

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

Fiscal Year 2013-2014

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2014-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Year Ended August 31, 2014-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

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

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2013-2014

CERTIFICATION

The Annual Financial Statements (Report F-196) for Peninsula School District No. 401 of Pierce County for the fiscal year ended August 31, 2014, 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, 2013-August 31, 2014

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
Total Revenues and Other Financing Sources	87,301,434.87	1,177,722.41	4,017,191.99	761,111.92	738,924.52	0.00	93,996,385.71
Total Expenditures	86,582,501.33	1,040,340.24	3,880,278.50	4,470,309.97	589,887.33	0.00	96,563,317.37
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	718,933.54	137,382.17	136,913.49	-3,709,198.05	149,037.19	0.00	-2,566,931.66
Beginning Total Fund Balance	7,276,347.12	494,613.11	2,424,966.96	7,264,356.97	755,440.15	0.00	18,215,724.31
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	7,995,280.66	631,995.28	2,561,880.45	3,555,158.92	904,477.34	0.00	15,648,792.65

E.S.D. 121

Balance Sheet

COUNTY: 27 Pierce

Governmental Funds

August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	3,191,304.83	260,929.51	19,880.45	79,213.92	210.34	0.00	3,551,539.05
Minus Warrants Outstanding	-2,415,634.76	-14,612.38	0.00	-16,075.00	0.00	0.00	-2,446,322.14
Taxes Receivable	10,350,034.31		1,970,150.30	0.00	0.00		12,320,184.61
Due From Other Funds	16,172.74	349.74	0.00	0.00	0.00	0.00	16,522.48
Due From Other Governmental Units	519,584.84	0.00	0.00	94,520.00	10,767.00	0.00	624,871.84
Accounts Receivable	72,325.23	76.25	0.00	0.00	0.00	0.00	72,401.48
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	550,366.12	0.00					550,366.12
Prepaid Items	60,274.78	0.00		0.00	0.00	0.00	60,274.78
Investments	8,200,000.00	600,000.00	2,542,000.00	3,400,000.00	893,500.00	0.00	15,635,500.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	92,118.00						92,118.00
TOTAL ASSETS	20,636,546.09	846,743.12	4,532,030.75	3,557,658.92	904,477.34	0.00	30,477,456.22
LIABILITIES:							
Accounts Payable	685,592.72	24,328.53	0.00	2,500.00	0.00	0.00	712,421.25
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	107,652.91	0.00		0.00			107,652.91
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	53,317.41	0.00		0.00			53,317.41
Due To Other Governmental Units	50,000.00	0.00		0.00	0.00	0.00	50,000.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	1,275,981.60						1,275,981.60
Due To Other Funds	349.74	16,172.74	0.00	0.00	0.00	0.00	16,522.48

E.S.D. 121

Balance Sheet

COUNTY: 27 Pierce

Governmental Funds

August 31, 2014

	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
Unearned Revenue	0.00	0.00	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
TOTAL LIABILITIES	2,172,894.38	40,501.27	0.00	2,500.00	0.00	0.00	2,215,895.65
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	118,336.74	174,246.57	0.00	0.00	0.00	0.00	292,583.31
Unavailable Revenue - Taxes Receivable	10,350,034.31		1,970,150.30	0.00	0.00		12,320,184.61
TOTAL DEFERRED INFLOWS OF RESOURCES	10,468,371.05	174,246.57	1,970,150.30	0.00	0.00	0.00	12,612,767.92
FUND BALANCE:							
Nonspendable Fund Balance	550,366.12	0.00	0.00	0.00	0.00	0.00	550,366.12
Restricted Fund Balance	237,397.22	631,995.28	2,561,880.45	1,367,295.45	904,477.34	0.00	5,703,045.74
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2,996,837.94	0.00	0.00	2,187,863.47	0.00	0.00	5,184,701.41
Unassigned Fund Balance	4,210,679.38	0.00	0.00	0.00	0.00	0.00	4,210,679.38
TOTAL FUND BALANCE	7,995,280.66	631,995.28	2,561,880.45	3,555,158.92	904,477.34	0.00	15,648,792.65
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	20,636,546.09	846,743.12	4,532,030.75	3,557,658.92	904,477.34	0.00	30,477,456.22

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

Governmental Funds

For the Year Ended August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	24,053,882.89	1,177,722.41	4,017,191.99	761,111.92	419.17		30,010,328.38
State	58,868,910.28		0.00	0.00	704,074.71		59,572,984.99
Federal	4,209,529.92		0.00	0.00	0.00		4,209,529.92
Federal Stimulus	0.00						0.00
Other	169,111.78			0.00	0.00	0.00	169,111.78
TOTAL REVENUES	87,301,434.87	1,177,722.41	4,017,191.99	761,111.92	704,493.88	0.00	93,961,955.07
EXPENDITURES:							
CURRENT:							
Regular Instruction	49,107,569.01						49,107,569.01
Federal Stimulus	0.00						0.00
Special Education	11,387,433.43						11,387,433.43
Vocational Education	3,630,330.86						3,630,330.86
Skill Center	0.00						0.00
Compensatory Programs	3,031,772.81						3,031,772.81
Other Instructional Programs	262,004.62						262,004.62
Community Services	550,239.88						550,239.88
Support Services	18,297,099.96						18,297,099.96
Student Activities/Other		1,040,340.24				0.00	1,040,340.24
CAPITAL OUTLAY:							
Sites				4,464,809.97			4,464,809.97
Building				0.00			0.00
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					589,887.33		589,887.33
Sales and Lease				0.00			0.00
Other	213,377.68						213,377.68
DEBT SERVICE:							
Principal	95,695.23		2,935,000.00	0.00	0.00		3,030,695.23
Interest and Other Charges	6,977.85		945,278.50	0.00	0.00		952,256.35
Bond/Levy Issuance				5,500.00	0.00		5,500.00
TOTAL EXPENDITURES	86,582,501.33	1,040,340.24	3,880,278.50	4,470,309.97	589,887.33	0.00	96,563,317.37

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

Governmental Funds

For the Year Ended August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	718,933.54	137,382.17	136,913.49	-3,709,198.05	114,606.55	0.00	-2,601,362.30
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	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	34,430.64		34,430.64
TOTAL OTHER FINANCING SOURCES (USES)	0.00		0.00	0.00	34,430.64	0.00	34,430.64
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	718,933.54	137,382.17	136,913.49	-3,709,198.05	149,037.19	0.00	-2,566,931.66
BEGINNING TOTAL FUND BALANCE	7,276,347.12	494,613.11	2,424,966.96	7,264,356.97	755,440.15	0.00	18,215,724.31
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	7,995,280.66	631,995.28	2,561,880.45	3,555,158.92	904,477.34	0.00	15,648,792.65

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

General Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	23,092,981.00	24,053,882.89	960,901.89
State	58,700,434.00	58,868,910.28	168,476.28
Federal	4,182,919.00	4,209,529.92	26,610.92
Federal Stimulus	0.00	0.00	0.00
Other	805,950.00	169,111.78	-636,838.22
TOTAL REVENUES	86,782,284.00	87,301,434.87	519,150.87
EXPENDITURES			
CURRENT:			
Regular Instruction	51,056,854.00	49,107,569.01	1,949,284.99
Federal Stimulus	0.00	0.00	0.00
Special Education	10,751,610.00	11,387,433.43	-635,823.43
Vocational Education	3,275,718.00	3,630,330.86	-354,612.86
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,024,894.00	3,031,772.81	-6,878.81
Other Instructional Programs	991,807.00	262,004.62	729,802.38
Community Services	507,703.00	550,239.88	-42,536.88
Support Services	18,732,023.00	18,297,099.96	434,923.04
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	312,000.00	213,377.68	98,622.32
DEBT SERVICE:			
Principal	96,382.00	95,695.23	686.77
Interest and Other Charges	6,291.00	6,977.85	-686.85
TOTAL EXPENDITURES	88,755,282.00	86,582,501.33	2,172,780.67
REVENUES OVER (UNDER) EXPENDITURES	-1,972,998.00	718,933.54	2,691,931.54

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

General Fund

For The Year Ended August 31, 2014

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)	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) EXPENDITURES AND OTHER FINANCING USES	-1,972,998.00	718,933.54	2,691,931.54
BEGINNING TOTAL FUND BALANCE	6,665,000.00	7,276,347.12	611,347.12
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,692,002.00	7,995,280.66	3,303,278.66

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Associated Student Body Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,762,978.00	1,177,722.41	-585,255.59
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	1,762,978.00	1,177,722.41	-585,255.59
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,848,661.00	1,040,340.24	808,320.76
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,848,661.00	1,040,340.24	808,320.76
REVENUES OVER (UNDER) EXPENDITURES	-85,683.00	137,382.17	223,065.17

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Associated Student Body Fund

For The Year Ended August 31, 2014

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	-85,683.00	137,382.17	223,065.17
BEGINNING TOTAL FUND BALANCE	571,195.00	494,613.11	-76,581.89
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	485,512.00	631,995.28	146,483.28

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Debt Service Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,887,105.00	4,017,191.99	130,086.99
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	3,887,105.00	4,017,191.99	130,086.99
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill 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	2,935,000.00	2,935,000.00	0.00
Interest and Other Charges	954,375.00	945,278.50	9,096.50
TOTAL EXPENDITURES	3,889,375.00	3,880,278.50	9,096.50
REVENUES OVER (UNDER) EXPENDITURES	-2,270.00	136,913.49	139,183.49

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Debt Service Fund

For The Year Ended August 31, 2014

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			
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) EXPENDITURES AND OTHER FINANCING USES	-2,270.00	136,913.49	139,183.49
BEGINNING TOTAL FUND BALANCE	2,432,309.00	2,424,966.96	-7,342.04
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,430,039.00	2,561,880.45	131,841.45

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects Fund

For The Year Ended August 31, 2014

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	841,035.00	761,111.92	-79,923.08
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	841,035.00	761,111.92	-79,923.08

EXPENDITURES

CURRENT:

- Regular Instruction
- Federal Stimulus
- Special Education
- Vocational Education
- Skill Center
- Compensatory Programs
- Other Instructional Programs
- Community Services
- Support Services
- Student Activities/Other

CAPITAL OUTLAY:

Sites	6,600,000.00	4,464,809.97	2,135,190.03
Building	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects Fund

For The Year Ended August 31, 2014

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	5,500.00	5,500.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	6,600,000.00	4,470,309.97	2,129,690.03

REVENUES OVER (UNDER) EXPENDITURES	-5,758,965.00	-3,709,198.05	2,049,766.95
------------------------------------	---------------	---------------	--------------

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) EXPENDITURES AND OTHER FINANCING USES	-5,758,965.00	-3,709,198.05	2,049,766.95
--	----------------------	----------------------	---------------------

BEGINNING TOTAL FUND BALANCE	7,050,491.00	7,264,356.97	213,865.97
-------------------------------------	---------------------	---------------------	-------------------

Prior Year(s) Corrections or Restatements		0.00	0.00
---	--	------	------

ENDING TOTAL FUND BALANCE	1,291,526.00	3,555,158.92	2,263,632.92
----------------------------------	---------------------	---------------------	---------------------

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	590.00	419.17	-170.83
State	709,783.00	704,074.71	-5,708.29
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	710,373.00	704,493.88	-5,879.12
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	812,874.00	589,887.33	222,986.67
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	812,874.00	589,887.33	222,986.67

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle Fund

For The Year Ended August 31, 2014

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-102,501.00	114,606.55	217,107.55
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	34,430.64	34,430.64
TOTAL OTHER FINANCING SOURCES (USES)	0.00	34,430.64	34,430.64
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-102,501.00	149,037.19	251,538.19
BEGINNING TOTAL FUND BALANCE	750,172.00	755,440.15	5,268.15
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	647,671.00	904,477.34	256,806.34

E.S.D. 121

Statement Of Fiduciary Net Position

COUNTY: 27 Pierce

Fiduciary Funds

August 31, 2014

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 POSITION:		
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
Held In Trust For Private Purposes	0.00	
Assigned to Fund Purposes	0.00	0.00
Held In Trust For Pension And Other Employee Benefits		0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET POSITION	0.00	0.00

E.S.D. 121

Statement of Changes in Fiduciary Net Position

COUNTY: 27 Pierce

Fiduciary Funds

For the Year Ended August 31, 2014

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
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 Position--Beginning	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	0.00

E.S.D. 121

Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	288,192.95	0.00	90,628.04	197,564.91	101,861.36
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	2,480,219.81	378,669.74	265,762.84	2,593,126.71	307,821.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	2,768,412.76	378,669.74	356,390.88	2,790,691.62	409,682.36

E.S.D. 121

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Voted Debt					
Voted Bonds	24,635,000.00	0.00	2,935,000.00	21,700,000.00	3,135,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	24,635,000.00	0.00	2,935,000.00	21,700,000.00	3,135,000.00

E.S.D. 121

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 121

Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	20,831,044.66	4,011,846.26	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	11,877.24	3,498.08	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	20,842,921.90	4,015,344.34	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	300,047.18			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	83,557.50			
2173 Summer School Tuitions and Fees	13,300.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	320,929.46		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	38,331.30			
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	175,232.64			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,179,570.09			
2300 Investment Earnings	9,568.86	1,847.65	4,301.92	419.17
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	314,709.08		0.00	0.00
2600 Fines and Damages	12,372.63		0.00	0.00
2700 Rentals and Leases	351,564.19	0.00	0.00	0.00
2800 Insurance Recoveries	87,620.66		0.00	0.00
2900 Local Support Nontax, Unassigned	193,847.56	0.00	756,810.00	0.00
2910 E-Rate	130,309.84		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	3,210,960.99	1,847.65	761,111.92	419.17

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	46,001,897.70			
3121 Special Education - General Apportionment	1,159,343.00			
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	47,161,240.70	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	5,958,631.82			
4122 Special Education - Infants and Toddlers - State	203,211.38			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	1,112,994.95			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	474,355.03			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	77,337.94			
4174 Highly Capable	85,568.88			
4188 Day Care	0.00			
4198 School Food Service	37,006.75			
4199 Transportation - Operations	3,381,644.38			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	7,000.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	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	369,918.45			
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, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				704,074.71
4000 TOTAL STATE, SPECIAL PURPOSE	11,707,669.58		0.00	704,074.71
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	10,284.35	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	10,284.35	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	11,427.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	1,819,075.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	47,513.00			
6140 Impact Aid-Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	660,671.70			
6152 Other Title, ESEA Fed	211,666.52			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	7,814.63			
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	1,086,119.56			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		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			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	243,418.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	4,162.57			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	107,377.59			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,199,245.57		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	20,500.00		0.00	
7121 Special Education	21,375.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	55,717.19			
7145 Skills Center	0.00			
7189 Other Community Services	5,540.82			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	26,341.94			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	129,474.95		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	16,690.41		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	22,946.42		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8000 TOTAL REVENUES FROM OTHER ENTITIES	39,636.83		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	34,430.64
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	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	34,430.64
TOTAL REVENUES AND OTHER FINANCING SOURCES	87,301,434.87	4,017,191.99	761,111.92	738,924.52

E.S.D. 121

Program/Activity/Object Report

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	48,788,982.58	11 Bd of Dir	185,033.06	0 Debit Transfer	456,845.65
02 ALE	353,531.86	12 Supt Off	353,641.83	1 Credit Transfer	-456,845.65
11 Stim, Title I	.00	13 Busns Off	946,788.08	2 Cert. Salaries	38,090,663.62
12 Stim, Schl Imprv	.00	14 HR	589,237.01	3 Class. Salaries	13,220,429.64
13 Federal Stimulus - SFSF and Education Jobs	.00	15 Pblc Rltn	86,391.85	4 Employee Benefits	18,014,511.56
14 Stim, IDEA	.00	21 Supv Inst	1,935,195.82	5 Supplies / Materials	6,107,331.51
18 Stim, Compt Grants	.00	22 Lrn Resrc	1,751,739.48	7 Purchased Services	10,817,580.57
19 Stim, Other	.00	23 Princ Off	5,271,449.29	8 Travel	118,606.75
21 Sp Ed, Sup, St	9,403,704.69	24 Guid/Coun	2,880,068.99	9 Capital Outlay	213,377.68
22 Sp Ed, Infants + Toddlers, State	220,283.74	25 Pupil M/S	680,659.44	TOTAL ALL OBJECTS	86,582,501.33
24 Sp Ed, Sup, Fed	1,763,445.00	26 Health	4,110,363.40		
25 Sp Ed, Infants + Toddlers, Federal	.00	27 Teaching	46,358,197.97		
26 Sp Ed, Inst, St	.00	28 Extracur	1,544,198.49		
29 Sp Ed, Oth, Fed	.00	29 Pmt to SD	219,757.00		
31 Voc, Basic, St	3,094,243.16	31 InstProDev	1,607,269.30		
34 MidSchCar/Tec	490,118.70	32 Inst Tech	1,093,838.92		
38 Voc, Fed	45,969.00	41 Supervisn	3,326.91		
39 Voc, Other	.00	42 Food	.00		
45 Skil Cnt, Bas, St	.00	44 Operation	2,422,576.49		
46 Skill Cntr, Fed	.00	49 Transfers	-38,608.58		
51 ESEA Disadvantaged, Fed	646,735.11	51 Supervisn	224,037.04		
52 Other Title, ESEA, Fed	204,785.72	52 Operation	3,582,083.73		
53 ESEA Migrant, Federal	.00	53 Maintnce	805,284.15		
54 Read First, Fed	.00	56 Insurance	98,954.00		
55 LAP	991,466.57	59 Transfers	-403,363.28		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	252,300.60		
57 St In, N/D, Fed	.00	62 Grnd Mnt	668,628.39		
58 Sp/Plt Pgm, St	865,530.65	63 Oper Bldg	2,852,683.70		
59 Inst. JAJ	.00	64 Maintnce	1,988,829.67		
61 Head Start, Fed	.00	65 Utilities	1,983,707.65		
62 MS, Pro Dv, Fed	.00	67 Bldg Secu	87,628.69		
64 LEP, Fed	7,661.40	68 Insurance	523,462.05		
		72 Info Sys	1,162,038.35		
		73 Printing	51,974.95		

E.S.D. 121

Program/Activity/Object Report

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
65 Tran Biling, St	68,175.36
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	240,418.00
69 Comp, Othr	7,000.00
71 Traffic Safety	83,684.33
73 Summer School	50,292.64
74 Highly Capable	98,533.88
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	29,493.77
81 Public Radio/TV	89,180.47
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	461,059.41
97 Distwide Suppt	11,883,914.83
98 Schl Food Serv	2,387,294.82
99 Pupil Transp	4,306,995.64
TOTAL ALL PROGRAMS	86,582,501.33

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	97,466.48
75 Mtr Pool	4,792.35
83 Interest	6,977.85
84 Principal	95,695.23
85 Debt Expn	.00
91 Publ Actv	498,194.98
TOTAL ALL ACTIVITIES	86,582,501.33

REPORT F196

Peninsula School District No. 401

RUN: 12/30/2014 2:57:28 PM

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

Fiscal Year 2013-2014

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, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,041,626.23	3,845.48		571,045.04	185,895.88	214,383.22	23,608.15	41,606.21	1,242.25	0.00
22 Lrn Resrc	1,740,475.70	705.00		159,937.33	363,736.13	210,096.87	840,689.56	159,423.14	5,887.67	0.00
23 Princ Off	5,266,449.29	2,730.25		2,631,631.55	1,188,868.90	1,293,794.60	111,644.11	30,762.45	7,017.43	0.00
24 Guid/Coun	2,313,474.24	1,232.55		1,446,103.89	111,614.63	500,449.57	230,459.17	23,597.07	17.36	0.00
25 Pupil M/S	661,656.88	16.00		15,895.57	342,562.25	179,882.58	22,150.48	101,150.00	0.00	0.00
26 Health	1,087,287.97	614.10		499,260.60	276,653.83	298,329.41	9,491.08	2,218.48	720.47	0.00
27 Teaching	33,280,776.18	58,391.19		22,828,606.24	213,239.27	7,552,031.19	1,255,046.94	1,340,477.91	7,443.44	25,540.00
28 Extracur	1,544,067.04	224,156.42		208,044.30	741,228.63	190,840.43	17,934.86	142,961.30	9,495.67	9,405.43
31 InstProDev	1,048,051.98	10,660.25		808,158.75	67.63	175,006.24	6,918.29	28,932.63	18,308.19	0.00
32 Inst Tech	805,117.07	0.00			11,633.84	4,514.89	779,139.00	9,829.34	0.00	0.00
01 TOTAL	48,788,982.58	302,351.24		29,168,683.27	3,435,500.99	10,619,329.00	3,297,081.64	1,880,958.53	50,132.48	34,945.43

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	341.12	54.00		0.00	0.00	0.00	287.12	0.00	0.00	0.00
23 Princ Off	5,000.00	0.00		0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
27 Teaching	326,412.54	0.00		131,537.00	0.00	44,201.13	57.13	150,617.28	0.00	0.00
32 Inst Tech	21,778.20	0.00			0.00	0.00	21,778.20	0.00	0.00	0.00
02 TOTAL	353,531.86	54.00		131,537.00	0.00	44,201.13	22,122.45	155,617.28	0.00	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	257,598.19	0.00		145,985.97	39,619.56	53,778.22	13,912.14	3,028.50	1,273.80	0.00
24 Guid/Coun	288,391.69	0.00		210,192.97	0.00	78,198.72	0.00	0.00	0.00	0.00
25 Pupil M/S	2,062.99	0.00		0.00	1,233.40	376.25	453.34	0.00	0.00	0.00
26 Health	2,560,361.68	781.50		1,666,165.27	21,385.13	548,896.34	27,324.42	285,683.05	10,125.97	0.00
27 Teaching	6,250,211.23	18,098.97		2,489,701.78	1,872,185.00	1,841,199.80	19,652.26	6,380.72	2,992.70	0.00
28 Extracur	131.45	0.00		30.01	80.00	21.44	0.00	0.00	0.00	0.00
31 InstProDev	31,627.43	0.00		6,195.00	14,739.74	4,747.66	849.43	5,070.60	25.00	0.00
32 Inst Tech	13,320.03	0.00			0.00	0.00	13,320.03	0.00	0.00	0.00
21 TOTAL	9,403,704.69	18,880.47		4,518,271.00	1,949,242.83	2,527,218.43	75,511.62	300,162.87	14,417.47	0.00

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	131,560.91	0.00		0.00	0.00	0.00	0.00	131,400.00	160.91	0.00
24 Guid/Coun	1,681.22	0.00		0.00	0.00	0.00	92.78	0.00	1,588.44	0.00
26 Health	69,501.93	30.00		0.00	48,547.20	18,568.89	24.53	713.89	1,617.42	0.00
27 Teaching	17,539.68	0.00		13,027.33	0.00	4,512.35	0.00	0.00	0.00	0.00
22 TOTAL	220,283.74	30.00		13,027.33	48,547.20	23,081.24	117.31	132,113.89	3,366.77	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	40,035.33	0.00		0.00	22,476.34	11,212.25	2,196.74	4,150.00	0.00	0.00
24 Guid/Coun	50,208.18	0.00		36,402.10	0.00	13,806.08	0.00	0.00	0.00	0.00
25 Pupil M/S	16,792.82	0.00		0.00	12,707.26	4,085.56	0.00	0.00	0.00	0.00
26 Health	387,665.62	0.00		173,883.90	64,173.16	92,136.98	169.26	57,302.32	0.00	0.00
27 Teaching	1,026,458.35	4,088.03		300,342.66	288,500.96	245,515.27	112.55	187,397.84	501.04	0.00
29 Pmt to SD	219,757.00							219,757.00		
31 InstProDev	22,187.70	0.00		18,645.21	0.00	3,542.49	0.00	0.00	0.00	0.00
32 Inst Tech	340.00	0.00			0.00	0.00	340.00	0.00	0.00	0.00
24 TOTAL	1,763,445.00	4,088.03		529,273.87	387,857.72	370,298.63	2,818.55	468,607.16	501.04	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	153,135.10	26.00		93,082.20	10,827.13	34,438.41	3,713.22	10,802.04	246.10	0.00
24 Guid/Coun	173,013.90	1,497.57		73,793.23	27,395.00	47,413.88	21,829.80	560.00	524.42	0.00
25 Pupil M/S	146.75	0.00		118.84	0.00	27.91	0.00	0.00	0.00	0.00
27 Teaching	2,565,664.30	20,072.55		1,504,078.58	112,492.17	566,842.56	153,684.97	206,558.32	1,935.15	0.00
31 InstProDev	58,264.46	252.00		37,437.45	0.00	7,145.83	5,314.32	7,345.94	768.92	0.00
32 Inst Tech	144,018.65	0.00			0.00	0.00	144,018.65	0.00	0.00	0.00
31 TOTAL	3,094,243.16	21,848.12		1,708,510.30	150,714.30	655,868.59	328,560.96	225,266.30	3,474.59	0.00

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	34,917.74	0.00		7,318.20	10,827.13	7,785.71	16.70	8,970.00	0.00	0.00
27 Teaching	374,126.78	4,293.36		247,876.97	0.00	70,441.26	48,775.39	2,645.50	94.30	0.00
31 InstProDev	20,273.89	0.00		6,672.89	0.00	1,278.04	7,971.48	4,298.66	52.82	0.00
32 Inst Tech	60,800.29	0.00			0.00	0.00	60,800.29	0.00	0.00	0.00
34 TOTAL	490,118.70	4,293.36		261,868.06	10,827.13	79,505.01	117,563.86	15,914.16	147.12	0.00

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	18,359.40	0.00		0.00	0.00	0.00	0.00	17,886.80	472.60	0.00
24 Guid/Coun	5,797.81	2,025.77		0.00	0.00	0.00	3,772.04	0.00	0.00	0.00
27 Teaching	1,040.75	0.00		0.00	0.00	0.00	424.75	616.00	0.00	0.00
31 InstProDev	3,211.73	0.00		0.00	0.00	0.00	0.00	2,025.00	1,186.73	0.00
32 Inst Tech	17,559.31	0.00			0.00	0.00	17,559.31	0.00	0.00	0.00
38 TOTAL	45,969.00	2,025.77		0.00	0.00	0.00	21,756.10	20,527.80	1,659.33	0.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	99,762.17	0.00		54,270.44	19,363.71	25,990.62	137.40	0.00	0.00	0.00
27 Teaching	489,279.32	3,641.81		272,138.68	77,636.90	116,372.92	18,707.56	702.00	79.45	0.00
31 InstProDev	56,193.62	0.00		37,480.30	0.00	12,482.94	0.00	3,262.20	2,968.18	0.00
32 Inst Tech	1,500.00	0.00			0.00	0.00	1,500.00	0.00	0.00	0.00
51 TOTAL	646,735.11	3,641.81		363,889.42	97,000.61	154,846.48	20,344.96	3,964.20	3,047.63	0.00

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	42,475.60	0.00		38,243.90	220.02	4,011.68	0.00	0.00	0.00	0.00
31 InstProDev	162,310.12	2,669.46		99,492.32	585.33	30,581.40	2,826.86	23,076.21	3,078.54	0.00
52 TOTAL	204,785.72	2,669.46		137,736.22	805.35	34,593.08	2,826.86	23,076.21	3,078.54	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	107,282.85	0.00		61,367.77	15,526.00	26,119.67	4,144.41	125.00	0.00	0.00
24 Guid/Coun	25,000.00	0.00		0.00	0.00	0.00	0.00	25,000.00	0.00	0.00
27 Teaching	757,719.02	3,582.31		305,997.00	214,741.81	197,092.77	35,133.56	27.00	1,144.57	0.00
31 InstProDev	72,911.61	0.00		40,416.27	1,581.44	13,516.25	1,269.45	14,944.00	1,184.20	0.00
32 Inst Tech	28,553.09	0.00			0.00	0.00	28,553.09	0.00	0.00	0.00
55 TOTAL	991,466.57	3,582.31		407,781.04	231,849.25	236,728.69	69,100.51	40,096.00	2,328.77	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	42,511.32	0.00		22,958.42	8,933.54	10,619.36	0.00	0.00	0.00	0.00
22 Lrn Resrc	6,001.60	0.00		5,090.00	0.00	911.60	0.00	0.00	0.00	0.00
24 Guid/Coun	22,296.18	0.00		18,847.88	24.41	3,377.80	0.00	46.09	0.00	0.00
26 Health	4,007.97	0.00		3,400.00	0.00	607.97	0.00	0.00	0.00	0.00
27 Teaching	745,892.05	25,361.03		355,238.26	176,970.06	161,605.06	10,041.55	15,257.27	1,418.82	0.00
31 InstProDev	43,969.25	3,213.50		15,134.27	0.00	2,712.56	14,636.39	8,184.28	88.25	0.00
32 Inst Tech	852.28	0.00			0.00	0.00	852.28	0.00	0.00	0.00
58 TOTAL	865,530.65	28,574.53		420,668.83	185,928.01	179,834.35	25,530.22	23,487.64	1,507.07	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	2,716.06	0.00		0.00	0.00	0.00	2,716.06	0.00	0.00	0.00
31 InstProDev	4,945.34	0.00		3,742.50	439.62	763.22	0.00	0.00	0.00	0.00
64 TOTAL	7,661.40	0.00		3,742.50	439.62	763.22	2,716.06	0.00	0.00	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	68,175.36	0.00		13,899.60	28,263.75	21,324.70	174.67	2,457.80	2,054.84	0.00
65 TOTAL	68,175.36	0.00		13,899.60	28,263.75	21,324.70	174.67	2,457.80	2,054.84	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	240,418.00	0.00		0.00	0.00	0.00	0.00	240,418.00	0.00	0.00
68 TOTAL	240,418.00	0.00		0.00	0.00	0.00	0.00	240,418.00	0.00	0.00

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	7,000.00	0.00		0.00	0.00	0.00	0.00	7,000.00	0.00	0.00
69 TOTAL	7,000.00	0.00		0.00	0.00	0.00	0.00	7,000.00	0.00	0.00

E.S.D. 121

PROGRAM 71 - Traffic Safety

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	81,621.33	0.00		58,862.23	0.00	13,354.79	9,339.71	64.60	0.00	0.00
68 Insurance	2,063.00	0.00						2,063.00		
71 TOTAL	83,684.33	0.00		58,862.23	0.00	13,354.79	9,339.71	2,127.60	0.00	0.00

E.S.D. 121

PROGRAM 73 - Summer School

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	1,538.23	0.00		1,192.83	0.00	345.40	0.00	0.00	0.00	0.00
27 Teaching	48,754.41	9,018.51		31,524.65	1,597.81	6,029.86	583.58	0.00	0.00	0.00
73 TOTAL	50,292.64	9,018.51		32,717.48	1,597.81	6,375.26	583.58	0.00	0.00	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	809.64	0.00		0.00	0.00	0.00	0.00	0.00	809.64	0.00
24 Guid/Coun	205.77	0.00		0.00	0.00	0.00	167.52	0.00	38.25	0.00
27 Teaching	19,606.72	202.50		371.83	0.00	53.69	11,798.65	7,151.49	28.56	0.00
31 InstProDev	77,911.75	0.00		44,533.52	0.00	14,211.99	499.21	10,688.00	7,979.03	0.00
74 TOTAL	98,533.88	202.50		44,905.35	0.00	14,265.68	12,465.38	17,839.49	8,855.48	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	4,921.06	0.00		0.00	0.00	0.00	4,921.06	0.00	0.00	0.00
27 Teaching	19,162.29	0.00		1,671.12	0.00	240.24	7,042.51	6,651.16	3,557.26	0.00
31 InstProDev	5,410.42	1,200.00		0.00	0.00	0.00	1,898.70	2,311.72	0.00	0.00
79 TOTAL	29,493.77	1,200.00		1,671.12	0.00	240.24	13,862.27	8,962.88	3,557.26	0.00

E.S.D. 121

PROGRAM 81 - Public Radio/Television

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	148.00	0.00		0.00	0.00	0.00	148.00	0.00	0.00	0.00
91 Publ Actv	89,032.47	0.00		0.00	35,777.00	8,479.89	18,602.65	25,768.99	403.94	0.00
81 TOTAL	89,180.47	0.00		0.00	35,777.00	8,479.89	18,750.65	25,768.99	403.94	0.00

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	596.94	0.00		0.00	0.00	0.00	0.00	596.94	0.00	0.00
63 Oper Bldg	51,299.96	0.00			36,288.67	8,058.51	6,952.78	0.00	0.00	0.00
91 Publ Actv	409,162.51	48,233.29	0.00	2,500.00	242,307.83	68,301.58	16,462.92	31,257.99	98.90	0.00
89 TOTAL	461,059.41	48,233.29	0.00	2,500.00	278,596.50	76,360.09	23,415.70	31,854.93	98.90	0.00

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	185,033.06	1,229.95			0.00	0.00	36,391.76	145,635.02	1,776.33	0.00
12 Supt Off	353,641.83	394.00		198,531.98	80,107.56	64,857.09	2,586.66	7,164.54	0.00	0.00
13 Busns Off	946,788.08	449.75		150.00	578,750.14	219,125.84	28,803.86	105,008.03	1,948.22	12,552.24
14 HR	589,237.01	1,093.00		60.00	327,487.93	113,872.65	10,609.46	115,716.91	2,448.37	17,948.69
15 Pblc Rltn	86,391.85	119.00		17,557.00	13,318.63	6,924.02	371.61	48,101.59	0.00	0.00
61 Supv Bldg	252,300.60	304.00		0.00	178,386.95	65,332.45	5,865.55	2,072.05	339.60	0.00
62 Grnd Mnt	668,628.39	89.00			207,385.15	91,365.94	116,487.70	178,032.15	858.74	74,409.71
63 Oper Bldg	2,801,383.74	524.50			1,614,343.93	832,955.25	263,587.94	36,104.66	1,091.84	52,775.62
64 Maintnce	1,988,829.67	382.25	0.00		452,020.71	189,920.42	370,762.88	970,109.51	42.11	5,591.79
65 Utilities	1,983,707.65	0.00	0.00		20,082.34	9,333.66	710.04	1,953,581.61	0.00	0.00
67 Bldg Secu	87,628.69	0.00			0.00	0.00	7,712.94	79,915.75	0.00	0.00
68 Insurance	521,399.05	0.00					0.00	521,399.05		0.00
72 Info Sys	1,162,038.35	0.00	0.00	54,820.02	556,421.18	204,420.66	8,139.78	328,546.57	9,690.14	0.00
73 Printing	51,974.95	0.00	-14,668.79	0.00	24,029.24	13,721.58	22,582.78	6,310.14	0.00	0.00
74 Warehouse	97,466.48	0.00	0.00	0.00	59,727.26	26,789.02	9,541.31	1,408.89	0.00	0.00
75 Mtr Pool	4,792.35	0.00	-205.00	0.00	0.00	0.00	4,010.00	987.35	0.00	0.00
83 Interest	6,977.85							6,977.85		
84 Principal	95,695.23							95,695.23		
97 TOTAL	11,883,914.83	4,585.45	-14,873.79	271,119.00	4,112,061.02	1,838,618.58	888,164.27	4,602,766.90	18,195.35	163,278.05

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	3,326.91	0.00		0.00	1,584.36	163.25	0.00	1,579.30	0.00	0.00
44 Operation	2,422,576.49	1,365.50			0.00	0.00	27,812.89	2,385,838.90	0.00	7,559.20
49 Transfers	-38,608.58		-38,608.58							
98 TOTAL	2,387,294.82	1,365.50	-38,608.58	0.00	1,584.36	163.25	27,812.89	2,387,418.20	0.00	7,559.20

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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	224,037.04	150.80		0.00	159,969.28	54,984.71	1,183.45	7,063.08	685.72	0.00
52 Operation	3,582,083.73	50.50			1,853,344.86	934,796.10	739,695.69	53,102.13	1,094.45	0.00
53 Maintnce	805,284.15	0.00			250,522.05	119,280.42	385,832.15	42,054.53	0.00	7,595.00
56 Insurance	98,954.00							98,954.00		
59 Transfers	-403,363.28		-403,363.28							
99 TOTAL	4,306,995.64	201.30	-403,363.28	0.00	2,263,836.19	1,109,061.23	1,126,711.29	201,173.74	1,780.17	7,595.00

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. | 130,309.84 |
| 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 | 756,810.00 |
| 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. | 0.00 |

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, 2014

1. Fire District Payment RCW 52.30.020

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

10,965.06

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

0.159

a) Total All Programs (SYSTEM CALCULATED)

86,582,501.33

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

11,883,914.83

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

74,698,586.50

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, 2014

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.

101,351.62

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

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, 2014

INDIRECT EXPENDITURES

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

27,209.36

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.

17,742.00

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).

1,195.00

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

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.

1,116,601.80

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, 2014

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 2013-2014

COUNTY: 27 Pierce

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2015-16

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	74,698,586.50	50,099.63		0.00			74,648,486.87
PROGRAM 97 ACTIVITIES							
11 Board of Directors	185,033.06	0.00		101,351.62	38,730.08	44,951.36	
12 Superintendent's Office	353,641.83	0.00		0.00	352,446.83	1,195.00	
13 Business Office	946,788.08	12,552.24		0.00		934,235.84	
14 Human Resources	589,237.01	17,948.69		0.00		571,288.32	
15 Public Relations	86,391.85	0.00			86,391.85	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	252,300.60	0.00		0.00	252,300.60	0.00	
62 Grounds Maintenance	668,628.39	74,409.71		0.00	594,218.68	0.00	
63 Operation of Buildings	2,801,383.74	52,775.62		0.00	2,748,608.12	0.00	
64 Maintenance	1,988,829.67	5,591.79		0.00	1,983,237.88	0.00	
65 Utilities	1,983,707.65	0.00		0.00	1,983,707.65	0.00	
67 Building and Property Security	87,628.69	0.00		0.00	87,628.69	0.00	
68 Insurance	521,399.05	0.00		0.00	521,399.05	0.00	
72 Information Systems	1,162,038.35	0.00		0.00	45,436.55	1,116,601.80	
73 Printing	51,974.95	0.00		0.00		51,974.95	
74 Warehousing	97,466.48	0.00		0.00		97,466.48	
75 Motor Pool	4,792.35	0.00		0.00		4,792.35	
83 Interest	6,977.85	0.00	6,977.85				
84 Principal	95,695.23	0.00	95,695.23				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	11,883,914.83	163,278.05	102,673.08	101,351.62	8,694,105.98	2,822,506.10	

E.S.D. 121

Fiscal Year 2013-2014

COUNTY: 27 Pierce

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2015-16

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	86,582,501.33	213,377.68	102,673.08	101,351.62		2,822,506.10	74,648,486.87
Unallowable Costs					-8,694,105.98		8,694,105.98
TOTALS	86,582,501.33	213,377.68	102,673.08	101,351.62		2,822,506.10	83,342,592.85

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

FY 11-12

1. FY 11-12 INDIRECT EXPENDITURES	2,393,317.14
2. FY 11-12 DIRECT EXPENDITURES	78,250,399.78
3. FY 11-12 OVER/UNDER RECOVERY (CALCULATED)	238,348.06
4. FY 11-12 TOTAL POOL (LINE 1 + LINE 3)	2,631,665.20
5. CALCULATED FY 11-12 RESTRICTED INDIRECT RATE TO BE USED IN FY 13-14	0.0336

FY 13-14

6. FY 13-14 INDIRECT EXPENDITURES FROM COLUMN 6	2,822,506.10
7. FY 11-12 OVER/UNDER RECOVERY (LINE 3)	238,348.06
8. FY 13-14 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,060,854.16
9. FY 13-14 DIRECT EXPENDITURES FROM COLUMN 7	83,342,592.85
10. FY 13-14 RESTRICTED INDIRECT RATE (LINE 5)	0.0336
11. FY 13-14 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,800,311.12
12. FY 13-14 OVER/UNDER RECOVER (LINE 8 - LINE 11)	260,543.04
13. FY 13-14 TOTAL POOL (LINE 6 + LINE 12)	3,083,049.14
14. CALCULATED FY 13-14 RESTRICTED INDIRECT RATE TO BE USED IN FY 15-16 (LINE 13 / LINE 9)	0.0370

E.S.D. 121

Fiscal Year 2013-2014

COUNTY: 27 Pierce

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2015-16

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	74,698,586.50	50,099.63		0.00			74,648,486.87
PROGRAM 97 ACTIVITIES							
11 Board of Directors	185,033.06	0.00		101,351.62	38,730.08	44,951.36	
12 Superintendents Office	353,641.83	0.00		0.00		353,641.83	
13 Business Office	946,788.08	12,552.24		0.00		934,235.84	
14 Human Resources	589,237.01	17,948.69		0.00		571,288.32	
15 Public Relations	86,391.85	0.00			86,391.85	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	252,300.60	0.00		0.00		252,300.60	
62 Grounds Maintenance	668,628.39	74,409.71		0.00		594,218.68	
63 Operation of Buildings	2,801,383.74	52,775.62		0.00		2,748,608.12	
64 Maintenance	1,988,829.67	5,591.79		0.00		1,983,237.88	
65 Utilities	1,983,707.65	0.00		0.00		1,983,707.65	
67 Building and Property Security	87,628.69	0.00		0.00		87,628.69	
68 Insurance	521,399.05	0.00		0.00		521,399.05	
72 Information Systems	1,162,038.35	0.00		0.00		1,162,038.35	
73 Printing	51,974.95	0.00		0.00		51,974.95	
74 Warehousing	97,466.48	0.00		0.00		97,466.48	
75 Motor Pool	4,792.35	0.00		0.00		4,792.35	
83 Interest	6,977.85	0.00	6,977.85				
84 Principal	95,695.23	0.00	95,695.23				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	11,883,914.83	163,278.05	102,673.08	101,351.62	125,121.93	11,391,490.15	

E.S.D. 121

Fiscal Year 2013-2014

COUNTY: 27 Pierce

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2015-16

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	86,582,501.33	213,377.68	102,673.08	101,351.62		11,391,490.15	74,648,486.87
Unallowable Costs					-125,121.93		125,121.93
Totals	86,582,501.33	213,377.68	102,673.08	101,351.62		11,391,490.15	74,773,608.80

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

FY 11-12

1. FY 11-12 INDIRECT EXPENDITURES	10,891,565.67
2. FY 11-12 DIRECT EXPENDITURES	69,752,151.25
3. FY 11-12 OVER (UNDER) RECOVERY	1,692,997.71
4. FY 11-12 TOTAL POOL (LINE 1 + LINE 3)	12,584,563.38
5. CALCULATED FY 11-12 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 13-14	0.1804

FY 13-14

6. FY 13-14 INDIRECT EXPENDITURES FROM COLUMN 6	11,391,490.15
7. FY 11-12 OVER (UNDER) RECOVERY (LINE 3)	1,692,997.71
8. FY 13-14 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	13,084,487.86
9. FY 13-14 DIRECT EXPENDITURES FROM COLUMN 7	74,773,608.80
10. FY 13-14 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1804
11. FY 13-14 AMOUNT RECOVERED (LINE 9 * LINE 10)	13,489,159.03
12. FY 13-14 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-404,671.17
13. FY 13-14 TOTAL POOL (LINE 6 + LINE 12)	10,986,818.98
14. CALCULATED FY 13-14 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 15-16 (LINE 13 / LINE 9)	0.1469

E.S.D. 121

General Fund

COUNTY: 27 Pierce

Resource to Program Expenditure Report

For the Year Ended August 31, 2014

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	48,788,982.58	32,033,671.43	0.00	16,755,311.15
02 Alternative Learning Experience (ALE)	353,531.86	335,711.86	0.00	17,820.00
31 Vocational-Basic, State	3,094,243.16	3,000,094.67	0.00	94,148.49
34 Middle School Career and Technical Ed, State	490,118.70	490,118.70	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	11,883,914.83	7,781,219.87	353,733.33	3,748,961.63
TOTAL BASIC EDUCATIONAL PROGRAMS	64,610,791.13	43,640,816.53	353,733.33	20,616,241.27
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	9,403,704.69	9,346,122.12	4,162.57	53,420.00
22 Special Education - Infants and Toddlers - State	220,283.74	203,211.38	0.00	17,072.36
24 Special Education-Supplemental, Federal	1,763,445.00	0.00	1,763,445.00	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	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	45,969.00	0.00	45,969.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	646,735.11	0.00	646,735.11	0.00
52 Other Title Grants Under ESEA, Federal	204,785.72	0.00	204,785.72	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	991,466.57	991,466.57	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	865,530.65	865,530.65	0.00	0.00
59 Institutions - Juveniles in Adult Jails	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, 2014

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
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
64 Limited English Proficiency, Federal	7,661.40	0.00	7,661.40	0.00
65 Transitional Bilingual, State	68,175.36	68,175.36	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	240,418.00	0.00	240,418.00	0.00
69 Compensatory, Other	7,000.00	7,000.00	0.00	0.00
71 Traffic Safety	83,684.33	0.00	0.00	83,684.33
73 Summer School	50,292.64	36,992.64	0.00	13,300.00
74 Highly Capable	98,533.88	98,533.88	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	29,493.77	0.00	11,427.00	18,066.77
TOTAL OTHER INSTRUCTIONAL PROGRAMS	14,727,179.86	11,617,032.60	2,924,603.80	185,543.46
OTHER PROGRAMS				
81 Public Radio/Television	89,180.47	47,130.47	0.00	42,050.00
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	461,059.41	0.00	0.00	461,059.41
98 School Food Services	2,387,294.82	37,006.75	1,193,497.15	1,156,790.92
99 Pupil Transportation	4,306,995.64	3,381,644.38	0.00	925,351.26
TOTAL OTHER PROGRAMS	7,244,530.34	3,465,781.60	1,193,497.15	2,585,251.59
TOTALS	86,582,501.33	58,723,630.73	4,471,834.28	23,387,036.32

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 27 Pierce

Fiscal Year 2013-2014

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 12 - 13 Actual (A)	FY 13 - 14 Actual (B)
Preliminary FY 2013-2014 to FY 2012-2013 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.	9,024,840.91	9,623,988.43
2. Minus Revenue 7121 Payments From Other Districts.	0.00	21,375.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	24,931.88	4,162.57
4. Equals aggregate special education expenditures for resident special education students.	8,999,909.03	9,598,450.86
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.)		598,541.83
Preliminary FY 2013-2014 to FY 2012-2013 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,127.88	1,140.66
7. Expenditures per pupil (line 4/line 6).	7,979.49	8,414.82
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.)		435.33
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2013-2014 to FY 2012-2013 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.	51,296.00	70,492.36
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.)		19,196.36
11. Expenditures per pupil (line 9/line 6).	45.48	61.79
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.)		16.31

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.

D. For Fiscal Year 13-14 Program 22 Expenditures were added to line 1, Revenues 7122 was added to line 2, and Revenues 6322 were added to line 3.

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 2013 - 14	FY 2012 - 13		FY 2013 - 14	FY 2012 - 13
Total Expenditures	+ (plus)	86,582,501.33	82,563,074.49	Total Program 98	+ 2,387,294.82	2,358,040.74
Public Radio/Television	- (minus)	89,180.47	112,078.96	Revenue 2298 (Local)	- 1,179,570.09	1,143,644.75
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 37,006.75	35,696.95
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	461,059.41	477,334.15	Revenue 6198 (Fed)	- 1,086,119.56	1,109,171.22
School Food Services	- (minus)	2,387,294.82	2,358,040.74	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	6,977.85	8,739.12	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	95,695.23	93,933.96	Revenue 6998 (Fed)	- 107,377.59	93,123.04
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)	213,377.68	131,661.51	TOTAL FOOD SERVICES DEFICIT	-22,779.17	-23,595.22
Federal, General Purpose Revenue	- (minus)	10,284.35	24,852.29			
Federal, Special Purpose Revenue	- (minus)	4,199,245.57	4,451,721.52	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,086,119.56	1,109,171.22	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)	107,377.59	93,123.04	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 2013 - 14	FY 2012 - 13
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)	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)	7,559.20	34,544.23
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	80,320,442.30	76,141,550.73
	FY 13-14/FY 12-13		1.05

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

E.S.D. 121

Fiscal Year 2013-2014

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 2013 - 14	FY 2012 - 13
Program 31, Vocational--Basic State	+ (plus)	3,094,243.16	2,836,335.77
Program 34, Middle School Career and Technical Education-State	+ (plus)	490,118.70	459,327.70
Program 38, Vocational--Federal	+ (plus)	45,969.00	39,786.02
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	47,513.00	40,824.44
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,582,817.86	3,294,625.05
		FY 13-14 / FY 12-13	1.09

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	
Info	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

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