508.77	0.00		0.00	516,138.99	48,369.78	
12 Superintendent's Office	425,164.09	0.00		0.00	425,164.09	0.00	
13 Business Office	2,104,653.39	0.00		0.00		2,104,653.39	
14 Human Resources	1,198,295.69	0.00		0.00		1,198,295.69	
15 Public Relations	503,869.76	0.00			483,869.76	20,000.00	
25 Pupil Management and Safety	1,674.26	0.00		0.00	1,674.26	0.00	
61 Supervision	411,395.88	0.00		0.00	411,395.88	0.00	
62 Grounds Maintenance	764,758.41	6,095.95		0.00	758,662.46	0.00	
63 Operation of Buildings	6,173,533.09	0.00		0.00	6,173,533.09	0.00	
64 Maintenance	2,490,970.94	0.00		0.00	2,490,970.94	0.00	
65 Utilities	5,041,715.88	0.00		0.00	5,041,715.88	0.00	
67 Building and Property Security	277,959.15	0.00		0.00	277,959.15	0.00	
68 Insurance	1,356,937.97	0.00		0.00	1,356,937.97	0.00	
72 Information Systems	1,706,518.22	0.00		0.00	341,303.64	1,365,214.58	
73 Printing	-72,311.88	0.00		0.00		-72,311.88	
74 Warehousing	381,309.32	0.00		0.00		381,309.32	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>23,330,952.94</b>	<b>6,095.95</b>	<b>0.00</b>	<b>0.00</b>	<b>18,279,326.11</b>	<b>5,045,530.88</b>	

E.S.D. 121

Fiscal Year 2010-2011

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2012-13

		----- EXCLUDED -----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	218,728,210.45	49,949.25	0.00	2,692,621.80		5,045,530.88	192,660,782.41
Unallowable Costs					-18,279,326.11		18,279,326.11
<b>TOTALS</b>	<b>218,728,210.45</b>	<b>49,949.25</b>	<b>0.00</b>	<b>2,692,621.80</b>		<b>5,045,530.88</b>	<b>210,940,108.52</b>

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

FY 08-09

1. FY 08-09 INDIRECT EXPENDITURES	5,074,362.64
2. FY 08-09 DIRECT EXPENDITURES	207,597,421.58
3. FY 08-09 OVER/UNDER RECOVERY (CALCULATED)	-36,030.86
4. FY 08-09 TOTAL POOL (LINE 1 + LINE 3)	5,038,331.78
5. CALCULATED FY 08-09 RESTRICTED INDIRECT RATE TO BE USED IN FY 10-11	0.0243

FY 10-11

6. FY 10-11 INDIRECT EXPENDITURES FROM COLUMN 6	5,045,530.88
7. FY 08-09 OVER/UNDER RECOVERY (LINE 3)	-36,030.86
8. FY 10-11 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,009,500.02
9. FY 10-11 DIRECT EXPENDITURES FROM COLUMN 7	210,940,108.52
10. FY 10-11 RESTRICTED INDIRECT RATE (LINE 5)	0.0243
11. FY 10-11 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,125,844.64
12. FY 10-11 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-116,344.62
13. FY 10-11 TOTAL POOL (LINE 6 + LINE 12)	4,929,186.26
14. CALCULATED FY 10-11 RESTRICTED INDIRECT RATE TO BE USED IN FY 12-13 (LINE 13 / LINE 9)	0.0234

E.S.D. 121

Fiscal Year 2010-2011

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2012-2013

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>195,397,257.51</b>	<b>43,853.30</b>		<b>2,692,621.80</b>			<b>192,660,782.41</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	564,508.77	0.00		0.00	516,138.99	48,369.78	
12 Superintendents Office	425,164.09	0.00		0.00		425,164.09	
13 Business Office	2,104,653.39	0.00		0.00		2,104,653.39	
14 Human Resources	1,198,295.69	0.00		0.00		1,198,295.69	
15 Public Relations	503,869.76	0.00			483,869.76	20,000.00	
25 Pupil Management and Safety	1,674.26	0.00		0.00		1,674.26	
61 Supervision	411,395.88	0.00		0.00		411,395.88	
62 Grounds Maintenance	764,758.41	6,095.95		0.00		758,662.46	
63 Operation of Buildings	6,173,533.09	0.00		0.00		6,173,533.09	
64 Maintenance	2,490,970.94	0.00		0.00		2,490,970.94	
65 Utilities	5,041,715.88	0.00		0.00		5,041,715.88	
67 Building and Property Security	277,959.15	0.00		0.00		277,959.15	
68 Insurance	1,356,937.97	0.00		0.00		1,356,937.97	
72 Information Systems	1,706,518.22	0.00		0.00		1,706,518.22	
73 Printing	-72,311.88	0.00		0.00		-72,311.88	
74 Warehousing	381,309.32	0.00		0.00		381,309.32	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>23,330,952.94</b>	<b>6,095.95</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,008.75</b>	<b>22,324,848.24</b>	

E.S.D. 121

Fiscal Year 2010-2011

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2012-2013

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	218,728,210.45	49,949.25	0.00	2,692,621.80		22,324,848.24	192,660,782.41
<b>Unallowable Costs</b>					-1,000,008.75		1,000,008.75
<b>Totals</b>	<b>218,728,210.45</b>	<b>49,949.25</b>	<b>0.00</b>	<b>2,692,621.80</b>		<b>22,324,848.24</b>	<b>193,660,791.16</b>

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

FY 08-09

1. FY 08-09 INDIRECT EXPENDITURES	23,329,001.54
2. FY 08-09 DIRECT EXPENDITURES	189,342,782.68
3. FY 08-09 OVER (UNDER) RECOVERY	-1,040,470.85
4. FY 08-09 TOTAL POOL (LINE 1 + LINE 3)	22,288,530.69
5. CALCULATED FY 08-09 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 10-11	0.1177

FY 10-11

6. FY 10-11 INDIRECT EXPENDITURES FROM COLUMN 6	22,324,848.24
7. FY 08-09 OVER (UNDER) RECOVERY (LINE 3)	-1,040,470.85
8. FY 10-11 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	21,284,377.39
9. FY 10-11 DIRECT EXPENDITURES FROM COLUMN 7	193,660,791.16
10. FY 10-11 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1177
11. FY 10-11 AMOUNT RECOVERED (LINE 9 * LINE 10)	22,793,875.12
12. FY 10-11 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-1,509,497.73
13. FY 10-11 TOTAL POOL (LINE 6 + LINE 12)	20,815,350.51
14. CALCULATED FY 10-11 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 12-13 (LINE 13 / LINE 9)	0.1075

E.S.D. 121

## General Fund

COUNTY: 17 King

## Resource to Program Expenditure Report

For the Year Ended August 31, 2011

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	127,216,691.01	86,286,813.18	68,084.15	40,861,793.68
02 Alternative Learning Experience (ALE)	1,551,045.38	1,551,045.38	0.00	0.00
31 Vocational-Basic, State	3,530,125.93	3,481,129.75	0.00	48,996.18
45 Skills Center-Basic, State	243,986.74	241,081.74	0.00	2,905.00
97 Districtwide Support	23,330,952.94	16,076,317.92	196,667.51	7,057,967.51
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>155,872,802.00</b>	<b>107,636,387.97</b>	<b>264,751.66</b>	<b>47,971,662.37</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus - Title I	836,760.00	0.00	836,760.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	4,880,144.00	0.00	4,880,144.00	0.00
14 Federal Stimulus - IDEA	1,362,709.74	0.00	1,362,709.74	0.00
18 Federal Stimulus - Competitive Grants	147.45	0.00	147.45	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	23,725,516.77	18,356,506.93	89,991.07	5,279,018.77
24 Special Education-Supplemental, Federal	5,790,519.00	0.00	5,790,519.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
34 Middle School Career and Technical Ed, State	223,472.50	223,472.50	0.00	0.00
38 Vocational, Federal	96,724.68	0.00	96,724.68	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	884,983.48	0.00	884,983.48	0.00
52 Other Title Grants Under ESEA, Federal	632,470.00	0.00	632,470.00	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	927,353.86	927,353.86	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	957,211.64	957,211.64	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	586,795.14	0.00	586,063.89	731.25
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2011

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
63 Promoting Academic Success	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	153,026.07	0.00	153,026.07	0.00
65 Transitional Bilingual, State	1,996,448.39	1,235,844.45	0.00	760,603.94
66 Student Achievement, State	461,285.71	0.00	0.00	461,285.71
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	57,893.06	0.00	48,107.00	9,786.06
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	179,868.76	0.00	0.00	179,868.76
74 Highly Capable	435,731.82	218,088.63	0.00	217,643.19
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	3,419,146.84	0.00	28,000.00	3,391,146.84
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>47,608,208.91</b>	<b>21,918,478.01</b>	<b>15,389,646.38</b>	<b>10,300,084.52</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	669,674.34	0.00	0.00	669,674.34
89 Other Community Services	966,412.15	0.00	0.00	966,412.15
98 School Food Services	6,822,534.79	65,613.71	2,002,185.37	4,754,735.71
99 Pupil Transportation	6,788,578.26	4,552,534.17	0.00	2,236,044.09
<b>TOTAL OTHER PROGRAMS</b>	<b>15,247,199.54</b>	<b>4,618,147.88</b>	<b>2,002,185.37</b>	<b>8,626,866.29</b>
<b>TOTALS</b>	<b>218,728,210.45</b>	<b>134,173,013.86</b>	<b>17,656,583.41</b>	<b>66,898,613.18</b>

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 17 King

Fiscal Year 2010-2011

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 09 - 10 Actual (A)	FY 10 - 11 Actual (B)
<b>Preliminary FY 2010-2011 to FY 2009-2010 Aggregate Maintenance of Effort Test</b>		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	20,000,472.15	23,725,516.77
2. Minus Revenue 7121 Payments From Other Districts.	34,800.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	42,612.46	89,991.07
4. Equals aggregate special education expenditures for resident special education students.	19,923,059.69	23,635,525.70
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		3,712,466.01
<b>Preliminary FY 2010-2011 to FY 2009-2010 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	3,031.50	3,207.63
7. Expenditures per pupil (line 4/line 6).	6,572.01	7,368.53
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		796.52
<b>Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2010-2011 to FY 2009-2010 Aggregate Maintenance of Effort Test</b>		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	2,762,899.69	5,279,018.77
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,516,119.08
11. Expenditures per pupil (line 9/line 6).	911.39	1,645.76
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		734.37

Notes:

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

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in 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 5, 8, 10, \*OR\* 12 is a zero or positive.

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



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

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Food Services Deficit Calculation

Description	Operation	FY 2010 - 11	FY 2009 - 10		FY 2010 - 11	FY 2009 - 10
Total Expenditures	+ (plus)	218,728,210.45	212,191,057.19	Total Program 98	+ 6,822,534.79	6,690,056.96
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 4,781,843.19	4,753,679.09
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 65,613.71	87,950.67
Day Care	- (minus)	669,674.34	657,777.43	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	966,412.15	1,051,733.54	Revenue 6198 (Fed)	- 1,695,580.51	1,602,382.77
School Food Services	- (minus)	6,822,534.79	6,690,056.96	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 306,604.86	310,739.10
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	49,949.25	135,763.39	TOTAL FOOD SERVICES DEFICIT	-27,107.48	-64,694.67
Federal, General Purpose Revenue	- (minus)	68,084.15	75,423.03			
Federal, Special Purpose Revenue	- (minus)	17,588,499.26	16,436,474.50	<b>Note:</b>		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,695,580.51	1,602,382.77	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	306,604.86	310,739.10	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00			
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00			

Description	Operation	FY 2010 - 11	FY 2009 - 10
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	43,853.30	103,464.17
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	194,609,095.18	189,160,414.38
	FY 10-11/FY 09-10		1.03

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

E.S.D. 121

Fiscal Year 2010-2011

COUNTY: 17 King

Preliminary Vocational Education Maintenance of Effort

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

Description	Operation	FY 2010 - 11	FY 2009 - 10
Program 31, Vocational--Basic State	+ (plus)	3,530,125.93	3,658,544.28
Program 38, Vocational--Federal	+ (plus)	96,724.68	122,322.80
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	243,986.74	113,164.85
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	99,074.70	125,026.09
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,771,762.65	3,769,005.84
	FY 10-11 / FY 09-10		1.00

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

E.S.D. 121

Lake Washington School District No.414

COUNTY: 17 King

Financial Edit Report Fiscal Year 2008-2009

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	2,069,149.93	2,059,439.46
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-73-7.	-59,141.78	
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.592	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Teacher Assistance Program (TAP) revenue is blank. Did your district receive TAP revenue?		
Info	1.603	**Warning** Your district is approved to have a Skills Center. Revenue 6146 is zero.	0.00	
Info	1.603	**Warning** Your district is approved to have a Skills Center. Revenue 6246 is zero.	0.00	
Info	1.603	**Warning** Your district is approved to have a Skills Center. Revenue 6346 is zero.	0.00	
Info	1.605	**Warning** There are no expenditures in Program 46, but district has Skills Center.	0.00	

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Info	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	83,528.95	45,883.95
Info	4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasurer Item 241, Minus Warrants Outstanding.	54,928.21	54,984.30

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Lake Washington School District No.414

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Type	Number	Message	Amount 1	Amount 2
Info	4.506	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, ASB prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles	0.05	

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	120,877,375.00	20,869,370.00
Info	2.510	On the Balance Sheet General Ledger GL 862 is negative.	-8,804,010.63	

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

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PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits