

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

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 Peninsula School District No. 401 of Pierce 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
Total Revenues and Other Financing Sources	80,615,144.29	1,063,430.37	5,766,581.98	689,104.82	562,105.84	0.00	88,696,367.30
Total Expenditures	80,641,122.35	1,060,694.62	7,489,862.60	1,191,694.17	641,908.41	0.00	91,025,282.15
Other Financing Uses	102,715.00		0.00	0.00	0.00		102,715.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-128,693.06	2,735.75	-1,723,280.62	-502,589.35	-79,802.57	0.00	-2,431,629.85
Beginning Total Fund Balance	8,361,318.84	657,941.03	3,950,468.68	7,572,625.83	295,775.03		20,838,129.41
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00		0.00
Ending Total Fund Balance	8,232,625.78	660,676.78	2,227,188.06	7,070,036.48	215,972.46	0.00	18,406,499.56

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Balance Sheet

COUNTY: 27 Pierce

Governmental Funds

August 31, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	11,859,189.47	940,978.89	2,227,188.06	6,762,451.16	215,972.46	0.00	22,005,780.04
Minus Warrants Outstanding	-2,202,869.08	-18,771.29	0.00	-44,278.35	0.00	0.00	-2,265,918.72
Taxes Receivable	8,631,077.99		2,100,175.17	0.00	0.00		10,731,253.16
Due From Other Funds	32,952.37	0.00	0.00	0.00	0.00	0.00	32,952.37
Due From Other Governmental Units	520,932.92	0.00	0.00	0.00	0.00	0.00	520,932.92
Accounts Receivable	92,978.66	0.00	0.00	408,340.00	0.00	0.00	501,318.66
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	45,742.39	0.00					45,742.39
Prepaid Items	27,761.51	0.00		0.00	0.00	0.00	27,761.51
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	24,418.87			0.00			24,418.87
Self-Insurance Security Deposit	92,118.00						92,118.00
TOTAL ASSETS	19,124,303.10	922,207.60	4,327,363.23	7,126,512.81	215,972.46	0.00	31,716,359.20
LIABILITIES:							
Accounts Payable	793,113.71	23,426.85	0.00	56,476.33	0.00	0.00	873,016.89
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	56,111.05	0.00		0.00			56,111.05
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	21,891.34	0.00		0.00			21,891.34
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	24,418.87			0.00			24,418.87
Estimated Employee Benefits Payable	1,269,065.62						1,269,065.62
Due To Other Funds	0.00	32,952.37	0.00	0.00	0.00	0.00	32,952.37

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Balance Sheet

COUNTY: 27 Pierce

Governmental Funds

August 31, 2011

	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	0.00	0.00		0.00			0.00
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	8,727,076.73	205,151.60	2,100,175.17	0.00	0.00	0.00	11,032,403.50
TOTAL LIABILITIES	10,891,677.32	261,530.82	2,100,175.17	56,476.33	0.00	0.00	13,309,859.64
FUND BALANCE:							
Nonspendable Fund Balance	600,000.00	0.00	0.00	0.00	0.00	0.00	600,000.00
Restricted Fund Balance	2,635,855.00	0.00	0.00	3,631,057.33	0.00	0.00	6,266,912.33
Committed Fund Balance	350,000.00	0.00	0.00	0.00	0.00	0.00	350,000.00
Assigned Fund Balance	250,000.00	660,676.78	2,227,188.06	3,438,979.15	215,972.46	0.00	6,792,816.45
Unassigned Fund Balance	4,396,770.78	0.00	0.00	0.00	0.00	0.00	4,396,770.78
TOTAL FUND BALANCE	8,232,625.78	660,676.78	2,227,188.06	7,070,036.48	215,972.46	0.00	18,406,499.56
TOTAL LIABILITIES AND FUND BALANCE	19,124,303.10	922,207.60	4,327,363.23	7,126,512.81	215,972.46	0.00	31,716,359.20

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

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
REVENUES:							
Local	19,672,162.88	1,063,430.37	5,766,581.98	689,104.82	612.95		27,191,893.00
State	53,821,242.37		0.00	0.00	456,412.89		54,277,655.26
Federal	4,463,268.54		0.00	0.00	0.00		4,463,268.54
Federal Stimulus	2,618,111.09						2,618,111.09
Other	40,359.41			0.00	0.00	0.00	40,359.41
TOTAL REVENUES	80,615,144.29	1,063,430.37	5,766,581.98	689,104.82	457,025.84	0.00	88,591,287.30
EXPENDITURES:							
CURRENT:							
Regular Instruction	44,388,059.11						44,388,059.11
Federal Stimulus	2,599,173.11						2,599,173.11
Special Education	10,455,741.60						10,455,741.60
Vocational Education	3,462,611.40						3,462,611.40
Skills Center	0.00						0.00
Compensatory Programs	2,826,536.50						2,826,536.50
Other Instructional Programs	288,731.70						288,731.70
Community Services	489,134.24						489,134.24
Support Services	15,976,917.24						15,976,917.24
Student Activities/Other		1,060,694.62				0.00	1,060,694.62
CAPITAL OUTLAY:							
Sites				1,664.15			1,664.15
Building				14,552.06			14,552.06
Equipment				0.00			0.00
Energy				1,174,727.96			1,174,727.96
Transportation Equipment					641,908.41		641,908.41
Other	154,217.45						154,217.45
DEBT SERVICE:							
Principal	0.00		6,060,000.00	0.00	0.00		6,060,000.00
Interest and Other Charges	0.00		1,429,862.60	750.00	0.00		1,430,612.60
TOTAL EXPENDITURES	80,641,122.35	1,060,694.62	7,489,862.60	1,191,694.17	641,908.41	0.00	91,025,282.15
REVENUES OVER (UNDER) EXPENDITURES	-25,978.06	2,735.75	-1,723,280.62	-502,589.35	-184,882.57	0.00	-2,433,994.85

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

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
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	0.00		0.00	0.00	102,715.00		102,715.00
Transfers Out (GL 536)	-102,715.00		0.00	0.00	0.00	0.00	-102,715.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	2,365.00		2,365.00
TOTAL OTHER FINANCING SOURCES (USES)	-102,715.00		0.00	0.00	105,080.00	0.00	2,365.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-128,693.06	2,735.75	-1,723,280.62	-502,589.35	-79,802.57	0.00	-2,431,629.85
BEGINNING TOTAL FUND BALANCE	8,361,318.84	657,941.03	3,950,468.68	7,572,625.83	295,775.03	0.00	20,838,129.41
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	8,232,625.78	660,676.78	2,227,188.06	7,070,036.48	215,972.46	0.00	18,406,499.56

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

General Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	19,055,957.00	19,672,162.88	616,205.88
State	55,361,958.00	53,821,242.37	-1,540,715.63
Federal	4,248,125.00	4,463,268.54	215,143.54
Federal Stimulus	343,516.00	2,618,111.09	2,274,595.09
Other	851,000.00	40,359.41	-810,640.59
TOTAL REVENUES	79,860,556.00	80,615,144.29	754,588.29
EXPENDITURES			
CURRENT:			
Regular Instruction	49,133,807.00	44,388,059.11	4,745,747.89
Federal Stimulus	356,855.00	2,599,173.11	-2,242,318.11
Special Education	10,236,946.00	10,455,741.60	-218,795.60
Vocational Education	2,960,465.00	3,462,611.40	-502,146.40
Skills Center	0.00	0.00	0.00
Compensatory Programs	2,730,004.00	2,826,536.50	-96,532.50
Other Instructional Programs	1,049,083.00	288,731.70	760,351.30
Community Services	406,919.00	489,134.24	-82,215.24
Support Services	16,057,198.00	15,976,917.24	80,280.76
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	329,500.00	154,217.45	175,282.55
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	83,260,777.00	80,641,122.35	2,619,654.65
REVENUES OVER (UNDER) EXPENDITURES	-3,400,221.00	-25,978.06	3,374,242.94

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

General 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	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)	-102,715.00	-102,715.00	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)	-102,715.00	-102,715.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,502,936.00	-128,693.06	3,374,242.94
BEGINNING TOTAL FUND BALANCE	7,233,219.00	8,361,318.84	1,128,099.84
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,730,283.00	8,232,625.78	4,502,342.78

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Associated Student Body Fund

For The Year Ended August 31, 2011

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,824,415.00	1,063,430.37	-760,984.63
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	1,824,415.00	1,063,430.37	-760,984.63
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,042,577.00	1,060,694.62	981,882.38
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	2,042,577.00	1,060,694.62	981,882.38
REVENUES OVER (UNDER) EXPENDITURES	-218,162.00	2,735.75	220,897.75

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Associated Student Body 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			
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	-218,162.00	2,735.75	220,897.75
BEGINNING TOTAL FUND BALANCE	613,724.00	657,941.03	44,217.03
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	395,562.00	660,676.78	265,114.78

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Debt Service Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	5,519,899.00	5,766,581.98	246,682.98
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	5,519,899.00	5,766,581.98	246,682.98
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	6,060,000.00	6,060,000.00	0.00
Interest and Other Charges	2,064,629.00	1,429,862.60	634,766.40
TOTAL EXPENDITURES	8,124,629.00	7,489,862.60	634,766.40
REVENUES OVER (UNDER) EXPENDITURES	-2,604,730.00	-1,723,280.62	881,449.38

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Debt Service Fund

For The Year Ended August 31, 2011

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	24,000,000.00	0.00	-24,000,000.00
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)	-24,000,000.00	0.00	24,000,000.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,604,730.00	-1,723,280.62	881,449.38
BEGINNING TOTAL FUND BALANCE	3,950,469.00	3,950,468.68	-0.32
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,345,739.00	2,227,188.06	881,449.06

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	400,000.00	689,104.82	289,104.82
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	400,000.00	689,104.82	289,104.82
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	1,550,000.00	1,664.15	1,548,335.85
Building	800,000.00	14,552.06	785,447.94
Equipment	0.00	0.00	0.00
Energy	1,500,000.00	1,174,727.96	325,272.04
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	750.00	-750.00
TOTAL EXPENDITURES	3,850,000.00	1,191,694.17	2,658,305.83
REVENUES OVER (UNDER) EXPENDITURES	-3,450,000.00	-502,589.35	2,947,410.65

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects 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	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-3,450,000.00	-502,589.35	2,947,410.65
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	7,620,704.00	7,572,625.83	-48,078.17
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,170,704.00	7,070,036.48	2,899,332.48

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle Fund

For The Year Ended August 31, 2011

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	500.00	612.95	112.95
State	467,000.00	456,412.89	-10,587.11
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	467,500.00	457,025.84	-10,474.16
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	648,000.00	641,908.41	6,091.59
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	648,000.00	641,908.41	6,091.59
REVENUES OVER (UNDER) EXPENDITURES	-77,785.00	-184,882.57	-107,097.57

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle 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	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	102,715.00	102,715.00	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	2,365.00	2,365.00
TOTAL OTHER FINANCING SOURCES (USES)	102,715.00	105,080.00	2,365.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-77,785.00	-79,802.57	-2,017.57
BEGINNING TOTAL FUND BALANCE	191,446.00	295,775.03	104,329.03
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	113,661.00	215,972.46	102,311.46

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Statement Of Fiduciary Net Assets

COUNTY: 27 Pierce

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	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	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	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET ASSETS:		
Net assets held in trust for:		
Restricted for Other Items	0.00	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	0.00	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	0.00	0.00

E.S.D. 121

Statement of Changes in Fiduciary Net Assets

COUNTY: 27 Pierce

Fiduciary Funds

For the Year Ended August 31, 2011

ADDITIONS:	Private Purpose	
Contributions:	Trust	Other Trust
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	0.00	0.00
Net Assets--Beginning	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	0.00	0.00

E.S.D. 121

Schedule of Long-Term Debt

COUNTY: 27 Pierce

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	36,065,000.00	0.00	6,060,000.00	30,005,000.00
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
Other Long-Term Debt:				
Capital Leases	25,441.41	0.00	12,720.70	12,720.71
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	1,735,363.95	672,538.98	6,809.96	2,401,092.97
Other Long-Term Debt	0.00	0.00	0.00	0.00
Total Other Long-Term Debt	1,760,805.36	672,538.98	19,530.66	2,413,813.68
TOTAL LONG-TERM DEBT	37,825,805.36	672,538.98	6,079,530.66	32,418,813.68

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	16,803,546.75	5,759,700.86	0.00	0.00
1300 Sale of Tax Title Property	24.53	13.67	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	8,226.05	2,391.45	0.00	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	16,811,797.33	5,762,105.98	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	277,935.61			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	71,856.50			
2173 Summer School Tuitions and Fees	16,650.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	253,949.46		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	16,504.82			
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	169,255.59			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,112,114.95			
2300 Investment Earnings	20,315.98	4,476.00	15,651.82	612.95
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	116,003.86		0.00	0.00
2600 Fines and Damages	13,994.11		0.00	0.00
2700 Rentals and Leases	298,691.74	0.00	0.00	0.00
2800 Insurance Recoveries	61,749.92		0.00	0.00
2900 Local Support Nontax, Unassigned	289,361.34	0.00	673,453.00	0.00
2910 E-rate	141,981.67		0.00	
2000 Total Local Support Nontax	2,860,365.55	4,476.00	689,104.82	612.95

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	42,447,177.02			
3121 Special Education - General Apportionment	1,115,967.41			
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	43,563,144.43	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	113,106.90		0.00	
4121 Special Education	5,871,537.05			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4134 Middle School Career and Technical Education	50,580.31			
4155 Learning Assistance	591,498.14			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	422,752.92			
4159 Juveniles in Adult Jails	0.00	0.00		
4163 Promoting Academic Success	0.00			
4165 Transitional Bilingual	44,189.19			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	81,326.58			
4175 Professional Development	0.00			
4188 Day Care	0.00			
4198 School Food Service	38,347.83			
4199 Transportation - Operations	2,684,985.44			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	359,773.58		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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				456,412.89
4000 Total State, Special Purpose	10,258,097.94		0.00	456,412.89
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	344.94	0.00	0.00	0.00
5500 Federal Forests	18,416.45	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00		
5000 Total Federal, General Purpose	18,761.39	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	324,806.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	1,841,598.00			
6114 Federal Stimulus-IDEA	449,006.00			
6118 Federal Stimulus-Competitive Grants	2,582.09			
6119 Federal Stimulus-Other	119.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	2,074,647.00			
6138 Secondary Vocational Education	39,061.00			
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	502,595.80			
6152 Other Title, ESEA Fed	378,967.83			
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: 27 Pierce

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6164 Limited English Proficiency	10,122.00			
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	981,296.46			
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	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	296,235.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	30,045.41		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	40,957.63			
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	2,098.58			
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	88,480.44			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

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	7,062,618.24		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		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			
7000 Total Revenues From Other School Districts	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	40,359.41		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
8000 Total Revenues From Other Entities	40,359.41		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	0.00		0.00	2,365.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	102,715.00
9000 Total Other Financing Sources	0.00	0.00	0.00	105,080.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	80,615,144.29	5,766,581.98	689,104.82	562,105.84

E.S.D. 121

Program/Activity/Object Report

COUNTY: 27 Pierce

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	44,192,962.45	11 Bd of Dir	102,635.26	0 Debit Transfer	389,140.53
02 ALE	218,337.62	12 Supt Off	319,205.28	1 Credit Transfer	-389,140.53
11 Stim, Title I	316,884.00	13 Busns Off	922,066.08	2 Cert. Salaries	38,916,962.53
12 Stim, Schl Imprv	.00	14 HR	519,483.57	3 Class. Salaries	12,459,636.89
13 Federal Stimulus - SFSF and Education Jobs	1,841,598.00	15 Pblc Rltn	33,746.86	4 Employee Benefits	15,915,460.80
14 Stim, IDEA	438,055.00	21 Supv Inst	1,565,912.29	5 Supplies / Materials	3,933,516.90
18 Stim, Compt Grants	2,519.11	22 Lrn Resrc	1,638,938.86	7 Purchased Services	9,165,904.89
19 Stim, Other	117.00	23 Princ Off	4,931,600.14	8 Travel	95,422.89
21 Sp Ed, Sup, St	8,424,756.60	24 Guid/Coun	2,512,116.77	9 Capital Outlay	154,217.45
24 Sp Ed, Sup, Fed	2,030,985.00	25 Pupil M/S	616,191.37	TOTAL ALL OBJECTS	80,641,122.35
26 Sp Ed, Inst, St	.00	26 Health	4,044,270.56		
29 Sp Ed, Oth, Fed	.00	27 Teaching	47,186,489.91		
31 Voc, Basic, St	3,157,870.10	28 Extracur	1,367,653.71		
34 MidSchCar/Tec	266,632.30	29 Pmt to SD	204,827.20		
38 Voc, Fed	38,109.00	41 Supervisin	4,638.64		
39 Voc, Other	.00	42 Food	71.54		
45 Skil Cnt, Bas, St	.00	44 Operation	2,190,223.82		
46 Skill Cntr, Fed	.00	49 Transfers	-24,420.57		
51 ESEA Disadvanted, Fed	496,095.59	51 Supervisin	217,783.23		
52 Other Title, ESEA, Fed	369,725.52	52 Operation	3,294,562.78		
53 ESEA Migrant, Federal	.00	53 Maintnce	660,211.06		
54 Read First, Fed	.00	56 Insurance	108,957.00		
55 LAP	569,101.29	59 Transfers	-343,443.57		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	235,677.43		
57 St In, N/D, Fed	.00	62 Grnd Mnt	509,363.04		
58 Sp/Plt Pgm, St	405,342.06	63 Oper Bldg	2,756,100.23		
59 Inst. JAJ	.00	64 Maintnce	1,426,126.28		
61 Head Start, Fed	.00	65 Utilities	1,993,867.52		
62 MS, Pro Dv, Fed	.00	67 Bldg Secu	53,433.96		
63 PAS	.00	68 Insurance	526,804.94		
64 LEP, Fed	12,022.58	72 Info Sys	455,311.32		
65 Tran Biling, St	38,498.87	73 Printing	45,546.36		
66 Stu Achvmnt, St	277,933.58	74 Warehouse	93,763.23		
		75 Mtr Pool	49,737.89		

E.S.D. 121

Program/Activity/Object Report

COUNTY: 27 Pierce

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	293,785.00
69 Comp, Othr	364,032.01
71 Traffic Safety	64,353.70
73 Summer School	42,949.60
74 Highly Capable	82,229.08
75 Prof Dev, State	36,687.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	62,512.32
81 Public Radio/TV	27,473.80
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	461,660.44
97 Distwide Suppt	9,999,309.80
98 Schl Food Serv	2,170,513.43
99 Pupil Transp	3,938,070.50
TOTAL ALL PROGRAMS	80,641,122.35

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	421,668.36
TOTAL ALL ACTIVITIES	80,641,122.35

REPORT F196

Peninsula School District No. 401

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E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

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: 27 Pierce

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	802,397.26	117.75		429,692.24	177,946.57	158,525.23	19,931.91	12,883.61	3,299.95	0.00
22 Lrn Resrc	1,602,756.31	222.75		156,241.10	782,954.65	319,431.33	236,148.43	107,583.83	174.22	0.00
23 Princ Off	4,931,600.14	415.75		2,544,335.53	1,188,976.28	1,148,845.08	18,694.79	29,025.05	1,307.66	0.00
24 Guid/Coun	2,023,593.65	419.50		1,451,035.67	122,219.36	436,123.84	12,430.11	1,273.22	91.95	0.00
25 Pupil M/S	577,166.57	0.00		6,386.85	319,891.41	159,224.97	0.00	91,663.34	0.00	0.00
26 Health	1,088,284.93	577.25		564,495.56	245,679.70	259,772.69	14,380.01	2,754.24	625.48	0.00
27 Teaching	31,878,032.46	98,476.68		22,652,479.77	163,084.19	6,493,676.65	1,523,556.69	917,062.81	29,695.67	0.00
28 Extracur	1,289,131.13	161,136.77		234,304.56	640,699.62	165,943.60	14,409.64	44,061.88	5,334.10	23,240.96
01 TOTAL	44,192,962.45	261,366.45		28,038,971.28	3,641,451.78	9,141,543.39	1,839,551.58	1,206,307.98	40,529.03	23,240.96

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 27 Pierce

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	40.00	40.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	218,297.62	0.00		26,315.06	0.00	9,335.56	2,411.09	180,157.16	78.75	0.00
02 TOTAL	218,337.62	40.00		26,315.06	0.00	9,335.56	2,411.09	180,157.16	78.75	0.00

E.S.D. 121

PROGRAM 11 - Federal Stimulus - Title I

COUNTY: 27 Pierce

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	19,908.43	0.00		16,107.68	0.00	3,800.75	0.00	0.00	0.00	0.00
27 Teaching	296,975.57	1,041.41		168,971.06	36,341.38	64,498.97	23,554.64	2,568.11	0.00	0.00
11 TOTAL	316,884.00	1,041.41		185,078.74	36,341.38	68,299.72	23,554.64	2,568.11	0.00	0.00

E.S.D. 121

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

COUNTY: 27 Pierce

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	1,841,598.00	0.00		1,575,140.74	0.00	266,457.26	0.00	0.00	0.00	0.00
13 TOTAL	1,841,598.00	0.00		1,575,140.74	0.00	266,457.26	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 14 - Federal Stimulus - IDEA

COUNTY: 27 Pierce

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	5,835.58	0.00		0.00	4,323.98	1,511.60	0.00	0.00	0.00	0.00
26 Health	166,058.81	0.00		19,707.60	0.00	5,232.95	15,230.76	125,887.50	0.00	0.00
27 Teaching	266,160.61	0.00		86,599.85	90,837.36	68,505.95	868.65	19,348.80	0.00	0.00
14 TOTAL	438,055.00	0.00		106,307.45	95,161.34	75,250.50	16,099.41	145,236.30	0.00	0.00

E.S.D. 121

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 27 Pierce

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	785.61	0.00		0.00	0.00	0.00	785.61	0.00	0.00	0.00
27 Teaching	1,733.50	1,733.50		0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 TOTAL	2,519.11	1,733.50		0.00	0.00	0.00	785.61	0.00	0.00	0.00

E.S.D. 121

PROGRAM 19 - Federal Stimulus - Other

COUNTY: 27 Pierce

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	117.00	0.00		100.00	0.00	17.00	0.00	0.00	0.00	0.00
19 TOTAL	117.00	0.00		100.00	0.00	17.00	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 27 Pierce

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	206,424.34	0.00		0.00	33,964.56	12,563.45	0.00	159,896.33	0.00	0.00
24 Guid/Coun	271,848.14	0.00		167,886.84	34,295.80	69,665.50	0.00	0.00	0.00	0.00
25 Pupil M/S	110.61	0.00		0.00	100.66	9.95	0.00	0.00	0.00	0.00
26 Health	2,485,250.52	0.00		1,763,710.74	0.00	524,475.29	4,684.24	192,358.32	21.93	0.00
27 Teaching	5,461,122.99	813.97		2,497,677.04	1,451,470.66	1,497,959.10	0.00	13,074.19	128.03	0.00
21 TOTAL	8,424,756.60	813.97		4,429,274.62	1,519,831.68	2,104,673.29	4,684.24	365,328.84	149.96	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 27 Pierce

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	179,214.21	0.00		115,795.92	22,051.79	32,948.28	2,125.59	4,199.61	2,093.02	0.00
24 Guid/Coun	41,408.27	0.00		34,295.80	0.00	7,112.47	0.00	0.00	0.00	0.00
25 Pupil M/S	32,968.86	0.00		0.00	25,401.09	7,567.77	0.00	0.00	0.00	0.00
26 Health	303,721.19	0.00		104,959.12	80,035.18	66,838.84	19,841.90	24,179.23	7,866.92	0.00
27 Teaching	1,268,845.27	3,390.70		440,958.99	393,991.51	286,179.31	20,934.71	119,673.28	3,716.77	0.00
29 Pmt to SD	204,827.20							204,827.20		
24 TOTAL	2,030,985.00	3,390.70		696,009.83	521,479.57	400,646.67	42,902.20	352,879.32	13,676.71	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 27 Pierce

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	132,744.15	0.00		80,996.00	20,488.71	30,130.26	945.54	183.64	0.00	0.00
22 Lrn Resrc	30,342.29	0.00		0.00	23,828.26	6,514.03	0.00	0.00	0.00	0.00
24 Guid/Coun	143,835.58	357.40		72,764.01	25,751.84	42,799.85	1,025.00	785.00	352.48	0.00
25 Pupil M/S	109.75	0.00		100.03	0.00	9.72	0.00	0.00	0.00	0.00
27 Teaching	2,842,796.36	16,689.89		1,717,049.73	136,803.67	592,410.01	284,215.86	92,310.32	3,316.88	0.00
28 Extracur	8,041.97	228.16		5,930.97	165.00	838.32	0.00	0.00	879.52	0.00
31 TOTAL	3,157,870.10	17,275.45		1,876,840.74	207,037.48	672,702.19	286,186.40	93,278.96	4,548.88	0.00

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 27 Pierce

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	265,868.07	3,756.16		142,485.54	0.00	34,044.42	81,616.09	3,908.50	57.36	0.00
28 Extracur	764.23	764.23		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 TOTAL	266,632.30	4,520.39		142,485.54	0.00	34,044.42	81,616.09	3,908.50	57.36	0.00

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 27 Pierce

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	18,108.06	0.00		0.00	0.00	0.00	0.00	18,108.06	0.00	0.00
24 Guid/Coun	7,769.41	1,026.32		0.00	0.00	0.00	6,743.09	0.00	0.00	0.00
27 Teaching	12,231.53	0.00		0.00	0.00	0.00	3,250.48	0.00	8,981.05	0.00
38 TOTAL	38,109.00	1,026.32		0.00	0.00	0.00	9,993.57	18,108.06	8,981.05	0.00

E.S.D. 121

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

COUNTY: 27 Pierce

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	61,586.07	0.00		23,547.88	19,249.80	13,350.53	482.40	4,816.21	139.25	0.00
27 Teaching	434,509.52	4,822.75		208,641.46	94,204.91	92,064.33	12,026.20	22,012.74	737.13	0.00
51 TOTAL	496,095.59	4,822.75		232,189.34	113,454.71	105,414.86	12,508.60	26,828.95	876.38	0.00

E.S.D. 121

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

COUNTY: 27 Pierce

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	369,725.52	4,697.25		249,611.54	702.69	49,430.56	10,992.21	48,282.46	6,008.81	0.00
52 TOTAL	369,725.52	4,697.25		249,611.54	702.69	49,430.56	10,992.21	48,282.46	6,008.81	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 27 Pierce

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	81,101.32	0.00		42,020.67	18,791.00	18,246.37	482.40	1,560.88	0.00	0.00
27 Teaching	487,999.97	256.25		169,992.38	173,551.05	127,233.58	14,020.80	2,639.00	306.91	0.00
55 TOTAL	569,101.29	256.25		212,013.05	192,342.05	145,479.95	14,503.20	4,199.88	306.91	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 27 Pierce

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	5,800.26	0.00		5,090.00	0.00	710.26	0.00	0.00	0.00	0.00
24 Guid/Coun	21,181.83	0.00		18,360.00	0.00	2,821.83	0.00	0.00	0.00	0.00
27 Teaching	378,359.97	0.00		331,211.92	167.63	46,980.42	0.00	0.00	0.00	0.00
58 TOTAL	405,342.06	0.00		354,661.92	167.63	50,512.51	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 27 Pierce

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	12,022.58	261.50		4,847.33	1,113.88	817.72	173.77	4,767.38	41.00	0.00
64 TOTAL	12,022.58	261.50		4,847.33	1,113.88	817.72	173.77	4,767.38	41.00	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 27 Pierce

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	38,498.87	0.00		0.00	25,971.31	10,094.96	545.06	151.95	1,735.59	0.00
65 TOTAL	38,498.87	0.00		0.00	25,971.31	10,094.96	545.06	151.95	1,735.59	0.00

E.S.D. 121

PROGRAM 66 - Student Achievement, State

COUNTY: 27 Pierce

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	277,933.58	0.00		207,208.49	11,628.47	59,096.62	0.00	0.00	0.00	0.00
66 TOTAL	277,933.58	0.00		207,208.49	11,628.47	59,096.62	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 27 Pierce

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	293,785.00	0.00		0.00	0.00	0.00	0.00	293,785.00	0.00	0.00
68 TOTAL	293,785.00	0.00		0.00	0.00	0.00	0.00	293,785.00	0.00	0.00

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 27 Pierce

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	57,506.14	0.00		22,951.20	9,087.97	8,085.41	314.17	17,067.39	0.00	0.00
24 Guid/Coun	1,694.28	0.00		1,428.00	0.00	266.28	0.00	0.00	0.00	0.00
26 Health	955.11	0.00		840.00	0.00	115.11	0.00	0.00	0.00	0.00
27 Teaching	303,876.48	13,657.10		0.00	177,324.19	96,326.50	9,467.90	5,052.76	2,048.03	0.00
69 TOTAL	364,032.01	13,657.10		25,219.20	186,412.16	104,793.30	9,782.07	22,120.15	2,048.03	0.00

E.S.D. 121

PROGRAM 71 - Traffic Safety

COUNTY: 27 Pierce

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	62,056.70	0.00		45,579.84	0.00	8,276.02	8,058.30	142.54	0.00	0.00
68 Insurance	2,297.00	0.00						2,297.00		
71 TOTAL	64,353.70	0.00		45,579.84	0.00	8,276.02	8,058.30	2,439.54	0.00	0.00

E.S.D. 121

PROGRAM 73 - Summer School

COUNTY: 27 Pierce

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	0.23	0.00		0.00	0.00	0.00	0.00	0.23	0.00	0.00
27 Teaching	42,949.37	8,764.69		28,087.89	1,433.44	4,185.87	477.48	0.00	0.00	0.00
73 TOTAL	42,949.60	8,764.69		28,087.89	1,433.44	4,185.87	477.48	0.23	0.00	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 27 Pierce

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	82,229.08	0.00		63,273.36	126.65	18,829.07	0.00	0.00	0.00	0.00
74 TOTAL	82,229.08	0.00		63,273.36	126.65	18,829.07	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 75 - Professional Development, State

COUNTY: 27 Pierce

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	36,687.00	975.92		24,093.12	0.00	3,130.31	6,922.15	1,443.10	122.40	0.00
75 TOTAL	36,687.00	975.92		24,093.12	0.00	3,130.31	6,922.15	1,443.10	122.40	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 27 Pierce

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	12,077.29	1,092.38		4,980.27	0.00	691.69	1,202.09	2,005.09	2,105.77	0.00
28 Extracur	50,435.03	8,993.36		8,253.75	19,588.82	3,959.99	4,304.09	5,335.02	0.00	0.00
79 TOTAL	62,512.32	10,085.74		13,234.02	19,588.82	4,651.68	5,506.18	7,340.11	2,105.77	0.00

E.S.D. 121

PROGRAM 81 - Public Radio/Television

COUNTY: 27 Pierce

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
28 Extracur	19,281.35	0.00		0.00	15,000.00	4,281.35	0.00	0.00	0.00	0.00
91 Publ Actv	8,192.45	42.00		0.00	1,711.50	280.57	5,132.06	1,026.32	0.00	0.00
81 TOTAL	27,473.80	42.00		0.00	16,711.50	4,561.92	5,132.06	1,026.32	0.00	0.00

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 27 Pierce

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	6,922.08	0.00		6,083.33	0.00	838.75	0.00	0.00	0.00	0.00
63 Oper Bldg	41,262.45	0.00			31,073.43	5,427.68	4,761.34	0.00	0.00	0.00
91 Publ Actv	413,475.91	47,079.78	0.00	2,500.00	257,777.47	80,027.25	7,134.26	18,186.17	770.98	0.00
89 TOTAL	461,660.44	47,079.78	0.00	8,583.33	288,850.90	86,293.68	11,895.60	18,186.17	770.98	0.00

E.S.D. 121

PROGRAM 97 - Districtwide Support

COUNTY: 27 Pierce

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	102,635.26	860.16			0.00	0.00	6,108.17	94,687.20	979.73	0.00
12 Supt Off	319,205.28	749.00		175,447.00	76,270.06	52,060.38	929.21	12,604.13	1,145.50	0.00
13 Busns Off	922,066.08	1,233.15		72,074.59	529,267.16	197,811.20	17,007.68	103,279.78	1,392.52	0.00
14 HR	519,483.57	2,407.12		72,074.59	262,644.53	99,764.12	5,449.35	73,966.69	3,177.17	0.00
15 Pblc Rltn	33,746.86	355.40		0.00	12,234.31	2,452.31	1,168.33	17,536.51	0.00	0.00
61 Supv Bldg	235,677.43	0.00		0.00	166,017.06	53,654.51	14,048.28	1,957.58	0.00	0.00
62 Grnd Mnt	509,363.04	77.50			150,011.48	66,760.60	93,988.54	181,785.10	484.36	16,255.46
63 Oper Bldg	2,714,837.78	67.50			1,648,211.78	772,748.74	205,992.85	74,822.82	820.90	12,173.19
64 Maintnce	1,426,126.28	144.38	0.00		456,523.40	170,659.21	178,506.10	593,210.40	490.59	26,592.20
65 Utilities	1,993,867.52	0.00	0.00		19,585.44	8,543.02	3,199.00	1,962,540.06	0.00	0.00
67 Bldg Secu	53,433.96	0.00			0.00	0.00	0.00	31,374.56	0.00	22,059.40
68 Insurance	524,507.94	0.00					0.00	524,507.94		0.00
72 Info Sys	455,311.32	0.00	0.00	52,239.92	30,582.88	21,923.43	13,990.42	334,024.83	2,549.84	0.00
73 Printing	45,546.36	0.00	-21,158.14	0.00	24,594.11	14,656.71	21,456.81	5,996.87	0.00	0.00
74 Warehouse	93,763.23	0.00	0.00	0.00	59,382.72	25,853.52	8,526.99	0.00	0.00	0.00
75 Mtr Pool	49,737.89	0.00	-118.25	0.00	0.00	0.00	2,220.00	0.00	0.00	47,636.14
97 TOTAL	9,999,309.80	5,894.21	-21,276.39	371,836.10	3,435,324.93	1,486,887.75	572,591.73	4,012,294.47	11,040.61	124,716.39

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 27 Pierce

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	4,638.64	1,090.65		0.00	1,498.12	170.40	0.00	1,879.47	0.00	0.00
42 Food	71.54	0.00					71.54	0.00		
44 Operation	2,190,223.82	0.00			0.00	0.00	20,974.70	2,162,989.02	0.00	6,260.10
49 Transfers	-24,420.57		-24,420.57							
98 TOTAL	2,170,513.43	1,090.65	-24,420.57	0.00	1,498.12	170.40	21,046.24	2,164,868.49	0.00	6,260.10

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 27 Pierce

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
51 Supervisn	217,783.23	304.50		0.00	160,667.24	49,556.01	1,639.95	4,371.64	1,243.89	0.00
52 Operation	3,294,562.78	0.00			1,757,825.36	861,443.70	645,716.38	28,476.56	1,100.78	0.00
53 Maintnce	660,211.06	0.00			224,513.80	88,863.91	298,241.09	48,592.26	0.00	0.00
56 Insurance	108,957.00							108,957.00		
59 Transfers	-343,443.57		-343,443.57							
99 TOTAL	3,938,070.50	304.50	-343,443.57	0.00	2,143,006.40	999,863.62	945,597.42	190,397.46	2,344.67	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.	141,981.67
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	272,263.00
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.	0.00
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.	1,841,598.00

E.S.D. 121

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

COUNTY: 27 Pierce

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.

9,149.00

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

17,119.52

3. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)**0.142**

a) Total All Programs (SYSTEM CALCULATED)

80,641,122.35

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

9,999,309.80

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

70,641,812.55

E.S.D. 121

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

COUNTY: 27 Pierce

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.

45,662.25

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.

168,808.13

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: 27 Pierce

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: 27 Pierce

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.

31,593.79

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.

2,348.50

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).

23,493.83

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.

9,305.75

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.

413,531.25

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: 27 Pierce

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: 27 Pierce

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			
TOTAL PROGRAMS 01-89, 98, 99	70,641,812.55	29,501.06		71.54			70,612,239.95
PROGRAM 97 ACTIVITIES							
11 Board of Directors	102,635.26	0.00		45,662.25	23,030.72	33,942.29	
12 Superintendent's Office	319,205.28	0.00		0.00	295,711.45	23,493.83	
13 Business Office	922,066.08	0.00		0.00		922,066.08	
14 Human Resources	519,483.57	0.00		0.00		519,483.57	
15 Public Relations	33,746.86	0.00			24,441.11	9,305.75	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	235,677.43	0.00		0.00	235,677.43	0.00	
62 Grounds Maintenance	509,363.04	16,255.46		0.00	493,107.58	0.00	
63 Operation of Buildings	2,714,837.78	12,173.19		0.00	2,702,664.59	0.00	
64 Maintenance	1,426,126.28	26,592.20		168,808.13	1,230,725.95	0.00	
65 Utilities	1,993,867.52	0.00		0.00	1,993,867.52	0.00	
67 Building and Property Security	53,433.96	22,059.40		0.00	31,374.56	0.00	
68 Insurance	524,507.94	0.00		0.00	524,507.94	0.00	
72 Information Systems	455,311.32	0.00		0.00	41,780.07	413,531.25	
73 Printing	45,546.36	0.00		0.00		45,546.36	
74 Warehousing	93,763.23	0.00		0.00		93,763.23	
75 Motor Pool	49,737.89	47,636.14		0.00		2,101.75	
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	9,999,309.80	124,716.39	0.00	214,470.38	7,596,888.92	2,063,234.11	

E.S.D. 121

Fiscal Year 2010-2011

COUNTY: 27 Pierce

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	80,641,122.35	154,217.45	0.00	214,541.92		2,063,234.11	70,612,239.95
Unallowable Costs					-7,596,888.92		7,596,888.92
TOTALS	80,641,122.35	154,217.45	0.00	214,541.92		2,063,234.11	78,209,128.87

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

FY 08-09

1. FY 08-09 INDIRECT EXPENDITURES	2,156,374.56
2. FY 08-09 DIRECT EXPENDITURES	81,055,968.77
3. FY 08-09 OVER/UNDER RECOVERY (CALCULATED)	-128,290.56
4. FY 08-09 TOTAL POOL (LINE 1 + LINE 3)	2,028,084.00
5. CALCULATED FY 08-09 RESTRICTED INDIRECT RATE TO BE USED IN FY 10-11	0.0250

FY 10-11

6. FY 10-11 INDIRECT EXPENDITURES FROM COLUMN 6	2,063,234.11
7. FY 08-09 OVER/UNDER RECOVERY (LINE 3)	-128,290.56
8. FY 10-11 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,934,943.55
9. FY 10-11 DIRECT EXPENDITURES FROM COLUMN 7	78,209,128.87
10. FY 10-11 RESTRICTED INDIRECT RATE (LINE 5)	0.0250
11. FY 10-11 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,955,228.22
12. FY 10-11 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-20,284.67
13. FY 10-11 TOTAL POOL (LINE 6 + LINE 12)	2,042,949.44
14. CALCULATED FY 10-11 RESTRICTED INDIRECT RATE TO BE USED IN FY 12-13 (LINE 13 / LINE 9)	0.0261

E.S.D. 121

Fiscal Year 2010-2011

COUNTY: 27 Pierce

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			
Total Programs 01-89, 98, 99	70,641,812.55	29,501.06		71.54			70,612,239.95
PROGRAM 97 ACTIVITIES							
11 Board of Directors	102,635.26	0.00		45,662.25	23,030.72	33,942.29	
12 Superintendents Office	319,205.28	0.00		0.00		319,205.28	
13 Business Office	922,066.08	0.00		0.00		922,066.08	
14 Human Resources	519,483.57	0.00		0.00		519,483.57	
15 Public Relations	33,746.86	0.00			24,441.11	9,305.75	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	235,677.43	0.00		0.00		235,677.43	
62 Grounds Maintenance	509,363.04	16,255.46		0.00		493,107.58	
63 Operation of Buildings	2,714,837.78	12,173.19		0.00		2,702,664.59	
64 Maintenance	1,426,126.28	26,592.20		168,808.13		1,230,725.95	
65 Utilities	1,993,867.52	0.00		0.00		1,993,867.52	
67 Building and Property Security	53,433.96	22,059.40		0.00		31,374.56	
68 Insurance	524,507.94	0.00		0.00		524,507.94	
72 Information Systems	455,311.32	0.00		0.00		455,311.32	
73 Printing	45,546.36	0.00		0.00		45,546.36	
74 Warehousing	93,763.23	0.00		0.00		93,763.23	
75 Motor Pool	49,737.89	47,636.14		0.00		2,101.75	
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	9,999,309.80	124,716.39	0.00	214,470.38	47,471.83	9,612,651.20	

E.S.D. 121

Fiscal Year 2010-2011

COUNTY: 27 Pierce

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	80,641,122.35	154,217.45	0.00	214,541.92		9,612,651.20	70,612,239.95
Unallowable Costs					-47,471.83		47,471.83
Totals	80,641,122.35	154,217.45	0.00	214,541.92		9,612,651.20	70,659,711.78

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

FY 08-09

1. FY 08-09 INDIRECT EXPENDITURES	9,496,951.51
2. FY 08-09 DIRECT EXPENDITURES	73,715,391.82
3. FY 08-09 OVER (UNDER) RECOVERY	-556,777.34
4. FY 08-09 TOTAL POOL (LINE 1 + LINE 3)	8,940,174.17
5. CALCULATED FY 08-09 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 10-11	0.1213

FY 10-11

6. FY 10-11 INDIRECT EXPENDITURES FROM COLUMN 6	9,612,651.20
7. FY 08-09 OVER (UNDER) RECOVERY (LINE 3)	-556,777.34
8. FY 10-11 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	9,055,873.86
9. FY 10-11 DIRECT EXPENDITURES FROM COLUMN 7	70,659,711.78
10. FY 10-11 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1213
11. FY 10-11 AMOUNT RECOVERED (LINE 9 * LINE 10)	8,571,023.04
12. FY 10-11 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	484,850.82
13. FY 10-11 TOTAL POOL (LINE 6 + LINE 12)	10,097,502.02
14. CALCULATED FY 10-11 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 12-13 (LINE 13 / LINE 9)	0.1429

E.S.D. 121

General Fund

COUNTY: 27 Pierce

Resource to Program Expenditure Report

For the Year Ended August 31, 2011

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	44,192,962.45	29,058,488.86	18,761.39	15,115,712.20
02 Alternative Learning Experience (ALE)	218,337.62	159,807.62	0.00	58,530.00
31 Vocational-Basic, State	3,157,870.10	3,157,870.10	0.00	0.00
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	9,999,309.80	7,361,139.33	84,007.90	2,554,162.57
TOTAL BASIC EDUCATIONAL PROGRAMS	57,568,479.97	39,737,305.91	102,769.29	17,728,404.77
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	316,884.00	0.00	316,884.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	1,841,598.00	0.00	1,841,598.00	0.00
14 Federal Stimulus - IDEA	438,055.00	0.00	438,055.00	0.00
18 Federal Stimulus - Competitive Grants	2,519.11	0.00	2,519.11	0.00
19 Federal Stimulus - Other	117.00	0.00	117.00	0.00
21 Special Education-Supplemental, State	8,424,756.60	8,326,418.97	40,957.63	57,380.00
24 Special Education-Supplemental, Federal	2,030,985.00	0.00	2,030,985.00	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	266,632.30	266,632.30	0.00	0.00
38 Vocational, Federal	38,109.00	0.00	38,109.00	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	496,095.59	0.00	496,095.59	0.00
52 Other Title Grants Under ESEA, Federal	369,725.52	0.00	369,725.52	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	569,101.29	569,101.29	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	405,342.06	405,342.06	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

E.S.D. 121

General Fund

COUNTY: 27 Pierce

Resource to Program Expenditure Report

For the Year Ended August 31, 2011

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
63 Promoting Academic Success	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	12,022.58	0.00	12,022.58	0.00
65 Transitional Bilingual, State	38,498.87	38,498.87	0.00	0.00
66 Student Achievement, State	277,933.58	0.00	0.00	277,933.58
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	293,785.00	0.00	293,785.00	0.00
69 Compensatory, Other	364,032.01	364,032.01	0.00	0.00
71 Traffic Safety	64,353.70	0.00	0.00	64,353.70
73 Summer School	42,949.60	26,299.60	0.00	16,650.00
74 Highly Capable	82,229.08	82,229.08	0.00	0.00
75 Professional Development, State	36,687.00	0.00	0.00	36,687.00
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	62,512.32	0.00	27,980.01	34,532.31
TOTAL OTHER INSTRUCTIONAL PROGRAMS	16,474,924.21	10,078,554.18	5,908,833.44	487,536.59
OTHER PROGRAMS				
81 Public Radio/Television	27,473.80	22,523.80	0.00	4,950.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	461,660.44	0.00	0.00	461,660.44
98 School Food Services	2,170,513.43	38,347.83	1,069,776.90	1,062,388.70
99 Pupil Transportation	3,938,070.50	3,827,780.65	0.00	110,289.85
TOTAL OTHER PROGRAMS	6,597,718.17	3,888,652.28	1,069,776.90	1,639,288.99
TOTALS	80,641,122.35	53,704,512.37	7,081,379.63	19,855,230.35

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 27 Pierce

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)
Preliminary FY 2010-2011 to FY 2009-2010 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.	7,638,050.24	8,424,756.60
2. Minus Revenue 7121 Payments From Other Districts.	41,557.52	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	77,502.25	40,957.63
4. Equals aggregate special education expenditures for resident special education students.	7,518,990.47	8,383,798.97
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.)		864,808.50
Preliminary FY 2010-2011 to FY 2009-2010 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,177.63	1,181.25
7. Expenditures per pupil (line 4/line 6).	6,384.84	7,097.39
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.)		712.55
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2010-2011 to FY 2009-2010 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.	98,252.52	57,380.00
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.)		-40,872.52
11. Expenditures per pupil (line 9/line 6).	83.43	48.57
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.)		-34.86

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)	80,641,122.35	80,485,884.67	Total Program 98	+ 2,170,513.43	2,237,180.81
Public Radio/Television	- (minus)	27,473.80	34,744.45	Revenue 2298 (Local)	- 1,112,114.95	1,143,734.82
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 38,347.83	49,518.18
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	461,660.44	411,532.64	Revenue 6198 (Fed)	- 981,296.46	961,663.62
School Food Services	- (minus)	2,170,513.43	2,237,180.81	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)	- 88,480.44	92,998.31
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)	154,217.45	123,321.57	TOTAL FOOD SERVICES DEFICIT	-49,726.25	-10,734.12
Federal, General Purpose Revenue	- (minus)	18,761.39	33,204.74			
Federal, Special Purpose Revenue	- (minus)	7,062,618.24	7,218,475.10	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	981,296.46	961,663.62	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)	88,480.44	92,998.31	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)	0.00	0.00
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)	6,260.10	14,599.41
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	71,821,914.60	71,496,686.70
	FY 10-11/FY 09-10		1.00

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: 27 Pierce

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)	3,157,870.10	3,023,206.23
Program 38, Vocational--Federal	+ (plus)	38,109.00	44,774.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	0.00	0.00
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	39,061.00	46,027.00
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	3,156,918.10	3,021,953.23
	FY 10-11 / FY 09-10		1.04

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

E.S.D. 121

Peninsula School District No.401

COUNTY: 27 Pierce

Financial Edit Report Fiscal Year 2010-2011

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
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	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

E.S.D. 121

Peninsula School District No.401

COUNTY: 27 Pierce

Financial Edit Report Fiscal Year 2010-2011

Continued

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits