



Meeting Packet

Steilacoom Historical School District No. 1 Regular Board Meeting

November 14, 2012

7:00 PM

STUDY SESSION: The School Board normally convenes at 6:00 pm just prior to the start of the formal Board meeting, to discuss the Board agenda and to have a brief dinner. No decision making is undertaken. These study sessions are open to the Public; however, food is not provided for the general public. **THIS STUDY SESSION WILL START AT 5:45 PM. THE FIRST 15 MINUTES WILL BE FOR AGENDA REVIEW; 6 - 7 PM WILL BE DEDICATED TO THE REVIEW OF SECONDARY SCHOOL IMPROVEMENT PLANS.**



Steilacoom Historical School District No. 1 Regular Board Meeting

Steilacoom High School 54 Sentinel Drive Steilacoom, Washington

11/14/2012 7:00 PM

STUDY SESSION: The School Board normally convenes at 6:00 pm just prior to the start of the formal Board meeting, to discuss the Board agenda and to have a brief dinner. No decision making is undertaken. These study sessions are open to the Public; however, food is not provided for the general public. **THIS STUDY SESSION WILL START AT 5:45 PM. THE FIRST 15 MINUTES WILL BE FOR AGENDA REVIEW; 6 - 7 PM WILL BE DEDICATED TO THE REVIEW OF SECONDARY SCHOOL IMPROVEMENT PLANS.**

I. CALL TO ORDER

(Vote)

- A. Pledge of Allegiance
- B. Roll Call
- C. Approval of Agenda

II. COMMENTS FROM THE AUDIENCE

(Information)

Members of the audience wishing to comment on specific items on this agenda will be allowed to comment briefly during the Comments From the Audience portion of the agenda. Those wishing to speak will please sign the Speaker List in order to be recognized by the Board. **Please limit your comments to three (3) minutes.** The Board will not entertain comments during any other part of the meeting. Remarks of a negative nature singling out specific employees, other than the Board or Superintendent, will be heard in executive session following the business meeting. The Board reserves the right to terminate presentations containing personal attacks on individuals.

III. APPROVAL OF MINUTES

(Vote)

- Regular Board Meeting Minutes 10 24 12.pdf (p. 4)
- Special Board Meeting Minutes 11 1 12.pdf (p. 8)

IV. REPORTS

1. Financial Report

(Information)

Presenter: LeeRae Ball

- Cash Flow.pdf (p. 9)
- F196 Financial Reportt.pdf (p. 14)
- Powerpoint re F196.pdf (p. 81)

V. CONSENT AGENDA

(Vote)

The purpose of the consent agenda is to reduce time going through motion, second and voting on issues of common consent. Any Board member can ask for any item to be removed from the consent agenda. There is no discussion of items on the consent agenda. By motion of the Board, remaining items are approved without discussion as part of the consent agenda. Discussion of items removed from the consent agenda occurs immediately following action on the consent agenda.

- Approval of Levy Rate Certification.pdf (p. 90)
- Approval of Classified Personnel Report.pdf (p. 91)
- Approval of Certificated Personnel Report.pdf (p. 93)
- Approval of November 2012 Accounts Payable.pdf (p. 95)
- Approval of Coaching Personnel Report.pdf (p. 157)
- Approval of SIP Plans 2012-13 SY.pdf (p. 159)
- Approval of Estimated November 2012 Payroll.pdf (p. 160)

VI. OLD BUSINESS

1. Board Authority to Proceed with Old Pioneer Project (Vote)

Presenter: Bill Fritz

- Board Authority to Proceed with Old Pioneer Project.pdf (p. 161)

VII. NEW BUSINESS

1. First Reading of Policy 6803 District Flag Lowering (Vote)

Presenter: Bill Fritz

- First Reading of Policy 6803, District Flag Lowering.pdf (p. 164)
- US Flag Code RL30243.pdf (p. 166)

VIII. COMMENTS FROM THE AUDIENCE (Information)

Members of the audience wishing to comment on specific items on this agenda will be allowed to comment briefly during the Comments From the Audience portion of the agenda. Those wishing to speak will please sign the Speaker List in order to be recognized by the Board. **Please limit your comments to three (3) minutes.** The Board will not entertain comments during any other part of the meeting. Remarks of a negative nature singling out specific employees, other than the Board or Superintendent, will be heard in executive session following the business meeting. The Board reserves the right to terminate presentations containing personal attacks on individuals.

IX. BOARD COMMUNICATION (Information)

X. ANNOUNCEMENTS (Information)

XI. EXECUTIVE SESSION (Executive Session)

per RCW 42.30.110(1)(g) to review the performance of a public employee

(g) To evaluate the qualifications of an applicant for public employment or to review the performance of a public employee. However, subject to RCW 42.30.140(4), discussion by a governing body of salaries, wages, and other conditions of employment to be generally applied within the agency shall occur in a meeting open to the public, and when a governing body elects to take final action hiring, setting the salary of an individual employee or class of employees, or discharging or disciplining an employee, that action shall be taken in a meeting open to the public

XII. RETURN TO PUBLIC MEETING

XIII. ADJOURNMENT (Vote)

Regularly scheduled meetings of the Board of Directors of the Steilacoom Historical School District are digitally recorded.



Steilacoom Historical School District No. 1 Regular Board Meeting - Meeting Minutes

10/24/2012

I. CALL TO ORDER

Chair Winkler called the meeting to order at 7:00 pm.

Pledge of Allegiance - Director Denning led the Pledge of Allegiance.

Roll Call - all Directors and Superintendent present.

Approval of Agenda - Director Scott made a motion to approve the agenda with two modifications to the Consent Agenda. Two field trips (Steilacoom High Cross Country and Boys Basketball) were added. Director Callanan seconded the motion and the motion passed (5/0).

II. RECESS TO PUBLIC HEARING

Chair Winkler recessed the meeting to a public hearing at 7:02 pm.

III. PUBLIC HEARING - PARCEL C, CHERRYDALE WOODS

Superintendent Fritz gave a brief presentation on the requirement of a public hearing to sell the parcel located behind Cherrydale Primary.

IV. PUBLIC HEARING COMMENTS FROM THE AUDIENCE

No comments.

V. RETURN TO PUBLIC MEETING

Chair Winkler closed the public hearing and returned to the regular meeting at 7:03 pm.

VI. COMMENTS FROM THE AUDIENCE

No comments.

Chair Winkler introduced Antoinette Walker, JBLM Military Education Liaison.

VII. RECOGNITION - Steilacoom High School

Principal Hanson recognized high school students Ashley Connors and Susan Wolfgram as National Merit Commended Scholars. Ashley and Emmerson Kim scored perfect 800 on the Math SAT. Shaina Santonil was introduced and recognized for being selected to attend the Frances Hesselbein Student Leadership Program at the U.S. Military Academy at West Point next month.

VIII. RECOGNITION- Cherrydale Primary Rewards School

Superintendent Fritz and Principal Nancy McClure recognized Cherrydale Primary School for being a state Rewards School for improved student assessment results.

IX. REPORTS

1. Financial

Superintendent Fritz reported the year end close process is being completed this week and will be reported on at the November 14 Board meeting. He also reported the October 1, 2012 enrollment numbers.

X. APPROVAL OF MINUTES

Director Wong made a motion to approve the 10.10.12 minutes; Director Callanan seconded the motion and the motion passed (4/Denning abstain/0).

XI. PRESENTATION - Military Transition Student Coordinator

Tami Johnson, Military Student Transition Consultant, presented on the pilot program she is administering this school year, funded by the ARMY through a contract with the Military Child Education Coalition. Her role is to support the military families in their relationship with the school district before, during and after their time in our school district. She is also providing support for District staff as they work specifically with the needs of military families.

XII. PRESENTATION - Saltar's Point Elementary Project

Chair Winkler presented an enrollment projection overview. Kelley Wilson, ESD Construction Manager, presented drawings and specifications on a modular building to assist with the increased numbers of students at Saltar's Point Elementary. Director Scott made a motion to adopt Resolution 787-10-24-12 Saltar's Point Modular Building; Director Wong seconded the motion and the motion passed (5/0).

XIII. PRESENTATION - Old Pioneer Middle School Project Status

Jean Marc LeRoy presented preliminary estimated costs and preliminary project schedule for the remodel of the 1918 Old Pioneer building for use as future District offices.

XIV. 1918 BUILDING ROOFING

Director Scott made a motion to authorize the Superintendent and District Team to bid for replacement roof for the 1918 Old Pioneer building to match specifications of the E&I proposal provided by Wayne's roofing as well as a 30-year roof option as requested by the Superintendent. Director Denning seconded the motion and the motion passed (5/0).

XV. CONSENT AGENDA

Director Denning made a motion to approve the Consent Agenda as modified; Director Wong seconded the motion and the motion passed (5/0).

XVI. OLD BUSINESS

1. Second Reading of Policy 5252, Staff Participation in Political Activities

Director Denning made a motion to approve the second reading of Policy 5252. This reading returns to the former policy with language regarding procedures deleted. Director Wong seconded the motion and the motion passed (5/0).

XVII. COMMENTS FROM THE AUDIENCE

Tonya Rontos, SEA Co-president, requested the Board consider taking a position against Initiative 1240 Charter Schools.

XVIII. BOARD COMMUNICATION

Several Board members received a transportation communication that was referred to the Superintendent for resolution.

XIX. ANNOUNCEMENTS

Director Denning, Legislative Representative shared that he had attended the WSSDA Legislative Conference, and that WSSDA adopted a position against Initiative 1240. Director Callanan acknowledged the students in the audience.

XX. EXECUTIVE SESSION

Chair Winkler called for a recess at 9:05 pm for approximately 10 minutes. The Board recessed to Executive Session at 9:15 pm to review the performance of a public employee. No decisions made.

XXI. RETURN TO PUBLIC MEETING

The Board returned to the public meeting at 9:24 pm.

XXII. ADJOURNMENT

Director Denning moved to adjourn the meeting at 9:24 pm; Director Callanan seconded the motion and the motion passed (5/0).

(Chair)

(Secretary/Superintendent)



Steilacoom Historical School District No. 1 Special Board Meeting - Meeting Minutes

11/1/2012

I. CALL TO ORDER

Chair Winkler called the meeting to order at 6:00 pm.

Pledge of Allegiance - led by Director Scott

Roll Call - Director Scott made a motion to excuse Directors Wong & Denning; Director Callanan seconded the motion and the motion passed (3/0).

Approval of Agenda - Director Callanan made a motion to approve the agenda; Director Scott seconded the motion and the motion passed (3/0).

II. COMMENTS FROM THE AUDIENCE

No comments.

III. APROVAL OF OLD PIONEER BUILDING CHANGE ORDERS

Director Scott made a motion to approve the recommended change orders for Old Pioneer Middle School Project; Director Callanan seconded the motion and the motion passed (3/0).

IV. ADJOURNMENT

Director Callanan made a motion to adjourn the meeting at 6:10 pm; Director Scott seconded the motion and the motion passed (3/0).

(Chair)

(Secretary/Superintendent)

**2011-12 GENERAL FUND ACTUALS - CASH FLOW
STEILACOOM HISTORICAL SCHOOL DISTRICT**

	11-12+ Proj	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	Curr + Proj Ending FB Annual Total	Budgeted Ending FB
	Begin Fund Balance	8,016,769	7,887,499	9,586,980	8,916,218	8,934,654	8,138,927	8,319,569	8,228,691	9,953,161	10,112,460	9,013,207	8,580,674	8,016,769	
	Revenue:														
1000	Local Property Tax	87,444	2,256,871	479,826	26,450	10,988	106,531	-	2,247,644	760,062	-	99,018	288,174	6,363,007	6,347,286
2000	Local Non-Tax	987	10,225	62,514	101,610	10,885	384,960	95,709	79,973	69,141	57,209	38,072	151,561	1,062,846	678,300
3000	State	1,836,481	1,835,463	1,396,534	1,915,823	1,642,079	1,853,303	2,083,511	1,971,603	1,685,191	1,176,502	2,068,012	1,649,243	21,113,745	21,341,050
4000	State Special	275,409	275,410	222,183	308,830	250,973	295,873	300,101	303,694	193,509	206,403	8,261	1,049,094	3,689,740	3,467,277
5000	Federal	-	-	-	-	-	-	-	-	-	-	265,863	114,464	380,327	95,000
6000	Federal Special	71,263	2,528	-	113,857	20,108	173,603	73,120	185,755	109,679	111,597	55,473	460,961	1,377,944	1,257,498
8000	Other Resources	-	-	-	-	-	-	-	-	-	-	-	3,831	3,831	
	Total	2,271,584	4,380,497	2,161,057	2,466,570	1,935,033	2,814,270	2,552,441	4,788,669	2,817,582	1,551,711	2,534,698	3,717,328	33,991,440	33,186,411
OBJ	Expenditures:														
2000	Certificated Salaries	1,246,169	1,190,586	1,150,876	1,129,640	1,121,157	1,148,028	1,141,057	1,171,582	1,135,045	1,213,864	1,317,323	1,113,607	14,078,934	19,694,804
3000	Classified Salaries	284,271	279,755	297,808	278,977	278,688	278,159	276,855	294,158	282,288	301,814	278,699	311,138	3,442,610	
4000	Benefits	507,555	492,018	493,043	490,852	488,077	492,044	494,380	496,874	492,480	496,647	481,117	556,076	5,981,163	6,799,800
5-9'S	Supplies/Services/Travel	362,859	718,657	890,092	548,665	842,838	715,397	731,027	1,101,586	748,469	638,639	890,092	993,034	9,181,355	9,982,433
	Total	2,400,854	2,681,016	2,831,819	2,448,134	2,730,760	2,633,628	2,643,319	3,064,200	2,658,282	2,650,964	2,967,231	2,973,855	32,684,062	36,477,037
	Monthly Ending Balance	7,887,499	9,586,980	8,916,218	8,934,654	8,138,927	8,319,569	8,228,691	9,953,161	10,112,460	9,013,207	8,580,674	9,324,147	9,324,147	(3,290,626)

*Projections are based on current knowledge.
*The numbers in bold are actual.

REVENUE TYPE LEGEND		
1000 Local Property Taxes	4000 State Special	5000 Federal
M&O Levy	Learning Assistance	Federal Forest
	Special Education	
2000 Local Non-Tax	Food Service	6000 Federal Special
Investment Earnings	Transportation	Title Grants
Class Fees		IDEA Grants
All Day Kindergarten		
3000 State Revenues		8000 Other Agencies
Apportionment		
State Library		
Vocational Equip Grant		

	Due from other Governmental Entities	\$	157,675	
	Fund Balance Prior to reserves	\$	9,166,472	
less	Restricted Fund Balance	\$	474,132	At Year End 11-12
less	Committed Fund Balance*	\$	5,135,622	At Year End 11-12
equals	Unassigned Fund Balance	\$	3,556,718	At Year End 11-12

*Committed Fund Balance:		
Inventory GL 840	\$	36,000
Self Funded Insurance	\$	-
Assigned Fund Balance***	\$	400,000
Committed by Board Resolution**	\$	2,729,000
Committed to Minimum Fund Balance Policy GL 872	\$	2,188,622
Carryovers and Other Purposes	\$	40,000
Prior year corrections/restatements	\$	(258,000)
Restricted F. B.	\$	5,135,622

**Committed By Board Resolution	
GL 870	SHS Chiller \$150k
GL 870	HVAC Systems @ S.P. & C.C. \$500k
GL 870	CD Roof Replacement \$500k
GL 870	Modular Buildings @ S.P. & C.C. \$729k
GL 870	E-Rate Projects \$250k
GL 870	Grounds & other emergent items \$600k
***Assigned to Other Purposes	
GL 875	Unforeseen Expenses due to WAVA \$400k

90--TRANSPORTATION VEHICLE FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2011 (September 1, 2011 - August 31, 2012)For the STEILACOOM SCHOOL DISTRICT #1 School District for the Month of August, 2012

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	150	.00	68.28		81.72	45.52
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	3,000	.00	10,656.55		7,656.55-	355.22
5000 Federal, General Purpose	0	.00	.00		.00	0.00
8000 Other Agencies & Assoc	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
A. <u>TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	3,150	.00	10,724.83		7,574.83-	340.47
B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00	0.00	.00	0.00
C. <u>Total REV./OTHER FIN. SOURCES</u>	3,150	.00	10,724.83	0.00	7,574.83-	340.47
<u>D. EXPENDITURES</u>						
Type 30 Equipment	90,120	991.86-	90,047.38	0.00	72.62	99.92
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	90,120	991.86-	90,047.38	0.00	72.62	99.92
E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
F. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
G. <u>EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER)EXP/OTH FIN USES(C-D-E-F)</u>	86,970-	991.86	79,322.55-		7,647.45	8.79-
H. <u>TOTAL BEGINNING FUND BALANCE</u>	86,970		86,969.07			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
J. <u>TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	0		7,646.52			
K. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Oth Items	0		.00			
G/L 830 RES FOR DEBT SERVICE	0		.00			
G/L 835 Restricted Arb Rebate	0		.00			
G/L 850 Restrict Uninsured Risks	0		.00			
G/L 870 Committed to Oth Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		7,646.52			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	0		7,646.52			

40--ASB FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2011 (September 1, 2011 - August 31, 2012)For the STEILACOOM SCHOOL DISTRICT #1 School District for the Month of August, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	99,300	5,720.54	76,172.33		23,127.67	76.71
2000 Athletics	114,600	1,700.00	66,544.17		48,055.83	58.07
3000 Classes	44,574	.00	33,978.58		10,595.42	76.23
4000 Clubs	253,917	500.00	227,190.16		26,726.84	89.47
6000 Private Moneys	16,450	.00	11,998.15		4,451.85	72.94
<u>Total REVENUES</u>	528,841	7,920.54	415,883.39		112,957.61	78.64
B. EXPENDITURES						
1000 General Student Body	97,372	1,076.82	22,503.35	0.00	74,869.11	23.11
2000 Athletics	130,100	6,938.36	133,892.81	0.00	3,792.81	102.92
3000 Classes	58,841	2,116.40	42,904.81	0.00	15,936.19	72.92
4000 Clubs	245,415	6,366.76	234,028.01	0.00	11,386.99	95.36
6000 Private Moneys	16,450	411.00	7,140.62	0.00	9,309.38	43.41
<u>Total EXPENDITURES</u>	548,178	16,909.34	440,469.60	0.00	107,708.86	80.35
C. EXCESS OF REVENUES OVER(UNDER)EXPENDITURES (A-B)	19,337-	8,988.80-	24,586.21-		5,248.75-	27.14
D. <u>TOTAL BEGINNING FUND BALANCE</u>	221,435		243,755.70			
E. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXX		.00			
F. <u>TOTAL ENDING FUND BALANCE</u> <u>C+D + OR - E)</u>	202,098		219,169.49			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 840 Nonspend Fnd Bal Invent	0		.00			
G/L 850 Restricted Uninsured Risk	0		.00			
G/L 870 Committed to Oth Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	202,098		219,169.49			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	202,098		219,169.49			

30--DEBT SERVICE FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2011 (September 1, 2011 - August 31, 2012)For the STEILACOOM SCHOOL DISTRICT #1 School District for the Month of August, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	5,700,086	43,436.83	5,711,655.02		11,569.02-	100.20
2000 Local Support Nontax	1,000	.00	1,191.58		191.58-	119.16
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	58,921,189.85		58,921,189.85-	0.00
Total REVENUES/OTHER FIN. SOURCES	5,701,086	43,436.83	64,634,036.45		58,932,950.45-	> 1000
B. EXPENDITURES						
Matured Bond Expenditures	2,245,000	.00	2,245,000.00	0.00	.00	100.00
Interest On Bonds	3,184,792	.00	2,422,800.84	0.00	761,991.16	76.07
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	20,500	.00	1,125.63	0.00	19,374.37	5.49
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	287,455.00	0.00	287,455.00-	0.00
Total EXPENDITURES	5,450,292	.00	4,956,381.47	0.00	493,910.53	90.94
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	58,632,917.04			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXPENDITURES (A-B-C-D)	250,794	43,436.83	1,044,737.94		793,943.94	316.57
F. TOTAL BEGINNING FUND BALANCE	1,667,691		1,694,955.34			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	1,918,485		2,739,693.28			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 835 Restricted Arb Rebate	0		.00			
G/L 870 Committed to Oth Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	1,918,485		61,372,610.32			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
TOTAL	1,918,485		61,372,610.32			
Differences	0		58,632,917.04			

Note: A difference in the annual budget column represents an error between Revenue, Expenditure, Residual Equity Transfer accounts and Fund Balance ledger accounts. In the Actual For Year column the arithmetically displayed Fund Balance is different than the posted Fund Balance. An activity for GL 898 will indicate an expected difference.

