

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

Fiscal Year 2016-2017

ANNUAL FINANCIAL STATEMENTS

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Balance Sheet

COUNTY: 27 Pierce

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	4,001,101.73	185,533.88	58,541.46	348,291.04	34,111.98	0.00	4,627,580.09
Minus Warrants Outstanding	-3,264,752.36	-16,029.82	0.00	-35,490.78	0.00	0.00	-3,316,272.96
Taxes Receivable	11,081,094.23		1,936,712.79	0.00	0.00		13,017,807.02
Due From Other Funds	19,579.34	0.00	0.00	0.00	0.00	0.00	19,579.34
Due From Other Governmental Units	424,926.93	0.00	0.00	0.00	0.00	0.00	424,926.93
Accounts Receivable	70,463.69	0.00	0.00	96,947.00	0.00	0.00	167,410.69
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	1,105,479.09	885.90		0.00			1,106,364.99
Prepaid Items	112,704.59	0.00			0.00	0.00	112,704.59
Investments	12,800,000.00	810,000.00	2,830,000.00	6,100,000.00	1,200,000.00	0.00	23,740,000.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	50,000.00						50,000.00
TOTAL ASSETS	26,400,597.24	980,389.96	4,825,254.25	6,509,747.26	1,234,111.98	0.00	39,950,100.69
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	26,400,597.24	980,389.96	4,825,254.25	6,509,747.26	1,234,111.98	0.00	39,950,100.69
LIABILITIES:							
Accounts Payable	1,792,964.09	70,748.79	0.00	655,588.78	0.00	0.00	2,519,301.66
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	291,197.14	0.00		0.00			291,197.14
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 27 Pierce

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	162,945.14	0.00		0.00			162,945.14
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	1,250,081.11						1,250,081.11
Due To Other Funds	0.00	12,340.16	0.00	7,239.18	0.00	0.00	19,579.34
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	3,497,187.48	83,088.95	0.00	662,827.96	0.00	0.00	4,243,104.39
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	139,389.07	175,625.23	0.00	0.00	0.00	0.00	315,014.30
Unavailable Revenue - Taxes Receivable	11,081,094.23		1,936,712.79	0.00	0.00		13,017,807.02
TOTAL DEFERRED INFLOWS OF RESOURCES	11,220,483.30	175,625.23	1,936,712.79	0.00	0.00	0.00	13,332,821.32
FUND BALANCE:							
Nonspendable Fund Balance	1,218,183.68	0.00	0.00	0.00	0.00	0.00	1,218,183.68
Restricted Fund Balance	202,964.35	721,675.78	2,888,541.46	4,243,249.18	1,234,111.98	0.00	9,290,542.75
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	5,423,605.00	0.00	0.00	1,603,670.12	0.00	0.00	7,027,275.12
Unassigned Fund Balance	4,838,173.43	0.00	0.00	0.00	0.00	0.00	4,838,173.43
TOTAL FUND BALANCE	11,682,926.46	721,675.78	2,888,541.46	5,846,919.30	1,234,111.98	0.00	22,374,174.98
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	26,400,597.24	980,389.96	4,825,254.25	6,509,747.26	1,234,111.98	0.00	39,950,100.69

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	26,895,806.89	1,078,187.47	4,140,894.12	1,386,443.62	4,456.63		33,505,788.73
State	72,032,683.35		0.00	0.00	668,720.88		72,701,404.23
Federal	4,253,354.88		0.00	0.00	0.00		4,253,354.88
Federal Stimulus	0.00						0.00
Other	79,237.26			0.00	0.00	0.00	79,237.26
TOTAL REVENUES	103,261,082.38	1,078,187.47	4,140,894.12	1,386,443.62	673,177.51	0.00	110,539,785.10
EXPENDITURES:							
CURRENT:							
Regular Instruction	58,676,967.80						58,676,967.80
Federal Stimulus	0.00						0.00
Special Education	13,201,665.06						13,201,665.06
Vocational Education	3,759,233.32						3,759,233.32
Skill Center	0.00						0.00
Compensatory Programs	3,099,131.91						3,099,131.91
Other Instructional Programs	259,237.53						259,237.53
Community Services	492,994.53						492,994.53
Support Services	22,603,289.48						22,603,289.48
Student Activities/Other		1,066,955.75				0.00	1,066,955.75
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				929,741.96			929,741.96
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					825,440.63		825,440.63
Sales and Lease				0.00			0.00
Other	55,391.25						55,391.25
DEBT SERVICE:							
Principal	0.00		3,480,000.00	0.00	0.00		3,480,000.00
Interest and Other Charges	0.00		562,350.00	2,950.00	0.00		565,300.00
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	102,147,910.88	1,066,955.75	4,042,350.00	932,691.96	825,440.63	0.00	109,015,349.22

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	1,113,171.50	11,231.72	98,544.12	453,751.66	-152,263.12	0.00	1,524,435.88
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	6,471.00		6,471.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00		0.00	0.00	6,471.00	0.00	6,471.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,113,171.50	11,231.72	98,544.12	453,751.66	-145,792.12	0.00	1,530,906.88
BEGINNING TOTAL FUND BALANCE	10,569,754.96	710,444.06	2,789,997.34	5,393,167.64	1,379,904.10	0.00	20,843,268.10
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	11,682,926.46	721,675.78	2,888,541.46	5,846,919.30	1,234,111.98	0.00	22,374,174.98

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

General Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	26,156,290.00	26,895,806.89	739,516.89
State	69,501,025.00	72,032,683.35	2,531,658.35
Federal	4,075,568.00	4,253,354.88	177,786.88
Federal Stimulus	0.00	0.00	0.00
Other	825,013.00	79,237.26	-745,775.74
TOTAL REVENUES	100,557,896.00	103,261,082.38	2,703,186.38
EXPENDITURES			
CURRENT:			
Regular Instruction	61,417,456.00	58,676,967.80	2,740,488.20
Federal Stimulus	0.00	0.00	0.00
Special Education	12,644,388.00	13,201,665.06	-557,277.06
Vocational Education	3,677,765.00	3,759,233.32	-81,468.32
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,886,612.00	3,099,131.91	-212,519.91
Other Instructional Programs	1,013,432.00	259,237.53	754,194.47
Community Services	560,774.00	492,994.53	67,779.47
Support Services	22,334,534.00	22,603,289.48	-268,755.48
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	310,000.00	55,391.25	254,608.75
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	104,844,961.00	102,147,910.88	2,697,050.12
REVENUES OVER (UNDER) EXPENDITURES	-4,287,065.00	1,113,171.50	5,400,236.50

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

General Fund

For The Year Ended August 31, 2017

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)	-4,287,065.00	1,113,171.50	5,400,236.50
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	10,442,679.00	10,569,754.96	127,075.96
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	6,155,614.00	11,682,926.46	5,527,312.46

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Associated Student Body Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,917,527.00	1,078,187.47	-839,339.53
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	1,917,527.00	1,078,187.47	-839,339.53
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,867,674.00	1,066,955.75	800,718.25
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,867,674.00	1,066,955.75	800,718.25
REVENUES OVER (UNDER) EXPENDITURES	49,853.00	11,231.72	-38,621.28

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			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	49,853.00	11,231.72	-38,621.28
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	439,517.00	710,444.06	270,927.06
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	489,370.00	721,675.78	232,305.78

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Debt Service Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,063,538.00	4,140,894.12	77,356.12
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	4,063,538.00	4,140,894.12	77,356.12
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			
Other			
DEBT SERVICE:			
Principal	3,480,000.00	3,480,000.00	0.00
Interest and Other Charges	572,050.00	562,350.00	9,700.00
TOTAL EXPENDITURES	4,052,050.00	4,042,350.00	9,700.00
 REVENUES OVER (UNDER) EXPENDITURES	 11,488.00	 98,544.12	 87,056.12

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Debt Service Fund

For The Year Ended August 31, 2017

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	11,488.00	98,544.12	87,056.12
BEGINNING TOTAL FUND BALANCE	2,759,200.00	2,789,997.34	30,797.34
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,770,688.00	2,888,541.46	117,853.46

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,175,431.00	1,386,443.62	211,012.62
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	1,175,431.00	1,386,443.62	211,012.62
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	0.00	0.00	0.00
Building	1,750,000.00	929,741.96	820,258.04
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			

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects Fund

For The Year Ended August 31, 2017

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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	2,950.00	-2,950.00
TOTAL EXPENDITURES	1,750,000.00	932,691.96	817,308.04
REVENUES OVER (UNDER) EXPENDITURES	-574,569.00	453,751.66	1,028,320.66
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	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	-574,569.00	453,751.66	1,028,320.66
BEGINNING TOTAL FUND BALANCE	5,393,168.00	5,393,167.64	-0.36
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,818,599.00	5,846,919.30	1,028,320.30

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,060.00	4,456.63	2,396.63
State	669,000.00	668,720.88	-279.12
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	671,060.00	673,177.51	2,117.51
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	880,000.00	825,440.63	54,559.37
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	880,000.00	825,440.63	54,559.37

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-208,940.00	-152,263.12	56,676.88
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	6,471.00	6,471.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	6,471.00	6,471.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-208,940.00	-145,792.12	63,147.88
BEGINNING TOTAL FUND BALANCE	1,363,400.00	1,379,904.10	16,504.10
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,154,460.00	1,234,111.98	79,651.98

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Statement Of Fiduciary Net Position

COUNTY: 27 Pierce

Fiduciary Funds

August 31, 2017

	Private Purpose Trust	Other Trust
ASSETS:		
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:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	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, 2017

	Private Purpose Trust	Other Trust
ADDITIONS:		
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--Prior Year August Beginning	0.00	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	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

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Voted Debt					
Voted Bonds	15,245,000.00	0.00	3,480,000.00	11,765,000.00	3,640,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
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
Capital Leases	0.00	0.00	0.00	0.00	0.00
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	2,600,135.87	304,197.53	289,809.82	2,614,523.58	304,643.25
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
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	25,615,531.00	0.00	2,636,898.00	22,978,633.00	
Net Pension Liabilities TRS 2/3	10,350,158.00	0.00	3,323,789.00	7,026,369.00	
Net Pension Liabilities SERS 2/3	4,366,283.00	0.00	1,078,886.00	3,287,397.00	
Net Pension Liabilities PERS 1	5,818,399.00	0.00	363,587.00	5,454,812.00	
Total Long-Term Liabilities	63,995,506.87	304,197.53	11,172,969.82	53,126,734.58	3,944,643.25

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	23,546,240.12	4,125,015.23	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	13,415.46	2,902.75	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	23,559,655.58	4,127,917.98	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	327,425.37			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	63,818.00			
2173 Summer School Tuitions and Fees	13,600.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	355,779.31		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	12.50			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	114,575.14			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,174,315.56			
2300 Investment Earnings	90,312.81	12,976.14	35,711.62	4,456.63
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	277,355.40		0.00	0.00
2600 Fines and Damages	14,722.17		0.00	0.00
2700 Rentals and Leases	305,107.50	0.00	0.00	0.00
2800 Insurance Recoveries	33,505.69		0.00	0.00
2900 Local Support Nontax, Unassigned	281,821.85	0.00	1,350,732.00	0.00
2910 E-Rate	283,800.01		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	3,336,151.31	12,976.14	1,386,443.62	4,456.63
STATE, GENERAL PURPOSE				
3100 Apportionment	56,052,005.27			
3121 Special Education - General Apportionment	1,629,946.07			
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	57,681,951.34	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	7,476,706.85			
4122 Special Education - Infants and Toddlers - State	350,661.40			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	1,062,393.79			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	524,457.11			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	154,334.65			
4174 Highly Capable	92,319.64			
4188 Child Care	0.00			
4198 School Food Service	30,600.31			
4199 Transportation - Operations	4,348,150.02			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		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			

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Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	311,108.24			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				668,720.88
4000 TOTAL STATE, SPECIAL PURPOSE	14,350,732.01		0.00	668,720.88
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	1,987.01	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,987.01	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	3,805.02			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	1,982,998.76			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	43,858.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	749,331.21			
6152 Other Title, ESEA Fed	246,418.44			
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	14,964.52			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	984,329.26			
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 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child 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	31,190.34			
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 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	20,227.57			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	174,244.75			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,251,367.87		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	40,220.57			
7145 Skill Center	0.00			
7189 Other Community Services	8,953.19			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	772.67			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	49,946.43		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	11,505.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	11,442.08			
8500 Nonfederal, ESD	6,343.75		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	29,290.83		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			6,471.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	6,471.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	103,261,082.38	4,140,894.12	1,386,443.62	679,648.51

E.S.D. 121

Program/Activity/Object Report

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	58,321,223.08	11	Bd of Dir	467,427.15	0	Debit Transfer	482,109.50
02	ALE	355,744.72	12	Supt Off	376,287.25	1	Credit Transfer	-482,109.50
03	Basic Education - Dropout Reengagement	.00	13	Busns Off	1,197,037.10	2	Cert. Salaries	44,585,653.05
11	Stim, Title I	.00	14	HR	718,055.59	3	Class. Salaries	15,787,881.80
12	Stim, Schl Imprv	.00	15	Pblc Rltn	238,733.73	4	Employee Benefits	21,945,734.90
13	Federal Stimulus - SFSF and Education Jobs	.00	21	Supv Inst	2,576,802.16	5	Supplies / Materials	5,629,486.33
14	Stim, IDEA	.00	22	Lrn Resrc	1,261,108.87	6		.00
18	Stim, Compt Grants	.00	23	Princ Off	6,646,893.89	7	Purchased Services	13,842,910.09
19	Stim, Other	.00	24	Guid/Coun	3,050,141.88	8	Travel	300,853.46
21	Sp Ed, Sup, St	11,154,042.00	25	Pupil M/S	816,896.96	9	Capital Outlay	55,391.25
22	Sp Ed, Infants and Toddlers, State	270,663.34	26	Health	4,862,515.65		TOTAL ALL OBJECTS	102,147,910.88
24	Sp Ed, Sup, Fed	1,776,959.72	27	Teaching	52,959,526.14			
25	Sp Ed, Infants and Toddlers, Federal	.00	28	Extracur	1,987,008.43			
26	Sp Ed, Inst, St	.00	29	Pmt to SD	80,794.23			
29	Sp Ed, Oth, Fed	.00	31	InstProDev	3,013,904.30			
31	Voc, Basic, St	3,157,275.28	32	Inst Tech	1,125,270.87			
34	MidSchCar/Tec	559,480.04	33	Curriculum	655,510.58			
38	Voc, Fed	42,478.00	41	Supervisin	4,153.27			
39	Voc, Other	.00	42	Food	185.00			
45	Skil Cnt, Bas, St	.00	44	Operation	2,347,229.67			
46	Skill Cntr, Fed	.00	49	Transfers	-45,600.35			
51	ESEA Disadvantaged, Fed	720,441.50	51	Supervisin	286,495.75			
52	Other Title, ESEA, Fed	236,918.03	52	Operation	4,237,487.10			
53	ESEA Migrant, Federal	.00	53	Maintnce	917,876.57			
54	Read First, Fed	.00	56	Insurance	83,897.00			
55	LAP	1,002,521.88	59	Transfers	-422,946.53			
56	St In, Ctr/Hm, D	.00	61	Supv Bldg	299,505.04			
57	St In, N/D, Fed	.00	62	Grnd Mnt	1,400,959.41			
58	Sp/Plt Pgm, St	972,554.27	63	Oper Bldg	3,088,939.33			
59	Inst. JAJ	.00	64	Maintnce	2,807,984.71			
61	Head Start, Fed	.00	65	Utilities	2,111,953.47			
			67	Bldg Secu	389,516.43			
			68	Insurance	528,802.50			
			72	Info Sys	1,469,715.61			

E.S.D. 121

Program/Activity/Object Report

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	14,671.10
65 Tran Biling, St	145,462.63
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	6,562.50
71 Traffic Safety	54,096.68
73 Summer School	48,425.47
74 Highly Capable	116,128.99
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	40,586.39
81 Public Radio/TV	69,229.28
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	423,765.25
97 Distwide Suppt	15,249,903.25
98 Schl Food Serv	2,305,967.59
99 Pupil Transp	5,102,809.89
TOTAL ALL PROGRAMS	102,147,910.88

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	55,746.07
74 Warehouse	104,593.44
75 Mtr Pool	9,225.58
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	438,277.03
TOTAL ALL ACTIVITIES	102,147,910.88

REPORT F196

Peninsula School District No. 401

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E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

Fiscal Year 2016-2017

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, 2017

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	1,279,779.73	3,351.81		621,360.31	295,606.37	278,449.89	27,602.43	45,899.01	7,509.91	0.00
22 Lrn Resrc	1,233,387.62	327.00		186,889.34	367,570.26	228,828.04	314,078.76	104,609.40	31,084.82	0.00
23 Princ Off	6,621,385.44	5,833.71		3,498,066.84	1,358,667.09	1,626,341.77	62,716.68	43,891.33	25,868.02	0.00
24 Guid/Coun	2,324,132.35	168.15		1,554,561.78	120,513.64	576,021.26	61,658.50	11,118.39	90.63	0.00
25 Pupil M/S	700,671.36	0.00		36,970.44	391,930.75	195,104.46	1,702.63	74,963.08	0.00	0.00
26 Health	1,283,687.29	210.00		555,538.51	356,275.65	348,205.41	20,347.13	2,643.05	467.54	0.00
27 Teaching	38,979,169.50	62,277.59		26,225,155.86	370,727.23	9,246,183.42	1,170,224.14	1,899,756.16	4,845.10	0.00
28 Extracur	1,987,008.43	249,968.31		589,985.15	533,818.73	218,027.40	107,636.08	275,722.32	11,850.44	0.00
29 Pmt to SD	10,000.00							10,000.00		
31 InstProDev	2,326,665.96	23,455.95		1,672,877.82	13,795.90	391,887.17	20,719.57	122,038.45	81,891.10	0.00
32 Inst Tech	972,401.98	0.00			7,535.68	3,568.36	913,346.00	47,951.94	0.00	0.00
33 Curriculum	602,933.42	18.50		21,013.81	684.92	7,053.07	574,055.28	107.84	0.00	0.00
01 TOTAL	58,321,223.08	345,611.02		34,962,419.86	3,817,126.22	13,119,670.25	3,274,087.20	2,638,700.97	163,607.56	0.00

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	117,431.93	0.00		88,471.13	0.00	28,960.80	0.00	0.00	0.00	0.00
22 Lrn Resrc	1,552.78	99.00		0.00	0.00	0.00	1,193.20	260.58	0.00	0.00
23 Princ Off	6,637.58	0.00		0.00	4,041.38	2,596.20	0.00	0.00	0.00	0.00
27 Teaching	229,260.03	0.00		110,483.00	0.00	33,859.54	66.42	84,851.07	0.00	0.00
32 Inst Tech	840.00	0.00			0.00	0.00	840.00	0.00	0.00	0.00
33 Curriculum	22.40	0.00		0.00	0.00	0.00	22.40	0.00	0.00	0.00
02 TOTAL	355,744.72	99.00		198,954.13	4,041.38	65,416.54	2,122.02	85,111.65	0.00	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	387,051.66	354.00		194,123.87	89,778.36	91,622.22	10,148.21	1,025.00	0.00	0.00
24 Guid/Coun	283,072.72	0.00		200,840.77	0.00	81,541.95	0.00	690.00	0.00	0.00
25 Pupil M/S	29,325.61	0.00		8,605.39	13,189.38	7,530.84	0.00	0.00	0.00	0.00
26 Health	2,994,447.48	1,229.90		1,923,179.80	108,555.79	758,350.32	63,943.70	133,721.96	5,466.01	0.00
27 Teaching	7,359,122.97	31,379.87		2,813,006.65	2,236,505.81	2,176,971.54	37,341.28	62,651.17	1,266.65	0.00
31 InstProDev	94,600.83	299.60		34,119.64	16,029.61	10,358.31	3,793.41	26,487.11	3,513.15	0.00
32 Inst Tech	6,049.83	0.00			0.00	0.00	6,049.83	0.00	0.00	0.00
33 Curriculum	370.90	0.00		0.00	0.00	0.00	370.90	0.00	0.00	0.00
21 TOTAL	11,154,042.00	33,263.37		5,173,876.12	2,464,058.95	3,126,375.18	121,647.33	224,575.24	10,245.81	0.00

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	252,789.68	0.00		11,003.18	0.00	3,161.50	0.00	238,625.00	0.00	0.00
26 Health	658.89	0.00		0.00	0.00	0.00	0.00	658.89	0.00	0.00
27 Teaching	17,214.77	0.00		12,269.21	0.00	3,593.34	1,300.00	0.00	52.22	0.00
22 TOTAL	270,663.34	0.00		23,272.39	0.00	6,754.84	1,300.00	239,283.89	52.22	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	581,015.79	0.00		39,717.10	3,986.40	10,390.15	0.00	526,922.14	0.00	0.00
27 Teaching	1,122,923.22	0.00		129,085.63	627,467.62	366,369.97	0.00	0.00	0.00	0.00
29 Pmt to SD	70,794.23							70,794.23		
31 InstProDev	2,226.48	0.00		0.00	1,846.47	380.01	0.00	0.00	0.00	0.00
24 TOTAL	1,776,959.72	0.00		168,802.73	633,300.49	377,140.13	0.00	597,716.37	0.00	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	143,216.89	127.00		67,420.28	16,830.70	30,826.13	11,671.74	6,640.74	9,700.30	0.00
24 Guid/Coun	304,207.93	1,899.15		175,388.21	34,559.10	89,421.69	622.55	2,153.88	163.35	0.00
27 Teaching	2,509,317.75	28,516.15		1,521,537.57	128,214.77	601,624.90	94,213.85	123,623.70	11,586.81	0.00
31 InstProDev	91,439.80	903.50		51,396.74	0.00	10,259.53	651.29	11,891.12	16,337.62	0.00
32 Inst Tech	108,276.62	0.00			0.00	0.00	108,276.62	0.00	0.00	0.00
33 Curriculum	816.29	0.00		0.00	0.00	0.00	816.29	0.00	0.00	0.00
31 TOTAL	3,157,275.28	31,445.80		1,815,742.80	179,604.57	732,132.25	216,252.34	144,309.44	37,788.08	0.00

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	109,665.72	0.00		67,210.16	12,534.21	29,921.35	0.00	0.00	0.00	0.00
27 Teaching	435,500.03	290.75		292,163.46	0.00	104,340.44	29,414.13	4,641.71	4,649.54	0.00
31 InstProDev	13,351.55	72.00		7,671.78	0.00	1,528.99	45.00	3,886.55	147.23	0.00
32 Inst Tech	962.74	0.00			0.00	0.00	962.74	0.00	0.00	0.00
34 TOTAL	559,480.04	362.75		367,045.40	12,534.21	135,790.78	30,421.87	8,528.26	4,796.77	0.00

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	2,420.98	0.00		0.00	0.00	0.00	0.00	0.00	2,420.98	0.00
22 Lrn Resrc	19,876.50	0.00		0.00	0.00	0.00	2,000.00	16,376.50	1,500.00	0.00
27 Teaching	1,309.33	0.00		0.00	0.00	0.00	1,309.33	0.00	0.00	0.00
31 InstProDev	3,000.00	0.00		0.00	0.00	0.00	0.00	0.00	3,000.00	0.00
32 Inst Tech	14,087.64	0.00			0.00	0.00	14,087.64	0.00	0.00	0.00
33 Curriculum	1,783.55	0.00		0.00	0.00	0.00	1,783.55	0.00	0.00	0.00
38 TOTAL	42,478.00	0.00		0.00	0.00	0.00	19,180.52	16,376.50	6,920.98	0.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	105,464.23	0.00		54,235.42	22,169.37	28,906.84	108.10	44.50	0.00	0.00
24 Guid/Coun	72,692.17	0.00		49,569.00	0.00	21,485.61	0.00	0.00	1,637.56	0.00
27 Teaching	428,498.58	3,291.34		127,814.68	152,077.96	106,376.96	17,502.39	21,435.25	0.00	0.00
31 InstProDev	93,883.41	0.00		58,495.43	751.25	20,733.93	1,561.55	3,900.00	8,441.25	0.00
33 Curriculum	19,903.11	0.00		0.00	0.00	0.00	19,903.11	0.00	0.00	0.00
51 TOTAL	720,441.50	3,291.34		290,114.53	174,998.58	177,503.34	39,075.15	25,379.75	10,078.81	0.00

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	236,918.03	0.00		73,982.35	65.50	23,998.62	0.00	138,518.41	353.15	0.00
52 TOTAL	236,918.03	0.00		73,982.35	65.50	23,998.62	0.00	138,518.41	353.15	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	120,966.07	0.00		71,406.96	17,969.40	31,332.17	154.04	103.50	0.00	0.00
24 Guid/Coun	31,749.96	0.00		0.00	0.00	0.00	0.00	31,749.96	0.00	0.00
26 Health	651.23	0.00		538.87	0.00	112.36	0.00	0.00	0.00	0.00
27 Teaching	790,215.12	1,500.83		473,361.66	109,898.76	200,431.01	5,022.86	0.00	0.00	0.00
31 InstProDev	58,939.50	0.00		28,835.24	164.55	10,172.60	412.53	11,745.19	7,609.39	0.00
55 TOTAL	1,002,521.88	1,500.83		574,142.73	128,032.71	242,048.14	5,589.43	43,598.65	7,609.39	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	28,949.53	0.00		10,847.04	8,906.03	8,233.72	450.00	310.00	202.74	0.00
22 Lrn Resrc	6,291.97	0.00		5,208.00	0.00	1,083.97	0.00	0.00	0.00	0.00
23 Princ Off	18,870.87	0.00		15,624.00	0.00	3,246.87	0.00	0.00	0.00	0.00
24 Guid/Coun	15,814.68	0.00		12,879.50	214.00	2,721.18	0.00	0.00	0.00	0.00
25 Pupil M/S	46,972.17	0.00		0.00	0.00	0.00	0.00	46,972.17	0.00	0.00
26 Health	1,246.02	0.00		1,053.54	0.00	192.48	0.00	0.00	0.00	0.00
27 Teaching	811,971.75	17,296.67		378,872.07	204,302.64	199,087.67	10,543.89	1,055.14	813.67	0.00
31 InstProDev	42,437.28	0.00		31,323.05	877.53	6,229.24	1,103.85	550.00	2,353.61	0.00
58 TOTAL	972,554.27	17,296.67		455,807.20	214,300.20	220,795.13	12,097.74	48,887.31	3,370.02	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	90.77	0.00		75.00	0.00	15.77	0.00	0.00	0.00	0.00
31 InstProDev	2,580.33	0.00		1,080.00	452.07	298.26	0.00	750.00	0.00	0.00
33 Curriculum	12,000.00	0.00		0.00	0.00	0.00	12,000.00	0.00	0.00	0.00
64 TOTAL	14,671.10	0.00		1,155.00	452.07	314.03	12,000.00	750.00	0.00	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	19,748.02	0.00		14,902.34	0.00	4,845.68	0.00	0.00	0.00	0.00
27 Teaching	119,810.61	0.00		1,641.13	71,347.55	40,757.83	1,498.94	3,213.81	1,351.35	0.00
31 InstProDev	1,800.00	0.00		0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
33 Curriculum	4,104.00	0.00		0.00	0.00	0.00	3,624.00	480.00	0.00	0.00
65 TOTAL	145,462.63	0.00		16,543.47	71,347.55	45,603.51	5,122.94	5,493.81	1,351.35	0.00

E.S.D. 121

PROGRAM 69 - Compensatory, Other

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	6,562.50	0.00		0.00	0.00	0.00	0.00	6,562.50	0.00	0.00
69 TOTAL	6,562.50	0.00		0.00	0.00	0.00	0.00	6,562.50	0.00	0.00

E.S.D. 121

PROGRAM 71 - Traffic Safety

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	52,201.68	0.00		32,736.90	5,127.80	7,576.19	5,849.81	10.98	900.00	0.00
68 Insurance	1,895.00	0.00						1,895.00		
71 TOTAL	54,096.68	0.00		32,736.90	5,127.80	7,576.19	5,849.81	1,905.98	900.00	0.00

E.S.D. 121

PROGRAM 73 - Summer School

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	15.50	15.50		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	808.95	0.00		732.76	0.00	76.19	0.00	0.00	0.00	0.00
27 Teaching	47,601.02	9,136.67		29,492.33	1,703.48	6,545.04	723.50	0.00	0.00	0.00
73 TOTAL	48,425.47	9,152.17		30,225.09	1,703.48	6,621.23	723.50	0.00	0.00	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	634.20	0.00		0.00	0.00	0.00	0.00	0.00	634.20	0.00
24 Guid/Coun	18,472.07	0.00		1,139.33	251.18	300.11	16,575.57	205.88	0.00	0.00
27 Teaching	23,550.66	10.00		3,357.64	13,621.34	4,951.11	1,389.39	221.18	0.00	0.00
31 InstProDev	37,243.09	87.00		19,512.83	334.95	4,040.34	1,418.00	9,895.00	1,954.97	0.00
32 Inst Tech	22,652.06	0.00			0.00	0.00	22,652.06	0.00	0.00	0.00
33 Curriculum	13,576.91	0.00		0.00	0.00	0.00	13,576.91	0.00	0.00	0.00
74 TOTAL	116,128.99	97.00		24,009.80	14,207.47	9,291.56	55,611.93	10,322.06	2,589.17	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	31,768.35	218.41		10,545.66	0.00	1,695.97	11,730.88	3,140.32	4,437.11	0.00
31 InstProDev	8,818.04	1,474.00		6,239.00	0.00	1,105.04	0.00	0.00	0.00	0.00
79 TOTAL	40,586.39	1,692.41		16,784.66	0.00	2,801.01	11,730.88	3,140.32	4,437.11	0.00

E.S.D. 121

PROGRAM 81 - Public Radio/Television

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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
91 Publ Actv	69,229.28	33.00		0.00	42,643.00	10,698.99	7,466.35	8,387.94	0.00	0.00
81 TOTAL	69,229.28	33.00		0.00	42,643.00	10,698.99	7,466.35	8,387.94	0.00	0.00

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	2,105.52	0.00		1,750.00	0.00	355.52	0.00	0.00	0.00	0.00
63 Oper Bldg	52,611.98	0.00			33,556.00	8,023.43	11,032.55	0.00	0.00	0.00
91 Publ Actv	369,047.75	32,181.65	0.00	0.00	252,137.28	59,467.89	4,732.72	20,288.79	239.42	0.00
89 TOTAL	423,765.25	32,181.65	0.00	1,750.00	285,693.28	67,846.84	15,765.27	20,288.79	239.42	0.00

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	467,427.15	1,361.05			5,691.96	1,158.31	5,248.18	450,021.83	3,945.82	0.00
12 Supt Off	376,287.25	1,321.00		194,765.50	74,412.49	75,455.73	10,380.91	17,814.29	2,137.33	0.00
13 Busns Off	1,197,037.10	678.70		0.00	752,194.75	258,901.19	48,993.09	134,553.51	1,715.86	0.00
14 HR	718,055.59	33.00		1,721.95	436,856.72	178,095.17	9,434.82	84,568.75	7,345.18	0.00
15 Pblc Rltn	238,733.73	1,262.04		111,737.20	2,828.37	26,236.19	7,715.58	88,954.35	0.00	0.00
25 Pupil M/S	39,927.82	0.00		0.00	28,608.74	8,960.76	0.00	780.00	1,578.32	0.00
61 Supv Bldg	299,505.04	153.10		0.00	212,864.04	79,349.45	3,586.88	3,551.57	0.00	0.00
62 Grnd Mnt	1,400,959.41	0.00			249,666.60	106,925.99	120,184.47	924,110.87	21.48	50.00
63 Oper Bldg	3,036,327.35	427.00		1,808,078.49	940,778.83	235,870.28	32,836.74	1,323.21	17,012.80	
64 Maintnce	2,807,984.71	0.00	0.00	488,281.44	202,423.66	226,539.82	1,852,048.34	363.00	38,328.45	
65 Utilities	2,111,953.47	0.00	0.00	22,560.84	10,412.65	1,458.84	2,077,521.14	0.00	0.00	
67 Bldg Secu	389,516.43	0.00		0.00	0.00	82,461.62	307,054.81	0.00	0.00	
68 Insurance	526,907.50	0.00				0.00	526,907.50		0.00	
72 Info Sys	1,469,715.61	0.00	0.00	50,063.24	735,351.49	272,867.98	9,876.53	387,130.75	14,425.62	0.00
73 Printing	55,746.07	0.00	-13,562.62	0.00	27,614.80	15,692.21	20,760.65	5,241.03	0.00	0.00
74 Warehouse	104,593.44	0.00	0.00	0.00	66,638.52	31,165.18	6,447.18	342.56	0.00	0.00
75 Mtr Pool	9,225.58	0.00	0.00	0.00	0.00	0.00	123.24	6,368.49	2,733.85	0.00
97 TOTAL	15,249,903.25	5,235.89	-13,562.62	358,287.89	4,911,649.25	2,208,423.30	789,082.09	6,899,806.53	35,589.67	55,391.25

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	4,153.27	0.00		0.00	1,838.37	187.29	300.50	1,827.11	0.00	0.00
42 Food	185.00	0.00					185.00	0.00		
44 Operation	2,347,229.67	725.10			0.00	0.00	22,237.37	2,324,267.20	0.00	0.00
49 Transfers	-45,600.35		-45,600.35							
98 TOTAL	2,305,967.59	725.10	-45,600.35	0.00	1,838.37	187.29	22,722.87	2,326,094.31	0.00	0.00

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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	286,495.75	0.00		0.00	194,489.57	66,854.14	11,890.26	12,193.25	1,068.53	0.00
52 Operation	4,237,487.10	121.50			2,296,116.24	1,148,223.42	634,090.14	149,080.38	9,855.42	0.00
53 Maintnce	917,876.57	0.00			334,550.91	143,668.19	335,656.69	104,000.78	0.00	0.00
56 Insurance	83,897.00							83,897.00		
59 Transfers	-422,946.53		-422,946.53							
99 TOTAL	5,102,809.89	121.50	-422,946.53	0.00	2,825,156.72	1,358,745.75	981,637.09	349,171.41	10,923.95	0.00

Other Data Requirements and Certifications

- | | | |
|----|---|--------------|
| A. | Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 283,800.01 |
| 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 | 1,630,517.00 |
| 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.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, 2017

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.

10,497.27

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

0.176

a) Total All Programs (SYSTEM CALCULATED)

102,147,910.88

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

15,249,903.25

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

86,898,007.63

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, 2017

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.

310,000.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2017

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, 2017

INDIRECT EXPENDITURES

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

32,258.58

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.

4,985.00

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 SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

96,669.93

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.

1,418,718.76

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, 2017

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 2016-2017

COUNTY: 27 Pierce

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

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	86,898,007.63	0.00		185.00			86,897,822.63
PROGRAM 97 ACTIVITIES							
11 Board of Directors	467,427.15	0.00		310,000.00	120,183.57	37,243.58	
12 Superintendent's Office	376,287.25	0.00		0.00	375,092.25	1,195.00	
13 Business Office	1,197,037.10	0.00		0.00		1,197,037.10	
14 Human Resources	718,055.59	0.00		0.00		718,055.59	
15 Public Relations	238,733.73	0.00			142,063.80	96,669.93	
25 Pupil Management and Safety	39,927.82	0.00		0.00	39,927.82	0.00	
61 Supervision	299,505.04	0.00		0.00	299,505.04	0.00	
62 Grounds Maintenance	1,400,959.41	50.00		0.00	1,400,909.41	0.00	
63 Operation of Buildings	3,036,327.35	17,012.80		0.00	3,019,314.55	0.00	
64 Maintenance	2,807,984.71	38,328.45		0.00	2,769,656.26	0.00	
65 Utilities	2,111,953.47	0.00		0.00	2,111,953.47	0.00	
67 Building and Property Security	389,516.43	0.00		0.00	389,516.43	0.00	
68 Insurance	526,907.50	0.00		0.00	526,907.50	0.00	
72 Information Systems	1,469,715.61	0.00		0.00	50,996.85	1,418,718.76	
73 Printing	55,746.07	0.00		0.00		55,746.07	
74 Warehousing	104,593.44	0.00		0.00		104,593.44	
75 Motor Pool	9,225.58	0.00		0.00		9,225.58	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	15,249,903.25	55,391.25	0.00	310,000.00	11,246,026.95	3,638,485.05	

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 27 Pierce

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	102,147,910.88	55,391.25	0.00	310,185.00		3,638,485.05	86,897,822.63
Unallowable Costs					-11,246,026.95		11,246,026.95
TOTALS	102,147,910.88	55,391.25	0.00	310,185.00		3,638,485.05	98,143,849.58

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	3,084,236.16
2. FY 14-15 DIRECT EXPENDITURES	86,075,827.25
3. FY 14-15 OVER/UNDER RECOVERY (CALCULATED)	369,983.72
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	3,454,219.88
5. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.0401

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	3,638,485.05
7. FY 14-15 OVER/UNDER RECOVERY (LINE 3)	369,983.72
8. FY 16-17 ADJUSTED IND POOL (LINE 6 + LINE 7)	4,008,468.77
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	98,143,849.58
10. FY 16-17 RESTRICTED INDIRECT RATE (LINE 5)	0.0401
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,935,568.37
12. FY 16-17 OVER/UNDER RECOVER (LINE 8 - LINE 11)	72,900.40
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	3,711,385.45
14. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.0378

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 27 Pierce

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

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	86,898,007.63	0.00		185.00			86,897,822.63
PROGRAM 97 ACTIVITIES							
11 Board of Directors	467,427.15	0.00		310,000.00	120,183.57	37,243.58	
12 Superintendents Office	376,287.25	0.00		0.00		376,287.25	
13 Business Office	1,197,037.10	0.00		0.00		1,197,037.10	
14 Human Resources	718,055.59	0.00		0.00		718,055.59	
15 Public Relations	238,733.73	0.00			142,063.80	96,669.93	
25 Pupil Management and Safety	39,927.82	0.00		0.00		39,927.82	
61 Supervision	299,505.04	0.00		0.00		299,505.04	
62 Grounds Maintenance	1,400,959.41	50.00		0.00		1,400,909.41	
63 Operation of Buildings	3,036,327.35	17,012.80		0.00		3,019,314.55	
64 Maintenance	2,807,984.71	38,328.45		0.00		2,769,656.26	
65 Utilities	2,111,953.47	0.00		0.00		2,111,953.47	
67 Building and Property Security	389,516.43	0.00		0.00		389,516.43	
68 Insurance	526,907.50	0.00		0.00		526,907.50	
72 Information Systems	1,469,715.61	0.00		0.00		1,469,715.61	
73 Printing	55,746.07	0.00		0.00		55,746.07	
74 Warehousing	104,593.44	0.00		0.00		104,593.44	
75 Motor Pool	9,225.58	0.00		0.00		9,225.58	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	15,249,903.25	55,391.25	0.00	310,000.00	262,247.37	14,622,264.63	

E.S.D. 121

Fiscal Year 2016-2017

COUNTY: 27 Pierce

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	102,147,910.88	55,391.25	0.00	310,185.00		14,622,264.63	86,897,822.63
Unallowable Costs					-262,247.37		262,247.37
Totals	102,147,910.88	55,391.25	0.00	310,185.00		14,622,264.63	87,160,070.00

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	12,294,650.16
2. FY 14-15 DIRECT EXPENDITURES	76,865,413.25
3. FY 14-15 OVER (UNDER) RECOVERY	53,166.24
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	12,347,816.40
5. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.1606

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	14,622,264.63
7. FY 14-15 OVER (UNDER) RECOVERY (LINE 3)	53,166.24
8. FY 16-17 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	14,675,430.87
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	87,160,070.00
10. FY 16-17 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1606
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	13,997,907.24
12. FY 16-17 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	677,523.62
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	15,299,788.25
14. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.1755

E.S.D. 121

General Fund

COUNTY: 27 Pierce

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	58,321,223.08	35,299,992.99	0.00	23,021,230.09
02 Alternative Learning Experience (ALE)	355,744.72	303,782.72	0.00	51,962.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	3,157,275.28	3,117,042.21	0.00	40,233.07
34 Middle School Career and Technical Ed, State	559,480.04	559,480.04	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	15,249,903.25	14,712,586.92	239,136.40	298,179.93
TOTAL BASIC EDUCATIONAL PROGRAMS	77,643,626.37	53,992,884.88	239,136.40	23,411,605.09
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	11,154,042.00	11,066,417.16	31,190.34	56,434.50
22 Special Education - Infants and Toddlers - State	270,663.34	270,663.34	0.00	0.00
24 Special Education-Supplemental, Federal	1,776,959.72	0.00	1,776,959.72	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	42,478.00	0.00	42,478.00	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	720,441.50	0.00	720,441.50	0.00
52 Other Title Grants Under ESEA, Federal	236,918.03	0.00	236,918.03	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,002,521.88	1,002,521.88	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	972,554.27	972,554.27	0.00	0.00

E.S.D. 121

General Fund

COUNTY: 27 Pierce

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	14,671.10	0.00	14,671.10	0.00
65 Transitional Bilingual, State	145,462.63	145,462.63	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	6,562.50	218.75	0.00	6,343.75
71 Traffic Safety	54,096.68	0.00	0.00	54,096.68
73 Summer School	48,425.47	34,825.47	0.00	13,600.00
74 Highly Capable	116,128.99	116,128.99	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	40,586.39	25,276.37	3,805.02	11,505.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	16,602,512.50	13,634,068.86	2,826,463.71	141,979.93
OTHER PROGRAMS				
81 Public Radio/Television	69,229.28	26,979.28	0.00	42,250.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	423,765.25	0.00	29,180.76	394,584.49
98 School Food Services	2,305,967.59	30,600.31	1,158,574.01	1,116,793.27
99 Pupil Transportation	5,102,809.89	4,348,150.02	0.00	754,659.87
TOTAL OTHER PROGRAMS	7,901,772.01	4,405,729.61	1,187,754.77	2,308,287.63
TOTALS	102,147,910.88	72,032,683.35	4,253,354.88	25,861,872.65

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 27 Pierce

Fiscal Year 2016-2017

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 15 - 16 Actual (A)	FY 16 - 17 Actual (B)
Preliminary FY 2016-2017 to FY 2015-2016 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.	10,476,055.57	11,154,042.00
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	143,593.54	31,190.34
4. Equals aggregate special education expenditures for resident special education students.	10,332,462.03	11,122,851.66
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.)		790,389.63
Preliminary FY 2016-2017 to FY 2015-2016 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,131.78	1,204.34
7. Expenditures per pupil (line 4/line 6).	9,129.39	9,235.64
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.)		106.25
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2016-2017 to FY 2015-2016 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.	60,769.16	56,434.50
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.)		-4,334.66
11. Expenditures per pupil (line 9/line 6).	53.69	46.85
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.)		-6.84

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 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. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

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 2016 - 17	FY 2015 - 16		FY 2016 - 17	FY 2015 - 16
Total Expenditures	+ (plus)	102,147,910.88	97,048,845.97	Total Program 98	+ 2,305,967.59	2,387,113.09
Public Radio/Television	- (minus)	69,229.28	65,115.97	Revenue 2298 (Local)	- 1,174,315.56	1,154,151.76
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 30,600.31	37,666.21
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	423,765.25	469,687.70	Revenue 6198 (Fed)	- 984,329.26	1,016,644.72
School Food Services	- (minus)	2,305,967.59	2,387,113.09	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	1,200.93	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	92,916.06	Revenue 6998 (Fed)	- 174,244.75	146,067.88
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)	55,391.25	353,523.71	TOTAL FOOD SERVICES DEFICIT	-57,522.29	32,582.52
Federal, General Purpose Revenue	- (minus)	1,987.01	6,730.53			
Federal, Special Purpose Revenue	- (minus)	4,251,367.87	4,186,794.75	Note:		
Food Service Deficit	+ (plus)	0.00	32,582.52	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	984,329.26	1,016,644.72	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)	174,244.75	146,067.88	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 2016 - 17	FY 2015 - 16
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, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	43,727.23
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	96,198,776.64	90,724,785.58
	FY 16-17/FY 15-16		1.06

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 2016-2017

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 2016 - 17	FY 2015 - 16
Program 31, Vocational--Basic State	+ (plus)	3,157,275.28	3,047,358.69
Program 34, Middle School Career and Technical Education-State	+ (plus)	559,480.04	519,859.98
Program 38, Vocational--Federal	+ (plus)	42,478.00	38,061.45
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)	43,858.00	39,469.72
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	3,715,375.32	3,565,810.40
		FY 16-17 / FY 15-16	1.04

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

E.S.D. 121

Peninsula School District No.401

COUNTY: 27 Pierce

Financial Edit Report Fiscal Year 2016-2017

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	3,264,752.36	3,293,441.35
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

E.S.D. 121

Peninsula School District No.401

COUNTY: 27 Pierce

Financial Edit Report Fiscal Year 2016-2017

Continued

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits