

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2012-2013

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2012-2013

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, 2013, 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, 2012-August 31, 2013

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	233,110,479.49	2,952,293.65	42,106,102.91	46,771,596.02	859,152.18		325,799,624.25
Total Expenditures	233,561,591.32	2,753,962.53	37,235,423.53	135,013,489.60	645,061.43		409,209,528.41
Other Financing Uses	0.00		0.00	8,850,236.35	0.00		8,850,236.35
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-451,111.83	198,331.12	4,870,679.38	-97,092,129.93	214,090.75		-92,260,140.51
Beginning Total Fund Balance	22,671,086.72	807,445.56	7,900,618.79	146,390,587.51	2,007,049.15		179,776,787.73
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00		0.00
Ending Total Fund Balance	22,219,974.89	1,005,776.68	12,771,298.17	49,298,457.58	2,221,139.90		87,516,647.22

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,486,525.08	76,805.09	39,589.72	-88,499.88	591.59	0.00	1,515,011.60
Minus Warrants Outstanding	-3,287,865.52	-66,335.87	0.00	-1,171,020.84	0.00	0.00	-4,525,222.23
Taxes Receivable	26,945,747.74		18,061,082.34	15,780,783.00	0.00		60,787,613.08
Due From Other Funds	998,859.14	317,855.60	0.00	4,369.88	0.00	0.00	1,321,084.62
Due From Other Governmental Units	1,424,232.83	0.00	0.00	13,907.23	0.00	0.00	1,438,140.06
Accounts Receivable	62,270.10	0.00	0.00	0.00	0.00	0.00	62,270.10
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	10,696.49	465.35	4,708.45	24,692.38	548.31	0.00	41,110.98
Inventory	447,723.69	0.00					447,723.69
Prepaid Items	1,991,980.60	105,377.79		91,153.39	0.00	0.00	2,188,511.78
Investments	35,257,000.00	1,652,000.00	12,727,000.00	62,796,000.00	2,220,000.00	0.00	114,652,000.00
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
TOTAL ASSETS	65,337,170.15	2,086,167.96	30,832,380.51	77,451,385.16	2,221,139.90	0.00	177,928,243.68
LIABILITIES:							
Accounts Payable	4,668,258.48	86,393.28	0.00	11,369,501.66	0.00	0.00	16,124,153.42
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	820,818.08	0.00		0.00			820,818.08
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	4,770,657.61	0.00		0.00			4,770,657.61
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	3,278,084.09						3,278,084.09
Due To Other Funds	322,225.48	10,123.45	0.00	988,735.69	0.00	0.00	1,321,084.62

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Balance Sheet

COUNTY: 17 King

Governmental Funds

August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	2,218,814.29	983,874.55		0.00			3,202,688.84
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	27,038,337.23	0.00	18,061,082.34	15,794,690.23	0.00	0.00	60,894,109.80
TOTAL LIABILITIES	43,117,195.26	1,080,391.28	18,061,082.34	28,152,927.58	0.00	0.00	90,411,596.46
FUND BALANCE:							
Nonspendable Fund Balance	950,000.00	0.00	0.00	0.00	0.00	0.00	950,000.00
Restricted Fund Balance	3,427,558.00	1,005,776.68	12,771,298.17	48,244,635.46	0.00	0.00	65,449,268.31
Committed Fund Balance	11,655,524.00	0.00	0.00	0.00	0.00	0.00	11,655,524.00
Assigned Fund Balance	0.00	0.00	0.00	1,053,822.12	2,221,139.90	0.00	3,274,962.02
Unassigned Fund Balance	6,186,892.89	0.00	0.00	0.00	0.00	0.00	6,186,892.89
TOTAL FUND BALANCE	22,219,974.89	1,005,776.68	12,771,298.17	49,298,457.58	2,221,139.90	0.00	87,516,647.22
TOTAL LIABILITIES AND FUND BALANCE	65,337,170.15	2,086,167.96	30,832,380.51	77,451,385.16	2,221,139.90	0.00	177,928,243.68

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	71,208,548.12	2,952,293.65	36,507,685.88	35,583,364.07	29,668.57		146,281,560.29
State	145,042,518.75		0.00	11,138,231.95	798,520.01		156,979,270.71
Federal	10,991,913.82		2,100,589.25	0.00	0.00		13,092,503.07
Federal Stimulus	0.00						0.00
Other	478,633.97			0.00	0.00	0.00	478,633.97
TOTAL REVENUES	227,721,614.66	2,952,293.65	38,608,275.13	46,721,596.02	828,188.58	0.00	316,831,968.04
EXPENDITURES:							
CURRENT:							
Regular Instruction	142,347,262.15						142,347,262.15
Federal Stimulus	0.00						0.00
Special Education	30,379,333.49						30,379,333.49
Vocational Education	4,575,092.47						4,575,092.47
Skills Center	707,900.81						707,900.81
Compensatory Programs	8,058,463.71						8,058,463.71
Other Instructional Programs	4,698,138.15						4,698,138.15
Community Services	1,817,505.36						1,817,505.36
Support Services	40,779,827.15						40,779,827.15
Student Activities/Other		2,753,962.53				0.00	2,753,962.53
CAPITAL OUTLAY:							
Sites				3,231,382.45			3,231,382.45
Building				122,404,985.38			122,404,985.38
Equipment				8,854,598.11			8,854,598.11
Instructional Technology				0.00			0.00
Energy				522,523.66			522,523.66
Transportation Equipment					645,061.43		645,061.43
Sales and Lease				0.00			0.00
Other	198,068.03						198,068.03
DEBT SERVICE:							
Principal	0.00		14,315,000.00	0.00	0.00		14,315,000.00
Interest and Other Charges	0.00		22,920,423.53	0.00	0.00		22,920,423.53
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	233,561,591.32	2,753,962.53	37,235,423.53	135,013,489.60	645,061.43	0.00	409,209,528.41

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 17 King

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-5,839,976.66	198,331.12	1,372,851.60	-88,291,893.58	183,127.15	0.00	-92,377,560.37
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	5,352,408.57		3,497,827.78	0.00	0.00		8,850,236.35
Transfers Out (GL 536)	0.00		0.00	-8,850,236.35	0.00	0.00	-8,850,236.35
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	36,456.26		0.00	50,000.00	30,963.60		117,419.86
TOTAL OTHER FINANCING SOURCES (USES)	5,388,864.83		3,497,827.78	-8,800,236.35	30,963.60	0.00	117,419.86
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-451,111.83	198,331.12	4,870,679.38	-97,092,129.93	214,090.75	0.00	-92,260,140.51
BEGINNING TOTAL FUND BALANCE	22,671,086.72	807,445.56	7,900,618.79	146,390,587.51	2,007,049.15	0.00	179,776,787.73
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	22,219,974.89	1,005,776.68	12,771,298.17	49,298,457.58	2,221,139.90	0.00	87,516,647.22

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	68,786,123.00	71,208,548.12	2,422,425.12
State	146,831,640.00	145,042,518.75	-1,789,121.25
Federal	14,918,854.00	10,991,913.82	-3,926,940.18
Federal Stimulus	0.00	0.00	0.00
Other	48,111.00	478,633.97	430,522.97
TOTAL REVENUES	230,584,728.00	227,721,614.66	-2,863,113.34
EXPENDITURES			
CURRENT:			
Regular Instruction	145,056,358.00	142,347,262.15	2,709,095.85
Federal Stimulus	0.00	0.00	0.00
Special Education	29,240,041.00	30,379,333.49	-1,139,292.49
Vocational Education	4,148,006.00	4,575,092.47	-427,086.47
Skills Center	589,172.00	707,900.81	-118,728.81
Compensatory Programs	7,902,724.00	8,058,463.71	-155,739.71
Other Instructional Programs	7,852,288.00	4,698,138.15	3,154,149.85
Community Services	1,879,906.00	1,817,505.36	62,400.64
Support Services	41,967,603.00	40,779,827.15	1,187,775.85
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	172,478.00	198,068.03	-25,590.03
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	238,808,576.00	233,561,591.32	5,246,984.68
REVENUES OVER (UNDER) EXPENDITURES	-8,223,848.00	-5,839,976.66	2,383,871.34

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Budgetary Comparison Schedule

COUNTY: 17 King

General Fund

For The Year Ended August 31, 2013

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	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	6,617,098.00	5,352,408.57	-1,264,689.43
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	36,456.26	36,456.26
TOTAL OTHER FINANCING SOURCES (USES)	6,617,098.00	5,388,864.83	-1,228,233.17
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,606,750.00	-451,111.83	1,155,638.17
BEGINNING TOTAL FUND BALANCE	19,829,671.00	22,671,086.72	2,841,415.72
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	18,222,921.00	22,219,974.89	3,997,053.89

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,536,820.00	2,952,293.65	-1,584,526.35
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	4,536,820.00	2,952,293.65	-1,584,526.35
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,556,227.00	2,753,962.53	1,802,264.47
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	4,556,227.00	2,753,962.53	1,802,264.47
REVENUES OVER (UNDER) EXPENDITURES	-19,407.00	198,331.12	217,738.12

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Budgetary Comparison Schedule

COUNTY: 17 King

Associated Student Body Fund

For The Year Ended August 31, 2013

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			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-19,407.00	198,331.12	217,738.12
BEGINNING TOTAL FUND BALANCE	609,937.00	807,445.56	197,508.56
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	590,530.00	1,005,776.68	415,246.68

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	36,487,563.00	36,507,685.88	20,122.88
State	0.00	0.00	0.00
Federal	2,196,120.00	2,100,589.25	2,100,589.25
Federal Stimulus			
Other			
TOTAL REVENUES	38,683,683.00	38,608,275.13	-75,407.87
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	18,890,000.00	14,315,000.00	4,575,000.00
Interest and Other Charges	25,080,565.00	22,920,423.53	2,160,141.47
TOTAL EXPENDITURES	43,970,565.00	37,235,423.53	6,735,141.47
 REVENUES OVER (UNDER) EXPENDITURES	 -5,286,882.00	 1,372,851.60	 6,659,733.60

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Budgetary Comparison Schedule

COUNTY: 17 King

Debt Service Fund

For The Year Ended August 31, 2013

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	6,160,233.00	3,497,827.78	-2,662,405.22
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	6,160,233.00	3,497,827.78	-2,662,405.22
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	873,351.00	4,870,679.38	3,997,328.38
BEGINNING TOTAL FUND BALANCE	7,375,838.00	7,900,618.79	524,780.79
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	8,249,189.00	12,771,298.17	4,522,109.17

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	32,748,780.00	35,583,364.07	2,834,584.07
State	10,972,408.00	11,138,231.95	165,823.95
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	43,721,188.00	46,721,596.02	3,000,408.02
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	3,740,850.00	3,231,382.45	509,467.55
Building	158,627,849.00	122,404,985.38	36,222,863.62
Equipment	9,476,052.00	8,854,598.11	621,453.89
Instructional Technology	0.00	0.00	0.00
Energy	1,200,000.00	522,523.66	677,476.34
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 17 King

Capital Projects Fund

For The Year Ended August 31, 2013

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	173,044,751.00	135,013,489.60	38,031,261.40

REVENUES OVER (UNDER) EXPENDITURES	-129,323,563.00	-88,291,893.58	41,031,669.42
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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)	-12,777,331.00	-8,850,236.35	3,927,094.65
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	50,000.00	50,000.00
TOTAL OTHER FINANCING SOURCES (USES)	-12,777,331.00	-8,800,236.35	3,977,094.65

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-142,100,894.00	-97,092,129.93	45,008,764.07
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BEGINNING TOTAL FUND BALANCE	146,390,588.00	146,390,587.51	-0.49
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Prior Year(s) Corrections or Restatements		0.00	0.00
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ENDING TOTAL FUND BALANCE	4,289,694.00	49,298,457.58	45,008,763.58
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Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2013

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	11,009.00	29,668.57	18,659.57
State	738,821.00	798,520.01	59,699.01
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	749,830.00	828,188.58	78,358.58
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	1,348,494.00	645,061.43	703,432.57
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,348,494.00	645,061.43	703,432.57

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 17 King

Transportation Vehicle Fund

For The Year Ended August 31, 2013

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-598,664.00	183,127.15	781,791.15
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	30,963.60	30,963.60
TOTAL OTHER FINANCING SOURCES (USES)	0.00	30,963.60	30,963.60
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-598,664.00	214,090.75	812,754.75
BEGINNING TOTAL FUND BALANCE	2,003,313.00	2,007,049.15	3,736.15
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,404,649.00	2,221,139.90	816,490.90

E.S.D. 121

Statement Of Fiduciary Net Assets

COUNTY: 17 King

Fiduciary Funds

August 31, 2013

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	324.23	0.00
Minus Warrants Outstanding	-25.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	72.61	0.00
Investments	195,000.00	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
TOTAL ASSETS	195,371.84	0.00
LIABILITIES:		
Accounts Payable	841.89	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	841.89	0.00
NET ASSETS:		
Net assets held in trust for:		
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	22,173.29	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	194,529.95	0.00

E.S.D. 121

Statement of Changes in Fiduciary Net Assets

COUNTY: 17 King

Fiduciary Funds

For the Year Ended August 31, 2013

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	45,741.10	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	45,741.10	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	2,022.41	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	2,022.41	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	47,763.51	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	46,243.25	
Other	0.00	0.00
TOTAL DEDUCTIONS	46,243.25	0.00
Net Increase (Decrease)	1,520.26	0.00
Net Assets--Beginning	193,009.69	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	194,529.95	0.00

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 17 King

For the Year Ended August 31, 2013

Description	Beginning Outstanding Debt September 1, 2012	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2013
Total Voted Bonds	469,185,000.00	0.00	11,840,000.00	457,345,000.00
Total Non-Voted Notes/Bonds	31,195,000.00	0.00	2,475,000.00	28,720,000.00
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
Other Long-Term Debt				
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	4,007,020.78	814,885.15	0.00	4,821,905.93
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	4,007,020.78	814,885.15	0.00	4,821,905.93
TOTAL LONG-TERM LIABILITIES	504,387,020.78	814,885.15	14,315,000.00	490,886,905.93

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	53,854,788.94	36,336,945.32	31,402,995.37	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	265.78	48.00	42.00	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
1000 Total Local Taxes	53,855,054.72	36,336,993.32	31,403,037.37	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	5,489,207.92			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	11,482.93			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	182,227.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	878,071.13			
2200 Sales of Goods, Supplies and Services, Unassigned	1,180,724.42		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	55,709.50			
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	621,676.70			
2298 School Food Services--Sales of Goods, Supplies, and Services	5,335,327.68			
2300 Investment Earnings	787,818.68	170,692.56	1,426,382.16	29,668.57
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	1,585,393.48		0.00	0.00
2600 Fines and Damages	89,690.15		0.00	0.00
2700 Rentals and Leases	697,206.52	0.00	0.00	0.00
2800 Insurance Recoveries	25,758.99		0.00	0.00
2900 Local Support Nontax, Unassigned	331,497.90	0.00	2,753,944.54	0.00
2910 E-rate	81,700.40		0.00	
2000 Total Local Support Nontax	17,353,493.40	170,692.56	4,180,326.70	29,668.57
STATE, GENERAL PURPOSE				

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
3100 Apportionment	116,317,902.04			
3121 Special Education - General Apportionment	3,444,272.26			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 Total State, General Purpose	119,762,174.30	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	27,105.15		10,844,824.40	
4121 Special Education	16,714,867.34			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4155 Learning Assistance	1,002,931.91			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,200,870.50			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	1,291,841.23			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	219,246.11			
4188 Day Care	0.00			
4198 School Food Service	34,500.17			
4199 Transportation - Operations	4,758,732.52			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		293,407.55	
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			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	30,249.52			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				798,520.01

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4000 Total State, Special Purpose	25,280,344.45		11,138,231.95	798,520.01
FEDERAL, GENERAL PURPOSE				
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	14,564.52	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	2,100,589.25	0.00	0.00
5000 Total Federal, General Purpose	14,564.52	2,100,589.25	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	5,539,502.00			
6138 Secondary Vocational Education	100,287.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	25,228.00			
6151 ESEA Disadvantaged, Fed	1,704,199.55			
6152 Other Title, ESEA Fed	512,499.00			
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			
6164 Limited English Proficiency	238,016.15			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	1,840,800.18			
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	585,035.48			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	53,733.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6300 Federal Grants Through Other Agencies, Unassigned	11,200.00		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	41,012.78			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			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	325,836.16			
6000 Total Federal, Special Purpose	10,977,349.30		0.00	
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	6,868.28		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 17 King

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	27,983.00			
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			
7000 Total Revenues From Other School Districts	34,851.28		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	18,782.69		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	245,000.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	180,000.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	443,782.69		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	36,456.26		0.00	30,963.60
9400 Compensated Loss of Fixed Assets	0.00		50,000.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	5,352,408.57	3,497,827.78	0.00	0.00
9000 Total Other Financing Sources	5,388,864.83	3,497,827.78	50,000.00	30,963.60
TOTAL REVENUES AND OTHER FINANCING SOURCES	233,110,479.49	42,106,102.91	46,771,596.02	859,152.18

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	141,754,674.32	11 Bd of Dir	675,191.19	0 Debit Transfer	1,260,322.36
02 ALE	610,934.27	12 Supt Off	412,255.04	1 Credit Transfer	-1,260,322.36
11 Stim, Title I	.00	13 Busns Off	2,289,342.59	2 Cert. Salaries	111,402,875.57
12 Stim, Schl Imprv	.00	14 HR	1,290,149.35	3 Class. Salaries	32,585,675.27
13 Federal Stimulus - SFSF and Education Jobs	.00	15 Pblc Rltn	524,088.07	4 Employee Benefits	47,953,807.06
14 Stim, IDEA	.00	21 Supv Inst	5,139,696.86	5 Supplies / Materials	13,525,746.68
18 Stim, Compt Grants	.00	22 Lrn Resrc	4,746,452.54	7 Purchased Services	27,620,597.88
19 Stim, Other	.00	23 Princ Off	15,429,729.30	8 Travel	274,820.83
21 Sp Ed, Sup, St	24,940,757.49	24 Guid/Coun	5,459,846.69	9 Capital Outlay	198,068.03
24 Sp Ed, Sup, Fed	5,438,576.00	25 Pupil M/S	3,092,935.63	TOTAL ALL OBJECTS	233,561,591.32
26 Sp Ed, Inst, St	.00	26 Health	7,804,136.33		
29 Sp Ed, Oth, Fed	.00	27 Teaching	139,007,838.05		
31 Voc, Basic, St	3,612,786.52	28 Extracur	4,952,108.65		
34 MidSchCar/Tec	864,311.95	29 Pmt to SD	226,961.35		
38 Voc, Fed	97,994.00	31 InstProDev	6,080,097.76		
39 Voc, Other	.00	32 Inst Tech	.00		
45 Skil Cnt, Bas, St	683,248.81	41 Supervisn	155,182.03		
46 Skill Cntr, Fed	24,652.00	42 Food	3,189,350.39		
51 ESEA Disadvantaged, Fed	1,665,233.10	44 Operation	4,255,778.21		
52 Other Title, ESEA, Fed	500,781.00	49 Transfers	-98,730.73		
53 ESEA Migrant, Federal	.00	51 Supervisn	834,038.75		
54 Read First, Fed	.00	52 Operation	7,350,627.74		
55 LAP	1,015,261.83	53 Maintnce	819,268.83		
56 St In, Ctr/Hm, D	.00	56 Insurance	183,622.97		
57 St In, N/D, Fed	.00	59 Transfers	-790,370.51		
58 Sp/Plt Pgm, St	1,186,315.00	61 Supv Bldg	381,199.61		
59 Inst. JAJ	.00	62 Grnd Mnt	744,293.42		
61 Head Start, Fed	585,035.48	63 Oper Bldg	6,783,474.58		
62 MS, Pro Dv, Fed	.00	64 Maintnce	2,434,281.88		
64 LEP, Fed	233,349.17	65 Utilities	5,257,967.78		
65 Tran Biling, St	2,135,767.63	67 Bldg Secu	320,346.87		
66 Stu Achvmnt, St	227,622.43	68 Insurance	1,225,026.00		
67 Ind Ed, Fd, JOM	.00	72 Info Sys	2,222,054.80		
		73 Printing	31,213.12		