20--CAPITAL PROJECT FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the STEILACOOM SCHOOL DISTRICT #1 School District for the Month of August, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Support Nontax	13,500	21,953.00	446,232.31		432,732.31-	> 1000
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies & Assoc.	0	.00	.00		.00	0.00
9000 Other Financing Sources	380,000	7,500.00	7,500.00		372,500.00	1.97
Total REVENUES/OTHER FIN. SOURCES	393,500	29,453.00	453,732.31		60,232.31-	115.31
B. EXPENDITURES						
10 Sites	1,500,000	5,146.50	74,010.33	0.00	1,425,989.67	4.93
20 Buildings	500,000	21,918.15	39,300.17	0.00	460,699.83	7.86
30 Equipment	0	.00	.00	0.00	.00	0.00
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	500,000	8,265.25	29,515.25	0.00	470,484.75	5.90
60 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	2,500,000	35,329.90	142,825.75	0.00	2,357,174.25	5.71
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXP/OTH FIN USES(A-B-C-D)	2,106,500-	5,876.90-	310,906.56		2,417,406.56	114.76-
F. TOTAL BEGINNING FUND BALANCE	2,369,111		2,380,620.83			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	262,611		2,691,527.39			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Item	0		.00			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restricted Arb Rebate	0		.00			
G/L 850 Restrict Uninsured Risks	0		.00			
G/L 861 Reserve Of Bond Proceeds	0		24,043.92			
G/L 862 Restrict fr Levy Proceed	0		.00			
G/L 863 RES FROM STATE PROCEEDS	0		.00			
G/L 864 Restrict from Fed Proceed	0		.00			
G/L 865 Reserve Of Other Proceeds	2,000,000-		.00			
G/L 866 Restricted Impact Fees	171,706-		72,070.19-			
G/L 867 Restrictd Mitigation Fees	0		.00			
G/L 869 Restrict UnDistib Proceed	0		.00			
G/L 870 Restrict to Oth Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	2,434,317		2,739,553.66			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
TOTAL	262,611		2,691,527.39			

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

Fiscal Year 2011-2012

ANNUAL FINANCIAL STATEMENTS

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Balance Sheet

COUNTY: 27 Pierce

Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	10,909,441.19	240,441.67	2,739,693.28	2,904,421.99	6,654.66	0.00	16,800,652.79
Minus Warrants Outstanding	-1,023,902.31	-10,920.26	0.00	-26,178.65	-532.01	0.00	-1,061,533.23
Taxes Receivable	3,114,364.22		2,770,052.52	0.00	0.00		5,884,416.74
Due From Other Funds	191,169.58	0.00	0.00	0.00	1,523.87	0.00	192,693.45
Due From Other Governmental Units	155,909.79	0.00	0.00	0.00	0.00	0.00	155,909.79
Accounts Receivable	1,300,983.66	0.00	0.00	7,500.00	0.00	0.00	1,308,483.66
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00					0.00
Prepaid Items	300,978.74	0.00		0.00	0.00	0.00	300,978.74
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	14,948,944.87	229,521.41	5,509,745.80	2,885,743.34	7,646.52	0.00	23,581,601.94
LIABILITIES:							
Accounts Payable	769,231.11	10,351.92	0.00	1,522.50	0.00	0.00	781,105.53
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	33,498.97	0.00		0.00			33,498.97
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	1,365,545.74	0.00		0.00	0.00	0.00	1,365,545.74
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	439,232.81						439,232.81
Due To Other Funds	0.00	0.00	0.00	192,693.45	0.00	0.00	192,693.45

E.S.D. 121

Balance Sheet

COUNTY: 27 Pierce

Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
Deferred Revenue	3,174,964.22	0.00	2,770,052.52	0.00	0.00	0.00	5,945,016.74
TOTAL LIABILITIES	5,782,472.85	10,351.92	2,770,052.52	194,215.95	0.00	0.00	8,757,093.24
FUND BALANCE:							
Nonspendable Fund Balance	18,000.00	0.00	0.00	0.00	0.00	0.00	18,000.00
Restricted Fund Balance	474,132.19	219,169.49	2,739,693.28	297.73	0.00	0.00	3,433,292.69
Committed Fund Balance	4,917,622.00	0.00	0.00	0.00	0.00	0.00	4,917,622.00
Assigned Fund Balance	200,000.00	0.00	0.00	2,691,229.66	7,646.52	0.00	2,898,876.18
Unassigned Fund Balance	3,556,717.83	0.00	0.00	0.00	0.00	0.00	3,556,717.83
TOTAL FUND BALANCE	9,166,472.02	219,169.49	2,739,693.28	2,691,527.39	7,646.52	0.00	14,824,508.70
TOTAL LIABILITIES AND FUND BALANCE	14,948,944.87	229,521.41	5,509,745.80	2,885,743.34	7,646.52	0.00	23,581,601.94

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	7,425,853.29	415,883.39	5,712,846.60	446,232.31	68.28		14,000,883.87
State	24,803,485.73		0.00	0.00	10,656.55		24,814,142.28
Federal	1,570,574.83		0.00	0.00	0.00		1,570,574.83
Federal Stimulus	187,696.15						187,696.15
Other	3,829.71			0.00	0.00	0.00	3,829.71
TOTAL REVENUES	33,991,439.71	415,883.39	5,712,846.60	446,232.31	10,724.83	0.00	40,577,126.84
EXPENDITURES:							
CURRENT:							
Regular Instruction	20,293,939.04						20,293,939.04
Federal Stimulus	164,575.32						164,575.32
Special Education	3,416,457.73						3,416,457.73
Vocational Education	1,030,232.86						1,030,232.86
Skills Center	0.00						0.00
Compensatory Programs	576,581.10						576,581.10
Other Instructional Programs	39,094.57						39,094.57
Community Services	3,424.18						3,424.18
Support Services	7,078,469.26						7,078,469.26
Student Activities/Other		440,469.60				0.00	440,469.60
CAPITAL OUTLAY:							
Sites				74,010.33			74,010.33
Building				39,300.17			39,300.17
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					90,047.38		90,047.38
Sales and Lease				29,515.25			29,515.25
Other	81,288.33						81,288.33
DEBT SERVICE:							
Principal	0.00		2,245,000.00	0.00	0.00		2,245,000.00
Interest and Other Charges	0.00		2,711,381.47	0.00	0.00		2,711,381.47
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	32,684,062.39	440,469.60	4,956,381.47	142,825.75	90,047.38	0.00	38,313,786.59

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	1,307,377.32	-24,586.21	756,465.13	303,406.56	-79,322.55	0.00	2,263,340.25
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		58,921,189.85	0.00	0.00		58,921,189.85
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		-58,632,917.04	0.00	0.00		-58,632,917.04
Other	200.00		0.00	7,500.00	0.00		7,700.00
TOTAL OTHER FINANCING SOURCES (USES)	200.00		288,272.81	7,500.00	0.00	0.00	295,972.81
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,307,577.32	-24,586.21	1,044,737.94	310,906.56	-79,322.55	0.00	2,559,313.06
BEGINNING TOTAL FUND BALANCE	8,117,299.48	243,755.70	1,694,955.34	2,380,620.83	86,969.07	0.00	12,523,600.42
Prior Year(s) Corrections or Restatements	-258,404.78	0.00	0.00	0.00	0.00	0.00	-258,404.78
ENDING TOTAL FUND BALANCE	9,166,472.02	219,169.49	2,739,693.28	2,691,527.39	7,646.52	0.00	14,824,508.70

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

General Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	
Local	7,025,586.00	7,425,853.29	400,267.29
State	24,808,327.00	24,803,485.73	-4,841.27
Federal	1,352,498.00	1,570,574.83	218,076.83
Federal Stimulus	0.00	187,696.15	187,696.15
Other	0.00	3,829.71	3,829.71
TOTAL REVENUES	33,186,411.00	33,991,439.71	805,028.71
EXPENDITURES			
CURRENT:			
Regular Instruction	23,214,223.77	20,293,939.04	2,920,284.73
Federal Stimulus	0.00	164,575.32	-164,575.32
Special Education	4,177,923.16	3,416,457.73	761,465.43
Vocational Education	850,341.80	1,030,232.86	-179,891.06
Skills Center	0.00	0.00	0.00
Compensatory Programs	802,421.64	576,581.10	225,840.54
Other Instructional Programs	0.00	39,094.57	-39,094.57
Community Services	0.00	3,424.18	-3,424.18
Support Services	7,019,626.80	7,078,469.26	-58,842.46
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	412,500.00	81,288.33	331,211.67
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	36,477,037.17	32,684,062.39	3,792,974.78
REVENUES OVER (UNDER) EXPENDITURES	-3,290,626.00	1,307,377.32	4,598,003.32

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

General Fund

For The Year Ended August 31, 2012

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	200.00	200.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	200.00	200.00
 EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	 -3,290,626.00	 1,307,577.32	 4,598,203.32
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	6,216,915.00	8,117,299.48	1,900,384.48
Prior Year(s) Corrections or Restatements		-258,404.78	-258,404.78
ENDING TOTAL FUND BALANCE	2,926,289.00	9,166,472.02	6,240,183.02

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Associated Student Body Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	
Local	528,841.00	415,883.39	-112,957.61
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	528,841.00	415,883.39	-112,957.61
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	548,178.46	440,469.60	107,708.86
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	548,178.46	440,469.60	107,708.86
REVENUES OVER (UNDER) EXPENDITURES	-19,337.00	-24,586.21	-5,249.21

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Associated Student Body Fund

For The Year Ended August 31, 2012

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)	 -19,337.00	 -24,586.21	 -5,249.21
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	221,435.00	243,755.70	22,320.70
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	202,098.00	219,169.49	17,071.49

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Debt Service Fund

For The Year Ended August 31, 2012

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,701,086.00	5,712,846.60	11,760.60
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	5,701,086.00	5,712,846.60	11,760.60
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	2,245,000.00	2,245,000.00	0.00
Interest and Other Charges	3,205,292.00	2,711,381.47	493,910.53
TOTAL EXPENDITURES	5,450,292.00	4,956,381.47	493,910.53
 REVENUES OVER (UNDER) EXPENDITURES	 250,794.00	 756,465.13	 505,671.13

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Debt Service Fund

For The Year Ended August 31, 2012

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	58,921,189.85	58,921,189.85
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	-58,632,917.04	-58,632,917.04
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	288,272.81	288,272.81
 EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	250,794.00	1,044,737.94	793,943.94
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,667,691.00	1,694,955.34	27,264.34
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,918,485.00	2,739,693.28	821,208.28

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

FINAL BUDGET

ACTUAL

432,732.31

Local

13,500.00

446,232.31

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

13,500.00

446,232.31

432,732.31

EXPENDITURES

CURRENT:

Regular Instruction

Federal Stimulus

Special Education

Vocational Education

Skills Center

Compensatory Programs

Other Instructional Programs

Community Services

Support Services

Student Activities/Other

CAPITAL OUTLAY:

Sites

500,000.00

74,010.33

425,989.67

Building

1,500,000.00

39,300.17

1,460,699.83

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

500,000.00

29,515.25

470,484.75

Transportation Equipment

Other

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects Fund

For The Year Ended August 31, 2012

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,500,000.00	142,825.75	2,357,174.25

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-2,486,500.00	303,406.56	2,789,906.56

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	380,000.00	7,500.00	-372,500.00
TOTAL OTHER FINANCING SOURCES (USES)	380,000.00	7,500.00	-372,500.00

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,106,500.00	310,906.56	2,417,406.56
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BEGINNING TOTAL FUND BALANCE	2,369,111.00	2,380,620.83	11,509.83
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Prior Year(s) Corrections or Restatements		0.00	0.00
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ENDING TOTAL FUND BALANCE	262,611.00	2,691,527.39	2,428,916.39
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E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	
Local	150.00	68.28	-81.72
State	3,000.00	10,656.55	7,656.55
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	3,150.00	10,724.83	7,574.83
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	90,120.00	90,047.38	72.62
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	90,120.00	90,047.38	72.62

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-86,970.00	-79,322.55	7,647.45
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)	-86,970.00	-79,322.55	7,647.45
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	86,970.00	86,969.07	-0.93
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	7,646.52	7,646.52

E.S.D. 121

Statement Of Fiduciary Net Assets

COUNTY: 27 Pierce

Fiduciary Funds

August 31, 2012

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	2,000.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	5,181.45	0.00
Minus Warrants Outstanding	-2,372.36	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	1,300.00	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	6,109.09	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET ASSETS:		
Net assets held in trust for:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	6,109.09	0.00
Assigned to Fund Purposes	0.00	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	6,109.09	0.00

E.S.D. 121

Statement of Changes in Fiduciary Net Assets

COUNTY: 27 Pierce

Fiduciary Funds

For the Year Ended August 31, 2012

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	2,826.21	0.00
TOTAL DEDUCTIONS	2,826.21	0.00
Net Increase (Decrease)	-2,826.21	0.00
Net Assets--Beginning	8,935.30	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	6,109.09	0.00

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Description	Beginning Outstanding Debt September 1, 2011	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2012
Total Voted Bonds	65,965,000.00	49,860,000.00	51,320,000.00	64,505,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	0.00	0.00	0.00	0.00
Other Long-Term Debt				
Capital Leases	42,633.20	184,480.40	96,991.21	130,122.39
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	680,854.51	0.00	207,319.02	473,535.49
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	723,487.71	184,480.40	304,310.23	603,657.88
TOTAL LONG-TERM LIABILITIES	66,688,487.71	50,044,480.40	51,624,310.23	65,108,657.88

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	6,362,640.29	5,710,963.29	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	367.21	691.73	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	6,363,007.50	5,711,655.02	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	119,991.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	31,340.47		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
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	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	481,016.22			
2300 Investment Earnings	8,578.96	1,191.58	2,432.59	68.28
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	6,918.07		0.00	0.00
2600 Fines and Damages	3,470.28		0.00	0.00
2700 Rentals and Leases	65,931.73	0.00	0.00	0.00
2800 Insurance Recoveries	1,440.89		0.00	0.00
2900 Local Support Nontax, Unassigned	324,107.80	0.00	443,799.72	0.00
2910 E-rate	20,050.37		0.00	
2000 Total Local Support Nontax	1,062,845.79	1,191.58	446,232.31	68.28

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	19,788,845.99			
3121 Special Education - General Apportionment	429,453.30			
3300 Local Effort Assistance	895,446.28			
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	21,113,745.57	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	2,206,160.46			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	56,012.31			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	130,368.12			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	46,739.45			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	39,973.43			
4188 Day Care	0.00			
4198 School Food Service	10,608.78			
4199 Transportation - Operations	936,812.78			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	263,064.83		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance—Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				10,656.55
4000 Total State, Special Purpose	3,689,740.16		0.00	10,656.55
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	308,249.03	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	61,546.47			
5400 Federal in Lieu of Taxes	8,358.10	0.00	0.00	0.00
5500 Federal Forests	2,174.32	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 Total Federal, General Purpose	380,327.92	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	-8,025.95			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	14,160.00			
6114 Federal Stimulus-IDEA	181,562.10			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	70.00			
6124 Special Education, Supplemental	491,308.68			
6138 Secondary Vocational Education	10,122.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	240,944.30			
6152 Other Title, ESEA Fed	99,061.65			
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	4,702.55			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	300,160.78			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	
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	0.00			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	43,876.95			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6000 Total Federal, Special Purpose	1,377,943.06		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 Total Revenues From Other School Districts	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	3,829.71		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	3,829.71		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	7,500.00	
9300 Sale of Equipment	200.00		0.00	0.00
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		58,921,189.85		
9900 Transfers	0.00	0.00	0.00	0.00
9000 Total Other Financing Sources	200.00	58,921,189.85	7,500.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	33,991,639.71	64,634,036.45	453,732.31	10,724.83

E.S.D. 121

Program/Activity/Object Report

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	14,363,083.80	11 Bd of Dir	250,413.01	0 Debit Transfer	13,264.70
02 ALE	5,929,256.62	12 Supt Off	278,440.38	1 Credit Transfer	-13,264.70
11 Stim, Title I	60,798.91	13 Busns Off	542,860.16	2 Cert. Salaries	14,075,045.83
12 Stim, Schl Imprv	.00	14 HR	165,060.97	3 Class. Salaries	3,446,499.44
13 Federal Stimulus - SFSF and Education Jobs	14,160.00	15 Pblc Rltn	40,497.99	4 Employee Benefits	6,037,265.05
14 Stim, IDEA	129,488.00	21 Supv Inst	264,173.88	5 Supplies / Materials	1,540,030.62
18 Stim, Compt Grants	.00	22 Lrn Resrc	312,801.46	7 Purchased Services	7,449,762.60
19 Stim, Other	.00	23 Princ Off	1,676,509.96	8 Travel	54,170.52
21 Sp Ed, Sup, St	2,925,149.05	24 Guid/Coun	739,983.44	9 Capital Outlay	81,288.33
24 Sp Ed, Sup, Fed	491,308.68	25 Pupil M/S	308,457.38	TOTAL ALL OBJECTS	32,684,062.39
26 Sp Ed, Inst, St	.00	26 Health	1,092,917.25		
29 Sp Ed, Oth, Fed	.00	27 Teaching	19,637,602.67		
31 Voc, Basic, St	725,312.16	28 Extracur	439,382.05		
34 MidSchCar/Tec	294,084.11	29 Pmt to SD	707,826.70		
38 Voc, Fed	10,966.64	31 InstProDev	354,772.53		
39 Voc, Other	.00	32 Inst Tech	10,696.32		
45 Skil Cnt, Bas, St	.00	41 Supervisn	4,955.00		
46 Skill Cntr, Fed	.00	42 Food	43,876.95		
51 ESEA Disadvantaged, Fed	236,846.85	44 Operation	784,223.03		
52 Other Title, ESEA, Fed	97,383.98	49 Transfers	-13,264.70		
53 ESEA Migrant, Federal	.00	51 Supervisn	12,982.12		
54 Read First, Fed	.00	52 Operation	1,032,457.39		
55 LAP	173,404.84	53 Maintnce	.00		
56 St In, Ctr/Hm, D	.00	56 Insurance	.00		
57 St In, N/D, Fed	.00	59 Transfers	.00		
58 Sp/Plt Pgm, St	8,915.13	61 Supv Bldg	57,390.27		
59 Inst. JAJ	.00	62 Grnd Mnt	260,462.65		
61 Head Start, Fed	.00	63 Oper Bldg	1,102,887.26		
62 MS, Pro Dv, Fed	.00	64 Maintnce	901,826.21		
64 LEP, Fed	4,825.34	65 Utilities	619,654.69		
65 Tran Biling, St	55,204.96	67 Bldg Secu	16,804.76		
66 Stu Achvmnt, St	.00	68 Insurance	261,353.00		
67 Ind Ed, Fd, JOM	.00	72 Info Sys	734,354.69		
		73 Printing	.00		

E.S.D. 121

Program/Activity/Object Report

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	39,094.57
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	.00
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	3,424.18
97 Distwide Suppt	5,256,124.78
98 Schl Food Serv	819,790.28
99 Pupil Transp	1,045,439.51
TOTAL ALL PROGRAMS	32,684,062.39

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	.00
75 Mtr Pool	38,278.74
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	3,424.18
TOTAL ALL ACTIVITIES	32,684,062.39

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

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

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 121

PROGRAM 01 - Basic Education

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	76,569.07	0.00		60,808.41	0.00	15,760.66	0.00	0.00	0.00	0.00
22 Lrn Resrc	312,801.46	0.00		138,474.21	84,872.63	85,363.87	5,689.37	0.00	0.00	-1,598.62
23 Princ Off	1,572,377.52	390.00		801,836.09	355,595.26	390,230.46	10,803.02	10,089.79	3,432.90	0.00
24 Guid/Coun	613,383.06	0.00		431,028.96	34,379.62	146,472.74	1,171.81	192.50	137.43	0.00
25 Pupil M/S	279,062.15	0.00		0.00	181,521.33	97,540.82	0.00	0.00	0.00	0.00
26 Health	345,229.06	5.00		196,296.14	51,441.06	94,437.85	2,398.20	627.89	22.92	0.00
27 Teaching	10,306,313.39	2,694.35		7,073,383.26	225,900.36	2,399,533.68	418,646.34	179,834.18	6,321.22	0.00
28 Extracur	387,429.23	0.00		83,851.18	187,920.65	69,272.21	0.00	46,385.19	0.00	0.00
29 Pmt to SD	239,956.61							239,956.61		
31 InstProDev	219,663.93	0.00		168,603.87	3,405.41	30,561.48	0.00	11,663.33	5,429.84	0.00
32 Inst Tech	10,298.32	0.00			0.00	0.00	10,298.32	0.00	0.00	0.00
01 TOTAL	14,363,083.80	3,089.35		8,954,282.12	1,125,036.32	3,329,173.77	449,007.06	488,749.49	15,344.31	-1,598.62

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	95,217.31	0.00		0.00	67,005.71	28,211.60	0.00	0.00	0.00	0.00
24 Guid/Coun	83,863.78	0.00		62,315.00	0.00	21,548.78	0.00	0.00	0.00	0.00
27 Teaching	5,694,827.92	0.00		2,556,485.48	0.00	904,228.52	128.85	2,233,223.32	761.75	0.00
28 Extracur	5,359.95	0.00		3,981.82	0.00	1,378.13	0.00	0.00	0.00	0.00
31 InstProDev	49,987.66	0.00		43,347.93	0.00	6,639.73	0.00	0.00	0.00	0.00
02 TOTAL	5,929,256.62	0.00		2,666,130.23	67,005.71	962,006.76	128.85	2,233,223.32	761.75	0.00

E.S.D. 121

PROGRAM 11 - Federal Stimulus - Title I

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	60,400.91	0.00		20,619.61	852.44	1,159.36	37,769.50	0.00	0.00	0.00
32 Inst Tech	398.00	0.00			0.00	0.00	0.00	398.00	0.00	0.00
11 TOTAL	60,798.91	0.00		20,619.61	852.44	1,159.36	37,769.50	398.00	0.00	0.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
63 Oper Bldg	14,160.00	0.00			14,160.00	0.00	0.00	0.00	0.00	0.00
13 TOTAL	14,160.00	0.00			14,160.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 14 - Federal Stimulus - IDEA

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	130,746.42	0.00		1,426.20	0.00	217.40	68,957.24	20,273.99	0.00	39,871.59
31 InstProDev	-1,258.42	0.00		-1,341.27	0.00	82.85	0.00	0.00	0.00	0.00
14 TOTAL	129,488.00	0.00		84.93	0.00	300.25	68,957.24	20,273.99	0.00	39,871.59

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	175,231.69	0.00		93,583.30	45,168.51	36,149.85	-37.16	367.19	0.00	0.00
24 Guid/Coun	50.00	0.00		0.00	0.00	0.00	0.00	0.00	50.00	0.00
25 Pupil M/S	10,657.00	0.00		0.00	8,487.99	2,154.32	0.00	0.00	14.69	0.00
26 Health	747,688.19	0.00		206,646.22	30,182.11	80,850.59	0.00	428,608.38	1,400.89	0.00
27 Teaching	1,969,862.10	607.00		999,931.33	386,267.15	505,808.02	8,462.57	59,609.86	9,176.17	0.00
28 Extracur	5,598.25	0.00		4,155.36	668.80	774.09	0.00	0.00	0.00	0.00
31 InstProDev	16,061.82	0.00		11,975.94	1,679.42	2,406.46	0.00	0.00	0.00	0.00
21 TOTAL	2,925,149.05	607.00		1,316,292.15	472,453.98	628,143.33	8,425.41	488,585.43	10,641.75	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	23,438.59	0.00		0.00	9,262.33	5,371.35	449.82	8,355.09	0.00	0.00
29 Pmt to SD	467,870.09							467,870.09		
24 TOTAL	491,308.68	0.00		0.00	9,262.33	5,371.35	449.82	476,225.18	0.00	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	7,191.37	0.00		0.00	2,303.59	616.34	874.30	1,802.94	1,594.20	0.00
24 Guid/Coun	42,686.60	0.00		32,526.65	0.00	10,159.95	0.00	0.00	0.00	0.00
25 Pupil M/S	18,738.23	0.00		0.00	11,474.73	7,263.50	0.00	0.00	0.00	0.00
27 Teaching	629,994.03	470.00		367,955.61	0.00	115,869.65	111,028.29	19,753.39	14,787.04	130.05
28 Extracur	26,701.93	0.00		20,265.70	0.00	6,436.23	0.00	0.00	0.00	0.00
31 TOTAL	725,312.16	470.00		420,747.96	13,778.32	140,345.67	111,902.59	21,556.33	16,381.24	130.05

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	279,791.42	0.00		173,662.05	0.00	57,443.51	47,198.03	1,487.83	0.00	0.00
28 Extracur	14,292.69	0.00		8,624.88	1,628.28	4,039.53	0.00	0.00	0.00	0.00
34 TOTAL	294,084.11	0.00		182,286.93	1,628.28	61,483.04	47,198.03	1,487.83	0.00	0.00

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	10,966.64	0.00		0.00	0.00	0.00	0.00	10,966.64	0.00	0.00
38 TOTAL	10,966.64	0.00		0.00	0.00	0.00	0.00	10,966.64	0.00	0.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	5,149.66	0.00		1,294.62	0.00	1,265.80	2,589.24	0.00	0.00	0.00
27 Teaching	231,697.19	0.00		114,942.54	48,248.55	50,380.55	1,474.69	16,650.86	0.00	0.00
51 TOTAL	236,846.85	0.00		116,237.16	48,248.55	51,646.35	4,063.93	16,650.86	0.00	0.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	30,543.44	0.00		13,546.50	0.00	4,390.12	7,820.40	4,258.00	528.42	0.00
31 InstProDev	66,840.54	0.00		54,256.00	925.71	11,658.83	0.00	0.00	0.00	0.00
52 TOTAL	97,383.98	0.00		67,802.50	925.71	16,048.95	7,820.40	4,258.00	528.42	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	170,142.84	0.00		105,571.44	23,742.79	39,799.88	1,028.73	0.00	0.00	0.00
31 InstProDev	3,262.00	0.00		0.00	0.00	0.00	0.00	1,575.00	1,687.00	0.00
55 TOTAL	173,404.84	0.00		105,571.44	23,742.79	39,799.88	1,028.73	1,575.00	1,687.00	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	8,915.13	0.00		8,147.50	0.00	767.63	0.00	0.00	0.00	0.00
58 TOTAL	8,915.13	0.00		8,147.50	0.00	767.63	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	4,610.34	0.00		0.00	0.00	0.00	4,610.34	0.00	0.00	0.00
31 InstProDev	215.00	0.00		0.00	0.00	0.00	0.00	215.00	0.00	0.00
64 TOTAL	4,825.34	0.00		0.00	0.00	0.00	4,610.34	215.00	0.00	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	32.09	0.00		0.00	29.01	3.08	0.00	0.00	0.00	0.00
27 Teaching	55,172.87	0.00		17,583.88	15,867.65	21,531.63	0.00	35.00	154.71	0.00
65 TOTAL	55,204.96	0.00		17,583.88	15,896.66	21,534.71	0.00	35.00	154.71	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	39,094.57	0.00		7,855.34	0.00	784.58	30,454.65	0.00	0.00	0.00
74 TOTAL	39,094.57	0.00		7,855.34	0.00	784.58	30,454.65	0.00	0.00	0.00

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
91 Publ Actv	3,424.18	0.00	0.00	0.00	0.00	0.00	0.00	3,424.18	0.00	0.00
89 TOTAL	3,424.18	0.00	0.00	0.00	0.00	0.00	0.00	3,424.18	0.00	0.00

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	250,413.01	2,734.25			0.00	0.00	6,556.11	240,573.57	549.08	0.00
12 Supt Off	278,440.38	1,635.77		136,786.32	44,966.39	50,208.87	5,464.10	37,723.96	1,654.97	0.00
13 Busns Off	542,860.16	4,554.33		0.00	321,565.23	112,890.46	46,251.49	54,604.14	2,994.51	0.00
14 HR	165,060.97	174.00		50,729.12	56,421.78	31,776.23	1,552.57	22,225.23	2,182.04	0.00
15 Pblc Rltn	40,497.99	0.00		3,888.64	26,329.53	9,321.74	606.57	0.00	351.51	0.00
61 Supv Bldg	57,390.27	0.00		0.00	36,664.82	12,482.58	321.78	7,904.09	17.00	0.00
62 Grnd Mnt	260,462.65	0.00			118,743.43	65,150.02	39,444.25	30,299.84	0.00	6,825.11
63 Oper Bldg	1,088,727.26	0.00			648,859.46	336,379.63	91,483.19	1,325.40	0.00	10,679.58
64 Maintnce	901,826.21	0.00	0.00		195,026.63	82,277.16	63,388.86	548,808.26	0.00	12,325.30
65 Utilities	619,654.69	0.00	0.00		0.00	0.00	0.00	619,654.69	0.00	0.00
67 Bldg Secu	16,804.76	0.00			3,888.64	297.49	5,141.99	7,476.64	0.00	0.00
68 Insurance	261,353.00	0.00					0.00	261,353.00		0.00
72 Info Sys	734,354.69	0.00	0.00	0.00	201,042.44	77,915.24	199,944.50	253,150.72	163.02	2,138.77
75 Mtr Pool	38,278.74	0.00	0.00	0.00	0.00	0.00	18,853.53	8,508.66	0.00	10,916.55
97 TOTAL	5,256,124.78	9,098.35	0.00	191,404.08	1,653,508.35	778,699.42	479,008.94	2,093,608.20	7,912.13	42,885.31

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	4,955.00	0.00		0.00	0.00	0.00	0.00	4,955.00	0.00	0.00
42 Food	43,876.95	0.00					43,876.95	0.00		
44 Operation	784,223.03	0.00			0.00	0.00	87,971.08	696,251.95	0.00	0.00
49 Transfers	-13,264.70		-13,264.70							
98 TOTAL	819,790.28	0.00	-13,264.70	0.00	0.00	0.00	131,848.03	701,206.95	0.00	0.00

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervisn	12,982.12	0.00		0.00	0.00	0.00	0.00	12,982.12	0.00	0.00
52 Operation	1,032,457.39	0.00			0.00	0.00	157,357.10	874,341.08	759.21	0.00
99 TOTAL	1,045,439.51	0.00		0.00	0.00	0.00	157,357.10	887,323.20	759.21	0.00

REPORT F196
E.S.D. 121
COUNTY: 27 Pierce

Steilacoom Hist. School District No. 001
Data Requirements for Supplemental Reports
For the Year Ended August 31, 2012

RUN: 11/8/2012 9:40:15 AM

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.	20,050.37
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	417,428.72
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.	14,160.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

1. Fire District Payment RCW 52.30.020

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

64.46

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

0.192

a) Total All Programs (SYSTEM CALCULATED)

32,684,062.39

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

5,256,124.78

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

27,427,937.61

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

20,470.51

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.

150.00

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

155,360.15

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.

7,500.00

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
For the Year Ended August 31, 2012

COUNTY: 27 Pierce

DISTORTING ITEMS

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2012

INDIRECT EXPENDITURES

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

35,429.44

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

6,582.30

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.

606.57

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.

183,211.80

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, 2012

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 121

Fiscal Year 2011-2012

COUNTY: 27 Pierce

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	----- EXCLUDED -----			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	27,427,937.61	38,403.02		43,876.95			27,345,657.64
PROGRAM 97 ACTIVITIES							
11 Board of Directors	250,413.01	0.00		0.00	214,983.57	35,429.44	
12 Superintendent's Office	278,440.38	0.00		0.00	271,858.08	6,582.30	
13 Business Office	542,860.16	0.00		0.00		542,860.16	
14 Human Resources	165,060.97	0.00		0.00		165,060.97	
15 Public Relations	40,497.99	0.00			39,891.42	606.57	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	57,390.27	0.00		0.00	57,390.27	0.00	
62 Grounds Maintenance	260,462.65	6,825.11		20,470.51	233,167.03	0.00	
63 Operation of Buildings	1,088,727.26	10,679.58		150.00	1,077,897.68	0.00	
64 Maintenance	901,826.21	12,325.30		155,360.15	734,140.76	0.00	
65 Utilities	619,654.69	0.00		0.00	619,654.69	0.00	
67 Building and Property Security	16,804.76	0.00		7,500.00	9,304.76	0.00	
68 Insurance	261,353.00	0.00		0.00	261,353.00	0.00	
72 Information Systems	734,354.69	2,138.77		0.00	549,004.12	183,211.80	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	38,278.74	10,916.55		0.00		27,362.19	
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	5,256,124.78	42,885.31	0.00	183,480.66	4,068,645.38	961,113.43	

E.S.D. 121

Fiscal Year 2011-2012

COUNTY: 29 Pierce

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

		----- EXCLUDED -----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	32,684,062.39	81,288.33	0.00	227,357.61		961,113.43	27,345,657.64
Unallowable Costs					-4,068,645.38		4,068,645.38
TOTALS	32,684,062.39	81,288.33	0.00	227,357.61		961,113.43	31,414,303.02

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

FY 09-10

1. FY 09-10 INDIRECT EXPENDITURES	801,254.45
2. FY 09-10 DIRECT EXPENDITURES	34,210,438.79
3. FY 09-10 OVER/UNDER RECOVERY (CALCULATED)	-210,803.15
4. FY 09-10 TOTAL POOL (LINE 1 + LINE 3)	590,451.30
5. CALCULATED FY 09-10 RESTRICTED INDIRECT RATE TO BE USED IN FY 11-12	0.0173

FY 11-12

6. FY 11-12 INDIRECT EXPENDITURES FROM COLUMN 6	961,113.43
7. FY 09-10 OVER/UNDER RECOVERY (LINE 3)	-210,803.15
8. FY 11-12 ADJUSTED IND POOL (LINE 6 + LINE 7)	750,310.28
9. FY 11-12 DIRECT EXPENDITURES FROM COLUMN 7	31,414,303.02
10. FY 11-12 RESTRICTED INDIRECT RATE (LINE 5)	0.0173
11. FY 11-12 AMOUNT RECOVERED (LINE 9 * LINE 10)	543,467.44
12. FY 11-12 OVER/UNDER RECOVER (LINE 8 - LINE 11)	206,842.84
13. FY 11-12 TOTAL POOL (LINE 6 + LINE 12)	1,167,956.27
14. CALCULATED FY 11-12 RESTRICTED INDIRECT RATE TO BE USED IN FY 13-14 (LINE 13 / LINE 9)	0.0372

E.S.D. 121

Fiscal Year 2011-2012

COUNTY: 27 Pierce

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	27,427,937.61	38,403.02		43,876.95			27,345,657.64
PROGRAM 97 ACTIVITIES							
11 Board of Directors	250,413.01	0.00		0.00	214,983.57	35,429.44	
12 Superintendents Office	278,440.38	0.00		0.00		278,440.38	
13 Business Office	542,860.16	0.00		0.00		542,860.16	
14 Human Resources	165,060.97	0.00		0.00		165,060.97	
15 Public Relations	40,497.99	0.00			39,891.42	606.57	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	57,390.27	0.00		0.00		57,390.27	
62 Grounds Maintenance	260,462.65	6,825.11		20,470.51		233,167.03	
63 Operation of Buildings	1,088,727.26	10,679.58		150.00		1,077,897.68	
64 Maintenance	901,826.21	12,325.30		155,360.15		734,140.76	
65 Utilities	619,654.69	0.00		0.00		619,654.69	
67 Building and Property Security	16,804.76	0.00		7,500.00		9,304.76	
68 Insurance	261,353.00	0.00		0.00		261,353.00	
72 Information Systems	734,354.69	2,138.77		0.00		732,215.92	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	38,278.74	10,916.55		0.00		27,362.19	
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	5,256,124.78	42,885.31	0.00	183,480.66	254,874.99	4,774,883.82	

