

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

Fiscal Year 2011-2012

**ANNUAL FINANCIAL STATEMENTS**

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2011-2012

CERTIFICATION

The Annual Financial Statements (Report F-196) for Peninsula School District No. 401 of Pierce County for the fiscal year ended August 31, 2012, 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, 2011-August 31, 2012

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

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Total Revenues and Other Financing Sources</b>	80,732,229.99	1,097,871.99	28,372,798.44	627,675.41	790,443.88		111,621,019.71
<b>Total Expenditures</b>	80,918,316.44	1,191,443.20	3,968,364.91	1,052,862.30	539,361.76		87,670,348.61
<b>Other Financing Uses</b>	102,715.00		24,327,182.71	0.00	0.00		24,429,897.71
<b>Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses</b>	-288,801.45	-93,571.21	77,250.82	-425,186.89	251,082.12		-479,226.61
<b>Beginning Total Fund Balance</b>	8,232,625.78	660,676.78	2,227,188.06	7,070,036.48	215,972.46		18,406,499.56
<b>Prior Year(s) Corrections or Restatements</b>	0.00	0.00	0.00	0.00	0.00		0.00
<b>Ending Total Fund Balance</b>	7,943,824.33	567,105.57	2,304,438.88	6,644,849.59	467,054.58		17,927,272.95

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## Balance Sheet

COUNTY: 27 Pierce

## Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	11,239,815.15	871,917.67	2,304,438.88	6,765,848.17	467,054.58	0.00	21,649,074.45
Minus Warrants Outstanding	-2,129,263.33	-27,208.16	0.00	-1,750.00	0.00	0.00	-2,158,221.49
Taxes Receivable	9,240,612.84		1,994,545.67	0.00	0.00		11,235,158.51
Due From Other Funds	52,149.99	0.00	0.00	0.00	0.00	0.00	52,149.99
Due From Other Governmental Units	560,411.30	0.00	0.00	58,380.00	0.00	0.00	618,791.30
Accounts Receivable	97,215.08	0.00	0.00	10,232.43	0.00	0.00	107,447.51
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	372,283.24	0.00					372,283.24
Prepaid Items	21,815.51	0.00		0.00	0.00	0.00	21,815.51
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	16,161.16			0.00			16,161.16
Self-Insurance Security Deposit	92,118.00						92,118.00
<b>TOTAL ASSETS</b>	<b>19,563,318.94</b>	<b>844,709.51</b>	<b>4,298,984.55</b>	<b>6,832,710.60</b>	<b>467,054.58</b>	<b>0.00</b>	<b>32,006,778.18</b>
<b>LIABILITIES:</b>							
Accounts Payable	827,268.29	17,613.35	0.00	187,861.01	0.00	0.00	1,032,742.65
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	81,770.66	0.00		0.00			81,770.66
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	39,397.44	0.00		0.00			39,397.44
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	16,161.16			0.00			16,161.16
Estimated Employee Benefits Payable	1,305,827.99						1,305,827.99
Due To Other Funds	0.00	52,149.99	0.00	0.00	0.00	0.00	52,149.99

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## Balance Sheet

COUNTY: 27 Pierce

## Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	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	9,349,069.07	207,840.60	1,994,545.67	0.00	0.00	0.00	11,551,455.34
<b>TOTAL LIABILITIES</b>	<b>11,619,494.61</b>	<b>277,603.94</b>	<b>1,994,545.67</b>	<b>187,861.01</b>	<b>0.00</b>	<b>0.00</b>	<b>14,079,505.23</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	394,098.75	0.00	0.00	0.00	0.00	0.00	394,098.75
Restricted Fund Balance	182,707.05	567,105.57	2,304,438.88	3,271,069.95	467,054.58	0.00	6,792,376.03
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	3,416,442.00	0.00	0.00	3,373,779.64	0.00	0.00	6,790,221.64
Unassigned Fund Balance	3,950,576.53	0.00	0.00	0.00	0.00	0.00	3,950,576.53
<b>TOTAL FUND BALANCE</b>	<b>7,943,824.33</b>	<b>567,105.57</b>	<b>2,304,438.88</b>	<b>6,644,849.59</b>	<b>467,054.58</b>	<b>0.00</b>	<b>17,927,272.95</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>19,563,318.94</b>	<b>844,709.51</b>	<b>4,298,984.55</b>	<b>6,832,710.60</b>	<b>467,054.58</b>	<b>0.00</b>	<b>32,006,778.18</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	20,785,117.15	1,097,871.99	3,883,478.59	627,675.41	596.33		26,394,739.47
State	55,199,526.77		0.00	0.00	681,811.80		55,881,338.57
Federal	4,678,114.30		0.00	0.00	0.00		4,678,114.30
Federal Stimulus	29,304.00						29,304.00
Other	40,167.77			0.00	0.00	0.00	40,167.77
<b>TOTAL REVENUES</b>	<b>80,732,229.99</b>	<b>1,097,871.99</b>	<b>3,883,478.59</b>	<b>627,675.41</b>	<b>682,408.13</b>	<b>0.00</b>	<b>87,023,664.11</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	45,224,295.17						45,224,295.17
Federal Stimulus	29,304.00						29,304.00
Special Education	10,811,810.72						10,811,810.72
Vocational Education	3,531,821.67						3,531,821.67
Skills Center	0.00						0.00
Compensatory Programs	2,913,348.07						2,913,348.07
Other Instructional Programs	259,142.38						259,142.38
Community Services	541,302.02						541,302.02
Support Services	17,462,564.01						17,462,564.01
Student Activities/Other		1,191,443.20				0.00	1,191,443.20
<b>CAPITAL OUTLAY:</b>							
Sites				48,563.31			48,563.31
Building				1,000,228.93			1,000,228.93
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				3,320.06			3,320.06
Transportation Equipment					539,361.76		539,361.76
Sales and Lease				0.00			0.00
Other	136,172.31						136,172.31
<b>DEBT SERVICE:</b>							
Principal	7,719.28		2,915,000.00	0.00	0.00		2,922,719.28
Interest and Other Charges	836.81		1,053,364.91	0.00	0.00		1,054,201.72
Bond/Levy Issuance				750.00	0.00		750.00
<b>TOTAL EXPENDITURES</b>	<b>80,918,316.44</b>	<b>1,191,443.20</b>	<b>3,968,364.91</b>	<b>1,052,862.30</b>	<b>539,361.76</b>	<b>0.00</b>	<b>87,670,348.61</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>DEBT SERVICE:</b>							
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-186,086.45	-93,571.21	-84,886.32	-425,186.89	143,046.37	0.00	-646,684.50
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	0.00		24,489,319.85	0.00	0.00		24,489,319.85
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		-24,327,182.71	0.00	0.00		-24,327,182.71
Other	0.00		0.00	0.00	5,320.75		5,320.75
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-102,715.00</b>		<b>162,137.14</b>	<b>0.00</b>	<b>108,035.75</b>	<b>0.00</b>	<b>167,457.89</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-288,801.45</b>	<b>-93,571.21</b>	<b>77,250.82</b>	<b>-425,186.89</b>	<b>251,082.12</b>	<b>0.00</b>	<b>-479,226.61</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>8,232,625.78</b>	<b>660,676.78</b>	<b>2,227,188.06</b>	<b>7,070,036.48</b>	<b>215,972.46</b>	<b>0.00</b>	<b>18,406,499.56</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>7,943,824.33</b>	<b>567,105.57</b>	<b>2,304,438.88</b>	<b>6,644,849.59</b>	<b>467,054.58</b>	<b>0.00</b>	<b>17,927,272.95</b>

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## Budgetary Comparison Schedule

COUNTY: 27 Pierce

## General Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	19,903,683.00	20,785,117.15	881,434.15
State	55,109,057.00	55,199,526.77	90,469.77
Federal	4,113,478.00	4,678,114.30	564,636.30
Federal Stimulus	0.00	29,304.00	29,304.00
Other	861,000.00	40,167.77	-820,832.23
<b>TOTAL REVENUES</b>	<b>79,987,218.00</b>	<b>80,732,229.99</b>	<b>745,011.99</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	48,282,640.95	45,224,295.17	3,058,345.78
Federal Stimulus	0.00	29,304.00	-29,304.00
Special Education	10,331,308.45	10,811,810.72	-480,502.27
Vocational Education	3,307,805.92	3,531,821.67	-224,015.75
Skills Center	0.00	0.00	0.00
Compensatory Programs	2,617,498.49	2,913,348.07	-295,849.58
Other Instructional Programs	1,061,113.49	259,142.38	801,971.11
Community Services	407,687.74	541,302.02	-133,614.28
Support Services	16,926,730.32	17,462,564.01	-535,833.69
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	317,560.00	136,172.31	181,387.69
<b>DEBT SERVICE:</b>			
Principal	0.00	7,719.28	-7,719.28
Interest and Other Charges	0.00	836.81	-836.81
<b>TOTAL EXPENDITURES</b>	<b>83,252,345.36</b>	<b>80,918,316.44</b>	<b>2,334,028.92</b>
REVENUES OVER (UNDER) EXPENDITURES	-3,265,127.00	-186,086.45	3,079,040.55

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## Budgetary Comparison Schedule

COUNTY: 27 Pierce

## General Fund

For The Year Ended August 31, 2012

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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-102,715.00</b>	<b>-102,715.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-3,367,842.00</b>	<b>-288,801.45</b>	<b>3,079,040.55</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>7,368,254.00</b>	<b>8,232,625.78</b>	<b>864,371.78</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>4,000,412.00</b>	<b>7,943,824.33</b>	<b>3,943,412.33</b>



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## Budgetary Comparison Schedule

COUNTY: 27 Pierce

## Associated Student Body Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,796,360.00	1,097,871.99	-698,488.01
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>1,796,360.00</b>	<b>1,097,871.99</b>	<b>-698,488.01</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,929,125.00	1,191,443.20	737,681.80
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>1,929,125.00</b>	<b>1,191,443.20</b>	<b>737,681.80</b>
REVENUES OVER (UNDER) EXPENDITURES	-132,765.00	-93,571.21	39,193.79

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	-132,765.00	-93,571.21	39,193.79
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	619,663.00	660,676.78	41,013.78
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	486,898.00	567,105.57	80,207.57

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Debt Service Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,921,159.00	3,883,478.59	-37,680.41
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>3,921,159.00</b>	<b>3,883,478.59</b>	<b>-37,680.41</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	2,560,000.00	2,915,000.00	-355,000.00
Interest and Other Charges	1,911,492.00	1,053,364.91	858,127.09
<b>TOTAL EXPENDITURES</b>	<b>4,471,492.00</b>	<b>3,968,364.91</b>	<b>503,127.09</b>
 REVENUES OVER (UNDER) EXPENDITURES	 -550,333.00	 -84,886.32	 465,446.68

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## Budgetary Comparison Schedule

COUNTY: 27 Pierce

## Debt Service Fund

For The Year Ended August 31, 2012

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	24,000,000.00	24,489,319.85	489,319.85
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	-24,327,182.71	-327,182.71
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>162,137.14</b>	<b>162,137.14</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-550,333.00</b>	<b>77,250.82</b>	<b>627,583.82</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,966,806.00</b>	<b>2,227,188.06</b>	<b>260,382.06</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,416,473.00</b>	<b>2,304,438.88</b>	<b>887,965.88</b>

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	400,000.00	627,675.41	227,675.41
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>400,000.00</b>	<b>627,675.41</b>	<b>227,675.41</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	2,000,000.00	48,563.31	1,951,436.69
Building	850,000.00	1,000,228.93	-150,228.93
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	500,000.00	3,320.06	496,679.94
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects Fund

For The Year Ended August 31, 2012

**DEBT SERVICE:**

Bond/Levy Issuance and/or Election	0.00	750.00	750.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>3,350,000.00</b>	<b>1,052,862.30</b>	<b>2,297,137.70</b>

REVENUES OVER (UNDER) EXPENDITURES	-2,950,000.00	-425,186.89	2,524,813.11
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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)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-2,950,000.00</b>	<b>-425,186.89</b>	<b>2,524,813.11</b>
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<b>BEGINNING TOTAL FUND BALANCE</b>	<b>5,956,989.00</b>	<b>7,070,036.48</b>	<b>1,113,047.48</b>
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Prior Year(s) Corrections or Restatements		0.00	0.00
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<b>ENDING TOTAL FUND BALANCE</b>	<b>3,006,989.00</b>	<b>6,644,849.59</b>	<b>3,637,860.59</b>
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E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	500.00	596.33	96.33
State	432,500.00	681,811.80	249,311.80
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>433,000.00</b>	<b>682,408.13</b>	<b>249,408.13</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	589,000.00	539,361.76	49,638.24
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>589,000.00</b>	<b>539,361.76</b>	<b>49,638.24</b>

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle Fund

For The Year Ended August 31, 2012

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-53,285.00	143,046.37	196,331.37
<b>OTHER FINANCING SOURCES (USES)</b>			
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	5,320.75	5,320.75
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	102,715.00	108,035.75	5,320.75
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-53,285.00	251,082.12	304,367.12
<b>BEGINNING TOTAL FUND BALANCE</b>	215,904.00	215,972.46	68.46
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	162,619.00	467,054.58	304,435.58



E.S.D. 121

## Statement Of Fiduciary Net Assets

COUNTY: 27 Pierce

## Fiduciary Funds

August 31, 2012

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
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET ASSETS:</b>		
<b>Net assets held in trust for:</b>		
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
<b>TOTAL NET ASSETS</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

## Statement of Changes in Fiduciary Net Assets

COUNTY: 27 Pierce

## Fiduciary Funds

For the Year Ended August 31, 2012

ADDITIONS:	Private Purpose Trust	Other Trust
<b>Contributions:</b>		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
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
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>0.00</b>
 Net Increase (Decrease)	 0.00	 0.00
Net Assets--Beginning	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET ASSETS--ENDING</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

## Schedule of Long-Term Liabilities

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Description	Beginning Outstanding Debt September 1, 2011	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2012
Total Voted Bonds	30,005,000.00	325,000.00	2,915,000.00	27,415,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	0.00	0.00	0.00	0.00
<b>Other Long-Term Debt</b>				
Capital Leases	12,720.71	389,846.20	20,439.99	382,126.92
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	2,401,092.97	69,157.24	17,556.97	2,452,693.24
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	2,413,813.68	459,003.44	37,996.96	2,834,820.16
TOTAL LONG-TERM LIABILITIES	32,418,813.68	784,003.44	2,952,996.96	30,249,820.16

E.S.D. 121

## Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	17,531,030.91	3,878,016.80	0.00	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	8,116.07	3,202.33	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
<b>1000 Total Local Taxes</b>	<b>17,539,146.98</b>	<b>3,881,219.13</b>	<b>0.00</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	292,554.41			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	74,494.00			
2173 Summer School Tuitions and Fees	15,035.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	370,571.02		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	15,954.74			
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	197,537.99			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,183,515.94			
2300 Investment Earnings	12,948.18	2,259.46	9,400.41	596.33
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	304,281.43		0.00	0.00
2600 Fines and Damages	13,032.89		0.00	0.00
2700 Rentals and Leases	363,043.35	0.00	0.00	0.00
2800 Insurance Recoveries	30,661.66		0.00	0.00
2900 Local Support Nontax, Unassigned	220,800.93	0.00	618,275.00	0.00
2910 E-rate	151,538.63		0.00	
<b>2000 Total Local Support Nontax</b>	<b>3,245,970.17</b>	<b>2,259.46</b>	<b>627,675.41</b>	<b>596.33</b>

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	44,042,162.14			
3121 Special Education - General Apportionment	1,073,053.60			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 Total State, General Purpose</b>	<b>45,115,215.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	5,690,264.55			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	647,214.34			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	442,713.97			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	70,189.93			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	84,894.91			
4188 Day Care	0.00			
4198 School Food Service	34,592.25			
4199 Transportation - Operations	2,755,153.87			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	359,287.21		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			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - 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, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				681,811.80
<b>4000 Total State, Special Purpose</b>	<b>10,084,311.03</b>		<b>0.00</b>	<b>681,811.80</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	23,691.28	0.00	0.00	0.00
5500 Federal Forests	7,989.59	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 Total Federal, General Purpose</b>	<b>31,680.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	29,304.00			
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	2,022,412.00			
6138 Secondary Vocational Education	40,254.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	810,128.42			
6152 Other Title, ESEA Fed	289,634.00			
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	0.00			

E.S.D. 121

## Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	1,033,106.67			
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	265,000.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			

E.S.D. 121

## Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	22,000.00		0.00	
6310 Medicaid Administrative Match	1,601.19			
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	31,241.44			
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	13,717.27			
6364 Limited English Proficiency	14,665.00			
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	102,673.44			



E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6000 Total Federal, Special Purpose	4,675,737.43		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
<b>7000 Total Revenues From Other School Districts</b>	<b>0.00</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	36,314.77		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	3,853.00			
8199 Transportation	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
<b>8000 Total Revenues From Other Entities</b>	<b>40,167.77</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES</b>				
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	5,320.75
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		24,489,319.85		
9900 Transfers	0.00	0.00	0.00	102,715.00
<b>9000 Total Other Financing Sources</b>	<b>0.00</b>	<b>24,489,319.85</b>	<b>0.00</b>	<b>108,035.75</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>80,732,229.99</b>	<b>28,372,798.44</b>	<b>627,675.41</b>	<b>790,443.88</b>

E.S.D. 121

Program/Activity/Object Report

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	44,970,242.86	11 Bd of Dir	178,860.13	0 Debit Transfer	436,558.01
02 ALE	254,052.31	12 Supt Off	376,292.21	1 Credit Transfer	-436,558.01
11 Stim, Title I	.00	13 Busns Off	830,333.56	2 Cert. Salaries	37,449,108.16
12 Stim, Schl Imprv	.00	14 HR	610,724.29	3 Class. Salaries	12,518,469.87
13 Federal Stimulus - SFSF and Education Jobs	29,304.00	15 Pblc Rltn	45,869.45	4 Employee Benefits	16,581,174.52
14 Stim, IDEA	.00	21 Supv Inst	1,578,426.16	5 Supplies / Materials	4,390,487.94
18 Stim, Compt Grants	.00	22 Lrn Resrc	769,998.15	7 Purchased Services	9,760,409.81
19 Stim, Other	.00	23 Princ Off	4,962,533.04	8 Travel	82,493.83
21 Sp Ed, Sup, St	8,837,137.72	24 Guid/Coun	2,482,721.91	9 Capital Outlay	136,172.31
24 Sp Ed, Sup, Fed	1,974,673.00	25 Pupil M/S	626,327.65	<b>TOTAL ALL OBJECTS</b>	<b>80,918,316.44</b>
26 Sp Ed, Inst, St	.00	26 Health	3,937,374.00		
29 Sp Ed, Oth, Fed	.00	27 Teaching	44,846,534.14		
31 Voc, Basic, St	3,060,358.24	28 Extracur	1,441,427.17		
34 MidSchCar/Tec	432,282.43	29 Pmt to SD	281,736.82		
38 Voc, Fed	39,181.00	31 InstProDev	1,067,942.11		
39 Voc, Other	.00	32 Inst Tech	793,076.75		
45 Skil Cnt, Bas, St	.00	41 Supervisn	6,436.27		
46 Skill Cntr, Fed	.00	42 Food	1,523.22		
51 ESEA Disadvantaged, Fed	788,522.89	44 Operation	2,365,045.20		
52 Other Title, ESEA, Fed	281,910.00	49 Transfers	-40,445.84		
53 ESEA Migrant, Federal	.00	51 Supervisn	219,385.31		
54 Read First, Fed	.00	52 Operation	3,402,856.23		
55 LAP	664,472.13	53 Maintnce	729,381.19		
56 St In, Ctr/Hm, D	.00	56 Insurance	105,970.00		
57 St In, N/D, Fed	.00	59 Transfers	-376,683.15		
58 Sp/Plt Pgm, St	446,886.47	61 Supv Bldg	241,343.28		
59 Inst. JAJ	.00	62 Grnd Mnt	450,830.04		
61 Head Start, Fed	.00	63 Oper Bldg	2,810,674.78		
62 MS, Pro Dv, Fed	13,717.27	64 Maintnce	1,683,733.89		
64 LEP, Fed	14,378.00	65 Utilities	2,006,043.46		
65 Tran Biling, St	77,934.20	67 Bldg Secu	26,257.88		
66 Stu Achvmnt, St	.00	68 Insurance	543,998.50		
67 Ind Ed, Fd, JOM	.00	72 Info Sys	1,257,836.65		
		73 Printing	38,468.12		

E.S.D. 121

## Program/Activity/Object Report

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

## PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	262,550.00
69 Comp, Othr	362,977.11
71 Traffic Safety	73,679.53
73 Summer School	50,337.77
74 Highly Capable	75,198.04
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	59,927.04
81 Public Radio/TV	64,840.40
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	484,692.86
97 Distwide Suppt	11,185,592.74
98 Schl Food Serv	2,332,558.85
99 Pupil Transp	4,080,909.58
<b>TOTAL ALL PROGRAMS</b>	<b>80,918,316.44</b>

## ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	94,486.68
75 Mtr Pool	27,614.19
83 Interest	836.81
84 Principal	7,719.28
85 Debt Expn	.00
91 Publ Actv	484,826.91
<b>TOTAL ALL ACTIVITIES</b>	<b>80,918,316.44</b>

REPORT F196

Peninsula School District No. 401

RUN: 12/11/2012 3:36:28 PM

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

Fiscal Year 2011-2012

**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, 2012

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	850,567.54	1,200.15		450,560.30	177,885.12	174,237.13	28,288.17	18,348.67	48.00	0.00
22 Lrn Resrc	769,979.46	856.70		148,680.17	245,898.76	168,032.44	139,260.35	67,110.42	140.62	0.00
23 Princ Off	4,961,703.29	1,836.97		2,570,375.45	1,138,825.25	1,192,154.89	26,898.36	30,992.82	619.55	0.00
24 Guid/Coun	2,039,162.52	1,453.66		1,429,584.41	111,493.25	461,014.63	7,727.58	27,713.61	175.38	0.00
25 Pupil M/S	592,005.30	0.00		7,375.75	315,096.79	165,161.06	2,515.54	101,856.16	0.00	0.00
26 Health	1,072,810.71	1,018.15		532,528.35	250,877.30	279,317.58	5,855.44	2,466.84	747.05	0.00
27 Teaching	32,311,767.82	98,225.44		22,892,779.59	180,695.08	7,047,796.02	1,232,517.57	846,330.59	13,423.53	0.00
28 Extracur	1,379,881.45	169,696.56		251,289.82	707,456.91	167,555.62	20,363.05	58,523.15	4,996.34	0.00
29 Pmt to SD	14,836.18							14,836.18		
31 InstProDev	554,886.24	10,109.04		406,410.20	1,352.97	94,534.04	2,077.79	36,017.81	4,384.39	0.00
32 Inst Tech	422,642.35	0.00			17,017.23	10,383.23	395,134.02	107.87	0.00	0.00
<b>01 TOTAL</b>	<b>44,970,242.86</b>	<b>284,396.67</b>		<b>28,689,584.04</b>	<b>3,146,598.66</b>	<b>9,760,186.64</b>	<b>1,860,637.87</b>	<b>1,204,304.12</b>	<b>24,534.86</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	829.75	0.00		0.00	0.00	0.00	0.00	829.75	0.00	0.00
27 Teaching	252,871.04	0.00		44,961.00	0.00	16,959.89	955.15	189,995.00	0.00	0.00
31 InstProDev	166.48	0.00		0.00	0.00	0.00	0.00	166.48	0.00	0.00
32 Inst Tech	185.04	0.00			0.00	0.00	185.04	0.00	0.00	0.00
<b>02 TOTAL</b>	<b>254,052.31</b>	<b>0.00</b>		<b>44,961.00</b>	<b>0.00</b>	<b>16,959.89</b>	<b>1,140.19</b>	<b>190,991.23</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	29,304.00	0.00		25,110.33	0.00	4,193.67	0.00	0.00	0.00	0.00
<b>13 TOTAL</b>	<b>29,304.00</b>	<b>0.00</b>		<b>25,110.33</b>	<b>0.00</b>	<b>4,193.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	173,214.10	0.00		0.00	34,388.38	13,725.72	0.00	125,100.00	0.00	0.00
22 Lrn Resrc	4.99	0.00		0.00	4.52	0.47	0.00	0.00	0.00	0.00
24 Guid/Coun	227,604.14	0.00		165,877.69	0.00	61,726.45	0.00	0.00	0.00	0.00
25 Pupil M/S	1,338.78	0.00		0.00	847.16	491.62	0.00	0.00	0.00	0.00
26 Health	2,618,836.18	0.00		1,662,485.80	0.00	530,504.82	6,047.80	419,797.76	0.00	0.00
27 Teaching	5,694,698.94	0.00		2,454,887.25	1,605,262.08	1,633,448.95	0.00	0.00	1,100.66	0.00
29 Pmt to SD	121,209.33							121,209.33		
31 InstProDev	231.26	0.00		200.00	0.00	31.26	0.00	0.00	0.00	0.00
<b>21 TOTAL</b>	<b>8,837,137.72</b>	<b>0.00</b>		<b>4,283,450.74</b>	<b>1,640,502.14</b>	<b>2,239,929.29</b>	<b>6,047.80</b>	<b>666,107.09</b>	<b>1,100.66</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	172,440.42	0.00		103,913.87	19,389.81	35,149.08	2,310.52	9,565.60	2,111.54	0.00
24 Guid/Coun	42,709.07	0.00		34,812.64	0.00	7,896.43	0.00	0.00	0.00	0.00
25 Pupil M/S	32,677.30	0.00		0.00	24,944.12	7,733.18	0.00	0.00	0.00	0.00
26 Health	244,425.77	0.00		59,687.97	91,742.24	60,879.35	20,232.96	3,658.13	8,225.12	0.00
27 Teaching	1,203,633.96	7,305.34		376,038.75	384,650.19	285,053.68	12,612.00	133,423.78	4,550.22	0.00
29 Pmt to SD	145,691.31							145,691.31		
31 InstProDev	126,860.17	0.00		88,502.33	0.00	31,487.42	0.00	4,994.94	1,875.48	0.00
32 Inst Tech	6,235.00	0.00			0.00	0.00	6,235.00	0.00	0.00	0.00
<b>24 TOTAL</b>	<b>1,974,673.00</b>	<b>7,305.34</b>		<b>662,955.56</b>	<b>520,726.36</b>	<b>428,199.14</b>	<b>41,390.48</b>	<b>297,333.76</b>	<b>16,762.36</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	136,033.69	145.50		80,996.00	20,235.48	32,341.82	1,407.31	907.58	0.00	0.00
22 Lrn Resrc	13.70	0.00		0.00	0.00	0.00	0.00	0.00	13.70	0.00
24 Guid/Coun	143,183.23	0.00		71,624.10	26,990.99	44,518.98	0.00	0.00	49.16	0.00
27 Teaching	2,582,287.84	16,867.13		1,577,550.82	134,318.14	583,790.19	150,214.00	116,957.79	2,589.77	0.00
28 Extracur	1,796.58	1,009.80		0.00	0.00	0.00	0.00	0.00	786.78	0.00
31 InstProDev	27,683.26	216.25		16,511.43	55.72	3,175.98	0.00	5,307.90	2,415.98	0.00
32 Inst Tech	169,359.94	0.00			0.00	0.00	169,359.94	0.00	0.00	0.00
<b>31 TOTAL</b>	<b>3,060,358.24</b>	<b>18,238.68</b>		<b>1,746,682.35</b>	<b>181,600.33</b>	<b>663,826.97</b>	<b>320,981.25</b>	<b>123,173.27</b>	<b>5,855.39</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	311,902.97	3,428.85		216,075.75	0.00	58,767.44	31,688.27	1,942.66	0.00	0.00
31 InstProDev	6,612.99	0.00		3,019.15	0.00	570.70	0.00	1,582.65	1,440.49	0.00
32 Inst Tech	113,766.47	0.00			0.00	0.00	113,766.47	0.00	0.00	0.00
<b>34 TOTAL</b>	<b>432,282.43</b>	<b>3,428.85</b>		<b>219,094.90</b>	<b>0.00</b>	<b>59,338.14</b>	<b>145,454.74</b>	<b>3,525.31</b>	<b>1,440.49</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	18,340.53	0.00		0.00	0.00	0.00	0.00	18,340.53	0.00	0.00
24 Guid/Coun	5,330.07	526.89		0.00	0.00	0.00	3,863.18	940.00	0.00	0.00
27 Teaching	2,790.43	256.69		0.00	0.00	0.00	2,533.74	0.00	0.00	0.00
31 InstProDev	920.00	0.00		0.00	0.00	0.00	0.00	920.00	0.00	0.00
32 Inst Tech	11,799.97	0.00			0.00	0.00	11,799.97	0.00	0.00	0.00
<b>38 TOTAL</b>	<b>39,181.00</b>	<b>783.58</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,196.89</b>	<b>20,200.53</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	93,714.10	0.00		50,208.37	17,995.78	20,481.78	1,319.03	3,709.14	0.00	0.00
27 Teaching	559,715.87	20,441.68		248,757.79	77,318.96	97,458.06	59,392.00	56,347.38	0.00	0.00
31 InstProDev	90,990.72	64.50		54,578.67	0.00	17,607.14	90.71	18,074.89	574.81	0.00
32 Inst Tech	44,102.20	0.00			0.00	0.00	44,102.20	0.00	0.00	0.00
<b>51 TOTAL</b>	<b>788,522.89</b>	<b>20,506.18</b>		<b>353,544.83</b>	<b>95,314.74</b>	<b>135,546.98</b>	<b>104,903.94</b>	<b>78,131.41</b>	<b>574.81</b>	<b>0.00</b>

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	65,445.32	0.00		58,763.25	0.00	6,682.07	0.00	0.00	0.00	0.00
31 InstProDev	216,464.68	6,842.24		124,270.26	719.73	31,271.46	10,511.00	38,673.80	4,176.19	0.00
<b>52 TOTAL</b>	<b>281,910.00</b>	<b>6,842.24</b>		<b>183,033.51</b>	<b>719.73</b>	<b>37,953.53</b>	<b>10,511.00</b>	<b>38,673.80</b>	<b>4,176.19</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	73,905.16	126.00		39,466.85	14,871.68	17,687.17	1,273.32	480.14	0.00	0.00
27 Teaching	547,171.53	254.75		213,935.05	159,985.52	139,485.83	31,802.95	1,707.43	0.00	0.00
31 InstProDev	26,597.80	64.50		18,781.40	742.32	6,021.46	15.17	690.15	282.80	0.00
32 Inst Tech	16,797.64	0.00			0.00	0.00	16,797.64	0.00	0.00	0.00
<b>55 TOTAL</b>	<b>664,472.13</b>	<b>445.25</b>		<b>272,183.30</b>	<b>175,599.52</b>	<b>163,194.46</b>	<b>49,889.08</b>	<b>2,877.72</b>	<b>282.80</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	23,565.31	0.00		20,360.00	0.00	3,205.31	0.00	0.00	0.00	0.00
27 Teaching	423,321.16	0.00		363,828.27	506.27	58,976.35	0.00	10.27	0.00	0.00
<b>58 TOTAL</b>	<b>446,886.47</b>	<b>0.00</b>		<b>384,188.27</b>	<b>506.27</b>	<b>62,181.66</b>	<b>0.00</b>	<b>10.27</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 62 - Math and Science, Professional Development, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	13,554.86	727.06		10,211.44	269.39	1,733.45	0.00	613.52	0.00	0.00
31 InstProDev	162.41	0.00		139.90	0.00	22.51	0.00	0.00	0.00	0.00
<b>62 TOTAL</b>	<b>13,717.27</b>	<b>727.06</b>		<b>10,351.34</b>	<b>269.39</b>	<b>1,755.96</b>	<b>0.00</b>	<b>613.52</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	152.58	0.00		0.00	0.00	0.00	0.00	152.58	0.00	0.00
31 InstProDev	14,225.42	446.75		7,584.40	551.24	1,298.54	1,181.26	3,163.23	0.00	0.00
<b>64 TOTAL</b>	<b>14,378.00</b>	<b>446.75</b>		<b>7,584.40</b>	<b>551.24</b>	<b>1,298.54</b>	<b>1,181.26</b>	<b>3,315.81</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	77,934.20	0.00		0.00	52,151.16	24,050.12	70.79	0.00	1,662.13	0.00
<b>65 TOTAL</b>	<b>77,934.20</b>	<b>0.00</b>		<b>0.00</b>	<b>52,151.16</b>	<b>24,050.12</b>	<b>70.79</b>	<b>0.00</b>	<b>1,662.13</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	262,550.00	0.00		0.00	0.00	0.00	0.00	262,550.00	0.00	0.00
<b>68 TOTAL</b>	<b>262,550.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>262,550.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	58,189.94	0.00		22,720.56	8,420.11	9,280.38	0.00	17,768.89	0.00	0.00
24 Guid/Coun	1,167.57	0.00		1,008.00	0.00	159.57	0.00	0.00	0.00	0.00
26 Health	971.20	0.00		840.00	0.00	131.20	0.00	0.00	0.00	0.00
27 Teaching	298,918.40	14,356.16		0.00	175,556.82	97,268.46	7,520.11	1,908.09	2,308.76	0.00
32 Inst Tech	3,730.00	0.00			0.00	0.00	3,730.00	0.00	0.00	0.00
<b>69 TOTAL</b>	<b>362,977.11</b>	<b>14,356.16</b>		<b>24,568.56</b>	<b>183,976.93</b>	<b>106,839.61</b>	<b>11,250.11</b>	<b>19,676.98</b>	<b>2,308.76</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 71 - Traffic Safety

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	71,487.53	0.00		51,987.94	0.00	11,275.22	8,119.37	105.00	0.00	0.00
68 Insurance	2,192.00	0.00						2,192.00		
<b>71 TOTAL</b>	<b>73,679.53</b>	<b>0.00</b>		<b>51,987.94</b>	<b>0.00</b>	<b>11,275.22</b>	<b>8,119.37</b>	<b>2,297.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 73 - Summer School

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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
26 Health	330.14	0.00		279.80	0.00	50.34	0.00	0.00	0.00	0.00
27 Teaching	50,007.63	8,689.16		33,704.06	1,421.97	5,667.56	524.88	0.00	0.00	0.00
<b>73 TOTAL</b>	<b>50,337.77</b>	<b>8,689.16</b>		<b>33,983.86</b>	<b>1,421.97</b>	<b>5,717.90</b>	<b>524.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	74,701.01	0.00		43,263.31	0.00	12,771.11	14,304.44	4,362.15	0.00	0.00
31 InstProDev	497.03	0.00		419.66	0.00	77.37	0.00	0.00	0.00	0.00
<b>74 TOTAL</b>	<b>75,198.04</b>	<b>0.00</b>		<b>43,682.97</b>	<b>0.00</b>	<b>12,848.48</b>	<b>14,304.44</b>	<b>4,362.15</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	12,317.05	0.00		865.73	0.00	83.25	3,077.95	6,884.39	1,405.73	0.00
28 Extracur	41,508.20	7,264.04		6,583.75	21,461.40	4,431.22	542.79	1,225.00	0.00	0.00
31 InstProDev	1,643.65	1,493.65		0.00	0.00	0.00	0.00	150.00	0.00	0.00
32 Inst Tech	4,458.14	0.00			0.00	0.00	4,458.14	0.00	0.00	0.00
<b>79 TOTAL</b>	<b>59,927.04</b>	<b>8,757.69</b>		<b>7,449.48</b>	<b>21,461.40</b>	<b>4,514.47</b>	<b>8,078.88</b>	<b>8,259.39</b>	<b>1,405.73</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 81 - Public Radio/Television

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	17,803.47	0.00		0.00	15,000.00	2,803.47	0.00	0.00	0.00	0.00
91 Publ Actv	47,036.93	0.00		0.00	0.00	0.00	20,027.46	18,778.23	0.00	8,231.24
<b>81 TOTAL</b>	<b>64,840.40</b>	<b>0.00</b>		<b>0.00</b>	<b>15,000.00</b>	<b>2,803.47</b>	<b>20,027.46</b>	<b>18,778.23</b>	<b>0.00</b>	<b>8,231.24</b>

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,020.68	0.00		1,749.96	0.00	270.72	0.00	0.00	0.00	0.00
28 Extracur	437.47	437.47		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	44,444.73	0.00			32,188.61	6,547.32	5,708.80	0.00	0.00	0.00
91 Publ Actv	437,789.98	53,433.92	0.00	2,500.00	269,357.85	82,997.43	5,358.77	23,497.52	644.49	0.00
<b>89 TOTAL</b>	<b>484,692.86</b>	<b>53,871.39</b>	<b>0.00</b>	<b>4,249.96</b>	<b>301,546.46</b>	<b>89,815.47</b>	<b>11,067.57</b>	<b>23,497.52</b>	<b>644.49</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	178,860.13	458.50			0.00	0.00	5,178.54	172,016.05	1,207.04	0.00
12 Supt Off	376,292.21	948.45		226,776.92	76,715.19	58,640.31	940.05	11,396.79	874.50	0.00
13 Busns Off	830,333.56	1,695.86		64,186.00	493,685.92	171,584.19	19,696.29	77,681.70	1,803.60	0.00
14 HR	610,724.29	1,613.25		58,228.40	307,367.38	115,039.99	5,596.73	121,124.85	1,753.69	0.00
15 Pblc Rltn	45,869.45	226.30		0.00	12,076.81	2,690.00	4,881.98	25,994.36	0.00	0.00
25 Pupil M/S	306.27	0.00		0.00	276.00	30.27	0.00	0.00	0.00	0.00
61 Supv Bldg	241,343.28	0.00		0.00	172,180.10	62,471.23	4,548.73	1,816.97	326.25	0.00
62 Grnd Mnt	450,830.04	0.00			177,679.53	74,757.72	82,976.34	108,774.80	431.41	6,210.24
63 Oper Bldg	2,766,230.05	604.50			1,651,061.40	803,540.34	222,436.83	87,904.25	682.73	0.00
64 Maintnce	1,683,733.89	333.15	0.00		467,039.78	182,785.56	226,283.43	735,628.07	0.00	71,663.90
65 Utilities	2,006,043.46	0.00	0.00		19,360.32	8,731.91	3,199.00	1,974,752.23	0.00	0.00
67 Bldg Secu	26,257.88	0.00			0.00	0.00	0.00	26,257.88	0.00	0.00
68 Insurance	541,806.50	0.00					0.00	541,806.50		0.00
72 Info Sys	1,257,836.65	0.00	0.00	51,269.50	597,640.34	207,305.42	35,568.69	355,531.22	10,521.48	0.00
73 Printing	38,468.12	0.00	-19,332.77	0.00	23,823.05	15,166.77	11,249.41	7,561.66	0.00	0.00
74 Warehouse	94,486.68	0.00	0.00	0.00	58,700.16	26,364.64	9,421.88	0.00	0.00	0.00
75 Mtr Pool	27,614.19	0.00	-96.25	0.00	0.00	0.00	2,560.50	1,138.20	0.00	24,011.74
83 Interest	836.81							836.81		
84 Principal	7,719.28							7,719.28		
<b>97 TOTAL</b>	<b>11,185,592.74</b>	<b>5,880.01</b>	<b>-19,429.02</b>	<b>400,460.82</b>	<b>4,057,605.98</b>	<b>1,729,108.35</b>	<b>634,538.40</b>	<b>4,257,941.62</b>	<b>17,600.70</b>	<b>101,885.88</b>

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	6,436.27	1,338.50		0.00	1,495.95	159.55	1,800.00	1,642.27	0.00	0.00
42 Food	1,523.22	0.00					1,331.68	191.54		
44 Operation	2,365,045.20	0.00			0.00	0.00	23,603.55	2,341,441.65	0.00	0.00
49 Transfers	-40,445.84		-40,445.84							
<b>98 TOTAL</b>	<b>2,332,558.85</b>	<b>1,338.50</b>	<b>-40,445.84</b>	<b>0.00</b>	<b>1,495.95</b>	<b>159.55</b>	<b>26,735.23</b>	<b>2,343,275.46</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

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	219,385.31	544.50		0.00	159,172.90	51,249.56	3,022.99	4,288.68	1,106.68	0.00
52 Operation	3,402,856.23	0.00			1,726,621.67	867,805.45	767,888.40	37,985.60	2,555.11	0.00
53 Maintnce	729,381.19	0.00			235,627.07	100,422.00	324,524.92	42,269.34	482.67	26,055.19
56 Insurance	105,970.00							105,970.00		
59 Transfers	-376,683.15		-376,683.15							
<b>99 TOTAL</b>	<b>4,080,909.58</b>	<b>544.50</b>	<b>-376,683.15</b>	<b>0.00</b>	<b>2,121,421.64</b>	<b>1,019,477.01</b>	<b>1,095,436.31</b>	<b>190,513.62</b>	<b>4,144.46</b>	<b>26,055.19</b>

E.S.D. 121

## Data Requirements for Supplemental Reports

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

## 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. | 151,538.63 |
| 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  | 618,275.00 |
| 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.   | 0.00       |
| 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.   | 29,304.00  |



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, 2012

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.

9,107.00

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

0.160

a) Total All Programs (SYSTEM CALCULATED)

80,918,316.44

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

11,185,592.74

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

69,732,723.70

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, 2012

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.

128,347.90

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 &amp; 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: 27 Pierce

For the Year Ended August 31, 2012

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, 2012

INDIRECT EXPENDITURES

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

27,194.48

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.

13,950.00

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).

2,429.50

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.

0.00

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.

772,128.06

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, 2012

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 2011-2012

COUNTY: 27 Pierce

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2013-14

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>69,732,723.70</b>	<b>34,286.43</b>		<b>1,523.22</b>			<b>69,696,914.05</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	178,860.13	0.00		128,347.90	9,367.75	41,144.48	
12 Superintendent's Office	376,292.21	0.00		0.00	373,862.71	2,429.50	
13 Business Office	830,333.56	0.00		0.00		830,333.56	
14 Human Resources	610,724.29	0.00		0.00		610,724.29	
15 Public Relations	45,869.45	0.00			45,869.45	0.00	
25 Pupil Management and Safety	306.27	0.00		0.00	306.27	0.00	
61 Supervision	241,343.28	0.00		0.00	241,343.28	0.00	
62 Grounds Maintenance	450,830.04	6,210.24		0.00	444,619.80	0.00	
63 Operation of Buildings	2,766,230.05	0.00		0.00	2,766,230.05	0.00	
64 Maintenance	1,683,733.89	71,663.90		0.00	1,612,069.99	0.00	
65 Utilities	2,006,043.46	0.00		0.00	2,006,043.46	0.00	
67 Building and Property Security	26,257.88	0.00		0.00	26,257.88	0.00	
68 Insurance	541,806.50	0.00		0.00	541,806.50	0.00	
72 Information Systems	1,257,836.65	0.00		0.00	485,708.59	772,128.06	
73 Printing	38,468.12	0.00		0.00		38,468.12	
74 Warehousing	94,486.68	0.00		0.00		94,486.68	
75 Motor Pool	27,614.19	24,011.74		0.00		3,602.45	
83 Interest	836.81	0.00	836.81				
84 Principal	7,719.28	0.00	7,719.28				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>11,185,592.74</b>	<b>101,885.88</b>	<b>8,556.09</b>	<b>128,347.90</b>	<b>8,553,485.73</b>	<b>2,393,317.14</b>	

E.S.D. 121

Fiscal Year 2011-2012

COUNTY: 27 Pierce

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2013-14

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	80,918,316.44	136,172.31	8,556.09	129,871.12		2,393,317.14	69,696,914.05
Unallowable Costs					-8,553,485.73		8,553,485.73
<b>TOTALS</b>	<b>80,918,316.44</b>	<b>136,172.31</b>	<b>8,556.09</b>	<b>129,871.12</b>		<b>2,393,317.14</b>	<b>78,250,399.78</b>

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

FY 09-10

1. FY 09-10 INDIRECT EXPENDITURES	2,141,552.78
2. FY 09-10 DIRECT EXPENDITURES	77,655,819.09
3. FY 09-10 OVER/UNDER RECOVERY (CALCULATED)	-10,908.12
4. FY 09-10 TOTAL POOL (LINE 1 + LINE 3)	2,130,644.66
5. CALCULATED FY 09-10 RESTRICTED INDIRECT RATE TO BE USED IN FY 11-12	0.0274

FY 11-12

6. FY 11-12 INDIRECT EXPENDITURES FROM COLUMN 6	2,393,317.14
7. FY 09-10 OVER/UNDER RECOVERY (LINE 3)	-10,908.12
8. FY 11-12 ADJUSTED IND POOL (LINE 6 + LINE 7)	2,382,409.02
9. FY 11-12 DIRECT EXPENDITURES FROM COLUMN 7	78,250,399.78
10. FY 11-12 RESTRICTED INDIRECT RATE (LINE 5)	0.0274
11. FY 11-12 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,144,060.95
12. FY 11-12 OVER/UNDER RECOVER (LINE 8 - LINE 11)	238,348.06
13. FY 11-12 TOTAL POOL (LINE 6 + LINE 12)	2,631,665.20
14. CALCULATED FY 11-12 RESTRICTED INDIRECT RATE TO BE USED IN FY 13-14 (LINE 13 / LINE 9)	0.0336

E.S.D. 121

Fiscal Year 2011-2012

COUNTY: 27 Pierce

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2013-2014

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>69,732,723.70</b>	<b>34,286.43</b>		<b>1,523.22</b>			<b>69,696,914.05</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	178,860.13	0.00		128,347.90	9,367.75	41,144.48	
12 Superintendents Office	376,292.21	0.00		0.00		376,292.21	
13 Business Office	830,333.56	0.00		0.00		830,333.56	
14 Human Resources	610,724.29	0.00		0.00		610,724.29	
15 Public Relations	45,869.45	0.00			45,869.45	0.00	
25 Pupil Management and Safety	306.27	0.00		0.00		306.27	
61 Supervision	241,343.28	0.00		0.00		241,343.28	
62 Grounds Maintenance	450,830.04	6,210.24		0.00		444,619.80	
63 Operation of Buildings	2,766,230.05	0.00		0.00		2,766,230.05	
64 Maintenance	1,683,733.89	71,663.90		0.00		1,612,069.99	
65 Utilities	2,006,043.46	0.00		0.00		2,006,043.46	
67 Building and Property Security	26,257.88	0.00		0.00		26,257.88	
68 Insurance	541,806.50	0.00		0.00		541,806.50	
72 Information Systems	1,257,836.65	0.00		0.00		1,257,836.65	
73 Printing	38,468.12	0.00		0.00		38,468.12	
74 Warehousing	94,486.68	0.00		0.00		94,486.68	
75 Motor Pool	27,614.19	24,011.74		0.00		3,602.45	
83 Interest	836.81	0.00	836.81				
84 Principal	7,719.28	0.00	7,719.28				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>11,185,592.74</b>	<b>101,885.88</b>	<b>8,556.09</b>	<b>128,347.90</b>	<b>55,237.20</b>	<b>10,891,565.67</b>	



E.S.D. 121

Fiscal Year 2011-2012

COUNTY: 27 Pierce

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2013-2014

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	80,918,316.44	136,172.31	8,556.09	129,871.12		10,891,565.67	69,696,914.05
<b>Unallowable Costs</b>					-55,237.20		55,237.20
<b>Totals</b>	<b>80,918,316.44</b>	<b>136,172.31</b>	<b>8,556.09</b>	<b>129,871.12</b>		<b>10,891,565.67</b>	<b>69,752,151.25</b>

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

FY 09-10

1. FY 09-10 INDIRECT EXPENDITURES	9,294,948.10
2. FY 09-10 DIRECT EXPENDITURES	70,502,423.77
3. FY 09-10 OVER (UNDER) RECOVERY	-500,474.70
4. FY 09-10 TOTAL POOL (LINE 1 + LINE 3)	8,794,473.40
5. CALCULATED FY 09-10 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 11-12	0.1247

FY 11-12

6. FY 11-12 INDIRECT EXPENDITURES FROM COLUMN 6	10,891,565.67
7. FY 09-10 OVER (UNDER) RECOVERY (LINE 3)	-500,474.70
8. FY 11-12 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	10,391,090.97
9. FY 11-12 DIRECT EXPENDITURES FROM COLUMN 7	69,752,151.25
10. FY 11-12 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1247
11. FY 11-12 AMOUNT RECOVERED (LINE 9 * LINE 10)	8,698,093.26
12. FY 11-12 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,692,997.71
13. FY 11-12 TOTAL POOL (LINE 6 + LINE 12)	12,584,563.38
14. CALCULATED FY 11-12 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 13-14 (LINE 13 / LINE 9)	0.1804

E.S.D. 121

General Fund

COUNTY: 27 Pierce

Resource to Program Expenditure Report

For the Year Ended August 31, 2012

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	44,970,242.86	29,791,288.37	0.00	15,178,954.49
02 Alternative Learning Experience (ALE)	254,052.31	237,912.31	0.00	16,140.00
31 Vocational-Basic, State	3,060,358.24	3,060,358.24	0.00	0.00
34 Middle School Career and Technical Ed, State	432,282.43	432,282.43	0.00	0.00
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	11,185,592.74	7,144,840.74	110,410.00	3,930,342.00
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>59,902,528.58</b>	<b>40,666,682.09</b>	<b>110,410.00</b>	<b>19,125,436.49</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
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	29,304.00	0.00	29,304.00	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	8,837,137.72	8,754,856.87	31,241.44	51,039.41
24 Special Education-Supplemental, Federal	1,974,673.00	0.00	1,974,673.00	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	39,181.00	0.00	39,181.00	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	788,522.89	0.00	788,522.89	0.00
52 Other Title Grants Under ESEA, Federal	281,910.00	0.00	281,910.00	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	664,472.13	664,472.13	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	446,886.47	446,886.47	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	13,717.27	0.00	13,717.27	0.00

E.S.D. 121

## General Fund

COUNTY: 27 Pierce

## Resource to Program Expenditure Report

For the Year Ended August 31, 2012

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
64 Limited English Proficiency, Federal	14,378.00	0.00	14,378.00	0.00
65 Transitional Bilingual, State	77,934.20	77,934.20	0.00	0.00
66 Student Achievement, State	0.00	0.00	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	262,550.00	0.00	262,550.00	0.00
69 Compensatory, Other	362,977.11	362,977.11	0.00	0.00
71 Traffic Safety	73,679.53	0.00	0.00	73,679.53
73 Summer School	50,337.77	35,302.77	0.00	15,035.00
74 Highly Capable	75,198.04	75,198.04	0.00	0.00
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	59,927.04	0.00	22,000.00	37,927.04
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>14,052,786.17</b>	<b>10,417,627.59</b>	<b>3,457,477.60</b>	<b>177,680.98</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	64,840.40	23,640.40	0.00	41,200.00
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	484,692.86	0.00	0.00	484,692.86
98 School Food Services	2,332,558.85	34,592.25	1,135,780.11	1,162,186.49
99 Pupil Transportation	4,080,909.58	3,967,996.58	0.00	112,913.00
<b>TOTAL OTHER PROGRAMS</b>	<b>6,963,001.69</b>	<b>4,026,229.23</b>	<b>1,135,780.11</b>	<b>1,800,992.35</b>
<b>TOTALS</b>	<b>80,918,316.44</b>	<b>55,110,538.91</b>	<b>4,703,667.71</b>	<b>21,104,109.82</b>

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 27 Pierce

Fiscal Year 2011-2012

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 10 - 11 Actual (A)	FY 11 - 12 Actual (B)
<b>Preliminary FY 2011-2012 to FY 2010-2011 Aggregate Maintenance of Effort Test</b>		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	8,424,756.60	8,837,137.72
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	40,957.63	31,241.44
4. Equals aggregate special education expenditures for resident special education students.	8,383,798.97	8,805,896.28
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.)		422,097.31
<b>Preliminary FY 2011-2012 to FY 2010-2011 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	1,181.25	1,143.89
7. Expenditures per pupil (line 4/line 6).	7,097.39	7,698.20
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.)		600.81
<b>Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2011-2012 to FY 2010-2011 Aggregate Maintenance of Effort Test</b>		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	57,380.00	51,039.41
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.)		-6,340.59
11. Expenditures per pupil (line 9/line 6).	48.57	44.61
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.)		-3.96

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 2011 - 12	FY 2010 - 11		FY 2011 - 12	FY 2010 - 11
Total Expenditures	+ (plus)	80,918,316.44	80,641,122.35	Total Program 98	+ 2,332,558.85	2,170,513.43
Public Radio/Television	- (minus)	64,840.40	27,473.80	Revenue 2298 (Local)	- 1,183,515.94	1,112,114.95
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 34,592.25	38,347.83
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	484,692.86	461,660.44	Revenue 6198 (Fed)	- 1,033,106.67	981,296.46
School Food Services	- (minus)	2,332,558.85	2,170,513.43	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	836.81	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	7,719.28	0.00	Revenue 6998 (Fed)	- 102,673.44	88,480.44
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 3,853.00	0.00
Capital Outlay, All Object 9	- (minus)	136,172.31	154,217.45	TOTAL FOOD SERVICES DEFICIT	-25,182.45	-49,726.25
Federal, General Purpose Revenue	- (minus)	31,680.87	18,761.39			
Federal, Special Purpose Revenue	- (minus)	4,675,737.43	7,062,618.24	<b>Note:</b>		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,033,106.67	981,296.46	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)	102,673.44	88,480.44	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, 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 2011 - 12	FY 2010 - 11
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)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	8,231.24	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	6,260.10
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	74,328,088.98	71,821,914.60
	FY 11-12/FY 10-11		1.03

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

E.S.D. 121

Fiscal Year 2011-2012

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 2011 - 12	FY 2010 - 11
Program 31, Vocational--Basic State	+ (plus)	3,060,358.24	3,157,870.10
Program 34, Middle School Career and Technical Education?State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	39,181.00	38,109.00
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)	40,254.00	39,061.00
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	3,059,285.24	3,156,918.10
	FY 11-12 / FY 10-11		0.97

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 2008-2009

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	
Info	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	24,489,319.85	24,330,944.85

CAPITAL PROJECTS FUND



E.S.D. 121

Peninsula School District No.401

COUNTY: 27 Pierce

Financial Edit Report Fiscal Year 2008-2009

Continued

Capital Projects Fund: Cleared all edits

**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