

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

Fiscal Year 2018-2019

**ANNUAL FINANCIAL STATEMENTS**

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Balance Sheet

COUNTY: 27 Pierce

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	4,519,753.57	251,295.56	83,211.21	365,339.19	298,765.77	0.00	5,518,365.30
Minus Warrants Outstanding	-3,315,151.01	-48,003.73	0.00	-644,633.83	0.00	0.00	-4,007,788.57
Taxes Receivable	6,246,823.49		9,638,175.71	2,481,452.51	0.00		18,366,451.71
Due From Other Funds	1,712.69	20.00	0.00	0.00	0.00	0.00	1,732.69
Due From Other Governmental Units	782,698.46	0.00	0.00	0.00	0.00	0.00	782,698.46
Accounts Receivable	94,510.32	0.00	0.00	32,498.01	0.00	0.00	127,008.33
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	350,870.73	0.00		13,299.00			364,169.73
Prepaid Items	588,557.43	27,103.17			0.00	0.00	615,660.60
Investments	7,261,226.59	764,039.73	7,770,950.54	67,906,179.34	96,693.99	0.00	83,799,090.19
Investments/Cash With Trustee	378,099.16		0.00	0.00	0.00	0.00	378,099.16
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
<b>TOTAL ASSETS</b>	<b>16,909,101.43</b>	<b>994,454.73</b>	<b>17,492,337.46</b>	<b>70,154,134.22</b>	<b>395,459.76</b>	<b>0.00</b>	<b>105,945,487.60</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>16,909,101.43</b>	<b>994,454.73</b>	<b>17,492,337.46</b>	<b>70,154,134.22</b>	<b>395,459.76</b>	<b>0.00</b>	<b>105,945,487.60</b>
<b>LIABILITIES:</b>							
Accounts Payable	483,099.95	14,388.27	0.00	572,546.86	0.00	0.00	1,070,035.08
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	127,917.81	0.00		0.00			127,917.81
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 27 Pierce

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	123,702.05	0.00		0.00			123,702.05
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	0.00						0.00
Due To Other Funds	20.00	1,712.69	0.00	0.00	0.00	0.00	1,732.69
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	151,487.95	0.00	0.00	0.00	0.00		151,487.95
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
<b>TOTAL LIABILITIES</b>	<b>886,227.76</b>	<b>16,100.96</b>	<b>0.00</b>	<b>572,546.86</b>	<b>0.00</b>	<b>0.00</b>	<b>1,474,875.58</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue	47,366.46	0.00	0.00	32,498.01	0.00	0.00	79,864.47
Unavailable Revenue - Taxes Receivable	6,246,823.49		9,638,175.71	2,481,452.51	0.00		18,366,451.71
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>6,294,189.95</b>	<b>0.00</b>	<b>9,638,175.71</b>	<b>2,513,950.52</b>	<b>0.00</b>	<b>0.00</b>	<b>18,446,316.18</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	939,428.00	0.00	0.00	0.00	0.00	0.00	939,428.00
Restricted Fund Balance	512,136.00	978,353.77	7,854,161.75	56,832,653.96	395,459.76	0.00	66,572,765.24
Committed Fund Balance	0.00	0.00	0.00	2,124,225.13	0.00	0.00	2,124,225.13
Assigned Fund Balance	2,219,296.00	0.00	0.00	8,110,757.75	0.00	0.00	10,330,053.75
Unassigned Fund Balance	6,057,823.72	0.00	0.00	0.00	0.00	0.00	6,057,823.72
<b>TOTAL FUND BALANCE</b>	<b>9,728,683.72</b>	<b>978,353.77</b>	<b>7,854,161.75</b>	<b>67,067,636.84</b>	<b>395,459.76</b>	<b>0.00</b>	<b>86,024,295.84</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>16,909,101.43</b>	<b>994,454.73</b>	<b>17,492,337.46</b>	<b>70,154,134.22</b>	<b>395,459.76</b>	<b>0.00</b>	<b>105,945,487.60</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	22,286,987.22	1,657,857.77	19,588,345.20	7,595,582.27	4,047.98		51,132,820.44
State	106,178,116.45		0.00	8,691,182.73	368,764.24		115,238,063.42
Federal	5,064,837.33		0.00	0.00	0.00		5,064,837.33
Other	832,015.08			0.00	0.00	0.00	832,015.08
<b>TOTAL REVENUES</b>	<b>134,361,956.08</b>	<b>1,657,857.77</b>	<b>19,588,345.20</b>	<b>16,286,765.00</b>	<b>372,812.22</b>	<b>0.00</b>	<b>172,267,736.27</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	78,023,212.77						78,023,212.77
Special Education	17,898,405.10						17,898,405.10
Vocational Education	3,681,637.40						3,681,637.40
Skill Center	0.00						0.00
Compensatory Programs	4,594,735.01						4,594,735.01
Other Instructional Programs	475,144.35						475,144.35
Community Services	1,866,570.32						1,866,570.32
Support Services	23,301,909.86						23,301,909.86
Student Activities/Other		1,400,844.89				0.00	1,400,844.89
<b>CAPITAL OUTLAY:</b>							
Sites				3,742,368.04			3,742,368.04
Building				52,323,532.02			52,323,532.02
Equipment				699,053.84			699,053.84
Instructional Technology				2,365,140.38			2,365,140.38
Energy				0.00			0.00
Transportation Equipment					440,394.43		440,394.43
Sales and Lease				0.00			0.00
Other	0.00						0.00
<b>DEBT SERVICE:</b>							
Principal	0.00		8,950,000.00	0.00	0.00		8,950,000.00
Interest and Other Charges	0.00		9,530,826.73	3,800.00	0.00		9,534,626.73
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>129,841,614.81</b>	<b>1,400,844.89</b>	<b>18,480,826.73</b>	<b>59,133,894.28</b>	<b>440,394.43</b>	<b>0.00</b>	<b>209,297,575.14</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,520,341.27</b>	<b>257,012.88</b>	<b>1,107,518.47</b>	<b>-42,847,129.28</b>	<b>-67,582.21</b>	<b>0.00</b>	<b>-37,029,838.87</b>
<b>OTHER FINANCING SOURCES (USES):</b>							

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 27 Pierce

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>OTHER FINANCING SOURCES (USES):</b>							
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	346,339.71		0.00	0.00	0.00		346,339.71
Transfers Out (GL 536)	0.00		0.00	-346,339.71	0.00	0.00	-346,339.71
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	2,654.71		0.00	0.00	0.00		2,654.71
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>348,994.42</b>		<b>0.00</b>	<b>-346,339.71</b>	<b>0.00</b>	<b>0.00</b>	<b>2,654.71</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>4,869,335.69</b>	<b>257,012.88</b>	<b>1,107,518.47</b>	<b>-43,193,468.99</b>	<b>-67,582.21</b>	<b>0.00</b>	<b>-37,027,184.16</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>4,859,348.03</b>	<b>721,340.89</b>	<b>6,746,643.28</b>	<b>110,261,105.83</b>	<b>463,041.97</b>	<b>0.00</b>	<b>123,051,480.00</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>9,728,683.72</b>	<b>978,353.77</b>	<b>7,854,161.75</b>	<b>67,067,636.84</b>	<b>395,459.76</b>	<b>0.00</b>	<b>86,024,295.84</b>

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

General Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	23,217,153.00	22,286,987.22	-930,165.78
State	106,352,545.00	106,178,116.45	-174,428.55
Federal	7,068,195.00	5,064,837.33	-2,003,357.67
Other	615,900.00	832,015.08	216,115.08
<b>TOTAL REVENUES</b>	<b>137,253,793.00</b>	<b>134,361,956.08</b>	<b>-2,891,836.92</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	78,150,579.00	78,023,212.77	127,366.23
Special Education	16,614,296.00	17,898,405.10	-1,284,109.10
Vocational Education	4,016,785.00	3,681,637.40	335,147.60
Skill Center	0.00	0.00	0.00
Compensatory Programs	6,753,701.00	4,594,735.01	2,158,965.99
Other Instructional Programs	277,100.00	475,144.35	-198,044.35
Community Services	2,552,899.00	1,866,570.32	686,328.68
Support Services	28,023,045.00	23,301,909.86	4,721,135.14
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	85,000.00	0.00	85,000.00
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>136,473,405.00</b>	<b>129,841,614.81</b>	<b>6,631,790.19</b>
REVENUES OVER (UNDER) EXPENDITURES	780,388.00	4,520,341.27	3,739,953.27

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	875,000.00	346,339.71	-528,660.29
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	15,000.00	2,654.71	-12,345.29
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>890,000.00</b>	<b>348,994.42</b>	<b>-541,005.58</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,670,388.00</b>	<b>4,869,335.69</b>	<b>3,198,947.69</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>7,800,000.00</b>	<b>4,859,348.03</b>	<b>-2,940,651.97</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>9,470,388.00</b>	<b>9,728,683.72</b>	<b>258,295.72</b>

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Associated Student Body Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,315,792.00	1,657,857.77	-657,934.23
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>2,315,792.00</b>	<b>1,657,857.77</b>	<b>-657,934.23</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,193,080.00	1,400,844.89	792,235.11
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>2,193,080.00</b>	<b>1,400,844.89</b>	<b>792,235.11</b>
REVENUES OVER (UNDER) EXPENDITURES	122,712.00	257,012.88	134,300.88



Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	122,712.00	257,012.88	134,300.88
<b>BEGINNING TOTAL FUND BALANCE</b>	779,400.00	721,340.89	-58,059.11
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	902,112.00	978,353.77	76,241.77

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Debt Service Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	19,345,607.00	19,588,345.20	242,738.20
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>19,345,607.00</b>	<b>19,588,345.20</b>	<b>242,738.20</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	8,950,000.00	8,950,000.00	0.00
Interest and Other Charges	9,537,976.00	9,530,826.73	7,149.27
<b>TOTAL EXPENDITURES</b>	<b>18,487,976.00</b>	<b>18,480,826.73</b>	<b>7,149.27</b>
 REVENUES OVER (UNDER) EXPENDITURES	 857,631.00	 1,107,518.47	 249,887.47

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>857,631.00</b>	<b>1,107,518.47</b>	<b>249,887.47</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>6,513,768.00</b>	<b>6,746,643.28</b>	<b>232,875.28</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>7,371,399.00</b>	<b>7,854,161.75</b>	<b>482,762.75</b>

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Capital Projects Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	6,416,792.00	7,595,582.27	1,178,790.27
State	8,005,529.00	8,691,182.73	685,653.73
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>14,422,321.00</b>	<b>16,286,765.00</b>	<b>1,864,444.00</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	254,345.00	3,742,368.04	-3,488,023.04
Building	107,145,281.00	52,323,532.02	54,821,748.98
Equipment	3,940,633.00	699,053.84	3,241,579.16
Instructional Technology	875,000.00	2,365,140.38	-1,490,140.38
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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## Budgetary Comparison Schedule

COUNTY: 27 Pierce

## Capital Projects Fund

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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	3,800.00	-3,800.00
<b>TOTAL EXPENDITURES</b>	<b>112,215,259.00</b>	<b>59,133,894.28</b>	<b>53,081,364.72</b>
REVENUES OVER (UNDER) EXPENDITURES	-97,792,938.00	-42,847,129.28	54,945,808.72
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-875,000.00	-346,339.71	528,660.29
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-875,000.00</b>	<b>-346,339.71</b>	<b>528,660.29</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-98,667,938.00</b>	<b>-43,193,468.99</b>	<b>55,474,469.01</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>118,073,798.00</b>	<b>110,261,105.83</b>	<b>-7,812,692.17</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>19,405,860.00</b>	<b>67,067,636.84</b>	<b>47,661,776.84</b>

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,500.00	4,047.98	1,547.98
State	791,479.00	368,764.24	-422,714.76
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>793,979.00</b>	<b>372,812.22</b>	<b>-421,166.78</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	885,308.00	440,394.43	444,913.57
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>885,308.00</b>	<b>440,394.43</b>	<b>444,913.57</b>

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Budgetary Comparison Schedule

COUNTY: 27 Pierce

Transportation Vehicle Fund

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-91,329.00	-67,582.21	23,746.79
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	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	1,000.00	0.00	-1,000.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,000.00</b>	<b>0.00</b>	<b>-1,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-90,329.00</b>	<b>-67,582.21</b>	<b>22,746.79</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>461,665.00</b>	<b>463,041.97</b>	<b>1,376.97</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>371,336.00</b>	<b>395,459.76</b>	<b>24,123.76</b>

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Statement Of Fiduciary Net Position

COUNTY: 27 Pierce

Fiduciary Funds

August 31, 2019

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	2,832.79	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
<b>TOTAL ASSETS</b>	<b>2,832.79</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	2,832.79	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>2,832.79</b>	<b>0.00</b>



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## Statement of Changes in Fiduciary Net Position

COUNTY: 27 Pierce

## Fiduciary Funds

For the Year Ended August 31, 2019

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	4,920.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>4,920.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>4,920.00</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	5,312.85	0.00
<b>TOTAL DEDUCTIONS</b>	<b>5,312.85</b>	<b>0.00</b>
Net Increase (Decrease)	-392.85	0.00
Net Position--Prior Year August Beginning	3,225.64	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	3,225.64	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>2,832.79</b>	<b>0.00</b>

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## Schedule of Long-Term Liabilities

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	243,620,000.00	0.00	8,755,000.00	234,865,000.00	10,605,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	2,080,000.00	0.00	195,000.00	1,885,000.00	195,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	1,671,667.45	722,369.55	1,105,177.06	1,288,859.94	515,543.00
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
<b>Other Liabilities</b>					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	24,696,157.00	0.00	3,550,613.00	21,145,544.00	
Net Pension Liabilities TRS 2/3	3,806,295.00	1,359,329.00	0.00	5,165,624.00	
Net Pension Liabilities SERS 2/3	2,698,218.00	0.00	677,708.00	2,020,510.00	
Net Pension Liabilities PERS 1	6,741,246.00	0.00	1,006,653.00	5,734,593.00	
<b>Total Long-Term Liabilities</b>	<b>285,313,583.45</b>	<b>2,081,698.55</b>	<b>15,290,151.06</b>	<b>272,105,130.94</b>	<b>11,315,543.00</b>

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	17,579,063.83	19,440,944.17	4,241,128.12	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	1,796.91	5,631.72	1,456.98	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
<b>1000 TOTAL LOCAL TAXES</b>	<b>17,580,860.74</b>	<b>19,446,575.89</b>	<b>4,242,585.10</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	187,644.65			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	1,085,825.21			
2200 Sales of Goods, Supplies and Services, Unassigned	423,545.06		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	17,204.78			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	158,616.12			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,579,679.15			
2300 Investment Earnings	157,423.35	141,769.31	1,955,820.15	4,047.98
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	286,905.73		64,400.00	0.00
2600 Fines and Damages	37,434.49		0.00	0.00
2700 Rentals and Leases	499,647.68	0.00	14,775.00	0.00
2800 Insurance Recoveries	19,037.70		0.00	0.00
2900 Local Support Nontax, Unassigned	160,841.74	0.00	1,318,002.02	0.00
2910 E-Rate	92,320.82		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2000 TOTAL LOCAL SUPPORT NONTAX	4,706,126.48	141,769.31	3,352,997.17	4,047.98
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	82,675,049.33			
3121 Special Education - General Apportionment	2,140,343.40			
3300 Local Effort Assistance	1,253,193.02			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>86,068,585.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	11,046,051.42			
4122 Special Education - Infants and Toddlers - State	489,625.46			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			8,691,182.73	
4155 Learning Assistance	2,075,346.42			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	849,166.35			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	618,936.54			
4174 Highly Capable	279,906.99			
4188 Child Care	0.00			
4198 School Food Service	46,481.95			
4199 Transportation - Operations	4,700,567.98			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	70,000.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4358 Special and Pilot Programs - Other State Agencies	3,447.59			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				298,764.24
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>20,109,530.70</b>		<b>8,691,182.73</b>	<b>368,764.24</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	6,607.53	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>6,607.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	1,691,152.34			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	47,384.56			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	888,320.97			
6152 Other Title, ESEA Fed	431,399.93			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	79,505.79			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	8,990.14			
6189 Other Community Services	15,838.17			
6198 School Food Services	1,509,567.03			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			

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## Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	106,986.48			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	279,084.39			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>5,058,229.80</b>		<b>0.00</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	

E.S.D. 121

## Report of Revenues and Other Financing Sources

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7121 Special Education	63,139.94			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	684,176.90			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>747,316.84</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	12,345.19			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	5,948.82			
8500 Nonfederal, ESD	66,404.23		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>84,698.24</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	2,654.71			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	346,339.71	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, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	348,994.42	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	134,710,950.50	19,588,345.20	16,286,765.00	372,812.22

E.S.D. 121

Program/Activity/Object Report

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	76,803,018.81	11	Bd of Dir	201,231.93	0	Debit Transfer	271,174.65
02	ALE	1,220,193.96	12	Supt Off	415,626.75	1	Credit Transfer	-271,174.65
03	Basic Education - Dropout Reengagement	.00	13	Busns Off	1,340,752.82	2	Cert. Salaries	59,405,900.62
21	Sp Ed, Sup, St	15,859,940.28	14	HR	1,177,521.49	3	Class. Salaries	22,320,720.21
22	Sp Ed, Infants and Toddlers, State	420,097.11	15	Pblc Rltn	620,541.66	4	Employee Benefits	29,999,352.21
24	Sp Ed, Sup, Fed	1,618,367.71	21	Supv Inst	3,835,493.24	5	Supplies / Materials	6,434,193.02
25	Sp Ed, Infants and Toddlers, Federal	.00	22	Lrn Resrc	1,039,373.85	6		.00
26	Sp Ed, Inst, St	.00	23	Princ Off	7,211,865.76	7	Purchased Services	11,578,130.18
29	Sp Ed, Oth, Fed	.00	24	Guid/Coun	4,347,645.24	8	Travel	103,318.57
31	Voc, Basic, St	3,083,085.85	25	Pupil M/S	694,606.29	9	Capital Outlay	.00
34	MidSchCar/Tec	553,233.49	26	Health	4,597,981.66	<b>TOTAL ALL OBJECTS</b>		<b>129,841,614.81</b>
38	Voc, Fed	45,318.06	27	Teaching	75,730,071.95			
39	Voc, Other	.00	28	Extracur	2,159,368.07			
45	Skil Cnt, Bas, St	.00	29	Pmt to SD	178,226.41			
46	Skill Cntr, Fed	.00	31	InstProDev	2,084,308.05			
47	Skil Cnt, Fac Upgrade	.00	32	Inst Tech	213,817.07			
51	ESEA Disadvantaged, Fed	849,906.78	33	Curriculum	1,731,269.85			
52	Other Title, ESEA, Fed	439,568.65	34	Prof Learn	977,644.55			
53	ESEA Migrant, Federal	.00	41	Supervisin	335,406.49			
54	Read First, Fed	.00	42	Food	1,412,667.94			
55	LAP	1,842,913.94	44	Operation	1,360,376.35			
56	St In, Ctr/Hm, D	.00	49	Transfers	-11,592.43			
57	St In, N/D, Fed	.00	51	Supervisin	472,920.08			
58	Sp/Plt Pgm, St	825,813.17	52	Operation	3,577,969.83			
59	Inst. JAJ	.00	53	Maintnce	767,826.92			
61	Head Start, Fed	.00	56	Insurance	147,011.76			
62	MS, Pro Dv, Fed	.00	59	Transfers	-259,582.22			
64	LEP, Fed	76,038.44	61	Supv Bldg	352,279.74			
65	Tran Biling, St	560,494.03	62	Grnd Mnt	602,270.19			
67	Ind Ed, Fd, JOM	.00	63	Oper Bldg	3,337,181.81			
68	Ind Ed, Fd, ED	.00	64	Maintnce	1,884,987.82			
69	Comp, Othr	.00	65	Utilities	2,730,715.45			
			67	Bldg Secu	26,074.46			
			68	Insurance	1,081,046.24			

E.S.D. 121

## Program/Activity/Object Report

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

## PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	453,760.25
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	21,384.10
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	1,135,489.46
89 Othr Comm Srv	731,080.86
97 Distwide Suppt	15,460,348.97
98 Schl Food Serv	3,096,858.35
99 Pupil Transp	4,744,702.54
<b>TOTAL ALL PROGRAMS</b>	<b>129,841,614.81</b>

## ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	1,519,933.72
73 Printing	.00
74 Warehouse	211,424.15
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	1,735,349.87
<b>TOTAL ALL ACTIVITIES</b>	<b>129,841,614.81</b>

REPORT F196

Sumner School District No. 320

RUN: 11/5/2019 12:39:20 PM

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 27 Pierce

Fiscal Year 2018-2019

**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, 2019

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	2,603,209.06	119.60		1,540,590.19	378,324.44	604,276.34	6,016.88	62,369.13	11,512.48	0.00
22 Lrn Resrc	1,039,373.85	688.80		451,472.63	246,200.40	268,199.76	52,956.58	19,855.68	0.00	0.00
23 Princ Off	7,114,911.58	0.00		4,105,741.29	1,097,548.78	1,846,257.33	27,671.81	37,692.37	0.00	0.00
24 Guid/Coun	3,577,049.01	1,133.30		2,081,689.00	243,611.88	880,166.00	18,378.27	351,835.02	235.54	0.00
25 Pupil M/S	652,602.53	0.00		0.00	435,785.75	215,051.06	1,765.72	0.00	0.00	0.00
26 Health	1,088,964.45	0.00		0.00	752,561.26	273,337.77	57,592.00	3,917.80	1,555.62	0.00
27 Teaching	55,246,367.85	34,328.17		35,452,116.63	2,519,220.62	13,818,997.45	882,835.63	2,536,172.64	2,696.71	0.00
28 Extracur	2,045,860.49	123,479.15		186,061.23	1,162,664.86	300,808.05	9,136.96	263,600.04	110.20	0.00
29 Pmt to SD	3,475.00							3,475.00		
31 InstProDev	1,048,610.98	0.00		655,343.56	61,597.27	214,319.48	5,740.21	91,735.56	19,874.90	0.00
32 Inst Tech	37,538.05	0.00			9,063.00	894.36	27,476.85	103.84	0.00	0.00
33 Curriculum	1,420,716.72	0.00		43,704.74	19,195.06	20,446.87	1,249,528.59	87,841.46	0.00	0.00
34 Prof Learn	924,339.24	0.00		739,414.01		184,925.23	0.00	0.00	0.00	0.00
<b>01 TOTAL</b>	<b>76,803,018.81</b>	<b>159,749.02</b>		<b>45,256,133.28</b>	<b>6,925,773.32</b>	<b>18,627,679.70</b>	<b>2,339,099.50</b>	<b>3,458,598.54</b>	<b>35,985.45</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	96,650.00	0.00		72,167.73	0.00	24,482.27	0.00	0.00	0.00	0.00
24 Guid/Coun	142,728.81	0.00		105,920.31	0.00	36,808.50	0.00	0.00	0.00	0.00
27 Teaching	741,870.36	7,674.40		539,207.80	0.00	190,190.49	2,898.48	1,899.19	0.00	0.00
33 Curriculum	235,811.73	0.00		0.00	0.00	0.00	0.00	235,811.73	0.00	0.00
34 Prof Learn	3,133.06	0.00		2,506.45		626.61	0.00	0.00	0.00	0.00
<b>02 TOTAL</b>	<b>1,220,193.96</b>	<b>7,674.40</b>		<b>719,802.29</b>	<b>0.00</b>	<b>252,107.87</b>	<b>2,898.48</b>	<b>237,710.92</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	547,715.70	0.00		384,584.20	38,190.64	124,855.62	85.24	0.00	0.00	0.00
23 Princ Off	304.18	0.00		250.02	0.00	54.16	0.00	0.00	0.00	0.00
24 Guid/Coun	557,437.25	0.00		404,377.55	0.00	153,059.70	0.00	0.00	0.00	0.00
26 Health	3,509,017.21	0.00		2,498,427.64	74,466.03	936,123.54	0.00	0.00	0.00	0.00
27 Teaching	11,175,073.91	23,142.50		4,525,150.53	2,778,174.80	2,885,752.23	67,113.88	884,597.45	11,142.52	0.00
29 Pmt to SD	984.34							984.34		
31 InstProDev	26,258.99	0.00		20,832.27	0.00	5,426.72	0.00	0.00	0.00	0.00
33 Curriculum	8,915.51	0.00		0.00	0.00	0.00	8,544.41	371.10	0.00	0.00
34 Prof Learn	34,233.19	0.00		27,386.55		6,846.64	0.00	0.00	0.00	0.00
<b>21 TOTAL</b>	<b>15,859,940.28</b>	<b>23,142.50</b>		<b>7,861,008.76</b>	<b>2,890,831.47</b>	<b>4,112,118.61</b>	<b>75,743.53</b>	<b>885,952.89</b>	<b>11,142.52</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	420,097.11	0.00		0.00	0.00	0.00	0.00	420,097.11	0.00	0.00
<b>22 TOTAL</b>	<b>420,097.11</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>420,097.11</b>	<b>0.00</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	1,406,781.17	0.00		237,566.02	675,301.97	356,900.49	198.69	136,814.00	0.00	0.00
29 Pmt to SD	173,767.07							173,767.07		
31 InstProDev	470.00	0.00		0.00	0.00	0.00	0.00	470.00	0.00	0.00
33 Curriculum	37,349.47	0.00		0.00	0.00	0.00	37,349.47	0.00	0.00	0.00
<b>24 TOTAL</b>	<b>1,618,367.71</b>	<b>0.00</b>		<b>237,566.02</b>	<b>675,301.97</b>	<b>356,900.49</b>	<b>37,548.16</b>	<b>311,051.07</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	302,760.86	0.00		189,927.67	48,578.80	61,770.05	383.85	2,094.49	6.00	0.00
24 Guid/Coun	27,886.75	374.70		0.00	18,894.38	7,450.93	374.06	614.77	177.91	0.00
27 Teaching	2,615,628.23	568.00		1,590,560.54	73,392.81	597,482.45	115,042.90	232,222.71	6,358.82	0.00
31 InstProDev	9,539.77	0.00		4,304.00	0.00	952.87	43.29	4,032.95	206.66	0.00
32 Inst Tech	91,637.90	0.00			0.00	0.00	91,637.90	0.00	0.00	0.00
33 Curriculum	28,104.98	0.00		0.00	0.00	0.00	28,104.98	0.00	0.00	0.00
34 Prof Learn	7,527.36	0.00		6,021.89		1,505.47	0.00	0.00	0.00	0.00
<b>31 TOTAL</b>	<b>3,083,085.85</b>	<b>942.70</b>		<b>1,790,814.10</b>	<b>140,865.99</b>	<b>669,161.77</b>	<b>235,586.98</b>	<b>238,964.92</b>	<b>6,749.39</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	65,346.39	0.00		32,924.92	16,744.30	15,677.17	0.00	0.00	0.00	0.00
27 Teaching	401,892.22	0.00		268,095.27	0.00	93,695.61	34,163.13	5,938.21	0.00	0.00
31 InstProDev	1,231.71	0.00		1,000.00	0.00	231.71	0.00	0.00	0.00	0.00
32 Inst Tech	82,899.02	0.00			0.00	0.00	82,899.02	0.00	0.00	0.00
34 Prof Learn	1,864.15	0.00		1,491.32		372.83	0.00	0.00	0.00	0.00
<b>34 TOTAL</b>	<b>553,233.49</b>	<b>0.00</b>		<b>303,511.51</b>	<b>16,744.30</b>	<b>109,977.32</b>	<b>117,062.15</b>	<b>5,938.21</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	29,440.63	1,208.30		10,493.51	0.00	1,881.32	0.00	2,839.00	13,018.50	0.00
31 InstProDev	15,877.43	0.00		0.00	0.00	0.00	0.00	11,390.50	4,486.93	0.00
<b>38 TOTAL</b>	<b>45,318.06</b>	<b>1,208.30</b>		<b>10,493.51</b>	<b>0.00</b>	<b>1,881.32</b>	<b>0.00</b>	<b>14,229.50</b>	<b>17,505.43</b>	<b>0.00</b>

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	131,536.59	0.00		77,431.70	17,444.67	36,660.22	0.00	0.00	0.00	0.00
24 Guid/Coun	42,543.42	0.00		0.00	30,683.50	11,332.97	0.00	526.95	0.00	0.00
27 Teaching	605,209.32	0.00		321,283.61	69,038.59	134,097.27	27,679.88	48,054.57	5,055.40	0.00
31 InstProDev	70,617.45	0.00		3,519.82	0.00	579.68	4,174.69	60,729.18	1,614.08	0.00
<b>51 TOTAL</b>	<b>849,906.78</b>	<b>0.00</b>		<b>402,235.13</b>	<b>117,166.76</b>	<b>182,670.14</b>	<b>31,854.57</b>	<b>109,310.70</b>	<b>6,669.48</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	156,835.93	8,861.60		23,901.09	83,681.69	30,133.97	1,630.21	7,248.97	1,378.40	0.00
31 InstProDev	259,323.88	0.00		190,238.02	0.00	69,085.86	0.00	0.00	0.00	0.00
91 Publ Actv	23,408.84	0.00	0.00	0.00	0.00	0.00	0.00	23,408.84	0.00	0.00
<b>52 TOTAL</b>	<b>439,568.65</b>	<b>8,861.60</b>	<b>0.00</b>	<b>214,139.11</b>	<b>83,681.69</b>	<b>99,219.83</b>	<b>1,630.21</b>	<b>30,657.81</b>	<b>1,378.40</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	106,547.01	0.00		63,781.97	15,653.13	27,111.91	0.00	0.00	0.00	0.00
27 Teaching	1,572,849.25	0.00		587,801.94	466,967.49	391,623.06	59,354.47	66,936.41	165.88	0.00
31 InstProDev	158,943.51	50.00		106,930.92	0.00	36,893.61	11,852.98	2,950.00	266.00	0.00
34 Prof Learn	4,574.17	0.00		3,584.35		989.82	0.00	0.00	0.00	0.00
<b>55 TOTAL</b>	<b>1,842,913.94</b>	<b>50.00</b>		<b>762,099.18</b>	<b>482,620.62</b>	<b>456,618.40</b>	<b>71,207.45</b>	<b>69,886.41</b>	<b>431.88</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	3,447.59	0.00		0.00	0.00	0.00	3,447.59	0.00	0.00	0.00
27 Teaching	673,256.55	302.40		518,492.90	3,983.33	120,507.82	17,172.40	12,797.70	0.00	0.00
31 InstProDev	149,109.03	0.00		111,374.65	0.00	27,045.21	1,482.17	9,207.00	0.00	0.00
<b>58 TOTAL</b>	<b>825,813.17</b>	<b>302.40</b>		<b>629,867.55</b>	<b>3,983.33</b>	<b>147,553.03</b>	<b>22,102.16</b>	<b>22,004.70</b>	<b>0.00</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	76,038.44	0.00		30,128.08	0.00	10,565.94	29,245.82	2.00	6,096.60	0.00
<b>64 TOTAL</b>	<b>76,038.44</b>	<b>0.00</b>		<b>30,128.08</b>	<b>0.00</b>	<b>10,565.94</b>	<b>29,245.82</b>	<b>2.00</b>	<b>6,096.60</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	68,126.21	0.00		51,170.89	0.00	16,725.79	229.53	0.00	0.00	0.00
27 Teaching	242,189.50	0.00		113,575.20	62,781.89	61,979.96	383.40	3,298.68	170.37	0.00
31 InstProDev	249,709.57	0.00		180,665.28	0.00	62,976.12	1,688.41	3,115.96	1,263.80	0.00
34 Prof Learn	468.75	0.00		375.00		93.75	0.00	0.00	0.00	0.00
<b>65 TOTAL</b>	<b>560,494.03</b>	<b>0.00</b>		<b>345,786.37</b>	<b>62,781.89</b>	<b>141,775.62</b>	<b>2,301.34</b>	<b>6,414.64</b>	<b>1,434.17</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	10,251.42	0.00		226.05	7,407.50	2,304.85	168.00	145.02	0.00	0.00
27 Teaching	441,254.20	0.00		313,440.35	309.91	120,863.07	952.33	5,156.18	532.36	0.00
31 InstProDev	750.00	0.00		0.00	0.00	0.00	0.00	750.00	0.00	0.00
34 Prof Learn	1,504.63	0.00		1,203.70		300.93	0.00	0.00	0.00	0.00
<b>74 TOTAL</b>	<b>453,760.25</b>	<b>0.00</b>		<b>314,870.10</b>	<b>7,717.41</b>	<b>123,468.85</b>	<b>1,120.33</b>	<b>6,051.20</b>	<b>532.36</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	1,325.72	0.00		0.00	0.00	0.00	1,325.72	0.00	0.00	0.00
28 Extracur	117.55	0.00		0.00	0.00	0.00	117.55	0.00	0.00	0.00
31 InstProDev	17,827.29	0.00		3,790.58	0.00	645.29	6,837.38	4,650.00	1,904.04	0.00
32 Inst Tech	1,742.10	0.00			0.00	0.00	1,742.10	0.00	0.00	0.00
33 Curriculum	371.44	0.00		0.00	0.00	0.00	371.44	0.00	0.00	0.00
<b>79 TOTAL</b>	<b>21,384.10</b>	<b>0.00</b>		<b>3,790.58</b>	<b>0.00</b>	<b>645.29</b>	<b>10,394.19</b>	<b>4,650.00</b>	<b>1,904.04</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 88 - Child Care

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
91 Publ Actv	1,135,489.46	0.00		0.00	639,695.47	363,842.76	28,808.53	103,142.70	0.00	0.00
<b>88 TOTAL</b>	<b>1,135,489.46</b>	<b>0.00</b>		<b>0.00</b>	<b>639,695.47</b>	<b>363,842.76</b>	<b>28,808.53</b>	<b>103,142.70</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
28 Extracur	113,390.03	0.00		0.00	50,924.30	16,317.56	42,174.77	3,973.40	0.00	0.00
65 Utilities	41,239.26	0.00			0.00	0.00	0.00	41,239.26	0.00	0.00
91 Publ Actv	576,451.57	69,243.73	0.00	1,000.00	185,578.41	69,470.67	241,796.21	6,829.50	2,533.05	0.00
<b>89 TOTAL</b>	<b>731,080.86</b>	<b>69,243.73</b>	<b>0.00</b>	<b>1,000.00</b>	<b>236,502.71</b>	<b>85,788.23</b>	<b>283,970.98</b>	<b>52,042.16</b>	<b>2,533.05</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	201,231.93	0.00			20,982.82	2,621.07	1,953.40	175,674.64	0.00	0.00
12 Supt Off	415,626.75	0.00		225,389.07	78,456.44	81,111.80	3,792.44	26,582.03	294.97	0.00
13 Busns Off	1,340,752.82	0.00		0.00	909,929.87	322,184.00	29,365.07	75,318.27	3,955.61	0.00
14 HR	1,177,521.49	0.00		225,917.20	591,098.18	261,139.33	3,708.09	93,401.12	2,257.57	0.00
15 Pblc Rltn	620,541.66	0.00		293.87	331,164.97	96,101.73	5,575.75	185,313.02	2,092.32	0.00
61 Supv Bldg	352,279.74	0.00		71,054.91	175,950.32	79,968.39	21,949.33	2,544.83	811.96	0.00
62 Grnd Mnt	602,270.19	0.00			376,849.79	168,821.02	52,118.97	4,480.41	0.00	0.00
63 Oper Bldg	3,337,181.81	0.00			2,006,527.54	941,715.97	337,890.16	50,350.09	698.05	0.00
64 Maintnce	1,884,987.82	0.00	0.00		765,023.07	317,376.86	325,558.05	477,029.84	0.00	0.00
65 Utilities	2,689,476.19	0.00	0.00		0.00	0.00	703.19	2,688,773.00	0.00	0.00
67 Bldg Secu	26,074.46	0.00			0.00	0.00	0.00	26,074.46	0.00	0.00
68 Insurance	1,081,046.24	0.00					0.00	1,081,046.24		0.00
72 Info Sys	1,519,933.72	0.00	0.00	0.00	723,933.75	234,706.70	335,018.32	225,972.73	302.22	0.00
74 Warehouse	211,424.15	0.00	0.00	0.00	145,801.83	65,622.32	0.00	0.00	0.00	0.00
<b>97 TOTAL</b>	<b>15,460,348.97</b>	<b>0.00</b>	<b>0.00</b>	<b>522,655.05</b>	<b>6,125,718.58</b>	<b>2,571,369.19</b>	<b>1,117,632.77</b>	<b>5,112,560.68</b>	<b>10,412.70</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	335,406.49	0.00		0.00	245,002.86	89,826.67	0.00	215.00	361.96	0.00
42 Food	1,412,667.94	0.00					1,412,667.94	0.00		
44 Operation	1,360,376.35	0.00			906,564.79	386,464.81	14,980.97	52,184.64	181.14	0.00
49 Transfers	-11,592.43		-11,592.43							
<b>98 TOTAL</b>	<b>3,096,858.35</b>	<b>0.00</b>	<b>-11,592.43</b>	<b>0.00</b>	<b>1,151,567.65</b>	<b>476,291.48</b>	<b>1,427,648.91</b>	<b>52,399.64</b>	<b>543.10</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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	38,556.17	0.00		0.00	31,495.35	7,060.82	0.00	0.00	0.00	0.00
51 Supervisn	472,920.08	0.00		0.00	347,035.79	113,216.20	11,346.81	1,321.28	0.00	0.00
52 Operation	3,577,969.83	0.00			2,058,336.97	949,768.20	296,327.52	273,537.14	0.00	0.00
53 Maintnce	767,826.92	0.00			322,898.94	139,671.15	290,662.63	14,594.20	0.00	0.00
56 Insurance	147,011.76							147,011.76		
59 Transfers	-259,582.22		-259,582.22							
<b>99 TOTAL</b>	<b>4,744,702.54</b>	<b>0.00</b>	<b>-259,582.22</b>	<b>0.00</b>	<b>2,759,767.05</b>	<b>1,209,716.37</b>	<b>598,336.96</b>	<b>436,464.38</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

## Data Requirements for Supplemental Reports

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

## 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.	92,320.82
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	1,318,002.02
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.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,551,255.72
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	291,658.22
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,842,913.94

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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.

11,599.06

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

0.135

a) Total All Programs (SYSTEM CALCULATED)

129,841,614.81

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

15,460,348.97

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

114,381,265.84

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, 2019

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

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

COUNTY: 27 Pierce

For the Year Ended August 31, 2019

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, 2019

INDIRECT EXPENDITURES

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

37,969.72

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.

42,306.25

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

619,090.73

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, and added to the federal unrestricted indirect expenditure pool.

2,565.57

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). \*Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

1,519,543.72

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).

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, 2019

INDIRECT EXPENDITURES

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

Fiscal Year 2018-2019

COUNTY: 27 Pierce

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2020-21

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>114,381,265.84</b>	<b>0.00</b>		<b>1,412,667.94</b>			<b>112,968,597.90</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	201,231.93	0.00		0.00	120,955.96	80,275.97	
12 Superintendent's Office	415,626.75	0.00		0.00	415,626.75	0.00	
13 Business Office	1,340,752.82	0.00		0.00		1,340,752.82	
14 Human Resources	1,177,521.49	0.00		0.00		1,177,521.49	
15 Public Relations	620,541.66	0.00			1,450.93	619,090.73	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	352,279.74	0.00		0.00	352,279.74	0.00	
62 Grounds Maintenance	602,270.19	0.00		0.00	602,270.19	0.00	
63 Operation of Buildings	3,337,181.81	0.00		0.00	3,337,181.81	0.00	
64 Maintenance	1,884,987.82	0.00		0.00	1,884,987.82	0.00	
65 Utilities	2,689,476.19	0.00		0.00	2,689,476.19	0.00	
67 Building and Property Security	26,074.46	0.00		0.00	26,074.46	0.00	
68 Insurance	1,081,046.24	0.00		0.00	1,081,046.24	0.00	
72 Information Systems	1,519,933.72	0.00		0.00	390.00	1,519,543.72	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	211,424.15	0.00		0.00		211,424.15	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>15,460,348.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,511,740.09</b>	<b>4,948,608.88</b>	



E.S.D. 121

Fiscal Year 2018-2019

COUNTY: 27 Pierce

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2020-21

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	129,841,614.81	0.00	0.00	1,412,667.94		4,948,608.88	112,968,597.90
Unallowable Costs					-10,511,740.09		10,511,740.09
<b>TOTALS</b>	<b>129,841,614.81</b>	<b>0.00</b>	<b>0.00</b>	<b>1,412,667.94</b>		<b>4,948,608.88</b>	<b>123,480,337.99</b>

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	4,385,718.44
2. FY 16-17 DIRECT EXPENDITURES	105,435,384.88
3. FY 16-17 OVER/UNDER RECOVERY (CALCULATED)	425,290.15
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	4,811,008.59
5. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.0456

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	4,948,608.88
7. FY 16-17 OVER/UNDER RECOVERY (LINE 3)	425,290.15
8. FY 18-19 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,373,899.03
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	123,480,337.99
10. FY 18-19 RESTRICTED INDIRECT RATE (LINE 5)	0.0456
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,630,703.41
12. FY 18-19 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-256,804.38
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	4,691,804.50
14. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.0380

E.S.D. 121

Fiscal Year 2018-2019

COUNTY: 27 Pierce

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2020-21

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>114,381,265.84</b>	<b>0.00</b>		<b>1,412,667.94</b>			<b>112,968,597.90</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	201,231.93	0.00		0.00	120,955.96	80,275.97	
12 Superintendents Office	415,626.75	0.00		0.00		415,626.75	
13 Business Office	1,340,752.82	0.00		0.00		1,340,752.82	
14 Human Resources	1,177,521.49	0.00		0.00		1,180,087.06	
15 Public Relations	620,541.66	0.00			1,450.93	619,090.73	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	352,279.74	0.00		0.00		352,279.74	
62 Grounds Maintenance	602,270.19	0.00		0.00		602,270.19	
63 Operation of Buildings	3,337,181.81	0.00		0.00		3,337,181.81	
64 Maintenance	1,884,987.82	0.00		0.00		1,884,987.82	
65 Utilities	2,689,476.19	0.00		0.00		2,689,476.19	
67 Building and Property Security	26,074.46	0.00		0.00		26,074.46	
68 Insurance	1,081,046.24	0.00		0.00		1,081,046.24	
72 Information Systems	1,519,933.72	0.00		0.00		1,519,933.72	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	211,424.15	0.00		0.00		211,424.15	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>15,460,348.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>122,406.89</b>	<b>15,340,507.65</b>	

E.S.D. 121

Fiscal Year 2018-2019

COUNTY: 27 Pierce

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2020-21

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	129,841,614.81	0.00	0.00	1,412,667.94		15,340,507.65	112,968,597.90
<b>Unallowable Costs</b>					-122,406.89		122,406.89
<b>Totals</b>	<b>129,841,614.81</b>	<b>0.00</b>	<b>0.00</b>	<b>1,412,667.94</b>		<b>15,340,507.65</b>	<b>113,091,004.79</b>

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	13,911,590.07
2. FY 16-17 DIRECT EXPENDITURES	95,909,513.25
3. FY 16-17 OVER (UNDER) RECOVERY	-863,889.88
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	13,047,700.19
5. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.1360

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	15,340,507.65
7. FY 16-17 OVER (UNDER) RECOVERY (LINE 3)	-863,889.88
8. FY 18-19 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	14,476,617.77
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	113,091,004.79
10. FY 18-19 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1360
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	15,380,376.65
12. FY 18-19 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-903,758.88
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	14,436,748.77
14. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.1277

E.S.D. 121

General Fund

COUNTY: 27 Pierce

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	76,803,018.81	65,584,707.44	0.00	11,218,311.37
02 Alternative Learning Experience (ALE)	1,220,193.96	259,836.05	0.00	960,357.91
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	3,083,085.85	3,083,085.85	0.00	0.00
34 Middle School Career and Technical Ed, State	553,233.49	553,233.49	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	15,460,348.97	12,974,262.01	0.00	2,486,086.96
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>97,119,881.08</b>	<b>82,455,124.84</b>	<b>0.00</b>	<b>14,664,756.24</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
21 Special Education-Supplemental, State	15,859,940.28	13,186,394.82	106,986.48	2,566,558.98
22 Special Education - Infants and Toddlers - State	420,097.11	420,097.11	0.00	0.00
24 Special Education-Supplemental, Federal	1,618,367.71	0.00	1,618,367.71	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	45,318.06	0.00	45,318.06	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
47 Skill Center - Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	849,906.78	0.00	849,906.78	0.00
52 Other Title Grants Under ESEA, Federal	439,568.65	0.00	431,399.93	8,168.72
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,842,913.94	1,842,913.94	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	825,813.17	825,813.17	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	76,038.44	0.00	76,038.44	0.00
65 Transitional Bilingual, State	560,494.03	560,494.03	0.00	0.00

E.S.D. 121

## General Fund

COUNTY: 27 Pierce

## Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	453,760.25	279,906.99	0.00	173,853.26
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	21,384.10	0.00	0.00	21,384.10
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>23,013,602.52</b>	<b>17,115,620.06</b>	<b>3,128,017.40</b>	<b>2,769,965.06</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	1,135,489.46	0.00	8,990.14	1,126,499.32
89 Other Community Services	731,080.86	0.00	15,838.17	715,242.69
98 School Food Services	3,096,858.35	46,481.95	1,788,651.42	1,261,724.98
99 Pupil Transportation	4,744,702.54	4,700,567.98	0.00	44,134.56
<b>TOTAL OTHER PROGRAMS</b>	<b>9,708,131.21</b>	<b>4,747,049.93</b>	<b>1,813,479.73</b>	<b>3,147,601.55</b>
<b>TOTALS</b>	<b>129,841,614.81</b>	<b>104,317,794.83</b>	<b>4,941,497.13</b>	<b>20,582,322.85</b>

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 27 Pierce

Fiscal Year 2018-2019

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 17 - 18 Actual (A)	FY 18 - 19 Actual (B)
<b>Preliminary FY 2018-2019 to FY 2017-2018 Aggregate Maintenance of Effort Test</b>		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	14,651,280.20	15,859,940.28
2. Minus Revenue 7121 Payments From Other Districts.	128,623.04	63,139.94
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	87,367.57	106,986.48
4. Equals aggregate special education expenditures for resident special education students.	14,435,289.59	15,689,813.86
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,254,524.27
<b>Preliminary FY 2018-2019 to FY 2017-2018 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	1,158.34	1,221.55
7. Expenditures per pupil (line 4/line 6).	12,462.04	12,844.18
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.)		382.14
<b>Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2018-2019 to FY 2017-2018 Aggregate Maintenance of Effort Test</b>		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	128,623.04	2,566,558.98
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.)		2,437,935.94
11. Expenditures per pupil (line 9/line 6).	111.04	2,101.06
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.)		1,990.02

Notes:

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

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2018 - 19	FY 2017 - 18		FY 2018 - 19	FY 2017 - 18
Total Expenditures	+ (plus)	129,841,614.81	120,935,742.21	Total Program 98	+ 3,096,858.35	3,412,937.56
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,579,679.15	1,528,206.88
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 46,481.95	47,891.84
Child Care	- (minus)	1,135,489.46	1,079,463.06	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	731,080.86	621,329.50	Revenue 6198 (Fed)	- 1,509,567.03	1,548,581.42
School Food Services	- (minus)	3,096,858.35	3,412,937.56	Revenue 6298 (Fed)	- 0.00	5,000.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 279,084.39	268,818.43
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	0.00	260,777.89	TOTAL FOOD SERVICES DEFICIT	-317,954.17	14,438.99
Federal, General Purpose Revenue	- (minus)	6,607.53	6,997.56			
Federal, Special Purpose Revenue	- (minus)	5,058,229.80	5,131,893.77	<b>Note:</b>		
Food Service Deficit	+ (plus)	0.00	14,438.99	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,509,567.03	1,548,581.42	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	5,000.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	279,084.39	268,818.43	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2018 - 19	FY 2017 - 18
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	121,602,000.23	112,259,181.71
	FY 18-19/FY 17-18		1.08

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



E.S.D. 121

Fiscal Year 2018-2019

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 2018 - 19	FY 2017 - 18
Program 31, Vocational--Basic State	+ (plus)	3,083,085.85	2,897,724.17
Program 34, Middle School Career and Technical Education-State	+ (plus)	553,233.49	432,694.77
Program 38, Vocational--Federal	+ (plus)	45,318.06	39,436.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	47,384.56	41,320.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,634,252.84	3,328,534.94
		FY 18-19 / FY 17-18	1.09

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

E.S.D. 121

Sumner School District No.320

COUNTY: 27 Pierce

Financial Edit Report Fiscal Year 2018-2019

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

E.S.D. 121

Sumner School District No.320

COUNTY: 27 Pierce

Financial Edit Report Fiscal Year 2018-2019

Continued

**TRANSPORTATION VEHICLE FUND**

Transportation Vehicle Fund: Cleared all edits

**PERMANENT FUND**

Permanent Fund: Cleared all edits

**PRIVATE PURPOSE TRUST/OTHER TRUST FUND**

Private Purpose Trust/Other Trust Fund: Cleared all edits