E.S.D. 121

Fiscal Year 2011-2012

COUNTY: 27 Pierce

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

		----- EXCLUDED -----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	32,684,062.39	81,288.33	0.00	227,357.61		4,774,883.82	27,345,657.64
Unallowable Costs					-254,874.99		254,874.99
Totals	32,684,062.39	81,288.33	0.00	227,357.61		4,774,883.82	27,600,532.63

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

FY 09-10

1. FY 09-10 INDIRECT EXPENDITURES	3,993,228.84
2. FY 09-10 DIRECT EXPENDITURES	31,018,464.40
3. FY 09-10 OVER (UNDER) RECOVERY	308,864.09
4. FY 09-10 TOTAL POOL (LINE 1 + LINE 3)	4,302,092.93
5. CALCULATED FY 09-10 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 11-12	0.1387

FY 11-12

6. FY 11-12 INDIRECT EXPENDITURES FROM COLUMN 6	4,774,883.82
7. FY 09-10 OVER (UNDER) RECOVERY (LINE 3)	308,864.09
8. FY 11-12 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	5,083,747.91
9. FY 11-12 DIRECT EXPENDITURES FROM COLUMN 7	27,600,532.63
10. FY 11-12 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1387
11. FY 11-12 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,828,193.88
12. FY 11-12 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,255,554.03
13. FY 11-12 TOTAL POOL (LINE 6 + LINE 12)	6,030,437.85
14. CALCULATED FY 11-12 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 13-14 (LINE 13 / LINE 9)	0.2185

E.S.D. 121

General Fund

COUNTY: 27 Pierce

Resource to Program Expenditure Report

For the Year Ended August 31, 2012

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	14,363,083.80	9,242,542.09	521,521.63	4,599,020.08
02 Alternative Learning Experience (ALE)	5,929,256.62	5,922,233.30	0.00	7,023.32
31 Vocational-Basic, State	725,312.16	439,390.31	0.00	285,921.85
34 Middle School Career and Technical Ed, State	294,084.11	293,655.95	0.00	428.16
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	5,256,124.78	4,625,221.88	21,706.00	609,196.90
TOTAL BASIC EDUCATIONAL PROGRAMS	26,567,861.47	20,523,043.53	543,227.63	5,501,590.31
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	60,798.91	0.00	52,772.96	8,025.95
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	14,160.00	0.00	14,160.00	0.00
14 Federal Stimulus - IDEA	129,488.00	0.00	129,488.00	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	2,925,149.05	2,925,079.05	70.00	0.00
24 Special Education-Supplemental, Federal	491,308.68	0.00	491,308.68	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	10,966.64	0.00	10,122.00	844.64
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	236,846.85	0.00	236,846.85	0.00
52 Other Title Grants Under ESEA, Federal	97,383.98	0.00	97,383.98	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	173,404.84	56,012.31	0.00	117,392.53
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	8,915.13	8,915.13	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

E.S.D. 121

General Fund

COUNTY: 27 Pierce

Resource to Program Expenditure Report

For the Year Ended August 31, 2012

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
64 Limited English Proficiency, Federal	4,825.34	0.00	4,702.55	122.79
65 Transitional Bilingual, State	55,204.96	46,739.45	0.00	8,465.51
66 Student Achievement, State	0.00	0.00	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	39,094.57	39,094.57	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	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,247,546.95	3,075,840.51	1,036,855.02	134,851.42
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	3,424.18	0.00	0.00	3,424.18
98 School Food Services	819,790.28	10,608.78	344,037.73	465,143.77
99 Pupil Transportation	1,045,439.51	936,812.78	0.00	108,626.73
TOTAL OTHER PROGRAMS	1,868,653.97	947,421.56	344,037.73	577,194.68
TOTALS	32,684,062.39	24,546,305.60	1,924,120.38	6,213,636.41

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 27 Pierce

Fiscal Year 2011-2012

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 10 - 11 Actual (A)	FY 11 - 12 Actual (B)
Preliminary FY 2011-2012 to FY 2010-2011 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.	2,647,362.04	2,925,149.05
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	2,647,362.04	2,925,149.05
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.)		277,787.01
 Preliminary FY 2011-2012 to FY 2010-2011 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	469.13	459.56
7. Expenditures per pupil (line 4/line 6).	5,643.13	6,365.10
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.)		721.97
 Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2011-2012 to FY 2010-2011 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.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
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.)		0.00

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages birth-2, 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Food Services Deficit Calculation

Description	Operation	FY 2011 - 12	FY 2010 - 11		FY 2011 - 12	FY 2010 - 11
Total Expenditures	+ (plus)	32,684,062.39	34,298,197.66	Total Program 98	+ 819,790.28	806,758.56
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 481,016.22	486,618.07
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 10,608.78	12,820.97
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	3,424.18	0.00	Revenue 6198 (Fed)	- 300,160.78	280,858.06
School Food Services	- (minus)	819,790.28	806,758.56	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 43,876.95	31,596.93
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)	81,288.33	216,360.88	TOTAL FOOD SERVICES DEFICIT	-15,872.45	-5,135.47
Federal, General Purpose Revenue	- (minus)	380,327.92	184,308.36			
Federal, Special Purpose Revenue	- (minus)	1,377,943.06	2,999,375.91	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	300,160.78	280,858.06	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)	43,876.95	31,596.93	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)	39,871.59				
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			

REPORT F196
E.S.D. 121
COUNTY: 27 Pierce

Steilacoom Hist. School District No. 001
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2011-2012

RUN:11/8/2012 9:40:25 AM

Description	Operation	FY 2011 - 12	FY 2010 - 11
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	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)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	30,405,197.94	30,403,848.94
	FY 11-12/FY 10-11		1.00

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

E.S.D. 121

Fiscal Year 2011-2012

COUNTY: 27 Pierce

Preliminary Vocational Education Maintenance of Effort

This is the preliminary Vocational Education Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Description	Operation	FY 2011 - 12	FY 2010 - 11
Program 31, Vocational--Basic State	+ (plus)	725,312.16	974,689.12
Program 34, Middle School Career and Technical Education?State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	10,966.64	13,888.90
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	0.00	0.00
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	10,122.00	14,002.90
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	726,156.80	974,575.12
	FY 11-12 / FY 10-11		0.75

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

E.S.D. 121

Steilacoom Hist. School District No.001

COUNTY: 27 Pierce

Financial Edit Report Fiscal Year 2011-2012

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.	1,023,902.31	1,025,207.70
Info	1.545	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, GF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	-258,404.78	
Info	1.554	Your district has a negative GF revenue account 6111.	-8,025.95	
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 21-21-5.	-37.16	
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-22-9.	-1,598.62	
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 14-31-2.	-1,341.27	
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

E.S.D. 121

Steilacoom Hist. School District No.001

COUNTY: 27 Pierce

Financial Edit Report Fiscal Year 2011-2012

Continued

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

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



LEARNING FUNANCIALS WITH LEERAE

November 2012

SAY WHAT?

What is an F-196?

- Annual Financial Statement

Are we required?

- Notice is hereby given to school districts and ESDs, in accordance with WAC 392-117-035, that failure to adhere to due dates shall result in a delay of apportionment payments.

What is in the Financial Statement?

- Balance Sheet, All Funds as of August 31, XXXX
- Statement of Revenues, Expenditures, and Changes in Fund Balance, Budgetary Comparison Schedules
- Schedule of Long-Term Debt
- Report of Revenues and Other Financing Sources
- Program/Activity/Object Report

Who is the report submitted to?

- School Districts must submit their data to their local ESD, then flows to OSPI, who has the final approval authority, then copy is provided to State Auditor's Office
- Deadline to submit to ESD – October 25, xxxx
Deadline from ESD to OSPI – November 15, xxxx

Resources Available?

- Accounting Manual for Public School Districts, and ABFR (Accounting & Budgeting Financial Reporting Manual)



F-196 FOR 2011-12

STEILACOOM'S FINANCIAL YEAR-END STATEMENT UPDATE

Learning Financials with LeeRae 11/2012

Steilacoom's Data for 2011-12

Balance Sheet Data

- Ending Fund Balances:
- GF: \$9,166,472 of which \$3,556,718 is unassigned fund balance
- ASB: \$219,170
- DSF: \$2,739,693
- CPF: \$2,691,527
- TVF: \$7,646

Revenues as Collected

- GF: \$33,991,440
- ASB: \$415,883
- DSF: \$5,712,847
- CPF: \$446,232
- TVF: \$10,725

Continued.....

Expenditures

- GF: \$32,684,062
- ASB: \$440,470
- DSF: \$4,956,381
- CPF: \$142,826
- TVF: \$90,047

Schedule of Long Term Debt

GF Voted Bonds:

- Beginning \$65,965,000
- Increased \$49,860,000
- Decreased \$51,320,000
- Ending \$64,505,000

Capital Leases (Non-voted debt):

- Beginning \$42,633
- Increased \$184,480
- Decreased \$96,991
- Ending \$130,122

Continued...

LTD Continued...

Compensated Absences (Non-Voted debt):

- Beginning \$680,855
- Increased \$0
- Decreased \$207,319
- Ending \$473,535

Total Long Term Debt

- Beginning \$66,688,488
- Ending \$65,108,658
- Total Decrease
\$1,579,830

QUESTIONS?...



Steilacoom Historical School District Board of Directors

REGULAR BOARD MEETING

Date: November 14, 2012

TO: Members, Steilacoom Historical School District Board of Directors

ISSUE: x **ACTION** Levy Certification
 INFORMATION

BACKGROUND INFORMATION:

In accordance with RCW 84.52.020, school districts are required to certify the annual levy.

As presented the levy rate per 1000 for the General Fund Levy is \$2.9024479 and the rate per 1000 for Debt Service is \$2.3329.

Levy amount for the General Fund is \$6,534,227 for collection during 2013; and
Levy amount for the Debt Service Fund is \$5,965,000 for collection during 2013

Rate per 1000 is based on higher property tax valuations set by County.

FISCAL IMPLICATIONS:

Collection of revenues during the 2013 fiscal year as budgeted.

RECOMMENDED DECISION:

It is the recommendation of the Superintendent to adopt the GF and DSF rate/s per 1000 as presented

Report prepared by:

Superintendent Bill Fritz & Executive Director of Finance & Operations, LeeRae Ball

Steilacoom Historical School District No. 1

Classified Personnel Report

	A	B	C	D	E	F	G	H
1	Personnel Report 11-14-12							
2								
3	Name	Position	Hours	Location	Effective Date	Action	Stipend Amount	Comment
4	Johnston Thomas	Volunteer Coordinator	2.4	High School	11/12/2012	New Hire		
5	Litterell Kathy	Payroll Clerk	5	District Office	11/1/2012	New Hire		
6	Larsen Debbie	Webmaster		Cherrydale	10/31/2012	Stipend	500.00	
7	Lech Kathy	ASB Advisor		Pioneer	9/1/2012	Stipend	1,722.24	
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								

Steilacoom Historical School District No. 1
Certificated Personnel Report

	A	B	C	D	E	F	G	H
1	Personnel Report 11-14-12							
2								
3	Name	Position	FTE	Location	Effective Date	Actions	Stipend Amount	Comment
4	Chitwood Sally	Teacher	1.0	Pioneer	12/21/2012	Resignation		
5	Campbell Sarah	5 extra counseling days	1.0	Pioneer	9/1/2012	Stipend	1,748.75	
6	Folmer Bruce	Jazz Band	1.0	Pioneer	9/1/2012	Stipend	3,450.62	
7	Harris Charm	5 extra counseling days	1.0	Pioneer	9/1/2012	Stipend	1,748.75	
8	Miller Eric	8 extra CTE days	1.0	High School	10/1/2012	Stipend	2,798.00	
9	Snyder Jody	Key Club Advisor	1.0	High School	9/1/2012	Stipend	2,073.60	

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$1,379.12. The payments are further identified in this document.

Total by Payment Type for Cash Account, ASB WARRANTS OUTSTANDING:
Warrant Numbers 400795 through 400795, totaling \$1,379.12

Secretary _____	Board Member _____
Board Member _____	Board Member _____
Board Member _____	Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400795	STEILACOOM SCHOOL DISTRICT	10/23/2012	CTAX41 20121022AAA	Comp Tax owed for Cash Account 41 through 10/22/2012	0	1,379.12	1,379.12
			1	Computer	Check(s) For a Total of		1,379.12

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	1,379.12
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	1,379.12
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	1,379.12

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$2,140.76. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:

Warrant Numbers 110681 through 110681, totaling \$2,140.76

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Check Nbr Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110681 STEILACOOM SCHOOL DISTRICT	10/23/2012	CTAX11 20121022AAA	Comp Tax owed for Cash Account 11 through 10/22/2012	0	2,140.76	2,140.76
		1	Computer	Check(s) For a Total of		2,140.76

$$\begin{array}{ccccccc} \# \odot \triangleleft \mathbf{H} \# \triangleleft \mathbf{H} \# & \odot \triangleleft \mathbf{H} \# & & & & &] \odot \heartsuit \odot \blacktriangle \Gamma \\ & \odot \triangleleft \mathbf{H} \# \odot \triangleleft \mathbf{H} \# & & & & & \end{array}$$

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$774.36. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:
Warrant Numbers 110686 through 110687, totaling \$774.36

Secretary _____

Board Member _____

Board Member _____

Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110686	DEPARTMENT OF LICENSING	10/25/2012	8 ABSTRACTS	OPEN PURCHASE ORDER FOR 2012-2013 FOR TYPE 2 DRIVING LICENSE RECORDS	101213072	104.00	104.00
110687	MASTERCARD CORP. CLIENTS PAYME	10/25/2012	5642		0	465.36	670.36
			5642-1	AP CHEMISTRY WORKSHOP FOR CARL JONES	4311213036	205.00	
				2 Computer	Check(s) For a Total of		774.36

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$2,016.32. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:
Warrant Numbers 110703 through 110703, totaling \$2,016.32

Secretary _____

Board Member _____

Board Member _____

Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110703	MASTERCARD CORP. CLIENTS PAYME	10/26/2012	0660		0	147.47	2,016.32
			0678	FOLDING TABLES NEEDED FOR PSAT TESTING SHEILA'S P-CARD	4311213037	842.26	
			0678-1		0	35.80	
			5618		0	21.87	
			5679	OFFICE DEPOT MOVING BOXES & SUPPLIES	101213070	151.32	
			5679-1		0	505.95	
			5695		1271213026	310.00	
			5695-1		0	1.65	
1	Computer	Check(s) For a Total of					2,016.32

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	2,016.32
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	2,016.32
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	2,016.32

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$1,733.32. The payments are further identified in this document.

Total by Payment Type for Cash Account, ASB WARRANTS OUTSTANDING:
Warrant Numbers 400804 through 400804, totaling \$1,733.32

Secretary _____	Board Member _____
Board Member _____	Board Member _____
Board Member _____	Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400804	MASTERCARD CORP. CLIENTS PAYME	10/26/2012	5646		0	1,616.37	1,733.32
			5646-1		4061213052	75.00	
			9997		0	41.95	
				1 Computer	Check(s) For a Total of		1,733.32

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	1,733.32
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	1,733.32
Less	0	Voided	Checks For a Total of	0.00
		Net Amount		1,733.32

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$558.26. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:
Warrant Numbers 110688 through 110702, totaling \$558.26

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110688	BUENAVENTURA, CHRISTIAN	10/31/2012	lunch refund		0	3.70	3.70
110689	COOGAN, BRIAN	10/31/2012	lunch refund		0	4.80	4.80
110690	CUNNINGHAM, ABBY ROSE	10/31/2012	PE UNIFORM		0	18.00	18.00
110691	ESPINOSA, ELIZABETH	10/31/2012	kyaking refund		0	30.00	30.00
110692	FESTER, JESSICA	10/31/2012	12/13 KINDER REFUND		0	300.00	300.00
110693	GARCIA, JANILKA	10/31/2012	LUNCH REFUND		0	5.40	5.40
110694	KUMAR, KATHY	10/31/2012	LUNCH REFUND		0	33.95	33.95
110695	KURTZ, MICHAEL	10/31/2012	LUNCH REFUND		0	22.45	22.45
110696	ODEN, IRIS	10/31/2012	lunch refund		0	14.85	14.85
110697	PAIVA WOODCOCK, LINDSAY	10/31/2012	LUNCH REFUND		0	39.80	39.80
110698	RHONDA LIN RUFF	10/31/2012	BOOK REFUND		0	9.16	9.16
110699	ROARK, KATHLEEN	10/31/2012	KYAKING REFUND		0	30.00	30.00
110700	SANCHEZ, DANA	10/31/2012	LUNCH REFUND		0	30.00	30.00
110701	TILKE, PATTAREEYA	10/31/2012	LUNCH REFUND		0	12.05	12.05
110702	WOLTERSTORFF, CAMERON	10/31/2012	LUNCH REFUND		0	4.10	4.10
				15 Computer	Check(s) For a Total of		558.26

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	15	Computer	Checks For a Total of	558.26
Total For	15	Manual, Wire Tran, ACH & Computer	Checks	558.26
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	558.26

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$375.00. The payments are further identified in this document.

Total by Payment Type for Cash Account, ASB WARRANTS OUTSTANDING:
Warrant Numbers 400797 through 400803, totaling \$375.00

Secretary _____ Board Member _____
Board Member _____ Board Member _____
Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400797	APPLING-SHREVE, ELIZABETH	10/31/2012	REFUND YB/CARD		0	110.00	110.00
400798	CUNNINGHAM, ABBY ROSE	10/31/2012	REFUND KEY/ASB		0	65.00	65.00
400799	DURANT, VICTORIA	10/31/2012	REFUND DANCE TICKET	HOME COMING TICKET REIMB	0	30.00	30.00
400800	HORNER, MARIE	10/31/2012	DANCE TICKET REIMB	HOME COMING TICKET REIMB	0	20.00	20.00
400801	QUAYLE, EMILIE J	10/31/2012	G SWIM REFUND		0	50.00	50.00
400802	SHOUP, CHRISTINE	10/31/2012	PARKING REFUND		0	50.00	50.00
400803	TILKE, EM	10/31/2012	ASB CARD REFUND		0	50.00	50.00
				7 Computer	Check(s) For a Total of		375.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	7	Computer	Checks For a Total of	375.00
Total For	7	Manual, Wire Tran, ACH & Computer	Checks	375.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	375.00

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$2,950.18. The payments are further identified in this document.

Total by Payment Type for Cash Account, ASB WARRANTS OUTSTANDING:
Warrant Numbers 400796 through 400796, totaling \$2,950.18

Secretary _____ Board Member _____
Board Member _____ Board Member _____
Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400796	STEILACOOM SCHOOL DISTRICT	10/25/2012	ASB CATERING		0	2,950.18	2,950.18
			1	Computer	Check(s) For a Total of		2,950.18

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	2,950.18
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	2,950.18
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	2,950.18

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$13,076.05. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:
Warrant Numbers 110682 through 110685, totaling \$13,076.05

Secretary _____

Board Member _____

Board Member _____

Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110682	MASTERCARD CORP. CLIENTS PAYME	10/24/2012	4970		0	560.00	5,068.91
			5612		0	4,423.82	
			6722		0	82.42	
			6748		0	2.67	
110683	MVP PHYSICAL THERAPY, INC	10/24/2012	822,823,825	purchase order number 0081112006	0	7,045.44	7,045.44
110684	STEILACOOM SCHOOL DISTRICT	10/24/2012	REIMB BANK SUPPLIES	REIMB FOR 11/12SY BANK SUPPLIES AND FEES	0	619.89	619.89
110685	TACOMA COMMUNITY COLLEGE	10/24/2012	107		0	341.81	341.81
				4 Computer	Check(s) For a Total of		13,076.05

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	4	Computer	Checks For a Total of	13,076.05
Total For	4	Manual, Wire Tran, ACH & Computer	Checks	13,076.05
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	13,076.05

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$2,662.58. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:
Warrant Numbers 110704 through 110704, totaling \$2,662.58

Secretary _____

Board Member _____

Board Member _____

Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110704	MASTERCARD CORP. CLIENTS PAYME	10/26/2012	5638	SCIENCE ADOPTION HIGH SCHOOL AP CHEMISTRY BOOKS THROUGH AMAZON - AARON MCDONALD	0	136.95	2,662.58
			5638-1	WSRMP PRIMA INSTITUTE EVENT - PREPAYMENT OF SCHOLARSHIP AWARDED TO KATHI	181213025	24.95	
			5638-2	WSRMP PRIMA INSTITUTE EVENT - PREPAYMENT OF SCHOLARSHIP AWARDED TO KATHI	181213025	490.10	
			5638-3	Library Shelves & Small desk	1401213002	163.13	
			5646-2		0	226.09	
			5646-4	SHS MASTERCARD CORP. MIKE MILLER'S P-CARD. DO NOT PROCESS! FOR INVOICING ONLY!	141213026	190.51	
			5646-5	BROWN KRAFT PAPER FOR THE LIBRARY	4311213033	172.58	
			5653		0	145.23	
			5653-1		141213014	500.00	
			5653-2	S graves conference	141213013	443.04	
			5653-3		141213015	170.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1	Computer	Check(s) For a Total of		2,662.58

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	2,662.58
Total For	1	Manual, Wire Tran, ACH & Computer Checks		2,662.58
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	2,662.58

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$119,644.79. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:
Warrant Numbers 110705 through 110745, totaling \$119,644.79

Secretary _____ Board Member _____
Board Member _____ Board Member _____
Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110705	3 WIRE GROUP INC	10/31/2012	INV2292028	OPEN PURCHASE ORDER 2012-2013 FOR KITCHEN EQUIPMENT REPAIRS	101213047	211.04	549.23
			INV2306481	OPEN PURCHASE ORDER 2012-2013 FOR KITCHEN EQUIPMENT REPAIRS	101213047	338.19	
110706	ALBERS & COMPANY INC	10/31/2012	782	PROFESSIONAL SERVICE FEES FOR 12/13 SY. DO NOT FAX.	81213095	2,978.59	2,978.59
110707	ALLEN BRACKETT SHEDD	10/31/2012	2012-194A	appraisal report	281112046	1,500.00	1,500.00
110708	B & H PHOTO	10/31/2012	64333102	Electronic equipment for 6th grade class	2371213013	79.70	79.70
110709	BARNES & NOBLE BOOKSTORE	10/31/2012	IN2422639	NOVELS FOR 8TH GRADE ENGLISH CLASSES TO REPLACE ORIGINAL ORDER SUBMITTED FOR AMAZON.COM BECAUSE AMAZON DOES NOT TAKE PURCHASE ORDERS	2371213020	1,022.51	1,022.51
110710	BIO RAD LABORATORIES	10/31/2012	SL111993436	SCIENCE DEPARTMENT MATERIALS	4311213045	1,073.22	1,073.22
110711	CAROLINA BIOLOGICAL SUPPLY	10/31/2012	48201920RI	SCIENCE MATERIALS *PLEASE DO NOT SEND ANY LIVE SPECIMENS - WE WILL ALL FOR	4311213044	1,455.54	1,627.73

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			48202720RI	DELIVERY! SCIENCE DEPARTMENT SUPPLIES	4311213046	172.19	
110712	CENTURYLINK QCC	10/31/2012	1233617161	OPEN PO FOR PHONE SERVICES	81213078	354.86	354.86
110713	CLASSROOM PRODUCTS LLC	10/31/2012	24472	STUDY CARRELS -- FANNIN	1621213053	87.56	87.56
110714	CLAY ART CENTER INC	10/31/2012	142303	SHS CLAY ART CENTER FOR BADER. TO BE PICKED UP BY BADER!!	141213010	143.18	143.18
110715	CLOVER PARK SCHOOL DISTRICT- P	10/31/2012	5839		0	727.90	727.90
110716	DEAN, HEATHER NOEL	10/31/2012	FINGER PRINT REIMB		0	88.50	88.50
110717	EDUCATION WEEK	10/31/2012	SUBSCRIPTION	Education Week Subscription for Nancy McClure	1461213023	39.00	39.00
110718	ESD 113	10/31/2012	0000019583	DATA PROCESSING SERVICES 12/13	81213076	16,704.26	16,704.26
110719	FAIRFAX HOSPITAL	10/31/2012	8500382-30	Open P.O. for Fairfax Hospital/NWSOIL for out of district students for the 2012-2013 School Year.	91213029	5,000.00	5,000.00
110720	GALE	10/31/2012	NO 97580376		0	54.70	54.70
110721	GENERAL ELECTRIC CAPITAL CORP	10/31/2012	ID # 7933/7954/7961	OPEN PO FOR COPIER AT CHLOE CLARK, ANDERSON ISLAND AND MAINTENANCE. DO NOT FAX	81213049	670.13	670.13
110722	GRAINGER	10/31/2012	993098876	OPEN PURCHASE ORDER 2012-2013 FOR SUPPLIES	101213015	135.62	135.62
110723	K & L GATES	10/31/2012	2647467	PROFESSIONAL LAWYER SERVICES FOR THE 12/13 SY. DO NOT FAX	81213094	16,900.00	16,900.00
110724	KATHERINE O ALDERETE	10/31/2012	SUPPLY REIMB	FOOD ITEMS FOR NURSES OFFICE	0	35.39	35.39
110725	KEYBANK NATIONAL ASSOCIATION	10/31/2012	12090000212	KEY BANK ANALYSIS FEE ANNUAL REQUIREMENT PER KEYBANK FOR 12/13 SY. DO NOT FAX PO	81213093	725.31	725.31
110726	KING COUNTY DIRECTORS ASSN	10/31/2012	3624949	SHS KCDA ORDER FOR BADER SEE	141213023	110.72	143.96

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			3629880	CART # 563552			
110727	LABELS EAST INC	10/31/2012	00023085	S.P. - KCDA order	1271213023	33.24	
				OFFICE SUPPLIES	1621213050	22.00	22.00
				-- THYSENS			
110728	LAKESHORE LEARNING	10/31/2012	4436711012	Caterpillar	91112152	42.66	42.66
				Coupons -			
				Materials for			
				Cherrydale			
				Preschool.			
110729	MELISSA A GUYLES	10/31/2012	SUPPLY REIMB	SCHOOL DAZE	0	61.79	61.79
				CLASSROOM			
				MATERIALS			
110730	MOORE, KATHLEEN PATRICE	10/31/2012	MILEAGE REIMB		0	14.28	14.28
110731	NORTHWEST TEXTBOOK CO	10/31/2012	114181545	Houghton/Mifflin	1461213025	632.16	4,739.25
				complete			
				Teacher's Edition			
				2005 Grade K, 10			
				themes			
			114181598	Pre-Algebra	2371213024	4,107.09	
				textbooks needed			
				for increase in			
				7th grade			
				enrollment			
110732	OFFICE DEPOT	10/31/2012	623944017001		0	60.88	247.57
			624687712001		0	63.01	
			628172366001	OFFICE DEPOT	181213028	123.68	
				BANKER BOXES FOR			
				PERSONNEL RECORDS			
110733	PHILLIPS, KJERSTINE ASHA MALIK	10/31/2012	MIL REIMB 9/6-10/3		0	10.91	10.91
110734	PIERCE CO BUDGET AND FINANCE	10/31/2012	AR136027		0	56,952.82	56,952.82
110735	PRINT SHOP OF LAKEWOOD, INC	10/31/2012	1568		0	30.19	30.19
110736	RSD	10/31/2012	26119907-00	OPEN PURCHASE	101213040	242.93	242.93
				ORDER 2012-2013			
				FOR REFRIGERATION			
				SUPPLIES			
110737	SCHOOL SPECIALTY	10/31/2012	208109377113	SHS SAX ARTS AND	141213011	31.59	31.59
				CRAFT FOR BADER.			
				PLEASE SEE CART #			
				7772870800			
110738	SHOW WHAT YOU KNOW PUBLISHING	10/31/2012	RV 1453674	MSP Preparation	1401213004	304.44	304.44
				Workbooks			
110739	SHUCKHART, MAUREEN	10/31/2012	mil reimb sep 2012		0	40.44	40.44
110740	TERI YOSHIKAWA	10/31/2012	200	Open P.O. for	91213030	2,725.50	2,725.50
				Teri Yoshikawa			
				for the 2012-2013			
				School Year.			
110741	WA-ACTE	10/31/2012	8830	SHS WA-ACTE	141213022	85.00	85.00
				MEMBERSHIPS FOR			
				HAYDEN			
110742	WEIGHT, KATHLEEN J	10/31/2012	mil reimb 10/1-10/19		0	105.98	105.98

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110743	WINNING SEASON	10/31/2012	m2012581	PE Uniform restocking order for 2nd semester	2371213028	2,551.76	2,551.76
110744	WITT COMPANY	10/31/2012	271385	Supplies for Colette Parotte	91213020	159.66	758.33
			271505	Supplies for Josephine Patterson	91213025	159.66	
			271959	District Wide purchase order - Witt Company -	81213066	199.11	
			272028	District Wide purchase order - Witt Company -	81213066	140.35	
			272220	District Wide purchase order - Witt Company -	81213066	99.55	
110745	WSSDA	10/31/2012	44671	registration to fall WSSDA regional mtg	281112045	36.00	36.00
				41 Computer	Check(s) For a Total of		119,644.79

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	41	Computer	Checks For a Total of	119,644.79
Total For	41	Manual, Wire Tran, ACH & Computer	Checks	119,644.79
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	119,644.79

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$4,993.03. The payments are further identified in this document.

Total by Payment Type for Cash Account, ASB WARRANTS OUTSTANDING:
 Warrant Numbers 400805 through 400818, totaling \$4,993.03

Secretary _____ Board Member _____
 Board Member _____ Board Member _____
 Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400805	CASCADE BAGEL & DELI, INC	10/31/2012	118646	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	179.70
			118671	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	
			118692	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	
			118765	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	
			118784	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	
400806	CHARM GENETTE HARRIS	10/31/2012	JS2S REIMB		0	157.61	157.61
400807	COSTCO	10/31/2012	254876961	OPEN PO FOR THE STUDENT STORE SCHOOLD YEAR 2012-2013	4061213007	419.49	419.49
400808	EK BEVERAGES	10/31/2012	353159	OPEN PO FOR THE 2012-13 SCHOOL YEAR FOR STUDENT STORE	4061213004	442.00	442.00
400809	FORMAL FASHIONS INC	10/31/2012	162302	CHOIR DRESSES AND 4 PIECE TUXES	4061213055	1,584.38	1,584.38
400810	KATHRINE J CASEY	10/31/2012	SWIM REG REIMB		0	50.00	50.00
400811	MERIDIAN SCALE	10/31/2012	27742	REPAIRS TO THE	4061213068	164.25	164.25

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400812	OTIS SPUNKMEYER INC	10/31/2012	82212783	WRESTLERS SCALE OPEN PO FOR THE 2012-13 SCHOOL YEAR FOR THE STUDENT STORE	4061213003	370.20	370.20
400813	PARTY OUTFITTERS	10/31/2012	11881	CIRCUS TRAIN - INFLATABLE USED AT APPLE SQUEEZE	4061213071	314.50	314.50
400814	RAINIER APPAREL	10/31/2012	12012300	OPEN PO FOR STUDENT STORE NOT TO EXCEED \$2,000.00	4061213057	35.55	35.55
400815	SCHILTER FAMILY FARM INC	10/31/2012	24337	FIELD TRIP (SCHILTERS PUMPKIN PATCH) -- AM KINDERGARTEN	4021213006	220.00	530.00
			244347	FIELD TRIP (SCHILTERS PUMPKIN PATCH) -- PM KINDERGARTEN	4021213007	310.00	
400816	SCHILTERS FAMILY FARM	10/31/2012	244328	FIELD TRIP (SCHILTERS PUMPKIN PATCH) -- HEYING	4021213001	125.00	125.00
400817	SUNRIVER DISTRIBUTORS	10/31/2012	sths	OPEN PO FOR THE 2012-2013 SCHOOL YEAR STUDENT STORE	4061213006	370.35	370.35
400818	WIAA OFFICE	10/31/2012	11811	ANNUAL OFFICIALS TRAINING AND RECRUITMENT FEE	4061213074	250.00	250.00
14	Computer	Check(s) For a Total of					4,993.03

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	14	Computer	Checks For a Total of	4,993.03
Total For	14	Manual, Wire Tran, ACH & Computer	Checks	4,993.03
Less	0	Voided	Checks For a Total of	0.00
		Net Amount		4,993.03

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$370.35, and voids/cancellations, totaling \$370.35. The payments and voids are further identified in this document.

Total by Payment Type for Cash Account, ASB WARRANTS OUTSTANDING:
Warrant Numbers 400819 through 400819, totaling \$370.35
Voids/Cancellations, totaling \$370.35

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400819	SUNRISE DISTRIBUTION, INC.	10/31/2012	sths	OPEN PO FOR THE 2012-2013 SCHOOL YEAR STUDENT STORE	4061213006	370.35	370.35
			1	Computer	Check(s) For a Total of		370.35

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400817	SUNRIVER DISTRIBUTORS	10/26/2012	sths	OPEN PO FOR THE 2012-2013 SCHOOL YEAR STUDENT STORE	4061213006	370.35	370.35
				1 Void	Check(s) For a Total of		370.35

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	370.35
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	370.35
Less	1	Voided	Checks For a Total of	370.35
		Net Amount		0.00

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$233.15. The payments are further identified in this document.

Total by Payment Type for Cash Account, PPT WARRANTS OUTSTANDING:
Warrant Numbers 700047 through 700048, totaling \$233.15

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
700047	CHRISTI C BECK	10/31/2012	SCHATZ SPED-TRAINING		0	41.97	41.97
700048	LOWE, LAURA G	10/31/2012	SCHATZ FUND REMB		0	191.18	191.18
				2 Computer	Check(s) For a Total of		233.15

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	2	Computer	Checks For a Total of	233.15
Total For	2	Manual, Wire Tran, ACH & Computer	Checks	233.15
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	233.15

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$500.00. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:
Warrant Numbers 110773 through 110773, totaling \$500.00

Secretary _____

Board Member _____

Board Member _____

Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110773	PIERCE COUNTY WAVA	10/31/2012	WAVA DUES	SHS WAVA-PC FOR DUES PLUS SARAH CAMPBELL	141213006	500.00	500.00
				1 Computer	Check(s) For a Total of		500.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	500.00
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	500.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	500.00

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$102,515.88. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:

Warrant Numbers 110775 through 110778, totaling \$102,515.88

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110775	DEPARTMENT OF LICENSING	10/31/2012	ABSTRACT-LAGO C.	OPEN PURCHASE ORDER FOR 2012-2013 FOR TYPE 2 DRIVING LICENSE RECORDS	101213072	13.00	13.00
110776	MASTERCARD CORP. CLIENTS PAYME	10/31/2012	5612		0	5,042.84	6,037.02
			5612-1		81213065	123.00	
			5612-2	HOTEL RESERVATIONS FOR SAM DEATON	81213083	170.96	
			5626		0	56.82	
			5703		0	643.40	
110777	SODEXO INC & AFFILIATES	10/31/2012	1000619413		0	82,795.12	82,795.12
110778	TRUSTEED PLANS SERVICE CORP	10/31/2012	0067287-in		0	13,670.74	13,670.74

4 Computer Check(s) For a Total of 102,515.88

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	4	Computer	Checks For a Total of	102,515.88
Total For	4	Manual, Wire Tran, ACH & Computer Checks		102,515.88
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	102,515.88

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The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$80.00. The payments are further identified in this document.

Total by Payment Type for Cash Account, ASB WARRANTS OUTSTANDING:
Warrant Numbers 400820 through 400820, totaling \$80.00

Secretary _____ Board Member _____
Board Member _____ Board Member _____
Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400820	MASTERCARD CORP. CLIENTS PAYME	10/31/2012	9989		0	80.00	80.00
			1	Computer	Check(s) For a Total of		80.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	80.00
Total For	1	Manual, Wire Tran, ACH & Computer Checks		80.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	80.00

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The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$1,234.11. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:
Warrant Numbers 110774 through 110774, totaling \$1,234.11

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110774	MASTERCARD CORP. CLIENTS PAYME	10/31/2012	5604		0	172.88	1,234.11
			5687		2371213029	449.00	
			5687-1		0	442.23	
			5687-2		0	170.00	
				1 Computer	Check(s) For a Total of		1,234.11

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	1,234.11
Total For	1	Manual, Wire Tran, ACH & Computer Checks		1,234.11
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	1,234.11

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$455.95. The payments are further identified in this document.

Total by Payment Type for Cash Account, ASB WARRANTS OUTSTANDING:
Warrant Numbers 400821 through 400821, totaling \$455.95

Secretary _____

Board Member _____

Board Member _____

Board Member _____

Board Member _____

Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400821	MASTERCARD CORP. CLIENTS PAYME	11/02/2012	5634-asb		0	455.95	455.95
			1	Computer	Check(s) For a Total of		455.95

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	455.95
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	455.95
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	455.95

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The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$759.94. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:

Warrant Numbers 110779 through 110779, totaling \$759.94

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110779	MASTERCARD CORP. CLIENTS PAYME	11/02/2012	5634		0	84.94	759.94
			5634-1		141213016	675.00	
				1 Computer	Check(s) For a Total of		759.94

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	759.94
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	759.94
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	759.94

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The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$98,473.60. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:
Warrant Numbers 110780 through 110780, totaling \$98,473.60

Secretary _____ Board Member _____
Board Member _____ Board Member _____
Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110780	CLOVER PARK SCHOOL DISTRICT	11/05/2012	18645		0	98,473.60	98,473.60
				1 Computer	Check(s) For a Total of		98,473.60

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	98,473.60
Total For	1	Manual, Wire Tran, ACH & Computer Checks		98,473.60
Less	0	Voided	Checks For a Total of	0.00
		Net Amount		98,473.60

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$21.46. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:
Warrant Numbers 110781 through 110781, totaling \$21.46

Secretary _____ Board Member _____
Board Member _____ Board Member _____
Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110781	STEILACOOM SCHOOL DISTRICT	11/07/2012	CTAX11 20121106AAA	Comp Tax owed for Cash Account 11 through 11/06/2012	0	21.46	21.46
			1	Computer	Check(s) For a Total of		21.46

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	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	21.46
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	21.46
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	21.46

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$15,892.00. The payments are further identified in this document.

Total by Payment Type for Cash Account, ASB WARRANTS OUTSTANDING:
Warrant Numbers 400823 through 400835, totaling \$15,892.00

Secretary _____ Board Member _____
Board Member _____ Board Member _____
Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400823	AWSP WASH STUDENT LEADERSHIP	11/09/2012	12/13 MEMB DUES	Student Council Membership Fees	4051213013	60.00	60.00
400824	CASCADE BAGEL & DELI, INC	11/09/2012	118806	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	251.58
			118831	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	
			118859	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	
			118914	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	
			118934	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	
			118959	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	
			118985	OPEN PO FOR 2012-2013 SCHOOL YEAR FOR THE STUDENT STORE	4061213005	35.94	
400825	CENTRA WASHINGTON FAIR ASSOC	11/09/2012	SUN DOWN SHOOTOUT	SUNDOWN SHOOTOUT ENTRY FEE	4061213079	160.00	160.00
400826	CRANES CREATIONS	11/09/2012	180916/1	HOMEcoming FOWERS	4061213036	62.08	146.01

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			181496/1	FOR ROYAL COURT SENIOR NIGHT FLOWERS	4061213062	29.05	
			181789/1	SENIOR NIGHT FLOWERS	4061213062	54.88	
400827	EK BEVERAGES	11/09/2012	354042	OPEN PO FOR THE 2012-13 SCHOOL YEAR FOR STUDENT STORE	4061213004	337.75	337.75
400828	FIRCREST SWIM SHOP	11/09/2012	10325	SWIM CAPS, BLACK WITH RED LETTERING WITH WHITE OUTLINE SHS LADY SENTINELS	4061213016	318.90	318.90
400829	FIRST STUDENT INC	11/09/2012	10736364-ASB		0	613.70	613.70
400830	HALFON CANDY COMPANY	11/09/2012	473707	OPEN PO FOR THE STUDENT STORE SCHOOL YEAR 2012-2013 - NOT TO EXCEED \$2000.00	4061213027	238.94	238.94
400831	NORTHWEST CASCADE INC	11/09/2012	1-554692	OPEN PO FOR THE 2012-2013 SCHOOL YEAR NOT TO EXCEED \$1,000.00	4061213056	124.50	124.50
400832	RAINIER APPAREL	11/09/2012	12012279	OPEN PO FOR STUDENT STORE NOT TO EXCEED \$2,000.00	4061213057	258.73	258.73
400833	RIDDELL	11/09/2012	60179155	HELMET RECONDITIONING DO NOT FAX- FOR INVOICE PURPOSE ONLY	4061213082	4,898.37	6,372.40
			94687255	APHB ARM PLAYHOLD - 3 PK BLACK DO NOT FAX FOR INVOICING ONLY	4061213075	709.95	
			94749477	HELMET DECALS FOR FOOTBALL DO NOT FAX- FOR INVOICE PURPOSE ONLY	4061213081	764.08	
400834	SCHOLASTIC BOOK FAIRS	11/09/2012	B3018795FR	partial refund of proceeds from Book Fair per contract	4051213015	3,226.39	3,226.39
400835	WESTERN WA FOOTBALL OFFICIALS	11/09/2012	81	FOOTBALL OFFICIAL FEES FOR 2012 SEASON	4061213077	3,228.10	3,783.10

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			81-1	FOOTBALL OFFICIALS FOR "c" TEAM	4061213078	555.00	
			13	Computer	Check(s) For a Total of		15,892.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	13	Computer	Checks For a Total of	15,892.00
Total For	13	Manual, Wire Tran, ACH & Computer	Checks	15,892.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	15,892.00

12
4

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$148.93. The payments are further identified in this document.

Total by Payment Type for Cash Account, ASB WARRANTS OUTSTANDING:
Warrant Numbers 400822 through 400822, totaling \$148.93

Secretary _____

Board Member _____

Board Member _____

Board Member _____

Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
400822	STEILACOOM SCHOOL DISTRICT	11/07/2012	CTAX41 20121106AAA	Comp Tax owed for Cash Account 41 through 11/06/2012	0	148.93	148.93
				1 Computer	Check(s) For a Total of		148.93

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	148.93
Total For	1	Manual, Wire Tran, ACH & Computer Checks		148.93
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	148.93

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of November 14, 2012, the board, by a _____ vote, approves payments, totaling \$191,838.73. The payments are further identified in this document.

Total by Payment Type for Cash Account, GF WARRANTS OUTSTANDING:

Warrant Numbers 110782 through 110815, totaling \$191,838.73

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110782	ALBERS & COMPANY INC	11/13/2012	787	PROFESSIONAL SERVICE FEES FOR 12/13 SY. DO NOT FAX.	81213095	2,635.44	2,635.44
110783	BALL, LEERAE K	11/13/2012	mil reimb 10/9-10/12		0	32.64	48.96
			MIL REIMB10/24-10/31		0	16.32	
110784	BATTERIES PLUS	11/13/2012	273346	OPEN PURCHASE ORDER 2012-2013 FOR SUPPLIES	101213002	493.82	663.98
			274548	OPEN PURCHASE ORDER 2012-2013 FOR SUPPLIES	101213002	170.16	
110785	BOUND TO STAY BOUND	11/13/2012	47852001-CREDIT		0	-38.75	364.23
			786418		0	361.81	
			788905		0	41.17	
110786	CENTURYLINK	11/13/2012	206z250055467b		81213078	2,560.23	2,560.23
110787	CITY OF DUPONT	11/13/2012	103176-000		81213055	2,476.90	8,398.03
			103176-001		81213055	40.60	
			103176-002		81213055	788.30	
			103176-003		81213055	2,007.80	
			1586-000		81213055	17.66	
			1586-003		81213055	17.66	
			1586-012		81213055	17.66	
			419-000		81213055	658.05	
			420-000		81213055	1,277.90	
			421-000		81213055	1,054.90	
			422-000		81213055	40.60	
110788	CLOVER PARK SCHOOL DISTRICT- P	11/13/2012	5821		0	50.38	301.70
			5823		0	33.34	
			5833	Printing of 2000 letterhead envelopes for Pioneer Middle	2371213033	217.98	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110789	COMCAST	11/13/2012	23414552	School OPEN PO FOR DISTRICT WIDE NETWORK. DO NOT FAX	81213043	6,410.02	6,410.02
110790	DELTA EDUC.	11/13/2012	202500940432	Replenishment of Kit Supplies - science	2371213027	586.22	586.22
110791	DEPARTMENT OF LICENSING	11/13/2012	ABSTRACT J SNYDER	OPEN PURCHASE ORDER FOR 2012-2013 FOR TYPE 2 DRIVING LICENSE RECORDS	101213072	13.00	13.00
110792	EBSCO SUBSCRIPTION SERVICES	11/13/2012	0458748	MAGAZINE SUBSCRIPTIONS FOR 2012-13 SEE ATTACHED	4311213034	100.00	100.00
110793	FAIRFAX HOSPITAL	11/13/2012	8500243-74	Open P.O. for Fairfax Hospital/NWSOIL for out of district students for the 2012-2013 School Year.	91213029	5,000.00	25,000.00
			8500269-65	Open P.O. for Fairfax Hospital/NWSOIL for out of district students for the 2012-2013 School Year.	91213029	5,000.00	
			8500348-43	Open P.O. for Fairfax Hospital/NWSOIL for out of district students for the 2012-2013 School Year.	91213029	5,000.00	
			8500382-31	Open P.O. for Fairfax Hospital/NWSOIL for out of district students for the 2012-2013 School Year.	91213029	5,000.00	
			8500465.02	Open P.O. for Fairfax Hospital/NWSOIL for out of district students	91213029	5,000.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				for the 2012-2013 School Year.			
110794	FIRST STUDENT INC	11/13/2012	10736364	OPEN PO FOR BUS CHARGES. DO NOT FAX PO.	81213057	107,237.00	106,069.40
			10736364-credit	OPEN PO FOR BUS CHARGES. DO NOT FAX PO.	81213057	-1,167.60	
110795	FLEX-PLAN SERVICES INC	11/13/2012	204041	PARTICIPANT FEE FOR 12/13SY. DO NOT FAX.	0	140.30	140.30
110796	HAROLD LEMAY ENTERPRISES	11/13/2012	3215427	OPEN PO FOR DISTRICT WIDE GARBAGE. DO NOT FAX PO.	81213052	235.33	3,771.90
			3216046	OPEN PO FOR DISTRICT WIDE GARBAGE. DO NOT FAX PO.	81213052	528.78	
			3216132	OPEN PO FOR DISTRICT WIDE GARBAGE. DO NOT FAX PO.	81213052	293.11	
			3216144	OPEN PO FOR DISTRICT WIDE GARBAGE. DO NOT FAX PO.	81213052	1,474.31	
			3216200	OPEN PO FOR DISTRICT WIDE GARBAGE. DO NOT FAX PO.	81213052	417.20	
			3216343	OPEN PO FOR DISTRICT WIDE GARBAGE. DO NOT FAX PO.	81213052	784.86	
			3217361	OPEN PO FOR DISTRICT WIDE GARBAGE. DO NOT FAX PO.	81213052	38.31	
110797	LAKEWOOD IRONWORKS	11/13/2012	REPAIR ON GATES	OPEN PURCHASE ORDER 2012-2013 FOR WELDING	101213024	273.50	273.50
110798	LEMAY MOBILE SHREDDING	11/13/2012	3236754	DISTRICT WIDE SHREDDING OPEN PO. DO NOT FAX	81213079	50.00	50.00
110799	LIBRARIANS' CHOICE	11/13/2012	1219019	books	1461213030	294.83	294.83
110800	LOWES	11/13/2012	910915	OPEN PURCHASE ORDER 2012-2013 FOR SUPPLIES	101213028	31.78	878.16
			911903	OPEN PURCHASE	101213028	78.45	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				ORDER 2012-2013 FOR SUPPLIES			
			917862	OPEN PURCHASE	101213028	-98.78	
				ORDER 2012-2013 FOR SUPPLIES			
			917863	OPEN PURCHASE	101213028	98.79	
				ORDER 2012-2013 FOR SUPPLIES			
			923848	OPEN PURCHASE	101213028	54.12	
				ORDER 2012-2013 FOR SUPPLIES			
			923968	OPEN PURCHASE	101213028	14.75	
				ORDER 2012-2013 FOR SUPPLIES			
			943535	OPEN PURCHASE	101213028	42.69	
				ORDER 2012-2013 FOR SUPPLIES			
			943569	OPEN PURCHASE	101213028	174.97	
				ORDER 2012-2013 FOR SUPPLIES			
			943602	OPEN PURCHASE	101213028	49.73	
				ORDER 2012-2013 FOR SUPPLIES			
			943774	OPEN PURCHASE	101213028	84.86	
				ORDER 2012-2013 FOR SUPPLIES			
			943932	OPEN PURCHASE	101213028	125.02	
				ORDER 2012-2013 FOR SUPPLIES			
			943971	OPEN PURCHASE	101213028	90.30	
				ORDER 2012-2013 FOR SUPPLIES			
			943983	OPEN PURCHASE	101213028	131.48	
				ORDER 2012-2013 FOR SUPPLIES			
110801	NANCY J ANDERSON	11/13/2012	REIMB MICHAELS REIMB		0	7.89	7.89
110802	O'REILLY AUTOMOTIVE, INC.	11/13/2012	2863-194427	OPEN PURCHASE	101213035	130.48	130.48
				ORDER 2012-2013 FOR AUTO SUPPLIES			
110803	PIERCE COUNTY REFUSE	11/13/2012	3210367	OPEN PO FOR	81213056	210.14	1,432.59
				GARBAGE AND RECYCLING. DO NOT FAX PO.			
			3212173	OPEN PO FOR	81213056	1,222.45	
				GARBAGE AND RECYCLING. DO NOT FAX PO.			
110804	PLAN AHEAD EVENTS	11/13/2012	1135	Lanyards for Volunteer badges - DO NOT FAX	81213088	962.72	962.72

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
110805	PUGET SOUND ENERGY	11/13/2012	0638535005	email to info@planaheadeven ts-olympia.com OPEN PO FOR GAS AND ELECTRICITY CHARGES. DO NOT FAX PO.	81213053	137.06	2,587.65
			3451386001	OPEN PO FOR GAS AND ELECTRICITY CHARGES. DO NOT FAX PO.	81213053	220.53	
			4447447006	OPEN PO FOR GAS AND ELECTRICITY CHARGES. DO NOT FAX PO.	81213053	35.51	
			4706647007	OPEN PO FOR GAS AND ELECTRICITY CHARGES. DO NOT FAX PO.	81213053	2,194.55	
110806	SCHOOL SPECIALTY	11/13/2012	208108289462		0	57.93	57.93
110807	SOUND PEST MANAGEMENT	11/13/2012	0000034	SPRAY FOR BEES NEST AT CHLOE CLARK ELEMENTARY OCT 12, 2012	101213069	82.05	82.05
110808	STEILACOOM SCHOOL DISTRICT	11/13/2012	SEPT REV TRACK FEE		0	742.72	742.72
110809	TAGGART-ROSS, LINDA L	11/13/2012	mil 8/27-10/4		0	17.34	17.34
110810	TANNER ELECTRIC	11/13/2012	72131000		81213108	471.16	471.16
110811	TOWN OF STEILACOOM	11/13/2012	0100720.0		81213054	1,290.02	14,634.78
			0100727.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	2,120.66	
			0400360.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	679.36	
			0400361.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	1,195.65	
			0401692.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	111.93	
			041690.1	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	163.00	
			D500010.0	OPEN PO FOR ELECTRICITY FOR	81213054	380.70	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				STEILACOOM. DO NOT FAX PO.			
			0500021.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	341.43	
			0500025.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	305.02	
			0500030.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	374.46	
			0500040.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	86.23	
			0801800.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	138.37	
			0801805.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	44.31	
			0801810.0	OPEN PO FOR ELECTRICITY FOR STEILACOOM. DO NOT FAX PO.	81213054	7,403.64	
110812	TRUSTEED PLANS SERVICE CORP	11/13/2012	0067398-in	OPEN PO TRUSTEED PLANS SERVICE CORPS	81213037	8,108.59	8,108.59
110813	WILLIAM T FRITZ	11/13/2012	MIL REIM 10/1-10/23		0	87.21	87.21
110814	WITT COMPANY	11/13/2012	273184	OPEN PO FOR COPIER LEASES.	81213067	3,730.98	3,730.98
110815	WSIAA	11/13/2012	12/13 DUES	WSIAA Membership Dues- Invoice Purposes Only	81213102	224.74	224.74
34	Computer	Check(s) For a Total of				191,838.73	

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	34	Computer	Checks For a Total of	191,838.73
Total For	34	Manual, Wire Tran, ACH & Computer	Checks	191,838.73
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	191,838.73

REGULAR BOARD MEETING

ISSUE: X ACTION INFORMATION Adoption of Personnel Action-Coaching

A list of those covered by this action is attached.

It is the recommendation of the Superintendent that the Board adopt the attached Personnel Action as presented.

Packet page 157 of 182

	A	B	C	D	E	F	G
1	Personnel Report 11-14-12						
2							
3	Name	Position	Location	Effective Date	Action	Stipend Amount	Comment
4	Gidley Amanda	Assistant Girl Basketball Coach	Pioneer	11/2/2012	Stipend	2,625.00	

Steilacoom Historical School District Board of Directors

REGULAR BOARD MEETING

Date: November 14, 2012

TO: Members, Steilacoom Historical School District Board of Directors

ISSUE: X____ **ACTION** 2012-13 School Improvement Plan (SIP) Adoptions
____ **INFORMATION**

BACKGROUND INFORMATION:

Each building has completed their 2012-13 School Improvement Plans as required by OSPI. Buildings have presented the Board a summary of their plans at two study sessions. The plans in their entirety are complete and ready for Board approval.

RECOMMENDED DECISION:

It is the recommendation of the Superintendent to approve the building SIP plans for:

Anderson Island Elementary
Cherrydale Primary
Chloe Clark Primary
Saltar's Point Intermediate
Pioneer Middle
Steilacoom High

Report prepared by: Kathi Weight, Executive Director for Student Achievement & Human Resources

PAYROLL HEADER PAGE

Steilacoom Historical School District No. 1

GENERAL FUND

ESTIMATE for November 30, 2012 paydate

WE, THE UNDERSIGNED BOARD OF DIRECTORS OF THE STEILACOOM HISTORICAL SCHOOL DISTRICT NO. 1, PIERCE COUNTY, WASHINGTON, DO HEREBY CERTIFY THAT SERVICES HAVE BEEN RECEIVED AND PERFORMED AND HAVE BEEN APPROVED FOR PAYMENT IN THE ESTIMATED AMOUNT OF \$1,675,000.00.

PAYROLL

Gross Pay	\$ 1,250,000.00
Benefits	\$ 425,000.00
Total Payroll Adjustment	\$ -

PAYROLL TOTAL	\$ 1,675,000.00
---------------	-----------------

DATED: November 14, 2012

Secretary to the Board

Board Chairperson

Board Member

Board Member

Board Member

Board Member

Steilacoom Historical School District No. 1
510 Chambers Street
Steilacoom, WA 98388

Resolution No. 788-11-14-12

Old Pioneer Building Project – Phase I

WHEREAS, the Board of Directors and Superintendent of the Steilacoom Historical School District No. 1 ("District") have analyzed the condition and size of the existing work space for district-wide administrative and operational support employees; and

WHEREAS, on June 8, 2005, the District declared Old Pioneer Middle School ("Steilacoom School") surplus to its instructional purposes and consequently it can no longer be used for District-sponsored instructional purposes; and

WHEREAS, District staff have analyzed the potential cost of remodeling the Steilacoom School as compared with constructing an adequate building to house district-wide administrative and operational support employees; and

WHEREAS, the Steilacoom School's floor plan is able to be effectively modified to serve as adequate space for district office functions, and

WHEREAS the District is the recipient of grant resources that significantly offset the cost of remodeling the Steilacoom School for administrative and operational support office use, and

WHEREAS District office employees are no longer able to be housed in school-based offices due to enrollment growth in the District;

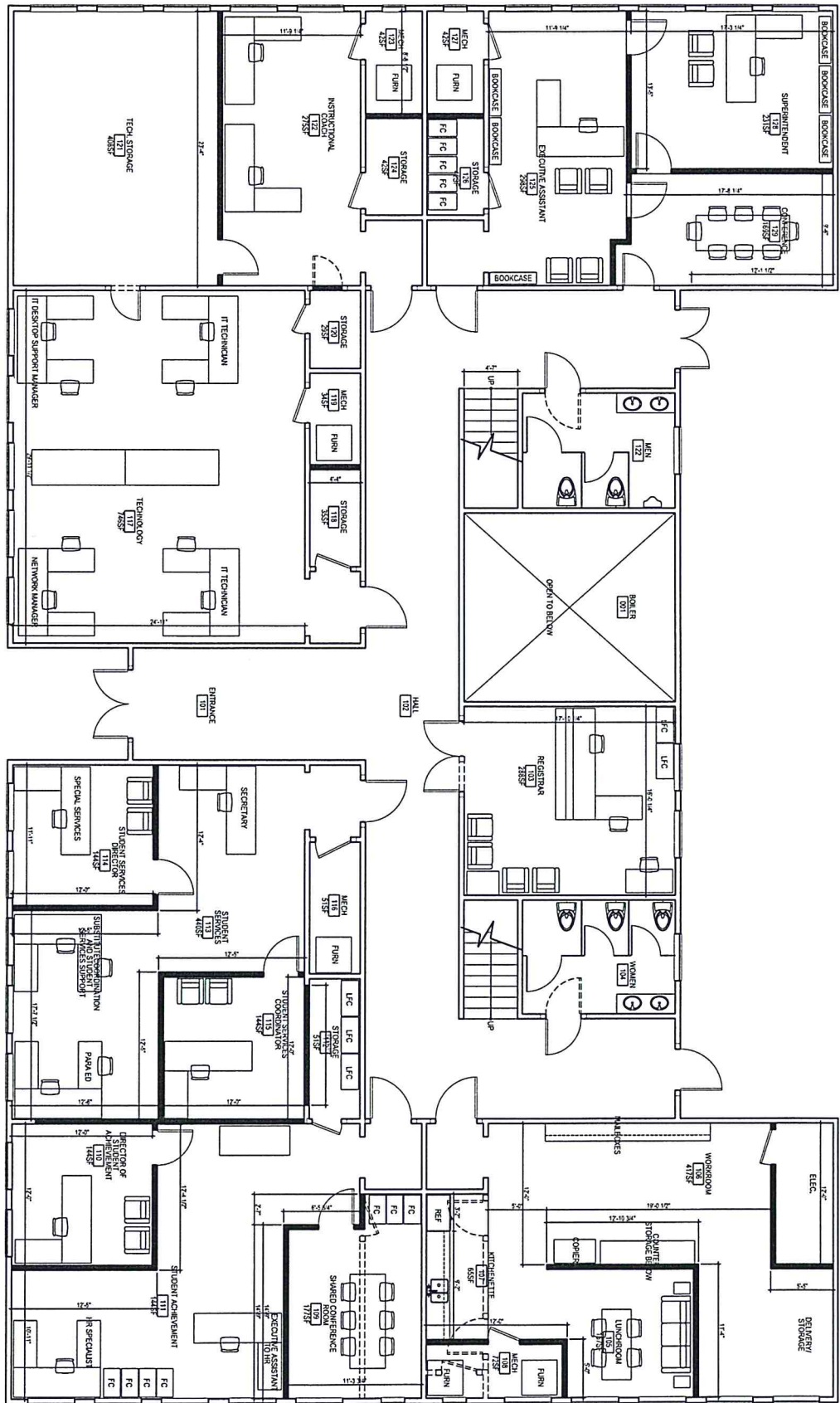
NOW THEREFORE, BE IT RESOLVED THAT the Board of Directors of the District authorizes District administration to initiate design for renovation and construction of non-instructional, district-wide administrative and operational support office space in the Steilacoom School, based on the floor plan and preliminary drawings prepared by Alliance Construction Management, in accordance with procurement methods cited in School Board Policy and Laws of the State of Washington.

The foregoing resolution was ADOPTED at a regular meeting of the Board of Directors of the District on the 14th day of November 2012, of which due notice was given in the manner provided by law, the following directors being present and voting.

Chair

ATTEST

Secretary/Superintendent



1 MAIN FLOOR PLAN
2/15/11-1-0" 06.06.12

LEGEND
NEW WALL
EXISTING WALL TO REMAIN
EXISTING WALL TO BE DEMOLISHED

A2.1

Date: _____
Number: _____
Revisor: _____
Project Name: _____
1918 BUILDING
510 CHAMBERS
STELLACON, VA 22138
CONCEPTUAL DESIGN
Main Author: J.K. KEE
Lead Designer: November 8, 2012
Drawing Title: MAIN FLOOR PLAN

Owner: STELLACON SCHOOL DISTRICT NO. 1
510 CHAMBERS
STELLACON, VA 22138
P. _____
Contact: _____
General Contractor: TBO
Special Engineer: TBD

Steilacoom Historical School District Board of Directors

REGULAR BOARD MEETING

Date: November 14, 2012

TO: Members, Steilacoom Historical School District Board of Directors

ISSUE: x **ACTION** **First Reading – Policy 6803**

BACKGROUND INFORMATION:

The proposed policy is related to authority to lower the United States and Washington flags to half-staff. The policy, as drafted, clarifies that only the United States President and Washington State Governor have authority to order lowering of the flags at our schools, in accordance with Federal Law.

The District has systems in place to ensure that flag-lowering orders from the President and Governor are implemented at each site.

RECOMMENDED DECISION:

It is the recommendation of the Superintendent that the Board of Directors move the proposed Policy to a second reading.

FISCAL IMPLICATIONS:

None

Report prepared by:

Superintendent, Bill Fritz

District Flag Lowering

Steilacoom Historical School District flags are lowered to half-staff at the direction of the President of the United States and the Governor of the State of Washington. Such instances typically are in response to deaths or tragedies of statewide or national significance.

Flags at all district buildings should be flown in the same fashion.

Reference: Presidential Proclamation No. 3044,³⁴ entitled "Display of Flag at Half-Staff Upon Death of Certain Officials and Former Officials."

Adoption Date:

School District Name: Steilacoom Historical School District

Revised:

CRS Report for Congress

The United States Flag: Federal Law Relating to Display and Associated Questions

Updated April 14, 2008

John R. Luckey
Legislative Attorney
American Law Division



**Prepared for Members and
Committees of Congress**

The United States Flag: Federal Law Relating to Display and Associated Questions

Summary

This report presents, verbatim, the United States “Flag Code” as found in Title 4 of the United States Code and the section of Title 36 which designates the Star-Spangled Banner as the national anthem and provides instructions on how to display the flag during its rendition. The “Flag Code” includes instruction and rules on such topics as the pledge of allegiance, display and use of the flag by civilians, time and occasions for display, position and manner of display, and how to show respect for the flag. The “Code” also grants to the President the authority to modify the rules governing the flag.

The report also addresses several of the frequently asked questions concerning the flag. The subject matter of these questions includes the pledge of allegiance and the court decisions concerning it, the nature of the codifications of customs concerning the flag in the “Flag Code,” display of the flag 24 hours a day, flying the flag in bad weather, flying the flag at half-staff, ornaments on the flag, destruction of worn flags, display of the U.S. flag with flags of other nations or of States, commercial use of the flag, size and proportion of the flag, and restrictions upon display of the flag by real estate associations.

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The United States Flag: Federal Law Relating to Display and Associated Questions

Background

Public concern and confusion regarding the proper respect shown to the United States flag has given rise to many questions on the law relating to the flag's handling, display, and use. Both the state governments and the federal government have enacted legislation on this subject.

On the national level the Federal Flag Code¹ provides uniform guidelines for the display of and respect shown to the flag. In addition to the Code, Congress has by statute designated the national anthem and set out the proper conduct during its presentation.² The Code is designed "for the use of such civilian groups or organizations as may not be required to conform with regulations promulgated by one or more executive departments" of the federal government.³ Thus, the Flag Code does not prescribe any penalties for non-compliance nor does it include enforcement provisions; rather the Code functions simply as a guide to be voluntarily followed by civilians and civilian groups.

The Federal Flag Code does not purport to cover all possible situations. Although the Code empowers the President of the United States to alter, modify, repeal, or prescribe additional rules regarding the flag,⁴ no federal agency has the authority to issue "official" rulings legally binding on civilians or civilian groups. Consequently, different interpretations of various provisions of the Code may continue to be made. The Flag Code itself, however, suggests a general rule by which practices involving the flag may be fairly tested: "No disrespect should be shown to the flag of the United States of America."⁵ Therefore, actions not specifically included in the Code may be deemed acceptable as long as proper respect is shown.

¹ 4 U.S.C. §§ 4-10.

² 36 U.S.C. § 301.

³ 4 U.S.C. § 5.

⁴ 4 U.S.C. § 10.

⁵ 4 U.S.C. § 8.

In addition to the Flag Code, a separate provision contained in the Federal Criminal Code established criminal penalties for certain treatment of the flag.⁶ Prior to 1989, this provision provided criminal penalties for certain acts of desecration to the flag. In response to the Supreme Court decision in *Texas v. Johnson*⁷ (which held that anti-desecration statutes are unconstitutional if aimed at suppressing one type of expression), Congress enacted the Flag Protection Act of 1989 to provide criminal penalties for certain acts which violate the physical integrity of the flag.⁸ This law imposed a fine and/or up to one year in prison for knowingly mutilating, defacing, physically defiling, maintaining on the floor, or trampling upon any flag of the United States. In 1990, however, the Supreme Court held that the Flag Protection Act was unconstitutional as applied to a burning of the flag in a public protest.⁹

The Flag Code — History and Text

On June 22, 1942, President Franklin D. Roosevelt approved House Joint Resolution 303 codifying the existing customs and rules governing the display and use of the flag of the United States by civilians.¹⁰ Amendments were approved on December 22nd of that year.¹¹ The law included provisions of the code adopted by the National Flag Conference, held in Washington, D.C. on June 14, 1923, with certain amendments and additions. The Code was reenacted, with minor amendments, as part of the Bicentennial celebration.¹² In the 105th Congress, the Flag Code was removed from title 36 of the United States Code and recodified as part of title 4.¹³

Title 4 United States Code:

§ 4. Pledge of Allegiance to the Flag; Manner of Delivery.

The Pledge of Allegiance to the Flag: “I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.”, should be rendered by standing at attention facing the flag with the right hand over the heart. When not in uniform men

⁶ 18 U.S.C. § 700.

⁷ 491 U.S. 397 (1989). For further information on this case, *see*, CRS Report 89-394, *Texas v. Johnson: Flag Desecration and the First Amendment*.

⁸ P.L. 101-131, the Flag Protection Act of 1989, amending 18 U.S.C. § 700.

⁹ *United States v. Eichman*, 496 U.S. 310 (1990). For further information on this case, *see* CRS Report 90-301, *United States v. Eichman, the Flag Protection Act of 1989 Held Unconstitutional*. *See also*, CRS Report 95-709, *Flag Protection: A Brief History and Summary of Recent Supreme Court Decisions and Proposed Constitutional Amendment*.

¹⁰ P.L. 623, 77th Cong., 56 Stat. 377.

¹¹ P.L. 829, 77th Cong., 56 Stat. 1074.

¹² P.L. 94-344.

¹³ P.L. 105-225, § 300111.

should remove any non-religious headdress with their right hand and hold it at the left shoulder, the hand being over the heart¹⁴. Persons in uniform should remain silent, face the flag, and render the military salute.

§ 5. Display and Use of Flag by Civilians; Codification of Rules and Customs; Definition.

The following codification of existing rules and customs pertaining to the display and use of the flag of the United States of America is established for the use of such civilians or civilian groups or organizations as may not be required to conform with regulations promulgated by one or more executive departments of the Government of the United States. The flag of the United States for the purpose of this chapter shall be defined according to Sections 1 and 2 of Title 4 and Executive Order 10834 issued pursuant thereto.

§ 6. Time and Occasions for Display.

- (a) It is the universal custom to display the flag only from sunrise to sunset on buildings and on stationary flagstaffs in the open. However, when a patriotic effect is desired, the flag may be displayed 24 hours a day if properly illuminated during the hours of darkness.
- (b) The flag should be hoisted briskly and lowered ceremoniously.
- (c) The flag should not be displayed on days when the weather is inclement, except when an all-weather flag is displayed.
- (d) The flag should be displayed on all days, especially on New Year's Day, January 1; Inauguration Day, January 20; Martin Luther King Jr.'s birthday, the third Monday in January;¹⁵ Lincoln's Birthday, February 12; Washington's Birthday, third Monday in February; Easter Sunday (variable); Mother's Day, second Sunday in May; Armed Forces Day, third Saturday in May; Memorial Day (half-staff until noon), the last Monday in May; Flag Day, June 14; Independence Day, July 4; Labor Day, first Monday in September; Constitution Day, September 17; Columbus Day, second Monday in October; Navy Day, October 27; Veterans Day, November 11; Thanksgiving Day, fourth Thursday in November; Christmas Day, December 25; and such other days as may be proclaimed by the President of the United States; the birthdays of States (date of admission); and on State holidays.
- (e) The flag should be displayed daily on or near the main administration building of every public institution.
- (f) The flag should be displayed in or near every polling place on election days.

¹⁴ Under § 9 Veterans and members of the military not in uniform are now permitted to salute. *See*, 4 U.S.C. § 9 as amended by P.L. 110-181, § 594.

¹⁵ Martin Luther King Jr.'s birthday was added by P.L. 106-80, 113 Stat. 1285.

- (g) The flag should be displayed during school days in or near every schoolhouse.

§ 7. Position and Manner of Display.

The flag, when carried in a procession with another flag or flags, should be either on the marching right; that is, the flag's own right, or, if there is a line of other flags, in front of the center of that line.

- (a) The flag should not be displayed on a float in a parade except from a staff, or as provided in subsection (i) of this section.
- (b) The flag should not be draped over the hood, top, sides, or back of a vehicle or of a railroad train or a boat. When the flag is displayed on a motorcar, the staff should be fixed firmly to the chassis or clamped to the right fender.
- (c) No other flag or pennant should be placed above or, if on the same level, to the right of the flag of the United States of America, except during church services conducted by naval chaplains at sea, when the church pennant may be flown above the flag during church services for the personnel of the Navy. No person shall display the flag of the United Nations or any other national or international flag equal, above, or in a position of superior prominence or honor to or in place of the flag of the United States or any Territory or possession thereof: Provided, That nothing in this section shall make unlawful the continuance of the practice heretofore followed of displaying the flag of the United Nations in a position of superior prominence or honor, and other national flags in positions of equal prominence or honor, with that of the flag of the United States at the headquarters of the United Nations.
- (d) The flag of the United States of America, when it is displayed with another flag against a wall from crossed staffs, should be on the right, the flag's own right, and its staff should be in front of the staff of the other flag.
- (e) The flag of the United States of America should be at the center and at the highest point of the group when a number of flags of States or localities or pennants of societies are grouped and displayed from staffs.
- (f) When flags of States, cities, or localities, or pennants of societies are flown on the same halyard with the flag of the United States, the latter should always be at the peak. When the flags are flown from adjacent staffs, the flag of the United States should be hoisted first and lowered last. No such flag or pennant may be placed above the flag of the United States or to the United States flag's right.
- (g) When flags of two or more nations are displayed, they are to be flown from separate staffs of the same height. The flags should be of approximately equal size. International usage forbids the display of the flag of one nation above that of another nation in time of peace.
- (h) When the flag of the United States is displayed from a staff projecting horizontally or at an angle from the window sill, balcony, or front of a building,

the union of the flag should be placed at the peak of the staff unless the flag is at half-staff. When the flag is suspended over a sidewalk from a rope extending from a house to a pole at the edge of the sidewalk, the flag should be hoisted out, union first, from the building.

- (i) When displayed either horizontally or vertically against a wall, the union should be uppermost and to the flag's own right, that is, to the observer's left. When displayed in a window, the flag should be displayed in the same way, with the union or blue field to the left of the observer in the street.
- (j) When the flag is displayed over the middle of the street, it should be suspended vertically with the union to the north in an east and west street or to the east in a north and south street.
- (k) When used on a speaker's platform, the flag, if displayed flat, should be displayed above and behind the speaker. When displayed from a staff in a church or public auditorium, the flag of the United States of America should hold the position of superior prominence, in advance of the audience, and in the position of honor at the clergyman's or speaker's right as he faces the audience. Any other flag so displayed should be placed on the left of the clergyman or speaker or to the right of the audience.
- (l) The flag should form a distinctive feature of the ceremony of unveiling a statute or monument, but it should never be used as the covering for the statute or monument.
- (m) The flag, when flown at half-staff, should be first hoisted to the peak for an instant and then lowered to the half-staff position. The flag should be again raised to the peak before it is lowered for the day. On Memorial Day, the flag should be displayed at half-staff until noon only, then raised to the top of the staff. By order of the President, the flag shall be flown at half-staff upon the death of principal figures of the United States Government and the Governor of a state, territory, or possession, as a mark of respect to their memory. In the event of the death of other officials or foreign dignitaries, the flag is to be displayed at half-staff according to Presidential instructions or orders, or in accordance with recognized customs or practices not inconsistent with law. In the event of the death of a present or former official of the government of any state, territory, or possession of the United States or the death of a member of the Armed Forces from any State, territory, or possession of the United States, the Governor of that State, territory, or possession may proclaim that the National flag shall be flown at half-staff, and the same authority is provided to the Mayor of the District of Columbia with respect to present or former officials of the District of Columbia and members of the Armed Forces from the District of Columbia. When the Governor of a State, territory, or possession, or the Mayor of the District of Columbia, issues a proclamation under the preceding sentence that the National flag be flown at half-staff in that State, territory, or possession or in the District of Columbia because of the death of a member of the Armed Forces, the National flag flown at any Federal installation or facility in the area covered by that proclamation shall be flown at half-staff consistent with that proclamation. The flag shall be flown at half-staff thirty days from the

death of the President or a former President; ten days from the day of death of the Vice-President, the Chief Justice or a retired Chief Justice of the United States or the Speaker of the House of Representatives; from the day of death until interment of an Associate Justice of the Supreme Court, a Secretary of an executive or military department, a former Vice-President, or the Governor of a state, territory, or possession; and on the day of death and the following day for a Member of Congress. The flag shall be flown at half-staff on Peace Officers Memorial Day, unless that day is also Armed Forces Day. As used in this subsection —

- (1) The term “half-staff” means the position of the flag when it is one-half the distance between the top and bottom of the staff;
 - (2) the term “executive or military department” means any agency listed under Sections 101 and 102 of Title 5, United States Code; and
 - (3) the term “Member of Congress” means a Senator, a Representative, a Delegate, or the Resident Commissioner from Puerto Rico.
- (n) When the flag is used to cover a casket, it should be so placed that the union is at the head and over the left shoulder. The flag should not be lowered into the grave or allowed to touch the ground.
 - (o) When the flag is suspended across a corridor or lobby in a building with only one main entrance, it should be suspended vertically with the union of the flag to the observer’s left upon entering. If the building has more than one main entrance, the flag should be suspended vertically near the center of the corridor or lobby with the union to the north, when entrances are to the east and west or to the east when entrances are to the north and south. If there are entrances in more than two directions, the union should be to the east.

§ 8. Respect for Flag.

No disrespect should be shown to the flag of the United States of America; the flag should not be dipped to any person or thing. Regimental colors, state flags, and organization or institutional flags are to be dipped as a mark of honor.

- (a) The flag should never be displayed with union down, except as a signal of dire distress in instances of extreme danger to life or property.
- (b) The flag should never touch anything beneath it, such as the ground, the floor, water, or merchandise.
- (c) The flag should never be carried flat or horizontally, but always aloft and free.
- (d) The flag should never be used as wearing apparel, bedding, or drapery. It should never be festooned, drawn back, nor up, in folds, but always allowed to fall free. Bunting of blue, white, and red, always arranged with the blue above,

the white in the middle, and the red below, should be used for covering a speaker's desk, draping in front of the platform, and for a decoration in general.

- (e) The flag should never be fastened, displayed, used, or stored in such a manner as to permit it to be easily torn, soiled, or damaged in any way.
- (f) The flag should never be used as a covering for a ceiling.
- (g) The flag should never have placed upon it, nor on any part of it, nor attached to it any mark, insignia, letter, word, figure, design, picture, or drawing of any nature.
- (h) The flag should never be used as a receptacle for receiving, holding, carrying, or delivering anything.
- (i) The flag should never be used for advertising purposes in any manner whatsoever. It should not be embroidered on such articles as cushions or handkerchiefs and the like, printed or otherwise impressed on paper napkins or boxes or anything that is designed for temporary use and discard. Advertising signs should not be fastened to a staff or halyard from which the flag is flown.
- (j) No part of the flag should ever be used as a costume or athletic uniform. However, a flag patch may be affixed to the uniform of military personnel, firemen, policemen, and members of patriotic organizations. The flag represents a living country and is itself considered a living thing. Therefore, the lapel flag pin being a replica, should be worn on the left lapel near the heart.
- (k) The flag, when it is in such condition that it is no longer a fitting emblem for display, should be destroyed in a dignified way, preferably by burning.

§ 9. Conduct During Hoisting, Lowering or Passing of Flag.

During the ceremony of hoisting or lowering the flag or when the flag is passing in a parade or in review, all persons present in uniform should render the military salute. Members of the Armed Forces and veterans who are present but not in uniform may render the military salute. All other persons present should face the flag and stand at attention with the right hand over the heart, or if applicable, remove their headdress with their right hand and hold it at the left shoulder, the hand being over the heart. Citizens of other countries present should stand at attention. All such conduct toward the flag in a moving column should be rendered at the moment the flag passes.

§ 10. Modification of Rules and Customs by President.

Any rule or custom pertaining to the display of the flag of the United States of America, set forth herein, may be altered, modified, or repealed, or additional rules with respect thereto may be prescribed, by the Commander-in-Chief of the Armed Forces of the United States, whenever he deems it to be appropriate or desirable; and any such alteration or additional rule shall be set forth in a proclamation.

Title 36 United States Code:

§ 301. National Anthem.

- (a) Designation. — The composition consisting of the words and music known as the Star-Spangled Banner is the national anthem.
- (b) Conduct During Playing. — During a rendition of the national anthem —
 - (1) when the flag is displayed —
 - (A) all present except those in uniform should stand at attention facing the flag with the right hand over the heart;
 - (B) men not in uniform should remove their headdress with their right hand and hold the headdress at the left shoulder, the hand being over the heart; and
 - (C) individuals in uniform should give the military salute at the first note of the anthem and maintain that position until the last note.
 - (2) When the flag is not displayed, all present should face toward the music and act in the same manner they would if the flag were displayed.

Frequently Asked Questions on Flag Display, Use, and Associated Matters

Pledge of Allegiance

The Pledge of Allegiance is set forth in 4 U.S.C. § 4. In 1954, Congress added to the “Pledge of Allegiance” the phrase “under God” after “nation”.¹⁶ Questions about the “Pledge of Allegiance” usually involve practices and requirements of local and state statutes mandating participation in the recitation of the “Pledge” in some manner (e.g., flag salute and pledge, standing quietly, standing at attention) in schools. Provisions involving compulsory participation in “Pledge” activities are usually attacked as violations of the free speech clause of the First Amendment or the free exercise of religion clause.

In 1943, the Supreme Court held that a state-required compulsory flag salute-Pledge of Allegiance violated the First Amendment rights of members of the Jehovah’s Witnesses religious group.¹⁷ In 2002, a three-judge panel of the Ninth Circuit had held both the 1954 federal statute adding the words “under God” to the Pledge of Allegiance and a California school district policy requiring teachers to lead willing school children in reciting the pledge each school day to violate the

¹⁶ P.L. 396, 83rd Cong., 68 Stat. 249.

¹⁷ See, *West Virginia Board of Education v. Barnett*, 319 U.S. 624 (1943).

Establishment Clause of the First Amendment.¹⁸ A subsequent modification eliminated the holding regarding the federal statute but retained the ruling holding that the California statute coerces children into participating in a religious exercise.¹⁹ The Supreme Court, on Flag Day 2004, reversed the Ninth Circuit, finding that *Newdow* lacked standing to challenge the school district's policy.²⁰

Nature of Codification of Customs and Rules

The Flag Code is a codification of customs and rules established for the use of certain civilians and civilian groups. No penalty or punishment is specified in the Flag Code for display of the flag of the United States in a manner other than as suggested. Cases which have construed the former 36 U.S.C. § 175²¹ have concluded that the Flag Code does not proscribe conduct, but is merely declaratory and advisory.²²

Display of the Flag 24 Hours a Day

There is no absolute prohibition in federal law on flying the flag twenty-four hours a day. The Flag Code states:

It is the universal custom to display the flag only from sunrise to sunset on buildings and on stationary flagstaffs in the open. However, when a patriotic effect is desired, the flag may be displayed 24 hours a day if properly illuminated during hours of darkness.²³

There are eight sites in the United States where the flag is flown day and night under specific legal authority: Fort McHenry National Monument, Baltimore, Maryland;²⁴ Flag House Square, Baltimore, Maryland;²⁵ the United States Marine Corps Iwo Jima Memorial, Arlington, Virginia;²⁶ Lexington, Massachusetts;²⁷ the

¹⁸ *Newdow v. U.S.*, 292 F.3d 597 (9th Cir. 2002). For a full discussion of this case, see CRS Report RS21250, *The Constitutionality of Including the Phrase "Under God" in the Pledge of Allegiance*.

¹⁹ *Newdow v. U.S. Congress*, 328 F.3d 746 (9th Cir. 2003).

²⁰ *Elk Grove Unified School District v. Newdow*, 542 U.S.1 (2004).

²¹ Now codified at 4 U.S.C. § 7.

²² See e.g., *Homes v. Wallace*, 407 F. Supp. 493 (M.D. Ala.), aff'd without published opinion, 540 F.2d 1083 (5th Cir. 1976); and *State of Delaware ex. rel. Trader v. Hodsdon*, 265 F. Supp. 308 (D. Del. 1967); see also *N.A.A.C.P. v. Hunt*, 891 F.2d 1555 (11th Cir. 1990).

²³ 4 U.S.C. § 6(a).

²⁴ Proclamation No. 2795, July 2, 1948, 62 Stat. 1526.

²⁵ P.L. 319, 83rd Cong., 68 Stat. 35.

²⁶ Proclamation No. 3418, June 12, 1961, 75 Stat. 1068.

²⁷ P.L. 89-355, 79 Stat. 1294.

White House;²⁸ the Washington Monument;²⁹ United States Customs ports of entry;³⁰ and Valley Forge State Park, Pennsylvania.³¹ The reports that accompanied these official acts indicate that the specific authority was intended only as a form of tribute to certain historic sites rather than as exceptions to the general rule of the Code.

As a matter of custom, and without specific statutory or official authorization, the flag is flown at night at many other sites, including the United States Capitol. It would seem that display of the flag in a respectful manner with appropriate lighting does not violate the spirit of the Flag Code since the dignity accorded to the flag is preserved by lighting that prevents its being enveloped in darkness.

Flying the Flag During Inclement Weather

The Flag Code states:

The flag should not be displayed on days when the weather is inclement, except when an all weather flag is displayed.³²

The language of this section reflects the now-popular use of flags made of synthetic fabrics that can withstand unfavorable weather conditions. It is not considered disrespectful to fly such a flag even during prolonged periods of inclement weather. However, since the section speaks in terms of “days when the weather is inclement,” it apparently does not contemplate that on an otherwise fair day, the flag should be lowered during brief periods of precipitation.

Flying the Flag at Half-Staff

The Flag Code sets out detailed instructions on flying the flag at half-staff on Memorial Day and as a mark of respect to the memory of certain recently deceased public officials.³³ This section embodies the substance of Presidential Proclamation No. 3044,³⁴ entitled “Display of Flag at Half-Staff Upon Death of Certain Officials and Former Officials.”

The section provides that the President shall order the flag flown at half-staff for stipulated periods “upon the death of principal figures of the United States Government and the Governor of a state, territory, or possession.” After the death of other officials or foreign dignitaries, the flag may be flown at half-staff according to Presidential instructions or in accordance with recognized custom not inconsistent with law. In addition, the Governor of a state, territory, or possession, or the Mayor

²⁸ Proclamation No. 4000, Sept. 4, 1970, 84 Stat. 2243.

²⁹ Proclamation No. 4064, July 10, 1971, 85 Stat. 916.

³⁰ Proclamation No. 4131, May 9, 1972, 86 Stat. 1633.

³¹ P.L. 94-53, 89 Stat. 259.

³² 4 U.S.C. § 6(c).

³³ 4 U.S.C. § 7(m).

³⁴ March 1, 1954, 68 Stat. C32.

of the District of Columbia, may direct that the national flag be flown at half-staff, in the event of the death of a present or former official of the respective government or in the event of the death of a member of the Armed Forces from that jurisdiction.³⁵

Presidents also have ordered the flag to be flown at half-staff on the death of leading citizens, not covered by law, as a mark of official tribute to their service to the United States. Martin Luther King, Jr. is among those who have been so honored.

Again, the provisions of the Flag Code on flying the flag at half-staff are, like all the Code's provisions, a guide only. They do not apply, as a matter of law, to the display of the flag at half-staff by private individuals and organizations. No federal restrictions or court decisions are known that limit such an individual's lowering his own flag or that make such display alone a form of desecration.

Ornaments on Flag Staffs, Fringes on Flag

The Flag Code is silent as to ornaments (finials) for flagstaffs. We know of no law or regulation which restricts the use of a finial on the staff. The eagle finial is used not only by the President, the Vice-President, and many other federal agencies, but also by many civilian organizations and private citizens. The selection of the type finial used is a matter of preference of the individual or organization.

The placing of a fringe on the flag is optional with the person or organization, and no Act of Congress or Executive Order either requires or prohibits the practice. Fringe is used on indoor flags only, as fringe on flags used outdoors would deteriorate rapidly. The fringe on a flag is considered an "honorable enrichment only" and its official use by the Army dates from 1895. A 1925 Attorney General's Opinion states:

The fringe does not appear to be regarded as an integral part of the flag, and its presence cannot be said to constitute an unauthorized addition to the design prescribed by statute. An external fringe is to be distinguished from letters, words, or emblematic designs printed or superimposed upon the body of the flag itself. Under the law, such additions might be open to objection as unauthorized; but the same is not necessarily true of the fringe.³⁶

Destruction of Worn Flags

The Flag Code states:

³⁵ In 2007, P.L. 110-41, added the Mayor of the District of Columbia to this provision and authorized the Governors and the Mayor to issue proclamations to lower the flag to half-staff in honor of members of the Armed Forces from their jurisdiction.

³⁶ 34 Op. Atty. Gen. 483.

The flag, when it is in such condition that it is no longer a fitting emblem for display, should be destroyed in a dignified way, preferably by burning.³⁷

The act is silent on procedures for burning a flag. It would seem that any procedure which is in good taste and shows no disrespect to the flag would be appropriate. The Flag Protection Act of 1989,³⁸ struck down albeit on grounds unrelated to this specific point,³⁹ prohibited *inter alia* “knowingly” burning of a flag of the United States, but excepted from prohibition “any conduct consisting of disposal of a flag when it has become worn or soiled.”

Display of United States Flag with Flags of Other Nations or of States

The Flag Code sets out rules for position and manner of display of the flag in 4 U.S.C. § 7. The question as to the propriety of flying the flag of another nation at an equal level with that of the flag of the U.S. is not clear from the face of the statute. Section 7 contains two subsections on point and these provisions appear to be contradictory. Subsection 7(c) states:

- (c) No other flag or pennant should be placed above or, if on the same level, to the right of the flag of the United States of America, except during church services conducted by naval chaplains at sea, when the church pennant may be flown above the flag during church services for the personnel of the Navy. No person shall display the flag of the United Nations or any other national or international flag equal, above, or in a position of superior prominence or honor to or in place of the flag of the United States or any Territory or possession thereof: Provided, That nothing in this section shall make unlawful the continuance of the practice heretofore followed of displaying the flag of the United Nations in a position of superior prominence or honor, and other national flags in positions of equal prominence or honor, with that of the flag of the United States at the headquarters of the United Nations.⁴⁰

Subsection 7(g) states:

- (g) When flags of two or more nations are displayed, they are to be flown from separate staffs of the same height. The flags should be of approximately equal size. International usage forbids the display of the flag of one nation above that of another nation in time of peace.⁴¹

³⁷ 4 U.S.C. § 8(k).

³⁸ P.L. 101-131.

³⁹ See, *United States v. Eichman*, 496 U.S. 310 (1990).

⁴⁰ 4 U.S.C. § 7(c).

⁴¹ 4 U.S.C. § 7(g).

The wording of § 7(g) is identical to that of the original Flag Code enacted in 1942.⁴² The second sentence of § 7(c) prohibiting flying international flags equal in height to the flag of the United States was not in the original Flag Code. This provision was added in 1953.⁴³ The legislative history of this amendment clearly states that its purpose was to “make it an offense against the United States to display the flag of the United Nations or any other national or international flag equal to, above, or in a position of superior prominence or honor to, or in place of, the flag of the United States at any place within the United States or any possession or territory thereof,...”⁴⁴ The only exception recognized is at the headquarters of the United Nations.

When a statute contains apparently contradictory provisions, the rules of statutory construction first mandate an attempt to interpret the provisions so both can be given effect. If this proves futile, the usual rule is to give effect to the latest in time. The reasoning is that this represents the most recent statement of the will of the legislature. Following this second rule of construction would lead to the conclusion that flying a flag of another nation at the same height as the flag of the United States may not be proper etiquette under the Federal Flag Code, but this creates no right of action in private individuals.⁴⁵

When the United States flag is displayed with the flags of states of the union or municipalities and not with the flags of other nations, the federal flag, which represents all states, should be flown above and at the center of the other flags.⁴⁶

Where there is only one flag pole, the federal flag should be displayed above state or municipal flags.⁴⁷

Use of the Flag in Jewelry, Commercial Products, Wearing Apparel, and Advertising

The Flag Code addresses the impropriety of using the flag as an article of personal adornment, a design on items of temporary use, and item of clothing.⁴⁸ The evident purpose of these suggested restraints is to limit the commercial or common usage of the flag and, thus, maintain its dignity. The 1976 amendments to the Code recognized the wearing of a flag patch or pin on the left side (near the heart) of uniforms of military personnel, firemen, policemen, and members of patriotic

⁴² P.L. 623, § 3(g), 77th Cong., 56 Stat. 377, 378.

⁴³ P.L. 107, 83rd Cong., 67 Stat. 142.

⁴⁴ S. Rept No. 258, 83rd Cong., 1st Sess. (1953).

⁴⁵ See, for example, *Holmes v. Wallace*, 407 F. Supp. 493 (M.D. Ala. 1976), *aff'd* without op., 540 F.2d 1083 (5th Cir. 1976).

⁴⁶ 4 U.S.C. § 7(e).

⁴⁷ 4 U.S.C. § 7(f).

⁴⁸ 4 U.S.C. § 8(i) & (j).

organizations.⁴⁹ The Code also states that the flag should never be used for advertising purposes in any manner whatsoever.⁵⁰

While wearing the colors may be in poor taste and offensive to many, it is important to remember that the Flag Code is intended as a guide to be followed on a purely voluntary basis to insure proper respect for the flag. It is, at least, questionable whether statutes placing civil or criminal penalties on the wearing of clothing bearing or resembling a flag could be constitutionally enforced in light of Supreme Court decisions in the area of flag desecration.⁵¹

In the past, the Supreme Court has held that states may restrict use of pictures of the flag on commercial products.⁵² There is a federal criminal prohibition on the use of the flag for advertising purposes in the District of Columbia.⁵³ While commercial speech does not receive the full protection of the First Amendment,⁵⁴ the status of these statutes and cases can not be taken for granted in light of *Eichman* and *Johnson*.

Restrictions on Size and Proportions of the Flag

Questions on size and dimensions usually arise in the context of the display of huge flags. The Flag Code is silent on recommendations for proper flag size and dimensions. Regulations governing size and dimensions and other requirements for flags authorized for federal executive agencies can be found in Executive Order No. 10834.⁵⁵ These regulations provide that the length of the flag should be 1.9 times the width.

Restrictions on Display of the Flag by Real Estate Associations

The Freedom to Display the American Flag Act of 2005⁵⁶ prohibits a condominium, cooperative, or real estate management association from adopting or enforcing any policy or agreement that would restrict or prevent a member of the association from displaying the flag in accordance with the Federal Flag Code on residential property to which the member has a separate ownership interest.

⁴⁹ P.L. 94-344, § 1(16).

⁵⁰ 4 U.S.C. § 8(i).

⁵¹ See, *United States v. Eichman*, 496 U.S. 310 (1990) and *Texas v. Johnson*, 491 U.S. 397 (1989).

⁵² See, e.g., *Halter v. Nebraska*, 205 U.S. 34 (1907).

⁵³ 4 U.S.C. § 3.

⁵⁴ See, e.g., *Central Hudson Gas and Electric Co. V. PSC*, 447 U.S. 557 (1980).

⁵⁵ Aug. 21, 1959, 29 F.R. 6865; see 4 U.S.C. §§ 1-2.

⁵⁶ P.L. 109-243.