E.S.D. 121

Program/Activity/Object Report

COUNTY: 17 King

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	65,389.00
69 Comp, Othr	443,709.07
71 Traffic Safety	.00
73 Summer School	204,619.82
74 Highly Capable	380,155.60
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	4,231,875.35
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	718,922.97
89 Othr Comm Srv	1,112,956.32
97 Distwide Suppt	24,927,894.51
98 Schl Food Serv	7,501,579.90
99 Pupil Transp	8,397,187.78
TOTAL ALL PROGRAMS	233,561,591.32

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	413,217.17
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	718,919.01
TOTAL ALL ACTIVITIES	233,561,591.32

REPORT F196

Lake Washington School District No. 414

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E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 17 King

Fiscal Year 2012-2013

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, 2013

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	3,254,658.06	32,657.23		1,265,584.43	443,524.41	437,631.93	32,705.11	1,039,531.55	3,023.40	0.00
22 Lrn Resrc	4,720,697.75	379.00		2,682,629.84	658,600.11	1,205,789.73	154,906.33	4,218.39	0.00	14,174.35
23 Princ Off	14,971,100.36	42,143.28		7,249,949.00	3,800,172.63	3,527,755.98	262,846.85	79,515.00	8,717.62	0.00
24 Guid/Coun	4,825,976.26	3,899.86		3,086,925.84	397,323.59	1,141,808.12	66,151.83	129,644.40	222.62	0.00
25 Pupil M/S	3,083,111.66	0.00		420.00	1,816,420.81	1,053,636.52	7,630.79	204,794.03	209.51	0.00
26 Health	1,824,528.57	4,333.82		445,044.96	851,108.35	412,120.97	77,491.57	28,303.01	6,125.89	0.00
27 Teaching	100,713,349.55	220,716.11		68,143,378.30	1,551,262.36	22,273,256.80	5,360,652.22	3,135,484.36	28,599.40	0.00
28 Extracur	3,498,606.14	136,158.06		1,620,258.83	923,725.09	467,082.65	104,633.23	204,248.12	38,328.07	4,172.09
31 InstProDev	4,862,645.97	4,457.76		4,029,972.36	0.00	810,149.45	14,800.97	2,649.16	616.27	0.00
01 TOTAL	141,754,674.32	444,745.12		88,524,163.56	10,442,137.35	31,329,232.15	6,081,818.90	4,828,388.02	85,842.78	18,346.44

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 17 King

For the Year Ended August 31, 2013

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	91.84	0.00		0.00	0.00	0.00	91.84	0.00	0.00	0.00
23 Princ Off	103,472.00	371.67		23,059.70	50,189.79	27,805.21	1,572.00	473.63	0.00	0.00
24 Guid/Coun	34,143.38	0.00		24,700.46	0.00	9,442.92	0.00	0.00	0.00	0.00
27 Teaching	471,219.65	264.57		302,139.35	899.14	96,940.41	8,339.93	62,636.25	0.00	0.00
28 Extracur	2,007.40	0.00		1,735.00	0.00	272.40	0.00	0.00	0.00	0.00
02 TOTAL	610,934.27	636.24		351,634.51	51,088.93	134,460.94	10,003.77	63,109.88	0.00	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 17 King

For the Year Ended August 31, 2013

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	1,120,174.88	1,212.91		504,252.78	331,722.75	254,093.04	10,883.40	17,470.23	539.77	0.00
23 Princ Off	70,156.20	0.00		0.00	46,278.48	23,877.72	0.00	0.00	0.00	0.00
24 Guid/Coun	20,580.39	0.00		231.00	0.00	36.97	20,312.42	0.00	0.00	0.00
26 Health	5,703,170.74	2,244.03		3,355,410.96	49,779.59	1,126,189.12	30,395.26	1,127,595.55	11,556.23	0.00
27 Teaching	17,603,426.55	333,528.82		7,172,922.57	3,784,400.80	4,443,728.22	47,422.21	1,807,219.30	14,204.63	0.00
29 Pmt to SD	181,042.35							181,042.35		
31 InstProDev	242,206.38	0.00		185,421.66	0.00	56,784.72	0.00	0.00	0.00	0.00
21 TOTAL	24,940,757.49	336,985.76		11,218,238.97	4,212,181.62	5,904,709.79	109,013.29	3,133,327.43	26,300.63	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 17 King

For the Year Ended August 31, 2013

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	61,300.28	0.00		0.00	42,733.48	18,566.80	0.00	0.00	0.00	0.00
26 Health	225,182.29	0.00		116,065.41	21,615.91	34,786.97	0.00	52,714.00	0.00	0.00
27 Teaching	5,106,174.43	0.00		1,171,429.19	924,963.55	911,747.84	43,668.71	2,054,212.58	152.56	0.00
29 Pmt to SD	45,919.00							45,919.00		
24 TOTAL	5,438,576.00	0.00		1,287,494.60	989,312.94	965,101.61	43,668.71	2,152,845.58	152.56	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 17 King

For the Year Ended August 31, 2013

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	134,123.75	986.58		53,946.97	23,747.52	24,027.81	7,383.98	15,802.08	8,228.81	0.00
24 Guid/Coun	562,810.07	1,181.07		158,369.66	241,448.60	154,539.78	4,716.63	1,941.19	613.14	0.00
27 Teaching	2,910,959.60	11,802.23		1,789,908.46	109,971.01	607,488.36	171,034.89	201,908.66	18,845.99	0.00
28 Extracur	4,893.10	977.12		140.00	0.00	12.98	139.72	0.00	3,623.28	0.00
31 TOTAL	3,612,786.52	14,947.00		2,002,365.09	375,167.13	786,068.93	183,275.22	219,651.93	31,311.22	0.00

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 17 King

For the Year Ended August 31, 2013

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	238,669.22	0.00		161,710.78	23,144.06	53,753.10	61.28	0.00	0.00	0.00
27 Teaching	624,068.95	419.84		401,099.73	0.00	128,729.57	77,326.59	13,715.91	2,777.31	0.00
28 Extracur	1,573.78	0.00		0.00	0.00	0.00	0.00	1,573.78	0.00	0.00
34 TOTAL	864,311.95	419.84		562,810.51	23,144.06	182,482.67	77,387.87	15,289.69	2,777.31	0.00

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 17 King

For the Year Ended August 31, 2013

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	1,005.88	0.00		0.00	0.00	0.00	0.00	0.00	1,005.88	0.00
27 Teaching	96,988.12	654.80		1,160.04	43,249.18	26,982.84	4,606.75	16,527.73	3,806.78	0.00
38 TOTAL	97,994.00	654.80		1,160.04	43,249.18	26,982.84	4,606.75	16,527.73	4,812.66	0.00

E.S.D. 121

PROGRAM 45 - Skills Center, Basic, State

COUNTY: 17 King

For the Year Ended August 31, 2013

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	9,764.19	0.00		0.00	0.00	0.00	736.69	7,701.34	1,326.16	0.00
23 Princ Off	177,031.29	0.00		8,311.51	113,457.94	37,476.87	2,977.39	13,545.66	1,261.92	0.00
27 Teaching	496,453.33	586.71	0.00	19,480.49	0.00	6,472.12	29,435.43	438,645.16	1,833.42	0.00
45 TOTAL	683,248.81	586.71	0.00	27,792.00	113,457.94	43,948.99	33,149.51	459,892.16	4,421.50	0.00

E.S.D. 121

PROGRAM 46 - Skills Center, Federal

COUNTY: 17 King

For the Year Ended August 31, 2013

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	24,652.00	1,396.20		0.00	0.00	0.00	19,537.92	3,717.88	0.00	0.00
46 TOTAL	24,652.00	1,396.20		0.00	0.00	0.00	19,537.92	3,717.88	0.00	0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2013

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	6,662.25	0.00		0.00	3,969.76	619.24	145.80	1,927.45	0.00	0.00
27 Teaching	1,335,863.78	26,557.24		788,301.17	132,938.00	288,289.12	22,872.21	76,906.04	0.00	0.00
31 InstProDev	322,707.07	0.00		69,921.99	0.00	17,542.88	2,455.41	210,421.00	22,365.79	0.00
51 TOTAL	1,665,233.10	26,557.24		858,223.16	136,907.76	306,451.24	25,473.42	289,254.49	22,365.79	0.00

E.S.D. 121

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

COUNTY: 17 King

For the Year Ended August 31, 2013

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
31 InstProDev	500,781.00	7,776.08		367,984.38	1,178.60	83,036.88	6,283.33	22,173.12	12,348.61	0.00
52 TOTAL	500,781.00	7,776.08		367,984.38	1,178.60	83,036.88	6,283.33	22,173.12	12,348.61	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 17 King

For the Year Ended August 31, 2013

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	59,071.20	0.00		34,772.08	11,681.81	12,617.31	0.00	0.00	0.00	0.00
27 Teaching	911,770.55	2,993.66		546,784.81	47,773.00	198,139.92	107,978.85	8,081.66	18.65	0.00
31 InstProDev	44,420.08	0.00		36,821.36	0.00	7,598.72	0.00	0.00	0.00	0.00
55 TOTAL	1,015,261.83	2,993.66		618,378.25	59,454.81	218,355.95	107,978.85	8,081.66	18.65	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 17 King

For the Year Ended August 31, 2013

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	26,404.00	0.00		21,643.00	0.00	4,761.00	0.00	0.00	0.00	0.00
23 Princ Off	2,000.00	0.00		0.00	0.00	0.00	0.00	2,000.00	0.00	0.00
27 Teaching	1,155,411.00	0.00		957,766.66	0.00	151,101.34	46,543.00	0.00	0.00	0.00
31 InstProDev	2,500.00	0.00		0.00	0.00	0.00	0.00	2,500.00	0.00	0.00
58 TOTAL	1,186,315.00	0.00		979,409.66	0.00	155,862.34	46,543.00	4,500.00	0.00	0.00

E.S.D. 121

PROGRAM 61 - Head Start, Federal

COUNTY: 17 King

For the Year Ended August 31, 2013

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	1,854.04	0.00		0.00	0.00	0.00	1,854.04	0.00	0.00	0.00
23 Princ Off	9,692.24	0.00		0.00	6,550.24	3,142.00	0.00	0.00	0.00	0.00
27 Teaching	573,489.20	66,202.67		0.00	350,373.06	141,664.85	9,805.48	1,627.65	3,815.49	0.00
61 TOTAL	585,035.48	66,202.67		0.00	356,923.30	144,806.85	11,659.52	1,627.65	3,815.49	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 17 King

For the Year Ended August 31, 2013

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	164,582.37	20,010.63		44,103.34	5,528.32	7,448.58	84,802.97	1,989.99	698.54	0.00
31 InstProDev	68,766.80	0.00		35,262.55	432.28	9,986.25	0.00	23,085.72	0.00	0.00
64 TOTAL	233,349.17	20,010.63		79,365.89	5,960.60	17,434.83	84,802.97	25,075.71	698.54	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 17 King

For the Year Ended August 31, 2013

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	44,111.33	185.45		34,772.30	0.00	7,729.63	1,423.95	0.00	0.00	0.00
27 Teaching	2,056,397.91	118.12		1,241,686.33	256,362.70	555,229.80	59.89	1,720.00	1,221.07	0.00
31 InstProDev	35,258.39	0.00		19,928.34	0.00	5,330.05	0.00	10,000.00	0.00	0.00
65 TOTAL	2,135,767.63	303.57		1,296,386.97	256,362.70	568,289.48	1,483.84	11,720.00	1,221.07	0.00

E.S.D. 121

PROGRAM 66 - Student Achievement, State

COUNTY: 17 King

For the Year Ended August 31, 2013

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
23 Princ Off	24,883.10	417.50		13,764.24	3,502.28	4,922.34	63.50	288.50	1,924.74	0.00
27 Teaching	202,739.33	13,015.78		108,017.12	8,875.86	18,400.21	48,201.93	3,025.84	3,202.59	0.00
66 TOTAL	227,622.43	13,433.28		121,781.36	12,378.14	23,322.55	48,265.43	3,314.34	5,127.33	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 17 King

For the Year Ended August 31, 2013

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	64,468.22	0.00		0.00	43,500.67	17,391.71	0.00	1,000.00	2,575.84	0.00
27 Teaching	920.78	153.50		0.00	249.50	26.28	45.00	446.50	0.00	0.00
68 TOTAL	65,389.00	153.50		0.00	43,750.17	17,417.99	45.00	1,446.50	2,575.84	0.00

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 17 King

For the Year Ended August 31, 2013

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	368.70	0.00		0.00	317.30	51.40	0.00	0.00	0.00	0.00
23 Princ Off	80.14	0.00		0.00	0.00	0.00	80.14	0.00	0.00	0.00
26 Health	705.78	0.00		0.00	0.00	0.00	705.78	0.00	0.00	0.00
27 Teaching	442,543.57	999.61		140.00	288,937.13	133,832.51	15,197.81	988.36	2,448.15	0.00
31 InstProDev	10.88	10.88		0.00	0.00	0.00	0.00	0.00	0.00	0.00
69 TOTAL	443,709.07	1,010.49		140.00	289,254.43	133,883.91	15,983.73	988.36	2,448.15	0.00

E.S.D. 121

PROGRAM 73 - Summer School

COUNTY: 17 King

For the Year Ended August 31, 2013

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	30,491.70	0.00		0.00	20,965.30	9,342.86	183.54	0.00	0.00	0.00
23 Princ Off	26,805.28	0.00		19,199.12	4,271.96	3,325.44	0.00	0.00	8.76	0.00
25 Pupil M/S	3,878.67	0.00		0.00	3,336.80	541.87	0.00	0.00	0.00	0.00
26 Health	23.99	0.00		0.00	0.00	0.00	23.99	0.00	0.00	0.00
27 Teaching	143,420.18	5,712.76		115,456.10	0.00	18,200.91	1,817.41	2,233.00	0.00	0.00
73 TOTAL	204,619.82	5,712.76		134,655.22	28,574.06	31,411.08	2,024.94	2,233.00	8.76	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 17 King

For the Year Ended August 31, 2013

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	61,804.74	0.00		0.00	42,331.20	18,773.26	222.00	478.28	0.00	0.00
26 Health	46,933.38	0.00		36,497.85	0.00	10,435.53	0.00	0.00	0.00	0.00
27 Teaching	271,417.48	1,127.30		157,811.95	18,568.41	49,104.11	38,744.23	6,061.48	0.00	0.00
74 TOTAL	380,155.60	1,127.30		194,309.80	60,899.61	78,312.90	38,966.23	6,539.76	0.00	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 17 King

For the Year Ended August 31, 2013

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	23,867.93	1,270.00		0.00	0.00	0.00	4,971.67	16,784.81	841.45	0.00
22 Lrn Resrc	25,662.95	100.00		0.00	0.00	0.00	25,105.11	457.84	0.00	0.00
23 Princ Off	44,508.69	475.00		0.00	15,434.81	7,281.91	18,065.11	3,251.86	0.00	0.00
24 Guid/Coun	16,336.59	0.00		0.00	0.00	0.00	889.96	15,446.63	0.00	0.00
25 Pupil M/S	5,945.30	0.00		0.00	12.42	1.88	5,449.00	482.00	0.00	0.00
26 Health	3,591.58	0.00		0.00	0.00	0.00	3,591.58	0.00	0.00	0.00
27 Teaching	3,696,527.83	55,475.51		2,001,579.34	12,501.42	623,068.00	436,340.37	468,311.94	37,853.90	61,397.35
28 Extracur	413,843.96	19,277.60		184,002.90	70,780.55	51,734.60	20,187.24	10,070.80	675.00	57,115.27
31 InstProDev	801.19	0.00		280.00	0.00	25.59	0.00	195.00	300.60	0.00
63 Oper Bldg	789.33	0.00			663.54	125.79	0.00	0.00	0.00	0.00
79 TOTAL	4,231,875.35	76,598.11		2,185,862.24	99,392.74	682,237.77	514,600.04	515,000.88	39,670.95	118,512.62

E.S.D. 121

PROGRAM 88 - Day Care

COUNTY: 17 King

For the Year Ended August 31, 2013

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	3.96	0.00		0.00	0.00	0.00	0.00	0.00	3.96	0.00
91 Publ Actv	718,919.01	3,147.83		0.00	443,580.15	225,381.18	44,112.10	189.93	2,507.82	0.00
88 TOTAL	718,922.97	3,147.83		0.00	443,580.15	225,381.18	44,112.10	189.93	2,511.78	0.00

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 17 King

For the Year Ended August 31, 2013

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	896.49	0.00		0.00	0.00	0.00	896.49	0.00	0.00	0.00
27 Teaching	5,457.93	459.25		4,298.04	42.09	553.55	0.00	105.00	0.00	0.00
28 Extracur	1,031,184.27	38,226.57		178,272.18	448,513.75	187,358.24	50,533.89	112,418.28	1,487.43	14,373.93
63 Oper Bldg	75,417.63	0.00			63,397.43	12,020.20	0.00	0.00	0.00	0.00
89 TOTAL	1,112,956.32	38,685.82		182,570.22	511,953.27	199,931.99	51,430.38	112,523.28	1,487.43	14,373.93

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 17 King

For the Year Ended August 31, 2013

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	675,191.19	6,527.77			0.00	0.00	7,068.92	656,287.68	5,306.82	0.00
12 Supt Off	412,255.04	691.51		249,754.60	71,465.00	74,297.13	4,462.61	5,206.30	6,377.89	0.00
13 Busns Off	2,289,342.59	13,510.35		20,562.23	1,546,497.92	538,901.48	79,070.12	88,927.96	1,872.53	0.00
14 HR	1,290,149.35	9,610.47		137,832.31	718,060.00	250,280.52	18,760.44	154,535.07	1,070.54	0.00
15 Pblc Rltn	524,088.07	4,339.52		0.00	334,738.15	105,050.44	16,756.13	62,584.87	618.96	0.00
61 Supv Bldg	381,199.61	1,509.88		0.00	269,862.22	86,113.06	7,448.24	15,722.44	543.77	0.00
62 Grnd Mnt	744,293.42	0.00			352,063.69	133,031.26	77,255.99	175,204.17	0.00	6,738.31
63 Oper Bldg	6,707,267.62	67.88			4,145,077.05	1,757,050.55	56,097.31	748,957.32	17.51	0.00
64 Maintnce	2,434,281.88	1,708.12	0.00		1,010,707.43	343,134.20	396,549.93	642,085.47	0.00	40,096.73
65 Utilities	5,257,967.78	0.00	0.00		6,661.35	808.63	7,307.26	5,243,190.54	0.00	0.00
67 Bldg Secu	320,346.87	0.00			0.00	0.00	1,228.74	319,118.13	0.00	0.00
68 Insurance	1,225,026.00	0.00					0.00	1,225,026.00		0.00
72 Info Sys	2,222,054.80	4,690.28	0.00	0.00	1,106,646.33	341,850.06	116,931.99	642,840.38	9,095.76	0.00
73 Printing	31,213.12	8,022.45	-259,732.42	0.00	145,317.64	47,298.48	82,508.41	7,798.56	0.00	0.00
74 Warehouse	413,217.17	12,178.35	-111,488.70	0.00	339,660.96	132,677.64	35,246.62	4,942.30	0.00	0.00
97 TOTAL	24,927,894.51	62,856.58	-371,221.12	408,149.14	10,046,757.74	3,810,493.45	906,692.71	9,992,427.19	24,903.78	46,835.04

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 17 King

For the Year Ended August 31, 2013

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	155,182.03	11,838.40		0.00	0.00	0.00	8,361.30	134,982.33	0.00	0.00
42 Food	3,189,350.39	0.00					3,189,350.39	0.00		
44 Operation	4,255,778.21	118,842.31			191,989.67	120,094.17	787,032.24	3,037,819.82	0.00	0.00
49 Transfers	-98,730.73		-98,730.73							
98 TOTAL	7,501,579.90	130,680.71	-98,730.73	0.00	191,989.67	120,094.17	3,984,743.93	3,172,802.15	0.00	0.00

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 17 King

For the Year Ended August 31, 2013

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
51 Supervisn	834,038.75	1,941.88		0.00	589,651.10	197,553.47	14,544.02	30,348.28	0.00	0.00
52 Operation	7,350,627.74	756.58			2,974,030.98	1,488,720.77	728,835.78	2,158,283.63	0.00	0.00
53 Maintnce	819,268.83	2.00			226,936.29	77,820.34	328,815.52	185,694.68	0.00	0.00
56 Insurance	183,622.97							183,622.97		
59 Transfers	-790,370.51		-790,370.51							
99 TOTAL	8,397,187.78	2,700.46	-790,370.51	0.00	3,790,618.37	1,764,094.58	1,072,195.32	2,557,949.56	0.00	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	81,700.40
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	2,623,758.54
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	130,186.00
D.	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
E.	Enter the amount of Program 13 expenditures related to the Education Job Funds.	0.00

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, 2013

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.

10,439.34

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

0.120

a) Total All Programs (SYSTEM CALCULATED)

233,561,591.32

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

24,927,894.51

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

208,633,696.81

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, 2013

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, 2013

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, 2013

INDIRECT EXPENDITURES

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

50,652.27

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.

40,000.00

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.

1,791,349.68

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, 2013

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 2012-2013

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2014-15

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	208,633,696.81	151,232.99		3,189,350.39			205,293,113.43
PROGRAM 97 ACTIVITIES							
11 Board of Directors	675,191.19	0.00		0.00	624,538.92	50,652.27	
12 Superintendent's Office	412,255.04	0.00		0.00	412,255.04	0.00	
13 Business Office	2,289,342.59	0.00		0.00		2,289,342.59	
14 Human Resources	1,290,149.35	0.00		0.00		1,290,149.35	
15 Public Relations	524,088.07	0.00		0.00	484,088.07	40,000.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	381,199.61	0.00		0.00	381,199.61	0.00	
62 Grounds Maintenance	744,293.42	6,738.31		0.00	737,555.11	0.00	
63 Operation of Buildings	6,707,267.62	0.00		0.00	6,707,267.62	0.00	
64 Maintenance	2,434,281.88	40,096.73		0.00	2,394,185.15	0.00	
65 Utilities	5,257,967.78	0.00		0.00	5,257,967.78	0.00	
67 Building and Property Security	320,346.87	0.00		0.00	320,346.87	0.00	
68 Insurance	1,225,026.00	0.00		0.00	1,225,026.00	0.00	
72 Information Systems	2,222,054.80	0.00		0.00	430,705.12	1,791,349.68	
73 Printing	31,213.12	0.00		0.00		31,213.12	
74 Warehousing	413,217.17	0.00		0.00		413,217.17	
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				
Total Program 97	24,927,894.51	46,835.04	0.00	0.00	18,975,135.29	5,905,924.18	

E.S.D. 121

Fiscal Year 2012-2013

COUNTY: 17 King

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2014-15

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	233,561,591.32	198,068.03	0.00	3,189,350.39		5,905,924.18	205,293,113.43
Unallowable Costs					-18,975,135.29		18,975,135.29
TOTALS	233,561,591.32	198,068.03	0.00	3,189,350.39		5,905,924.18	224,268,248.72

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

FY 10-11

1. FY 10-11 INDIRECT EXPENDITURES	5,045,530.88
2. FY 10-11 DIRECT EXPENDITURES	210,940,108.52
3. FY 10-11 OVER/UNDER RECOVERY (CALCULATED)	-116,344.62
4. FY 10-11 TOTAL POOL (LINE 1 + LINE 3)	4,929,186.26
5. CALCULATED FY 10-11 RESTRICTED INDIRECT RATE TO BE USED IN FY 12-13	0.0234

FY 12-13

6. FY 12-13 INDIRECT EXPENDITURES FROM COLUMN 6	5,905,924.18
7. FY 10-11 OVER/UNDER RECOVERY (LINE 3)	-116,344.62
8. FY 12-13 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,789,579.56
9. FY 12-13 DIRECT EXPENDITURES FROM COLUMN 7	224,268,248.72
10. FY 12-13 RESTRICTED INDIRECT RATE (LINE 5)	0.0234
11. FY 12-13 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,247,877.02
12. FY 12-13 OVER/UNDER RECOVER (LINE 8 - LINE 11)	541,702.54
13. FY 12-13 TOTAL POOL (LINE 6 + LINE 12)	6,447,626.72
14. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15 (LINE 13 / LINE 9)	0.0287

E.S.D. 121

Fiscal Year 2012-2013

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2014-15

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	208,633,696.81	151,232.99		3,189,350.39			205,293,113.43
PROGRAM 97 ACTIVITIES							
11 Board of Directors	675,191.19	0.00		0.00	624,538.92	50,652.27	
12 Superintendents Office	412,255.04	0.00		0.00		412,255.04	
13 Business Office	2,289,342.59	0.00		0.00		2,289,342.59	
14 Human Resources	1,290,149.35	0.00		0.00		1,290,149.35	
15 Public Relations	524,088.07	0.00			484,088.07	40,000.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	381,199.61	0.00		0.00		381,199.61	
62 Grounds Maintenance	744,293.42	6,738.31		0.00		737,555.11	
63 Operation of Buildings	6,707,267.62	0.00		0.00		6,707,267.62	
64 Maintenance	2,434,281.88	40,096.73		0.00		2,394,185.15	
65 Utilities	5,257,967.78	0.00		0.00		5,257,967.78	
67 Building and Property Security	320,346.87	0.00		0.00		320,346.87	
68 Insurance	1,225,026.00	0.00		0.00		1,225,026.00	
72 Information Systems	2,222,054.80	0.00		0.00		2,222,054.80	
73 Printing	31,213.12	0.00		0.00		31,213.12	
74 Warehousing	413,217.17	0.00		0.00		413,217.17	
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				
Total Program 97	24,927,894.51	46,835.04	0.00	0.00	1,108,626.99	23,772,432.48	

E.S.D. 121

Fiscal Year 2012-2013

COUNTY: 17 King

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2014-15

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	233,561,591.32	198,068.03	0.00	3,189,350.39		23,772,432.48	205,293,113.43
Unallowable Costs					-1,108,626.99		1,108,626.99
Totals	233,561,591.32	198,068.03	0.00	3,189,350.39		23,772,432.48	206,401,740.42

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

FY 10-11

1. FY 10-11 INDIRECT EXPENDITURES	22,324,848.24
2. FY 10-11 DIRECT EXPENDITURES	193,660,791.16
3. FY 10-11 OVER (UNDER) RECOVERY	-1,509,497.73
4. FY 10-11 TOTAL POOL (LINE 1 + LINE 3)	20,815,350.51
5. CALCULATED FY 10-11 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 12-13	0.1075

FY 12-13

6. FY 12-13 INDIRECT EXPENDITURES FROM COLUMN 6	23,772,432.48
7. FY 10-11 OVER (UNDER) RECOVERY (LINE 3)	-1,509,497.73
8. FY 12-13 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	22,262,934.75
9. FY 12-13 DIRECT EXPENDITURES FROM COLUMN 7	206,401,740.42
10. FY 12-13 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1075
11. FY 12-13 AMOUNT RECOVERED (LINE 9 * LINE 10)	22,188,187.10
12. FY 12-13 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	74,747.66
13. FY 12-13 TOTAL POOL (LINE 6 + LINE 12)	23,847,180.14
14. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15 (LINE 13 / LINE 9)	0.1155

E.S.D. 121

General Fund

COUNTY: 17 King

Resource to Program Expenditure Report

For the Year Ended August 31, 2013

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	141,754,674.32	93,918,916.46	14,564.52	47,821,193.34
02 Alternative Learning Experience (ALE)	610,934.27	610,934.27	0.00	0.00
31 Vocational-Basic, State	3,612,786.52	3,552,466.02	0.00	60,320.50
34 Middle School Career and Technical Ed, State	864,311.95	864,311.95	0.00	0.00
45 Skills Center-Basic, State	683,248.81	643,782.88	0.00	39,465.93
97 Districtwide Support	24,927,894.51	16,787,070.71	159,146.43	7,981,677.37
TOTAL BASIC EDUCATIONAL PROGRAMS	172,453,850.38	116,377,482.29	173,710.95	55,902,657.14
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	24,940,757.49	20,159,139.60	41,012.78	4,740,605.11
24 Special Education-Supplemental, Federal	5,438,576.00	0.00	5,438,576.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	97,994.00	0.00	97,994.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	24,652.00	0.00	24,652.00	0.00
51 ESEA Disadvantaged, Federal	1,665,233.10	0.00	1,665,233.10	0.00
52 Other Title Grants Under ESEA, Federal	500,781.00	0.00	500,781.00	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	1,015,261.83	1,015,261.83	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	1,186,315.00	1,186,315.00	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	585,035.48	0.00	585,035.48	0.00
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, 2013

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
64 Limited English Proficiency, Federal	233,349.17	0.00	233,349.17	0.00
65 Transitional Bilingual, State	2,135,767.63	1,291,841.23	0.00	843,926.40
66 Student Achievement, State	227,622.43	0.00	0.00	227,622.43
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	65,389.00	0.00	53,733.00	11,656.00
69 Compensatory, Other	443,709.07	0.00	0.00	443,709.07
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	204,619.82	0.00	0.00	204,619.82
74 Highly Capable	380,155.60	219,246.11	0.00	160,909.49
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	4,231,875.35	0.00	11,200.00	4,220,675.35
TOTAL OTHER INSTRUCTIONAL PROGRAMS	43,377,093.97	23,871,803.77	8,651,566.53	10,853,723.67
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	718,922.97	0.00	0.00	718,922.97
89 Other Community Services	1,112,956.32	0.00	0.00	1,112,956.32
98 School Food Services	7,501,579.90	34,500.17	2,166,636.34	5,300,443.39
99 Pupil Transportation	8,397,187.78	4,758,732.52	0.00	3,638,455.26
TOTAL OTHER PROGRAMS	17,730,646.97	4,793,232.69	2,166,636.34	10,770,777.94
TOTALS	233,561,591.32	145,042,518.75	10,991,913.82	77,527,158.75

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 17 King

Fiscal Year 2012-2013

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 11 - 12 Actual (A)	FY 12 - 13 Actual (B)
Preliminary FY 2012-2013 to FY 2011-2012 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	23,681,066.90	24,940,757.49
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	35,666.15	41,012.78
4. Equals aggregate special education expenditures for resident special education students.	23,645,400.75	24,899,744.71
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.)		1,254,343.96
Preliminary FY 2012-2013 to FY 2011-2012 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	3,285.56	3,397.88
7. Expenditures per pupil (line 4/line 6).	7,196.76	7,328.02
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.)		131.26
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2012-2013 to FY 2011-2012 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	4,526,585.17	4,740,605.11
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.)		214,019.94
11. Expenditures per pupil (line 9/line 6).	1,377.72	1,395.16
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.)		17.44

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 2012 - 13	FY 2011 - 12		FY 2012 - 13	FY 2011 - 12
Total Expenditures	+ (plus)	233,561,591.32	223,201,133.79	Total Program 98	+ 7,501,579.90	7,212,355.40
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 5,335,327.68	5,072,116.42
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 34,500.17	35,650.06
Day Care	- (minus)	718,922.97	675,592.20	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	1,112,956.32	1,065,640.90	Revenue 6198 (Fed)	- 1,840,800.18	1,754,513.16
School Food Services	- (minus)	7,501,579.90	7,212,355.40	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)	- 325,836.16	378,550.82
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)	198,068.03	167,207.02	TOTAL FOOD SERVICES DEFICIT	-34,884.29	-28,475.06
Federal, General Purpose Revenue	- (minus)	14,564.52	14,700.16			
Federal, Special Purpose Revenue	- (minus)	10,977,349.30	11,220,974.03	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,840,800.18	1,754,513.16	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)	325,836.16	378,550.82	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	7,298.01			
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, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2012 - 13	FY 2011 - 12
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	118,512.62	71,053.88
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)	14,373.93	0.00
Capital Outlay, Food Services	+ (plus)	0.00	48,820.02
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	215,337,673.17	205,104,899.97
	FY 12-13/FY 11-12		1.05

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 2012-2013

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 2012 - 13	FY 2011 - 12
Program 31, Vocational--Basic State	+ (plus)	3,612,786.52	3,402,724.43
Program 34, Middle School Career and Technical Education?State	+ (plus)	864,311.95	469,864.00
Program 38, Vocational--Federal	+ (plus)	97,994.00	97,177.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	683,248.81	523,757.65
Program 46, Skills Center--Federal	+ (plus)	24,652.00	15,154.89
Secondary Vocational Education Revenue	- (minus)	100,287.00	99,509.00
Skills Center Revenue	- (minus)	25,228.00	15,518.61
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	5,157,478.28	3,923,786.36
		FY 12-13 / FY 11-12	1.31

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.	1,316,525.08	1,417,203.74
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	1.603	**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	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	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.	76,555.09	86,047.60

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.502	On the Balance Sheet DSF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report item 240, Cash on Deposit with County Treasurer.	39,589.72	105,206.53

E.S.D. 121

Lake Washington School District No.414

COUNTY: 17 King

Financial Edit Report Fiscal Year 2008-2009

Continued

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	-314,329.64	280,947.90
Info	2.510	On the Balance Sheet General Ledger GL 240 is negative.	-314,329.64	
Info	2.510	On the Balance Sheet General Ledger GL 862 is negative.	-11,578,859.05	

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Info	9.503	On the Balance Sheet TVF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	591.59	11,638.30

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits