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

CERTIFICATION

The Annual Financial Statements (Report F-196) for Tacoma School District No. 010 of Pierce County for the fiscal year ended August 31, 2014, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 178 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB circular A-87 and all costs are properly allocable to federal awards.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2013-August 31, 2014

Approved: Patricia A. Leat — School District Superintendent or Authorized Official — 11-10-14 Date

Reviewed: Janet Mena — ESD Superintendent or Authorized Official — 11-12-14 Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	335,803,019.13	1,991,011.63	33,541,878.76	21,669,404.36	569,378.98	0.00	393,574,692.86
Total Expenditures	336,884,412.39	2,018,381.47	31,409,428.50	56,682,916.66	722,169.28	0.00	427,717,308.30
Other Financing Uses	0.00		0.00	1,500,000.00	0.00		1,500,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,081,393.26	-27,369.84	2,132,450.26	-36,513,512.30	-152,790.30	0.00	-35,642,615.44
Beginning Total Fund Balance	33,608,933.52	1,962,809.93	7,241,697.45	111,894,152.45	3,341,326.14	0.00	158,048,919.49
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	32,527,540.26	1,935,440.09	9,374,147.71	75,380,640.15	3,188,535.84	0.00	122,406,304.05

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E.S.D. 121 | F-196 Annual Financial Statements

COUNTY: 27 Pierce | Fiscal Year 2013-2014

ANNUAL FINANCIAL STATEMENTS

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E.S.D. 121

COUNTY: 27 Pierce

Balance Sheet

Governmental Funds

August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,085,551.43	225,235.03	174,099.82	1,394,349.34	2,519.26	0.00	3,881,754.88
Minus Warrants Outstanding	-1,983,044.30	-7,072.58	0.00	-392,479.54	0.00	0.00	-2,382,596.42
Taxes Receivable	41,136,591.12		17,938,774.43	8,026,480.15	0.00		67,101,845.70
Due From Other Funds	347,910.12	4,215.00	0.00	296.01	0.00	0.00	352,421.13
Due From Other Governmental Units	3,530,675.23	200.00	0.00	0.00	0.00	0.00	3,530,875.23
Accounts Receivable	398,961.61	10,862.76	0.00	0.00	0.00	0.00	409,824.37
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	255.57	9.76	47.89	3,147,790.08	16.58	0.00	3,148,119.88
Inventory	3,078,747.13	49,225.92					3,127,973.05
Prepaid Items	1,280,473.76	8,838.60		0.00	0.00	0.00	1,289,312.36
Investments	48,787,000.00	1,875,000.00	9,200,000.00	78,295,000.00	3,186,000.00	0.00	141,343,000.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	**98,663,121.67**	**2,166,514.49**	**27,312,922.14**	**90,471,436.04**	**3,188,535.84**	**0.00**	**221,802,530.18**
LIABILITIES:							
Accounts Payable	9,212,068.47	93,565.90	0.00	6,723,796.25	0.00	0.00	16,029,430.62
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	7,918,981.72	972.24		-3,934.70			7,916,019.26
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	3,136,014.05	0.00		0.00			3,136,014.05
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	3,912,643.86						3,912,643.86
Due To Other Funds	4,511.01	3,455.93	0.00	344,454.19	0.00	0.00	352,421.13

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E.S.D. 121 | Balance Sheet

COUNTY: 27 Pierce | Governmental Funds

August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	101,691.74	0.00		0.00			101,691.74
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	**24,285,910.85**	**97,994.07**	**0.00**	**7,064,315.74**	**0.00**	**0.00**	**31,448,220.66**
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	713,079.44	133,080.33	0.00	0.00	0.00	0.00	846,159.77
Unavailable Revenue - Taxes Receivable	41,136,591.12		17,938,774.43	8,026,480.15	0.00		67,101,845.70
TOTAL DEFERRED INFLOWS OF RESOURCES	**41,849,670.56**	**133,080.33**	**17,938,774.43**	**8,026,480.15**	**0.00**	**0.00**	**67,948,005.47**
FUND BALANCE:							
Nonspendable Fund Balance	4,359,220.89	58,064.52	0.00	0.00	0.00	0.00	4,417,285.41
Restricted Fund Balance	859,610.60	1,874,834.57	9,374,147.71	48,002,437.15	3,188,535.84	0.00	63,299,565.87
Committed Fund Balance	13,138,279.00	0.00	0.00	27,378,203.00	0.00	0.00	40,516,482.00
Assigned Fund Balance	14,170,429.77	2,541.00	0.00	0.00	0.00	0.00	14,172,970.77
Unassigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	**32,527,540.26**	**1,935,440.09**	**9,374,147.71**	**75,380,640.15**	**3,188,535.84**	**0.00**	**122,406,304.05**
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	**98,663,121.67**	**2,166,514.49**	**27,312,922.14**	**90,471,436.04**	**3,188,535.84**	**0.00**	**221,802,530.18**

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E.S.D. 121 | Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce | Governmental Funds

For the Year Ended August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	89,076,468.97	1,991,011.63	33,541,878.76	18,314,090.08	3,119.09		142,926,568.53
State	206,856,310.94		0.00	3,086,637.07	566,259.89		210,509,207.90
Federal	34,706,199.28		0.00	0.00	0.00		34,706,199.28
Federal Stimulus	146,032.62						146,032.62
Other	3,449,380.22			206,370.45	0.00	0.00	3,655,750.67
TOTAL REVENUES	**334,234,392.03**	**1,991,011.63**	**33,541,878.76**	**21,607,097.60**	**569,378.98**	**0.00**	**391,943,759.00**
EXPENDITURES:							
CURRENT:							
Regular Instruction	174,589,138.81						174,589,138.81
Federal Stimulus	154,555.18						154,555.18
Special Education	43,958,775.36						43,958,775.36
Vocational Education	10,672,452.86						10,672,452.86
Skill Center	4,165.00						4,165.00
Compensatory Programs	29,643,976.44						29,643,976.44
Other Instructional Programs	5,225,905.49						5,225,905.49
Community Services	517,033.45						517,033.45
Support Services	70,421,554.86						70,421,554.86
Student Activities/Other		2,018,381.47				0.00	2,018,381.47
CAPITAL OUTLAY:							
Sites				19,114,177.87			19,114,177.87
Building				24,782,012.78			24,782,012.78
Equipment				7,790,465.82			7,790,465.82
Instructional Technology				4,728,207.30			4,728,207.30
Energy				0.00			0.00
Transportation Equipment					722,169.28		722,169.28
Sales and Lease				185,881.56			185,881.56
Other	1,653,062.64						1,653,062.64
DEBT SERVICE:							
Principal	36,521.60		19,595,000.00	0.00	0.00		19,631,521.60
Interest and Other Charges	7,270.70		11,814,428.50	0.00	0.00		11,821,699.20
Bond/Levy Issuance				82,171.33	0.00		82,171.33
TOTAL EXPENDITURES	**336,884,412.39**	**2,018,381.47**	**31,409,428.50**	**56,682,916.66**	**722,169.28**	**0.00**	**427,717,308.30**

E.S.D. 121 Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce Governmental Funds

For the Year Ended August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-2,650,020.36	-27,369.84	2,132,450.26	-35,075,819.06	-152,790.30	0.00	-35,773,549.30
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	1,500,000.00		0.00	0.00	0.00		1,500,000.00
Transfers Out (GL 536)	0.00		0.00	-1,500,000.00	0.00	0.00	-1,500,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	68,627.10		0.00	62,306.76	0.00		130,933.86
TOTAL OTHER FINANCING SOURCES (USES)	**1,568,627.10**		**0.00**	**-1,437,693.24**	**0.00**	**0.00**	130,933.86
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,081,393.26	-27,369.84	2,132,450.26	-36,513,512.30	-152,790.30	0.00	-35,642,615.44
BEGINNING TOTAL FUND BALANCE	**33,608,933.52**	**1,962,809.93**	**7,241,697.45**	**111,894,152.45**	**3,341,326.14**	**0.00**	**158,048,919.49**
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	**32,527,540.26**	**1,935,440.09**	**9,374,147.71**	**75,380,640.15**	**3,188,535.84**	**0.00**	**122,406,304.05**

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E.S.D. 121

COUNTY: 27 Pierce

Tacoma School District No. 010

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2014

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	87,280,777.00	89,076,468.97	1,795,691.97
State	205,558,295.00	206,856,310.94	1,298,015.94
Federal	35,855,217.00	34,706,199.28	-1,149,017.72
Federal Stimulus	0.00	146,032.62	146,032.62
Other	2,569,450.00	3,449,380.22	879,930.22
TOTAL REVENUES	**331,263,739.00**	**334,234,392.03**	**2,970,653.03**
EXPENDITURES			
CURRENT:			
Regular Instruction	182,074,288.00	174,589,138.81	7,485,149.19
Federal Stimulus	0.00	154,555.18	-154,555.18
Special Education	44,012,875.00	43,958,775.36	54,099.64
Vocational Education	9,990,730.00	10,672,452.86	-681,722.86
Skill Center	0.00	4,165.00	-4,165.00
Compensatory Programs	28,711,018.00	29,643,976.44	-932,958.44
Other Instructional Programs	8,272,810.00	5,225,905.49	3,046,904.51
Community Services	414,311.00	517,033.45	-102,722.45
Support Services	69,266,223.00	70,421,554.86	-1,155,331.86
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	868,498.00	1,653,062.64	-784,564.64
DEBT SERVICE:			
Principal	0.00	36,521.60	-36,521.60
Interest and Other Charges	0.00	7,270.70	-7,270.70
TOTAL EXPENDITURES	**343,610,753.00**	**336,884,412.39**	**6,726,340.61**
REVENUES OVER (UNDER) EXPENDITURES	-12,347,014.00	-2,650,020.36	9,696,993.64

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	1,500,000.00	1,500,000.00	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	68,627.10	68,627.10
TOTAL OTHER FINANCING SOURCES (USES)	1,500,000.00	1,568,627.10	68,627.10
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-10,847,014.00	-1,081,393.26	9,765,620.74
BEGINNING TOTAL FUND BALANCE	34,213,885.00	33,608,933.52	-604,951.48
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	23,366,871.00	32,527,540.26	9,160,669.26

E.S.D. 121

COUNTY: 27 Pierce

Budgetary Comparison Schedule

Associated Student Body Fund

For The Year Ended August 31, 2014

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,569,431.00	1,991,011.63	-2,578,419.37
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	**4,569,431.00**	**1,991,011.63**	**-2,578,419.37**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	4,325,941.00	2,018,381.47	2,307,559.53
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	**4,325,941.00**	**2,018,381.47**	**2,307,559.53**
REVENUES OVER (UNDER) EXPENDITURES	243,490.00	-27,369.84	-270,859.84

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	243,490.00	-27,369.84	-270,859.84
BEGINNING TOTAL FUND BALANCE	1,621,283.00	1,962,809.93	341,526.93
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,864,773.00	1,935,440.09	70,667.09

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E.S.D. 121

COUNTY: 27 Pierce

Tacoma School District No. 010

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2014

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	30,624,000.00	33,541,878.76	2,917,878.76
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	**30,624,000.00**	**33,541,878.76**	**2,917,878.76**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	19,595,000.00	19,595,000.00	0.00
Interest and Other Charges	12,213,526.00	11,814,428.50	399,097.50
TOTAL EXPENDITURES	**31,808,526.00**	**31,409,428.50**	**399,097.50**
REVENUES OVER (UNDER) EXPENDITURES	-1,184,526.00	2,132,450.26	3,316,976.26

E.S.D. 121

COUNTY: 27 Pierce

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2014

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,184,526.00	2,132,450.26	3,316,976.26
BEGINNING TOTAL FUND BALANCE	7,500,000.00	7,241,697.45	-258,302.55
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	6,315,474.00	9,374,147.71	3,058,673.71

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E.S.D. 121

COUNTY: 27 Pierce

Tacoma School District No. 010

Budgetary Comparison Schedule

Capital Projects Fund

For The Year Ended August 31, 2014

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	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	18,518,826.00	18,314,090.08	-204,735.92
State	3,700,000.00	3,086,637.07	-613,362.93
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	206,370.45	206,370.45
TOTAL REVENUES	**22,218,826.00**	**21,607,097.60**	**-611,728.40**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	4,610,000.00	19,114,177.87	-14,504,177.87
Building	39,813,688.00	24,782,012.78	15,031,675.22
Equipment	15,076,312.00	7,790,465.82	7,285,846.18
Instructional Technology	0.00	4,728,207.30	-4,728,207.30
Energy	0.00	0.00	0.00
Sales and Lease	0.00	185,881.56	-185,881.56
Transportation Equipment			
Other			

E.S.D. 121

COUNTY: 27 Pierce

Budgetary Comparison Schedule

Capital Projects Fund

For The Year Ended August 31, 2014

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	82,171.33	82,171.33
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	59,500,000.00	56,682,916.66	2,817,083.34
REVENUES OVER (UNDER) EXPENDITURES	-37,281,174.00	-35,075,819.06	2,205,354.94
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)	-1,500,000.00	-1,500,000.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	62,306.76	62,306.76
TOTAL OTHER FINANCING SOURCES (USES)	-1,500,000.00	-1,437,693.24	62,306.76
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-38,781,174.00	-36,513,512.30	2,267,661.70
BEGINNING TOTAL FUND BALANCE	113,094,051.00	111,894,152.45	-1,199,898.55
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	74,312,877.00	75,380,640.15	1,067,763.15

REPORT F196 | Tacoma School District No. 010 | RUN: 11/6/2014 2:51:16 PM

E.S.D. 121 | Budgetary Comparison Schedule

COUNTY: 27 Pierce | Transportation Vehicle Fund

For The Year Ended August 31, 2014

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,000.00	3,119.09	-1,880.91
State	525,000.00	566,259.89	41,259.89
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	**530,000.00**	**569,378.98**	**39,378.98**
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	1,100,000.00	722,169.28	377,830.72
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	**1,100,000.00**	**722,169.28**	**377,830.72**

E.S.D. 121

COUNTY: 27 Pierce

Budgetary Comparison Schedule

Transportation Vehicle Fund

For The Year Ended August 31, 2014

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-570,000.00	-152,790.30	417,209.70
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	10,000.00	0.00	-10,000.00
TOTAL OTHER FINANCING SOURCES (USES)	10,000.00	0.00	-10,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-560,000.00	-152,790.30	407,209.70
BEGINNING TOTAL FUND BALANCE	3,333,000.00	3,341,326.14	8,326.14
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,773,000.00	3,188,535.84	415,535.84

REPORT F196

E.S.D. 121

COUNTY: 27 Pierce

Tacoma School District No. 010

Statement Of Fiduciary Net Position

Fiduciary Funds

August 31, 2014

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ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	62,660.92	0.00
Cash On Deposit with Cty Treas	20,521.46	0.00
Minus Warrants Outstanding	-348.89	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	16,309.49	0.00
Accrued Interest Receivable	0.00	0.00
Investments	309,000.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	1,097.16	
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	**409,240.14**	**0.00**
LIABILITIES:		
Accounts Payable	28,871.84	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	**28,871.84**	**0.00**
NET POSITION:		
Held in trust for:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	380,368.30	0.00
Held In Trust For Private Purposes	0.00	
Assigned to Fund Purposes	0.00	0.00
Held In Trust For Pension And Other Employee Benefits		0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET POSITION	**380,368.30**	**0.00**

REPORT F196 | Tacoma School District No. 010 | RUN: 11/6/2014 2:51:19 PM

E.S.D. 121

COUNTY: 27 Pierce

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended August 31, 2014

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	205,270.60	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	**205,270.60**	**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	**205,270.60**	**0.00**
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	330.19	0.00
Scholarships	53,621.95	
Other	103,648.87	0.00
TOTAL DEDUCTIONS	**157,601.01**	**0.00**
Net Increase (Decrease)	47,669.59	0.00
Net Position--Beginning	332,698.71	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	**380,368.30**	**0.00**

REPORT F196 | Tacoma School District No. 010 | RUN: 11/6/2014 2:51:20 PM

E.S.D. 121 | Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 27 Pierce | For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	109,566.00	0.00	36,521.00	73,045.00	36,521.00
Non-Cancellable Operating Leases	830,892.00	0.00	192,840.00	638,052.00	198,624.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	19,892,090.00	2,692,202.00	1,754,600.00	20,829,692.00	1,701,561.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	20,832,548.00	2,692,202.00	1,983,961.00	21,540,789.00	1,936,706.00

REPORT F196 | Tacoma School District No. 010 | RUN: 11/6/2014 2:51:21 PM

E.S.D. 121 | Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 27 Pierce | For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Voted Debt					
Voted Bonds	319,900,000.00	0.00	19,595,000.00	300,305,000.00	117,220,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	319,900,000.00	0.00	19,595,000.00	300,305,000.00	117,220,000.00

REPORT F196 | Tacoma School District No. 010 | RUN: 11/6/2014 2:51:22 PM

E.S.D. 121 | Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 27 Pierce | For the Year Ended August 31, 2014

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

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E.S.D. 121

COUNTY: 27 Pierce

Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

For the Year Ended August 31, 2014

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

E.S.D. 121 | Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce | For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	82,356,830.72	33,534,563.96	18,116,612.25	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	0.00	0.00	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	**82,356,830.72**	**33,534,563.96**	**18,116,612.25**	**0.00**
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	1,055,315.42			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	3,460.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	639,573.03		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	32,544.12			
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	1,752,621.53			
2300 Investment Earnings	39,321.22	7,314.80	195,874.91	3,119.09
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	227,777.52		0.00	0.00
2600 Fines and Damages	36,482.94		0.00	0.00
2700 Rentals and Leases	685,757.74	0.00	0.00	0.00
2800 Insurance Recoveries	5,963.60		0.00	0.00
2900 Local Support Nontax, Unassigned	2,105,573.57	0.00	1,602.92	0.00
2910 E-Rate	135,247.56		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	**6,719,638.25**	**7,314.80**	**197,477.83**	**3,119.09**

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	149,879,855.94			
3121 Special Education - General Apportionment	6,019,057.01			
3300 Local Effort Assistance	7,762,071.88			
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	163,660,984.83	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	4,154.34		0.00	0.00
4121 Special Education	20,855,185.57			
4122 Special Education - Infants and Toddlers - State	989,873.22			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			3,086,637.07	
4155 Learning Assistance	7,951,225.72			
4156 State Institutions, Centers and Homes, Delinquent	524,973.60			
4158 Special and Pilot Programs	1,826,387.35			
4159 Juveniles in Adult Jails	93,081.76	0.00		
4165 Transitional Bilingual	2,494,421.18			
4174 Highly Capable	270,270.23			
4188 Day Care	0.00			
4198 School Food Service	286,698.09			
4199 Transportation - Operations	7,899,055.05			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
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			

	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				566,259.89
4000 TOTAL STATE, SPECIAL PURPOSE	43,195,326.11		3,086,637.07	566,259.89
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	314,001.79	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	10,109.31	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	24,254.53			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	23,659.41	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	372,025.04	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	19,000.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	146,032.62			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	7,004,827.03			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	257,693.35			
6140 Impact Aid-Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	8,381,918.91			
6152 Other Title, ESEA Fed	1,890,499.45			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	85,197.03			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	304,122.17			
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	119,734.75			
6198 School Food Services	9,965,876.48			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	10,305.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	5,031,900.88			
6262 Math and Science - Professional Development	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	135,261.96			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	62,222.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	281,822.24			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	783,792.99			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	34,480,206.86		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	1,967,203.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	5,000.00			
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	1,972,203.00		0.00	
REVENUES FROM OTHER ENTITITES				
8100 Governmental Entities	299,021.85		206,370.45	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	180,459.46			
8500 Nonfederal, ESD	997,695.91		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			

E.S.D. 121 Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITITES				
8000 TOTAL REVENUES FROM OTHER ENTITIES	1,477,177.22		206,370.45	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	62,306.76	
9300 Sale of Equipment	68,627.10		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		0.00		
9900 Transfers	1,500,000.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	1,568,627.10	0.00	62,306.76	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	335,803,019.13	33,541,878.76	21,669,404.36	569,378.98

REPORT F196

E.S.D. 121

COUNTY: 27 Pierce

Tacoma School District No. 010

Program/Activity/Object Report

For the Year Ended August 31, 2014

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PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
01	Basic Education	175,007,353.65
02	ALE	352,599.86
11	Stim, Title I	.00
12	Stim, Schl Imprv	154,555.18
13	Federal Stimulus - SFSF and Education Jobs	.00
14	Stim, IDEA	.00
18	Stim, Compt Grants	.00
19	Stim, Other	.00
21	Sp Ed, Sup, St	36,351,841.29
22	Sp Ed, Infants + Toddlers, State	864,488.65
24	Sp Ed, Sup, Fed	6,741,360.14
25	Sp Ed, Infants + Toddlers, Federal	.00
26	Sp Ed, Inst, St	.00
29	Sp Ed, Oth, Fed	24,254.53
31	Voc, Basic, St	9,281,316.38
34	MidSchCar/Tec	1,214,750.36
38	Voc, Fed	248,886.24
39	Voc, Other	.00
45	Skil Cnt, Bas, St	4,165.00
46	Skill Cntr, Fed	.00
51	ESEA Disadvantaged, Fed	8,038,808.86
52	Other Title, ESEA, Fed	1,811,971.65
53	ESEA Migrant, Federal	.00
54	Read First, Fed	.00
55	LAP	7,334,501.65
56	St In, Ctr/Hm, D	501,407.45
57	St In, N/D, Fed	81,655.72
58	Sp/Plt Pgm, St	3,406,286.16
59	Inst. JAJ	88,829.20
61	Head Start, Fed	4,576,202.35
62	MS, Pro Dv, Fed	.00
64	LEP, Fed	298,158.44

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
11	Bd of Dir	1,676,999.94
12	Supt Off	549,285.00
13	Busns Off	3,488,495.34
14	HR	4,183,788.90
15	Pblc Rltn	962,687.66
21	Supv Inst	8,884,692.50
22	Lrn Resrc	5,087,367.68
23	Princ Off	22,291,759.14
24	Guid/Coun	7,739,368.56
25	Pupil M/S	3,496,712.90
26	Health	16,559,451.90
27	Teaching	180,664,675.12
28	Extracur	4,202,005.95
29	Pmt to SD	220,147.94
31	InstProDev	15,705,020.95
32	Inst Tech	797,000.95
41	Supervisn	853,048.06
42	Food	5,511,208.69
44	Operation	6,187,817.38
49	Transfers	-218,436.70
51	Supervisn	640,804.85
52	Operation	10,796,274.75
53	Maintnce	366,319.43
56	Insurance	.00
59	Transfers	-846,418.75
61	Supv Bldg	811,669.82
62	Grnd Mnt	1,807,754.65
63	Oper Bldg	13,418,747.32
64	Maintnce	4,003,561.59
65	Utilities	7,744,644.52
67	Bldg Secu	1,195,174.99
68	Insurance	10,103.38
72	Info Sys	7,040,205.31
73	Printing	261,808.13

OBJECT EXPENDITURE SUMMARY

NO.	OBJECT TITLE	AMOUNT
0	Debit Transfer	2,164,096.67
1	Credit Transfer	-2,164,096.67
2	Cert. Salaries	155,894,200.61
3	Class. Salaries	54,579,438.35
4	Employee Benefits	75,674,177.50
5	Supplies / Materials	15,578,480.75
7	Purchased Services	32,452,235.30
8	Travel	1,052,817.24
9	Capital Outlay	1,653,062.64
	TOTAL ALL OBJECTS	336,884,412.39

PROGRAM EXPENDITURE SUMMARY

NO.	PROGRAM TITLE	AMOUNT
65	Tran Biling, St	3,239,530.48
67	Ind Ed, Fd, JOM	.00
68	Ind Ed, Fd, ED	135,078.89
69	Comp, Othr	178,830.05
71	Traffic Safety	.00
73	Summer School	472,485.35
74	Highly Capable	297,497.96
75	Prof Dev, State	.00
76	Target Asst, Fed	.00
78	Yth Trg Pm, Fed	.00
79	Inst Pgm, Othr	4,455,922.18
81	Public Radio/TV	.00
86	Comm Schools	.00
88	Day Care	.00
89	Othr Comm Srv	517,033.45
97	Distwide Suppt	47,911,724.17
98	Schl Food Serv	12,333,637.43
99	Pupil Transp	10,959,279.67
	TOTAL ALL PROGRAMS	336,884,412.39

ACTIVITY EXPENDITURE SUMMARY

NO.	ACTIVITY TITLE	AMOUNT
74	Warehouse	595,598.46
75	Mtr Pool	.00
83	Interest	7,270.70
84	Principal	36,521.60
85	Debt Expn	.00
91	Publ Actv	151,273.78
	TOTAL ALL ACTIVITIES	336,884,412.39

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, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,840,852.97	30,501.19		1,615,582.60	1,014,375.19	748,252.00	127,674.99	192,652.24	52,037.77	59,776.99
22 Lrn Resrc	5,062,759.51	2,275.60		3,274,419.29	440,297.73	1,233,198.82	77,670.84	1,708.09	1,423.19	31,765.95
23 Princ Off	21,875,016.38	30,639.88		10,258,144.28	6,088,844.70	5,247,244.67	188,427.46	53,744.18	7,971.21	0.00
24 Guid/Coun	6,584,412.33	5,614.11		4,417,722.87	457,930.03	1,625,767.11	43,937.80	5,831.02	1,292.16	26,317.23
25 Pupil M/S	2,334,516.53	1,031.15		69,192.75	1,592,844.63	595,527.05	6,053.99	8,928.77	778.89	60,159.30
26 Health	4,132,908.37	5,259.95		2,529,461.78	541,172.74	943,582.51	34,070.09	72,379.44	332.76	6,649.10
27 Teaching	119,854,459.70	852,371.84		82,207,488.59	2,261,655.40	29,035,166.14	2,936,668.56	1,968,893.98	13,190.60	579,024.59
28 Extracur	4,163,741.94	435,989.31		1,992,419.41	943,658.28	543,983.65	58,074.29	186,541.21	2,239.55	836.24
31 InstProDev	6,921,702.18	8,759.75		4,260,067.49	63,682.40	892,138.62	138,687.95	1,358,028.35	194,052.32	6,285.30
32 Inst Tech	236,983.74	0.00			320.13	67.49	228,246.58	7,911.38	438.16	0.00
01 TOTAL	175,007,353.65	1,372,442.78		110,624,499.06	13,404,781.23	40,864,928.06	3,839,512.55	3,856,618.66	273,756.61	770,814.70

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	489.90	489.90		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	1,962.68	0.00		1,649.41	0.00	313.27	0.00	0.00	0.00	0.00
27 Teaching	350,147.28	0.00		223,137.90	0.00	53,737.89	177.49	73,094.00	0.00	0.00
02 TOTAL	**352,599.86**	**489.90**		**224,787.31**	**0.00**	**54,051.16**	**177.49**	**73,094.00**	**0.00**	**0.00**

E.S.D. 121

PROGRAM 12 - Federal Stimulus - School Improvement

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	2,196.51	0.00		0.00	1,709.89	486.62	0.00	0.00	0.00	0.00
27 Teaching	100,182.01	3,862.67		56,127.90	3,841.11	27,016.58	4,083.75	5,250.00	0.00	0.00
31 InstProDev	52,176.66	0.00		32,261.15	889.11	8,494.05	0.00	10,293.01	239.34	0.00
12 TOTAL	154,555.18	3,862.67		88,389.05	6,440.11	35,997.25	4,083.75	15,543.01	239.34	0.00

E.S.D. 121 PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 27 Pierce For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,839,056.10	12,892.27		844,236.42	460,820.38	416,918.94	21,367.49	46,405.69	23,423.83	12,991.08
22 Lrn Resrc	44.55	0.00		0.00	38.81	5.74	0.00	0.00	0.00	0.00
24 Guid/Coun	5,353.25	0.00		4,474.23	0.00	879.02	0.00	0.00	0.00	0.00
25 Pupil M/S	365,937.42	437.74		67.00	257,672.55	107,375.13	0.00	385.00	0.00	0.00
26 Health	11,662,460.60	3,457.36		6,736,313.67	542,543.93	2,493,497.49	240,306.68	1,622,435.63	20,957.20	2,948.64
27 Teaching	21,492,469.63	17,479.49		9,265,226.68	4,658,914.42	5,902,544.26	80,927.48	1,549,745.88	10,401.89	7,229.53
29 Pmt to SD	220,147.94							220,147.94		
31 InstProDev	762,070.14	104.90		462,984.54	118,114.38	112,911.23	2,081.51	51,838.43	14,035.15	0.00
32 Inst Tech	4,301.66	0.00			0.00	0.00	4,301.66	0.00	0.00	0.00
21 TOTAL	**36,351,841.29**	**34,371.76**		**17,313,302.54**	**6,038,104.47**	**9,034,131.81**	**348,984.82**	**3,490,958.57**	**68,818.07**	**23,169.25**

E.S.D. 121 PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 27 Pierce For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	133,890.64	0.00		77,055.00	23,862.32	32,411.49	0.00	0.00	561.83	0.00
26 Health	484,447.18	0.00		48,667.60	0.00	12,698.90	0.00	421,800.00	1,280.68	0.00
27 Teaching	243,306.90	0.00		26,895.49	131,590.69	62,513.90	94.56	17,500.00	4,712.26	0.00
31 InstProDev	2,843.93	0.00		1,566.69	803.61	473.63	0.00	0.00	0.00	0.00
22 TOTAL	**864,488.65**	**0.00**		**154,184.78**	**156,256.62**	**108,097.92**	**94.56**	**439,300.00**	**6,554.77**	**0.00**

E.S.D. 121 PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 27 Pierce For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	74.75	0.00		0.00	0.00	0.00	74.75	0.00	0.00	0.00
27 Teaching	6,611,043.27	0.00		3,529,918.35	1,149,327.61	1,931,286.46	510.85	0.00	0.00	0.00
31 InstProDev	130,242.12	0.00		85,606.16	22,917.89	21,718.07	0.00	0.00	0.00	0.00
24 TOTAL	**6,741,360.14**	**0.00**		**3,615,524.51**	**1,172,245.50**	**1,953,004.53**	**585.60**	**0.00**	**0.00**	**0.00**

E.S.D. 121

PROGRAM 29 - Special Education, Other, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	24,254.53	0.00		0.00	0.00	0.00	24,254.53	0.00	0.00	0.00
29 TOTAL	24,254.53	0.00		0.00	0.00	0.00	24,254.53	0.00	0.00	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	666,279.07	3,973.31		259,566.69	175,496.65	132,044.86	22,755.10	61,601.53	4,345.39	6,495.54
22 Lrn Resrc	21,684.47	0.00		0.00	15,503.47	4,931.42	0.00	70.00	1,179.58	0.00
24 Guid/Coun	503,775.58	0.00		373,558.30	0.00	125,247.56	0.00	4,969.72	0.00	0.00
27 Teaching	7,735,902.09	16,679.97		4,977,228.36	105,038.81	1,764,239.31	690,687.98	164,826.44	7,094.37	10,106.85
31 InstProDev	179,523.70	0.00		138,809.02	1,487.88	26,327.04	0.00	3,561.25	9,338.51	0.00
32 Inst Tech	174,151.47	0.00			99,574.40	28,348.96	39,069.48	2,198.29	4,960.34	0.00
31 TOTAL	**9,281,316.38**	**20,653.28**		**5,749,162.37**	**397,101.21**	**2,081,139.15**	**752,512.56**	**237,227.23**	**26,918.19**	**16,602.39**

E.S.D. 121 PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 27 Pierce For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	11,498.34	0.00		0.00	8,085.48	3,412.86	0.00	0.00	0.00	0.00
24 Guid/Coun	88,027.04	0.00		65,539.34	0.00	22,487.70	0.00	0.00	0.00	0.00
27 Teaching	888,537.72	4,294.90		479,179.77	245.04	169,178.42	222,966.82	7,635.32	148.27	4,889.18
31 InstProDev	17,544.45	0.00		13,555.42	0.00	2,413.97	0.00	650.00	925.06	0.00
32 Inst Tech	209,142.81	0.00			0.00	0.00	201,690.10	2,338.92	0.00	5,113.79
34 TOTAL	1,214,750.36	4,294.90		558,274.53	8,330.52	197,492.95	424,656.92	10,624.24	1,073.33	10,002.97

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	36,594.30	4,230.24		0.00	0.00	0.00	32,364.06	0.00	0.00	0.00
27 Teaching	152,773.37	2,565.29		35,627.73	6,712.41	16,695.07	25,900.73	8,140.81	11,236.57	45,894.76
31 InstProDev	2,710.77	0.00		369.47	0.00	50.69	0.00	2,175.00	115.61	0.00
32 Inst Tech	56,807.80	0.00			0.00	0.00	56,807.80	0.00	0.00	0.00
38 TOTAL	**248,886.24**	**6,795.53**		**35,997.20**	**6,712.41**	**16,745.76**	**115,072.59**	**10,315.81**	**11,352.18**	**45,894.76**

E.S.D. 121

PROGRAM 45 - Skills Center, Basic, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	4,165.00	0.00	0.00	3,506.22	0.00	658.78	0.00	0.00	0.00	0.00
45 TOTAL	**4,165.00**	**0.00**	**0.00**	**3,506.22**	**0.00**	**658.78**	**0.00**	**0.00**	**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, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	523,465.18	4,146.14		215,641.14	149,599.41	123,017.14	12,109.89	6,674.12	5,446.73	6,830.61
24 Guid/Coun	272,687.27	376.37		206,847.48	112.29	63,981.79	892.44	476.90	0.00	0.00
27 Teaching	5,052,268.32	28,344.33		2,704,366.06	670,767.50	1,268,734.89	279,929.99	100,125.55	0.00	0.00
31 InstProDev	2,182,512.16	328.61		1,531,300.64	20,059.21	453,698.19	15,373.24	76,328.21	85,424.06	0.00
32 Inst Tech	7,875.93	0.00			0.00	0.00	2,274.99	0.00	0.00	5,600.94
51 TOTAL	8,038,808.86	33,195.45		4,658,155.32	840,538.41	1,909,432.01	310,580.55	183,604.78	90,870.79	12,431.55

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	14,737.40	0.00		456.85	0.00	14,280.55	0.00	0.00	0.00	0.00
31 InstProDev	1,797,234.25	0.00		1,272,415.00	0.00	403,220.11	7,363.70	49,423.51	64,811.93	0.00
52 TOTAL	1,811,971.65	0.00		1,272,871.85	0.00	417,500.66	7,363.70	49,423.51	64,811.93	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	392,376.29	67.94		244,089.12	48,463.10	90,328.57	1,299.48	4,418.52	3,709.56	0.00
27 Teaching	3,916,914.91	77,760.48		1,852,105.26	287,483.02	698,053.42	785,852.52	215,559.31	100.90	0.00
31 InstProDev	3,000,177.59	0.00		2,226,225.82	10,513.16	687,637.20	1,435.89	60,641.95	13,723.57	0.00
32 Inst Tech	25,032.86	0.00			0.00	0.00	25,032.86	0.00	0.00	0.00
55 TOTAL	7,334,501.65	77,828.42		4,322,420.20	346,459.28	1,476,019.19	813,620.75	280,619.78	17,534.03	0.00

E.S.D. 121 PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

COUNTY: 27 Pierce For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	528.40	0.00		0.00	53.00	7.61	0.00	0.00	467.79	0.00
23 Princ Off	122,272.87	0.00		49,712.03	41,497.58	30,095.31	68.26	899.69	0.00	0.00
27 Teaching	366,549.54	4,428.69		260,615.74	0.00	79,228.96	8,965.83	63.02	466.46	12,780.84
31 InstProDev	12,056.64	0.00		7,587.75	0.00	1,321.94	253.41	180.00	2,713.54	0.00
56 TOTAL	501,407.45	4,428.69		317,915.52	41,550.58	110,653.82	9,287.50	1,142.71	3,647.79	12,780.84

E.S.D. 121 PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

COUNTY: 27 Pierce For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	78,999.06	0.00		59,518.77	0.00	19,356.50	48.00	0.00	75.79	0.00
31 InstProDev	2,656.66	0.00		585.17	0.00	116.74	253.41	100.00	1,601.34	0.00
57 TOTAL	81,655.72	0.00		60,103.94	0.00	19,473.24	301.41	100.00	1,677.13	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,593.50	93.50		0.00	0.00	0.00	0.00	0.00	2,500.00	0.00
23 Princ Off	226,094.83	288.96		123,374.38	48,679.50	48,514.74	5,237.25	0.00	0.00	0.00
24 Guid/Coun	424.92	0.00		0.00	351.50	73.42	0.00	0.00	0.00	0.00
25 Pupil M/S	575.08	0.00		0.00	461.09	113.99	0.00	0.00	0.00	0.00
27 Teaching	3,001,878.93	7,275.11		1,538,489.19	20,863.95	325,289.64	58,461.95	1,044,511.25	492.30	6,495.54
31 InstProDev	163,983.67	1,447.46		55,779.37	481.24	10,367.83	1,251.38	34,979.00	59,677.39	0.00
32 Inst Tech	10,735.23	0.00			0.00	0.00	10,735.23	0.00	0.00	0.00
58 TOTAL	3,406,286.16	9,105.03		1,717,642.94	70,837.28	384,359.62	75,685.81	1,079,490.25	62,669.69	6,495.54

E.S.D. 121

PROGRAM 59 - Institutions - Juveniles in Adult Jails

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	9,308.18	0.00		7,450.34	0.00	1,857.84	0.00	0.00	0.00	0.00
27 Teaching	78,926.67	318.88		57,353.84	0.00	21,253.95	0.00	0.00	0.00	0.00
31 InstProDev	594.35	0.00		493.64	0.00	100.71	0.00	0.00	0.00	0.00
59 TOTAL	**88,829.20**	**318.88**		**65,297.82**	**0.00**	**23,212.50**	**0.00**	**0.00**	**0.00**	**0.00**

E.S.D. 121

PROGRAM 61 - Head Start, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	775,185.37	1,186.18		256,146.18	292,356.94	188,325.55	10,224.15	15,079.40	5,036.36	6,830.61
24 Guid/Coun	128,582.04	81.10		67,632.15	0.00	22,836.06	1,120.82	36,415.00	496.91	0.00
25 Pupil M/S	206,575.49	0.00		0.00	148,208.66	57,700.61	352.63	313.59	0.00	0.00
26 Health	210,453.97	0.00		148,858.11	0.00	47,188.32	4,731.13	9,623.38	53.03	0.00
27 Teaching	3,126,474.17	26,450.65		1,228.55	1,863,184.94	1,001,797.94	211,534.67	13,799.92	8,477.50	0.00
31 InstProDev	87,227.87	0.00		7,785.45	21,364.19	5,785.03	18,738.79	30,662.88	2,891.53	0.00
32 Inst Tech	41,703.44	0.00			0.00	0.00	39,788.13	0.00	0.00	1,915.31
61 TOTAL	**4,576,202.35**	**27,717.93**		**481,650.44**	**2,325,114.73**	**1,323,633.51**	**286,490.32**	**105,894.17**	**16,955.33**	**8,745.92**

E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	861.50	0.00		0.00	0.00	0.00	0.00	0.00	861.50	0.00
27 Teaching	245,625.38	1,219.92		145,426.51	29,015.72	42,164.88	15,771.35	11,907.00	120.00	0.00
31 InstProDev	51,671.56	0.00		23,887.75	1,320.30	4,692.59	0.00	15,740.00	6,030.92	0.00
64 TOTAL	298,158.44	1,219.92		169,314.26	30,336.02	46,857.47	15,771.35	27,647.00	7,012.42	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	262,907.49	195.48		141,559.44	51,176.53	55,140.42	73.09	3,276.86	4,655.06	6,830.61
27 Teaching	2,893,555.61	10,742.77		1,528,693.55	476,972.86	786,737.65	7,418.58	81,933.70	1,056.50	0.00
31 InstProDev	83,067.38	869.76		45,510.19	14,775.29	11,883.25	1,104.37	5,500.00	3,424.52	0.00
65 TOTAL	**3,239,530.48**	**11,808.01**		**1,715,763.18**	**542,924.68**	**853,761.32**	**8,596.04**	**90,710.56**	**9,136.08**	**6,830.61**

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	130,972.48	409.00		100,310.93	0.00	28,873.80	625.21	600.00	153.54	0.00
27 Teaching	4,106.41	1,536.08		160.24	0.00	32.13	2,127.96	250.00	0.00	0.00
68 TOTAL	**135,078.89**	**1,945.08**		**100,471.17**	**0.00**	**28,905.93**	**2,753.17**	**850.00**	**153.54**	**0.00**

E.S.D. 121 PROGRAM 69 - Compensatory, Other

COUNTY: 27 Pierce For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	121,291.84	0.00		62,475.64	28,630.67	28,046.94	0.00	0.00	2,138.59	0.00
23 Princ Off	2,263.19	0.00		0.00	1,874.21	388.98	0.00	0.00	0.00	0.00
26 Health	37,557.49	0.00		26,779.29	0.00	9,044.43	0.00	0.00	1,733.77	0.00
27 Teaching	15,861.97	343.00		2,259.42	4,673.72	4,855.67	2,407.33	50.00	1,272.83	0.00
31 InstProDev	1,855.56	0.00		154.49	0.00	30.79	0.00	0.00	1,670.28	0.00
69 TOTAL	178,830.05	343.00		91,668.84	35,178.60	42,366.81	2,407.33	50.00	6,815.47	0.00

E.S.D. 121

PROGRAM 73 - Summer School

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	611.23	0.00		0.00	53.00	435.70	101.66	0.00	20.87	0.00
23 Princ Off	4,525.51	0.00		0.00	3,764.18	712.33	0.00	49.00	0.00	0.00
25 Pupil M/S	11,349.53	0.00		0.00	8,889.91	2,459.62	0.00	0.00	0.00	0.00
26 Health	2,208.57	0.00		1,539.33	0.00	283.53	385.71	0.00	0.00	0.00
27 Teaching	448,335.90	154.00		146,152.59	27,393.49	32,157.88	7,743.23	234,687.39	47.32	0.00
31 InstProDev	5,454.61	0.00		4,585.02	0.00	869.59	0.00	0.00	0.00	0.00
73 TOTAL	472,485.35	154.00		152,276.94	40,100.58	36,918.65	8,230.60	234,736.39	68.19	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	33,403.79	349.45		0.00	21,200.15	8,932.37	2,822.82	99.00	0.00	0.00
27 Teaching	242,629.11	791.15		179,539.41	182.87	56,759.98	1,725.28	3,510.71	119.71	0.00
31 InstProDev	21,465.06	0.00		9,428.12	0.00	1,824.80	0.00	8,400.00	1,812.14	0.00
74 TOTAL	**297,497.96**	**1,140.60**		**188,967.53**	**21,383.02**	**67,517.15**	**4,548.10**	**12,009.71**	**1,931.85**	**0.00**

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	148,353.66	3,189.00		64,895.86	42,491.94	34,112.91	724.75	1,905.00	1,034.20	0.00
22 Lrn Resrc	2,879.15	0.00		0.00	0.00	0.00	2,879.15	0.00	0.00	0.00
23 Princ Off	52,278.18	0.00		6,027.96	31,101.36	14,897.03	0.00	0.00	251.83	0.00
24 Guid/Coun	117,549.15	120.00		79,505.19	0.00	30,787.35	293.65	5,273.30	1,569.66	0.00
25 Pupil M/S	90,096.42	520.95		0.00	71,842.02	15,511.36	455.63	1,593.74	172.72	0.00
26 Health	5,161.19	0.00		0.00	710.22	93.47	0.00	4,357.50	0.00	0.00
27 Teaching	3,744,824.77	219,032.68		1,319,669.07	689,192.46	848,097.06	169,933.79	286,124.81	212,774.90	0.00
28 Extracur	38,264.01	0.00		0.00	0.00	0.00	0.00	38,264.01	0.00	0.00
31 InstProDev	226,249.64	0.00		125,437.98	10,576.78	26,924.55	279.03	50,621.25	12,410.05	0.00
32 Inst Tech	30,266.01	0.00			0.00	0.00	29,957.01	309.00	0.00	0.00
79 TOTAL	**4,455,922.18**	**222,862.63**		**1,595,536.06**	**845,914.78**	**970,423.73**	**204,523.01**	**388,448.61**	**228,213.36**	**0.00**

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
63 Oper Bldg	365,759.67	561.40			257,623.09	79,986.64	12,125.94	15,462.60	0.00	0.00
91 Publ Actv	151,273.78	119,734.75	0.00	0.00	26,696.80	3,581.34	336.41	924.48	0.00	0.00
89 TOTAL	**517,033.45**	**120,296.15**	**0.00**	**0.00**	**284,319.89**	**83,567.98**	**12,462.35**	**16,387.08**	**0.00**	**0.00**

E.S.D. 121 PROGRAM 97 - District-wide Support

COUNTY: 27 Pierce For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	1,676,999.94	5,665.89			582,431.87	153,935.79	17,252.74	884,720.81	32,992.84	0.00
12 Supt Off	549,285.00	11,191.01		263,202.97	60,223.96	74,758.58	4,952.13	116,369.86	11,755.88	6,830.61
13 Busns Off	3,488,495.34	19,453.81		0.00	2,460,256.63	792,390.47	58,033.05	98,005.10	16,708.65	43,647.63
14 HR	4,183,788.90	39,180.81		235,462.80	2,602,588.22	831,523.10	64,444.69	370,679.96	20,422.70	19,486.62
15 Pblc Rltn	962,687.66	25,918.73		165.94	399,786.05	124,153.92	67,566.10	308,906.05	10,712.40	25,478.47
25 Pupil M/S	483,166.53	126.70		0.00	83,863.19	22,497.04	10,238.59	365,239.03	1,201.98	0.00
61 Supv Bldg	811,669.82	3,702.51		0.00	598,385.12	186,828.23	5,095.69	3,953.92	713.27	12,991.08
62 Grnd Mnt	1,807,754.65	0.00			979,155.68	546,968.51	160,860.76	107,565.50	11.00	13,193.20
63 Oper Bldg	13,052,987.65	104.10			7,486,132.88	4,426,512.79	760,770.31	375,496.44	3,971.13	0.00
64 Maintnce	4,003,561.59	5,888.76	-38,618.44		1,471,754.67	1,171,666.90	519,953.78	650,345.79	79.25	222,490.88
65 Utilities	7,744,644.52	0.00	0.00		151,875.68	63,239.34	36,668.16	7,232,455.46	3,477.30	256,928.58
67 Bldg Secu	1,195,174.99	891.32			419,721.06	193,026.80	65,677.11	509,363.16	0.00	6,495.54
68 Insurance	10,103.38	0.00					0.00	10,103.38		0.00
72 Info Sys	7,040,205.31	13,341.94	0.00	117,685.32	3,570,156.36	1,143,645.91	328,384.36	1,771,414.55	32,148.99	63,427.88
73 Printing	261,808.13	51,552.27	-1,060,622.78	0.00	282,989.50	95,071.87	162,901.28	674,477.95	105.50	55,332.54
74 Warehouse	595,598.46	503.36	0.00	0.00	343,056.35	214,960.45	34,888.48	2,189.82	0.00	0.00
83 Interest	7,270.70							7,270.70		
84 Principal	36,521.60							36,521.60		
97 TOTAL	**47,911,724.17**	**177,521.21**	**-1,099,241.22**	**616,517.03**	**21,492,377.22**	**10,041,179.70**	**2,297,687.23**	**13,525,079.08**	**134,300.89**	**726,303.03**

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	853,048.06	3,642.67		0.00	613,734.23	181,205.60	17,974.11	26,825.27	3,170.64	6,495.54
42 Food	5,511,208.69	0.00					4,787,463.71	723,744.98		
44 Operation	6,187,817.38	19,122.03			3,429,942.38	1,974,710.73	366,711.61	388,139.70	9,190.93	0.00
49 Transfers	-218,436.70		-218,436.70							
98 TOTAL	**12,333,637.43**	**22,764.70**	**-218,436.70**	**0.00**	**4,043,676.61**	**2,155,916.33**	**5,172,149.43**	**1,138,709.95**	**12,361.57**	**6,495.54**

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	2,299.39	0.00		0.00	1,840.32	421.47	37.60	0.00	0.00	0.00
51 Supervisn	640,804.85	4,397.04		0.00	470,054.04	147,784.23	4,887.04	7,117.96	69.00	6,495.54
52 Operation	10,796,274.75	4,139.11			1,956,860.24	1,188,024.81	767,404.55	6,873,970.35	5,875.69	0.00
53 Maintnce	366,319.43	0.00			0.00	0.00	63,757.54	302,561.89	0.00	0.00
59 Transfers	-846,418.75		-846,418.75							
99 TOTAL	10,959,279.67	8,536.15	-846,418.75	0.00	2,428,754.60	1,336,230.51	836,086.73	7,183,650.20	5,944.69	6,495.54

Tacoma School District No. 010
Data Requirements for Supplemental Reports
For the Year Ended August 31, 2014

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.	135,247.56
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	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the amount of Program 13 expenditures related to the Education Job Funds.	0.00

REPORT F196 | Tacoma School District No. 010 | RUN: 11/6/2014 2:51:49 PM

E.S.D. 121

COUNTY: 27 Pierce

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

For the Year Ended August 31, 2014

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number. 0.00

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.166	
a) Total All Programs (SYSTEM CALCULATED)		336,884,412.39
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		47,911,724.17
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		288,972,688.22

E.S.D. 121

COUNTY: 27 Pierce

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward
For the Year Ended August 31, 2014

DISTORTING ITEMS

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

0.00

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

240,062.80

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

COUNTY: 27 Pierce

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

For the Year Ended August 31, 2014

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2014

INDIRECT EXPENDITURES

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

100,650.99

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.

961,985.70

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).

0.00

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

694,597.28

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.

4,608,323.69

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

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

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E.S.D. 121 | Fiscal Year 2013-2014

COUNTY: 27 Pierce

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

	TOTAL PROGRAM EXPENDITURE	---- EXCLUDED ---- CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
PROGRAM AND ACTIVITY TITLES							
TOTAL PROGRAMS 01-89, 98, 99	288,972,688.22	926,759.61		5,511,208.69			282,534,719.92
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,676,999.94	0.00		240,062.80	374,300.45	1,062,636.69	
12 Superintendent's Office	549,285.00	6,830.61		0.00	542,454.39	0.00	
13 Business Office	3,488,495.34	43,647.63		0.00		3,444,847.71	
14 Human Resources	4,183,788.90	19,486.62		0.00		4,164,302.28	
15 Public Relations	962,687.66	25,478.47			242,611.91	694,597.28	
25 Pupil Management and Safety	483,166.53	0.00		0.00	483,166.53	0.00	
61 Supervision	811,669.82	12,991.08		0.00	798,678.74	0.00	
62 Grounds Maintenance	1,807,754.65	13,193.20		0.00	1,794,561.45	0.00	
63 Operation of Buildings	13,052,987.65	0.00		0.00	13,052,987.65	0.00	
64 Maintenance	4,003,561.59	222,490.88		0.00	3,781,070.71	0.00	
65 Utilities	7,744,644.52	256,928.58		0.00	7,487,715.94	0.00	
67 Building and Property Security	1,195,174.99	6,495.54		0.00	1,188,679.45	0.00	
68 Insurance	10,103.38	0.00		0.00	10,103.38	0.00	
72 Information Systems	7,040,205.31	63,427.88		0.00	2,368,453.74	4,608,323.69	
73 Printing	261,808.13	55,332.54		0.00		206,475.59	
74 Warehousing	595,598.46	0.00		0.00		595,598.46	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	7,270.70	0.00	7,270.70				
84 Principal	36,521.60	0.00	36,521.60				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	47,911,724.17	726,303.03	43,792.30	240,062.80	32,124,784.34	14,776,781.70	

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E.S.D. 121 | Fiscal Year 2013-2014

COUNTY: 27 Pierce

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED: CAPITAL OUTLAY	EXCLUDED: DEBT SERVICE	EXCLUDED: DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	336,884,412.39	1,653,062.64	43,792.30	5,751,271.49		14,776,781.70	282,534,719.92
Unallowable Costs					-32,124,784.34		32,124,784.34
TOTALS	336,884,412.39	1,653,062.64	43,792.30	5,751,271.49		14,776,781.70	314,659,504.26

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

FY 11-12

1. FY 11-12 INDIRECT EXPENDITURES	13,553,408.53
2. FY 11-12 DIRECT EXPENDITURES	301,057,674.42
3. FY 11-12 OVER/UNDER RECOVERY (CALCULATED)	-501,830.52
4. FY 11-12 TOTAL POOL (LINE 1 + LINE 3)	13,051,578.01
5. CALCULATED FY 11-12 RESTRICTED INDIRECT RATE TO BE USED IN FY 13-14	0.0434

FY 13-14

6. FY 13-14 INDIRECT EXPENDITURES FROM COLUMN 6	14,776,781.70
7. FY 11-12 OVER/UNDER RECOVERY (LINE 3)	-501,830.52
8. FY 13-14 ADJUSTED IND POOL (LINE 6 + LINE 7)	14,274,951.18
9. FY 13-14 DIRECT EXPENDITURES FROM COLUMN 7	314,659,504.26
10. FY 13-14 RESTRICTED INDIRECT RATE (LINE 5)	0.0434
11. FY 13-14 AMOUNT RECOVERED (LINE 9 * LINE 10)	13,656,222.48
12. FY 13-14 OVER/UNDER RECOVER (LINE 8 - LINE 11)	618,728.69
13. FY 13-14 TOTAL POOL (LINE 6 + LINE 12)	15,395,510.39
14. CALCULATED FY 13-14 RESTRICTED INDIRECT RATE TO BE USED IN FY 15-16 (LINE 13 / LINE 9)	0.0489

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E.S.D. 121 | Fiscal Year 2013-2014

COUNTY: 27 Pierce

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

		---- EXCLUDED ----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
PROGRAM AND ACTIVITY TITLES							
Total Programs 01-89, 98, 99	288,972,688.22	926,759.61		5,511,208.69			282,534,719.92
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,676,999.94	0.00		240,062.80	374,300.45	1,062,636.69	
12 Superintendents Office	549,285.00	6,830.61		0.00		542,454.39	
13 Business Office	3,488,495.34	43,647.63		0.00		3,444,847.71	
14 Human Resources	4,183,788.90	19,486.62		0.00		4,164,302.28	
15 Public Relations	962,687.66	25,478.47			242,611.91	694,597.28	
25 Pupil Management and Safety	483,166.53	0.00		0.00		483,166.53	
61 Supervision	811,669.82	12,991.08		0.00		798,678.74	
62 Grounds Maintenance	1,807,754.65	13,193.20		0.00		1,794,561.45	
63 Operation of Buildings	13,052,987.65	0.00		0.00		13,052,987.65	
64 Maintenance	4,003,561.59	222,490.88		0.00		3,781,070.71	
65 Utilities	7,744,644.52	256,928.58		0.00		7,487,715.94	
67 Building and Property Security	1,195,174.99	6,495.54		0.00		1,188,679.45	
68 Insurance	10,103.38	0.00		0.00		10,103.38	
72 Information Systems	7,040,205.31	63,427.88		0.00		6,976,777.43	
73 Printing	261,808.13	55,332.54		0.00		206,475.59	
74 Warehousing	595,598.46	0.00		0.00		595,598.46	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	7,270.70	0.00	7,270.70				
84 Principal	36,521.60	0.00	36,521.60				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	47,911,724.17	726,303.03	43,792.30	240,062.80	616,912.36	46,284,653.68	

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E.S.D. 121 | Fiscal Year 2013-2014

COUNTY: 27 Pierce

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED: CAPITAL OUTLAY	EXCLUDED: DEBT SERVICE	EXCLUDED: DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	336,884,412.39	1,653,062.64	43,792.30	5,751,271.49		46,284,653.68	282,534,719.92
Unallowable Costs					-616,912.36		616,912.36
Totals	336,884,412.39	1,653,062.64	43,792.30	5,751,271.49		46,284,653.68	283,151,632.28

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

FY 11-12

1. FY 11-12 INDIRECT EXPENDITURES	42,926,889.44
2. FY 11-12 DIRECT EXPENDITURES	271,684,193.51
3. FY 11-12 OVER (UNDER) RECOVERY	-124,134.26
4. FY 11-12 TOTAL POOL (LINE 1 + LINE 3)	42,802,755.18
5. CALCULATED FY 11-12 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 13-14	0.1575

FY 13-14

6. FY 13-14 INDIRECT EXPENDITURES FROM COLUMN 6	46,284,653.68
7. FY 11-12 OVER (UNDER) RECOVERY (LINE 3)	-124,134.26
8. FY 13-14 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	46,160,519.42
9. FY 13-14 DIRECT EXPENDITURES FROM COLUMN 7	283,151,632.28
10. FY 13-14 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1575
11. FY 13-14 AMOUNT RECOVERED (LINE 9 * LINE 10)	44,596,382.08
12. FY 13-14 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,564,137.34
13. FY 13-14 TOTAL POOL (LINE 6 + LINE 12)	47,848,791.02
14. CALCULATED FY 13-14 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 15-16 (LINE 13 / LINE 9)	0.1690

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E.S.D. 121

COUNTY: 27 Pierce

General Fund

Resource to Program Expenditure Report

For the Year Ended August 31, 2014

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	175,007,353.65	125,599,789.41	35,418.72	49,372,145.52
02 Alternative Learning Experience (ALE)	352,599.86	258,587.00	0.00	94,012.86
31 Vocational-Basic, State	9,281,316.38	9,140,511.96	0.00	140,804.42
34 Middle School Career and Technical Ed, State	1,214,750.36	1,214,750.36	0.00	0.00
45 Skill Center-Basic, State	4,165.00	0.00	0.00	4,165.00
97 Districtwide Support	47,911,724.17	19,606,947.09	1,159,298.49	27,145,478.59
TOTAL BASIC EDUCATIONAL PROGRAMS	233,771,909.42	155,820,585.82	1,194,717.21	76,756,606.39
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	154,555.18	0.00	146,032.62	8,522.56
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	36,351,841.29	26,874,242.58	281,822.24	9,195,776.47
22 Special Education - Infants and Toddlers - State	864,488.65	864,488.65	0.00	0.00
24 Special Education-Supplemental, Federal	6,741,360.14	0.00	6,741,360.14	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	24,254.53	0.00	24,254.53	0.00
38 Vocational, Federal	248,886.24	0.00	248,886.24	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	8,038,808.86	0.00	8,038,808.86	0.00
52 Other Title Grants Under ESEA, Federal	1,811,971.65	0.00	1,811,971.65	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	7,334,501.65	7,334,501.65	0.00	0.00
56 State Inst, Centers and Homes	501,407.45	501,407.45	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	81,655.72	0.00	81,655.72	0.00
58 Special and Pilot Programs, State	3,406,286.16	3,406,286.16	0.00	0.00
59 Institutions - Juveniles in Adult Jails	88,829.20	88,829.20	0.00	0.00

E.S.D. 121

COUNTY: 27 Pierce

General Fund

Resource to Program Expenditure Report

For the Year Ended August 31, 2014

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
61 Head Start, Federal	4,576,202.35	0.00	4,576,202.35	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	298,158.44	0.00	298,158.44	0.00
65 Transitional Bilingual, State	3,239,530.48	2,494,421.18	0.00	745,109.30
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	135,078.89	0.00	135,078.89	0.00
69 Compensatory, Other	178,830.05	0.00	0.00	178,830.05
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	472,485.35	0.00	0.00	472,485.35
74 Highly Capable	297,497.96	270,270.23	0.00	27,227.73
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	4,455,922.18	1,015,524.88	403,878.79	3,036,518.51
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**79,302,552.42**	**42,849,971.98**	**22,788,110.47**	**13,664,469.97**
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	517,033.45	0.00	119,734.75	397,298.70
98 School Food Services	12,333,637.43	286,698.09	10,749,669.47	1,297,269.87
99 Pupil Transportation	10,959,279.67	7,899,055.05	0.00	3,060,224.62
TOTAL OTHER PROGRAMS	**23,809,950.55**	**8,185,753.14**	**10,869,404.22**	**4,754,793.19**
TOTALS	**336,884,412.39**	**206,856,310.94**	**34,852,231.90**	**95,175,869.55**

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E.S.D. 121

COUNTY: 27 Pierce

Preliminary Special Education Maintenance of Effort

Fiscal Year 2013-2014

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

	FY 12 - 13 Actual (A)	FY 13 - 14 Actual (B)
Preliminary FY 2013-2014 to FY 2012-2013 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	35,224,268.92	37,216,329.94
2. Minus Revenue 7121 Payments From Other Districts.	1,904,498.00	1,967,203.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	393,800.17	281,822.24
4. Equals aggregate special education expenditures for resident special education students.	32,925,970.75	34,967,304.70
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.)		2,041,333.95
Preliminary FY 2013-2014 to FY 2012-2013 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	3,999.45	4,002.44
7. Expenditures per pupil (line 4/line 6).	8,232.62	8,736.49
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.)		503.87
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2013-2014 to FY 2012-2013 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	8,837,594.08	9,195,776.47
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.)		358,182.39
11. Expenditures per pupil (line 9/line 6).	2,209.70	2,297.54
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.)		87.84

Notes:

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

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

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

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

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

REPORT P196
E.S.D. 121
COUNTY: 27 Pierce

Tacoma School District No. 010
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2013-2014

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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

Description	Operation		FY 2013 - 14	FY 2012 - 13
Total Expenditures	+	(plus)	336,884,412.39	323,676,084.20
Public Radio/Television	-	(minus)	0.00	0.00
Community Schools	-	(minus)	0.00	0.00
Day Care	-	(minus)	0.00	0.00
Other Community Services	-	(minus)	517,033.45	405,621.16
School Food Services	-	(minus)	12,333,637.43	12,098,331.27
Debt Service, Interest	-	(minus)	7,270.70	7,270.70
Debt Service, Principal	-	(minus)	36,521.60	36,521.60
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00
Capital Outlay, All Object 9	-	(minus)	1,653,062.64	671,851.82
Federal, General Purpose Revenue	-	(minus)	372,025.04	439,341.68
Federal, Special Purpose Revenue	-	(minus)	34,480,206.86	38,097,163.14
Food Service Deficit	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	9,965,876.48	9,981,889.59
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, Federal	+	(plus)	0.00	0.00
Food Services Revenue, USDA Commodities	+	(plus)	783,792.99	627,876.37
Capital Outlay, Stim, Title I	+	(plus)	0.00	
Capital Outlay, Stim, Schl Imprv	+	(plus)	0.00	
Capital Outlay, Stim, SFSF	+	(plus)	0.00	
Capital Outlay, Stim, IDEA	+	(plus)	0.00	
Capital Outlay, Stim, Compt Grants	+	(plus)	0.00	
Capital Outlay, Stim, Other	+	(plus)	0.00	
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Fed	+	(plus)	45,894.76	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)	12,431.55	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)	12,780.84	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)	8,745.92	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

Food Services Deficit Calculation

		FY 2013 - 14	FY 2012 - 13
Total Program 98	+	12,333,637.43	12,098,331.27
Revenue 2298 (Local)	-	1,752,621.53	1,783,817.11
Revenue 4198 (State)	-	286,698.09	304,455.42
Revenue 4398 (State)	-	0.00	0.00
Revenue 6198 (Fed)	-	9,965,876.48	9,981,889.59
Revenue 6298 (Fed)	-	0.00	0.00
Revenue 6398 (Fed)	-	0.00	0.00
Revenue 6998 (Fed)	-	783,792.99	627,876.37
Revenue 7198 (Other)	-	0.00	0.00
Revenue 8198 (Other)	-	0.00	0.00
TOTAL FOOD SERVICES DEFICIT		-455,351.66	-599,707.22

Note:

If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit is a negative amount, zero dollars are displayed.

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

Tacoma School District No. 010
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2013-2014

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Description	Operation		FY 2013 - 14	FY 2012 - 13
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00
Capital Outlay, Day Care	+	(plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+	(plus)	0.00	7,471.37
Capital Outlay, Food Services	+	(plus)	6,495.54	55,738.12
Total Expenditures for Preliminary Maintenance of Effort	=	(equals)	298,320,672.75	282,592,958.28
	FY 13-14/FY 12-13			1.06

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

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E.S.D. 121 | Fiscal Year 2013-2014

COUNTY: 27 Pierce | Preliminary Vocational Education Maintenance of Effort

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

Description	Operation	FY 2013 - 14	FY 2012 - 13
Program 31, Vocational--Basic State	+ (plus)	9,281,316.38	9,457,417.55
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,214,750.36	761,904.05
Program 38, Vocational--Federal	+ (plus)	248,886.24	288,501.84
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	4,165.00	4,257.66
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	257,693.35	299,294.39
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	10,491,424.63	10,212,786.71
	FY 13-14 / FY 12-13		1.03

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