

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2018-2019

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2019-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2019-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	3,918,525.29	95,982.04	17,533.08	782,225.76	150.96	0.00	4,814,417.13
Minus Warrants Outstanding	-3,596,681.57	-5,576.54	0.00	-712,075.04	0.00	0.00	-4,314,333.15
Taxes Receivable	3,689,302.70		3,552,116.15	0.00	0.00		7,241,418.85
Due From Other Funds	4,497.36	3,469.82	0.00	0.00	0.00	0.00	7,967.18
Due From Other Governmental Units	3,719,558.13	0.00	0.00	0.00	0.00	0.00	3,719,558.13
Accounts Receivable	46,908.91	0.00	0.00	0.00	0.00	0.00	46,908.91
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	47,085.21	1,029.60	7,929.28	6,174.16	447.05	0.00	62,665.30
Inventory	173,630.20	0.00		0.00			173,630.20
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	28,918,858.00	539,602.00	12,233,352.53	2,646,438.00	765,669.00	0.00	45,103,919.53
Investments/Cash With Trustee	151,052.65		0.00	0.00	0.00	0.00	151,052.65
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	37,072,736.88	634,506.92	15,810,931.04	2,722,762.88	766,267.01	0.00	57,007,204.73
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	37,072,736.88	634,506.92	15,810,931.04	2,722,762.88	766,267.01	0.00	57,007,204.73
LIABILITIES:							
Accounts Payable	3,713,881.48	11,978.26	0.00	0.00	0.00	0.00	3,725,859.74
Contracts Payable Current	0.00	0.00		94,305.25	0.00	0.00	94,305.25
Accrued Interest Payable			0.00				0.00
Accrued Salaries	1,537,731.69	0.00		0.00			1,537,731.69
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	800,869.09	0.00		0.00			800,869.09
Due To Other Governmental Units	2,187,584.55	0.00		0.00	0.00	0.00	2,187,584.55
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	1,404,827.27						1,404,827.27
Due To Other Funds	3,469.82	2,862.36	0.00	1,635.00	0.00	0.00	7,967.18
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	2,185.00	49,275.00	0.00	0.00	0.00		51,460.00
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	9,650,548.90	64,115.62	0.00	95,940.25	0.00	0.00	9,810,604.77
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	3,689,302.70		3,552,116.15	0.00	0.00		7,241,418.85
TOTAL DEFERRED INFLOWS OF RESOURCES	3,689,302.70	0.00	3,552,116.15	0.00	0.00	0.00	7,241,418.85
FUND BALANCE:							
Nonspendable Fund Balance	173,630.20	0.00	0.00	0.00	0.00	0.00	173,630.20
Restricted Fund Balance	5,763,632.91	570,391.30	12,258,814.89	1,603,400.70	766,267.01	0.00	20,962,506.81
Committed Fund Balance	140,919.89	0.00	0.00	0.00	0.00	0.00	140,919.89
Assigned Fund Balance	2,151,158.35	0.00	0.00	1,023,421.93	0.00	0.00	3,174,580.28
Unassigned Fund Balance	15,503,543.93	0.00	0.00	0.00	0.00	0.00	15,503,543.93
TOTAL FUND BALANCE	23,732,885.28	570,391.30	12,258,814.89	2,626,822.63	766,267.01	0.00	39,955,181.11
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	37,072,736.88	634,506.92	15,810,931.04	2,722,762.88	766,267.01	0.00	57,007,204.73

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

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
REVENUES:							
Local	12,997,477.45	633,020.80	7,769,281.42	548,838.37	9,370.48		21,957,988.52
State	192,636,231.35		0.00	280,184.96	561,813.67		193,478,229.98
Federal	24,993,428.26		748,031.54	0.00	0.00		25,741,459.80
Other	370,546.30			0.00	0.00	0.00	370,546.30
TOTAL REVENUES	230,997,683.36	633,020.80	8,517,312.96	829,023.33	571,184.15	0.00	241,548,224.60
EXPENDITURES:							
CURRENT:							
Regular Instruction	107,714,136.40						107,714,136.40
Special Education	32,942,477.75						32,942,477.75
Vocational Education	9,366,725.95						9,366,725.95
Skill Center	4,360,299.72						4,360,299.72
Compensatory Programs	28,853,984.06						28,853,984.06
Other Instructional Programs	1,439,847.21						1,439,847.21
Community Services	433,362.80						433,362.80
Support Services	39,021,387.63						39,021,387.63
Student Activities/Other		617,707.19				0.00	617,707.19
CAPITAL OUTLAY:							
Sites				261,170.93			261,170.93
Building				1,214,579.10			1,214,579.10
Equipment				2,602.23			2,602.23
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					528,616.96		528,616.96
Sales and Lease				0.00			0.00
Other	1,214,960.10						1,214,960.10
DEBT SERVICE:							
Principal	0.00		3,320,000.00	0.00	0.00		3,320,000.00
Interest and Other Charges	0.00		4,519,921.26	0.00	0.00		4,519,921.26
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	225,347,181.62	617,707.19	7,839,921.26	1,478,352.26	528,616.96	0.00	235,811,779.29
REVENUES OVER (UNDER) EXPENDITURES	5,650,501.74	15,313.61	677,391.70	-649,328.93	42,567.19	0.00	5,736,445.31
OTHER FINANCING SOURCES (USES):							

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

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
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		657,391.00	0.00	0.00		657,391.00
Transfers Out (GL 536)	-657,391.00		0.00	0.00	0.00	0.00	-657,391.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	10,500.00		10,500.00
TOTAL OTHER FINANCING SOURCES (USES)	-657,391.00		657,391.00	0.00	10,500.00	0.00	10,500.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	4,993,110.74	15,313.61	1,334,782.70	-649,328.93	53,067.19	0.00	5,746,945.31
BEGINNING TOTAL FUND BALANCE	18,739,774.54	555,077.69	10,924,032.19	3,276,151.56	713,199.82	0.00	34,208,235.80
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	23,732,885.28	570,391.30	12,258,814.89	2,626,822.63	766,267.01	0.00	39,955,181.11

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	11,339,402.00	12,997,477.45	1,658,075.45
State	193,140,470.00	192,636,231.35	-504,238.65
Federal	30,253,866.00	24,993,428.26	-5,260,437.74
Other	280,050.00	370,546.30	90,496.30
TOTAL REVENUES	235,013,788.00	230,997,683.36	-4,016,104.64
EXPENDITURES			
CURRENT:			
Regular Instruction	105,441,173.00	107,714,136.40	-2,272,963.40
Special Education	32,757,555.00	32,942,477.75	-184,922.75
Vocational Education	10,604,174.00	9,366,725.95	1,237,448.05
Skill Center	4,867,450.00	4,360,299.72	507,150.28
Compensatory Programs	29,982,370.00	28,853,984.06	1,128,385.94
Other Instructional Programs	7,490,874.00	1,439,847.21	6,051,026.79
Community Services	620,240.00	433,362.80	186,877.20
Support Services	43,241,782.00	39,021,387.63	4,220,394.37
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	433,999.00	1,214,960.10	-780,961.10
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	235,439,617.00	225,347,181.62	10,092,435.38
REVENUES OVER (UNDER) EXPENDITURES	-425,829.00	5,650,501.74	6,076,330.74

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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)	-700,000.00	-657,391.00	42,609.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-700,000.00	-657,391.00	42,609.00
 EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	 -1,125,829.00	 4,993,110.74	 6,118,939.74
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	20,776,646.00	18,739,774.54	-2,036,871.46
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	19,650,817.00	23,732,885.28	4,082,068.28

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

FINAL BUDGET

ACTUAL

Local

959,053.00

633,020.80

-326,032.20

State

Federal

Other

TOTAL REVENUES

959,053.00

633,020.80

-326,032.20

EXPENDITURES

CURRENT:

Regular Instruction

Special Education

Vocational Education

Skill Center

Compensatory Programs

Other Instructional Programs

Community Services

Support Services

Student Activities/Other

977,843.00

617,707.19

360,135.81

CAPITAL OUTLAY:

Sites

Building

Equipment

Energy

Transportation Equipment

Other

DEBT SERVICE:

Principal

Interest and Other Charges

TOTAL EXPENDITURES

977,843.00

617,707.19

360,135.81

REVENUES OVER (UNDER) EXPENDITURES

-18,790.00

15,313.61

34,103.61

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

FINAL BUDGET

ACTUAL

Bond Sales and Refunding Bond Sales

Long-Term Financing

Transfers In

Transfers Out (GL 536)

Other Financing Uses (GL 535)

Other

TOTAL OTHER FINANCING SOURCES (USES)

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)
EXPENDITURES AND OTHER FINANCING USES

-18,790.00

15,313.61

34,103.61

BEGINNING TOTAL FUND BALANCE

472,003.00

555,077.69

83,074.69

Prior Year(s) Corrections or Restatements

0.00

0.00

ENDING TOTAL FUND BALANCE

453,213.00

570,391.30

117,178.30

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	7,746,000.00	7,769,281.42	23,281.42
State	0.00	0.00	0.00
Federal	744,840.00	748,031.54	3,191.54
Other			
TOTAL REVENUES	8,490,840.00	8,517,312.96	26,472.96
EXPENDITURES			
CURRENT:			
Regular Instruction			
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	4,550,000.00	3,320,000.00	1,230,000.00
Interest and Other Charges	4,880,000.00	4,519,921.26	360,078.74
TOTAL EXPENDITURES	9,430,000.00	7,839,921.26	1,590,078.74
 REVENUES OVER (UNDER) EXPENDITURES	 -939,160.00	 677,391.70	 1,616,551.70

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	700,000.00	657,391.00	-42,609.00
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)	700,000.00	657,391.00	-42,609.00
 EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	 -239,160.00	 1,334,782.70	 1,573,942.70
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	11,085,254.00	10,924,032.19	-161,221.81
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	10,846,094.00	12,258,814.89	1,412,720.89

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

FINAL BUDGET

ACTUAL

528,838.37

Local

20,000.00

548,838.37

State

0.00

280,184.96

280,184.96

Federal

0.00

0.00

0.00

Other

0.00

0.00

0.00

TOTAL REVENUES

20,000.00

829,023.33

809,023.33

EXPENDITURES

CURRENT:

Regular Instruction

Special Education

Vocational Education

Skill Center

Compensatory Programs

Other Instructional Programs

Community Services

Support Services

Student Activities/Other

CAPITAL OUTLAY:

Sites

0.00

261,170.93

-261,170.93

Building

2,600,000.00

1,214,579.10

1,385,420.90

Equipment

0.00

2,602.23

-2,602.23

Instructional Technology

0.00

0.00

0.00

Energy

0.00

0.00

0.00

Sales and Lease

0.00

0.00

0.00

Transportation Equipment

Other

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,600,000.00	1,478,352.26	1,121,647.74
 REVENUES OVER (UNDER) EXPENDITURES	 -2,580,000.00	 -649,328.93	 1,930,671.07
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
 EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	 -2,580,000.00	 -649,328.93	 1,930,671.07
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,729,205.00	3,276,151.56	-453,053.44
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,149,205.00	2,626,822.63	1,477,617.63

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,000.00	9,370.48	4,370.48
State	540,000.00	561,813.67	21,813.67
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	545,000.00	571,184.15	26,184.15
EXPENDITURES			
CURRENT:			
Regular Instruction			
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	1,200,000.00	528,616.96	671,383.04
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	1,200,000.00	528,616.96	671,383.04

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-655,000.00	42,567.19	697,567.19
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	10,500.00	10,500.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	10,500.00	10,500.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-655,000.00	53,067.19	708,067.19
BEGINNING TOTAL FUND BALANCE	707,664.00	713,199.82	5,535.82
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	52,664.00	766,267.01	713,603.01

E.S.D. 105

Statement Of Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

August 31, 2019

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	5,677.94	0.00
Cash On Deposit with Cty Treas	150.65	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	271.36	0.00
Investments	145,943.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	152,042.95	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	152,042.95	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	152,042.95	0.00

E.S.D. 105

Statement of Changes in Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

For the Year Ended August 31, 2019

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	9,836.92	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	9,836.92	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	3,138.82	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	3,138.82	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	12,975.74	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	250.00	
Other	9,903.21	0.00
TOTAL DEDUCTIONS	10,153.21	0.00
Net Increase (Decrease)	2,822.53	0.00
Net Position--Prior Year August Beginning	149,220.42	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	149,220.42	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	152,042.95	0.00

E.S.D. 105

Schedule of Long-Term Liabilities

COUNTY: 39 Yakima

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
Voted Debt					
Voted Bonds	94,255,000.00	0.00	2,875,000.00	91,380,000.00	3,255,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	6,450,000.00	0.00	445,000.00	6,005,000.00	460,000.00
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	5,433,140.10	1,305,890.49	915,899.96	5,823,130.63	1,159,077.33
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	41,357,336.00	0.00	10,505,324.00	30,852,012.00	
Net Pension Liabilities TRS 2/3	6,343,349.00	1,139,158.00	0.00	7,482,507.00	
Net Pension Liabilities SERS 2/3	4,064,215.00	0.00	1,318,463.00	2,745,752.00	
Net Pension Liabilities PERS 1	10,155,259.00	0.00	2,278,910.00	7,876,349.00	
Total Long-Term Liabilities	168,058,299.10	2,445,048.49	18,338,596.96	152,164,750.63	4,874,077.33

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	10,593,282.54	7,693,732.53	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	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	10,593,282.54	7,693,732.53	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	75,589.53			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	58,878.69			
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	1,525.73			
2200 Sales of Goods, Supplies and Services, Unassigned	8,837.53		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	618.00			
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	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	68,329.23			
2300 Investment Earnings	545,848.84	75,548.89	65,454.16	9,370.48
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	176,655.80		0.00	0.00
2600 Fines and Damages	25,635.30		0.00	0.00
2700 Rentals and Leases	21,507.00	0.00	0.00	0.00
2800 Insurance Recoveries	21,645.00		0.00	0.00
2900 Local Support Nontax, Unassigned	1,124,282.26	0.00	483,384.21	0.00
2910 E-Rate	274,842.00		0.00	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	2,404,194.91	75,548.89	548,838.37	9,370.48
STATE, GENERAL PURPOSE				
3100 Apportionment	127,287,716.35			
3121 Special Education - General Apportionment	4,547,165.45			
3300 Local Effort Assistance	17,044,929.59			
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	148,879,811.39	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		280,184.96	0.00
4121 Special Education	17,602,416.42			
4122 Special Education - Infants and Toddlers - State	1,899,562.41			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	9,851,013.17			
4156 State Institutions, Centers and Homes, Delinquent	479,284.51			
4158 Special and Pilot Programs	2,344,901.86			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	6,567,101.36			
4174 Highly Capable	340,115.29			
4188 Child Care	0.00			
4198 School Food Service	224,919.88			
4199 Transportation - Operations	3,761,790.45			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	639,576.20		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			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	45,738.41			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				561,813.67
4000 TOTAL STATE, SPECIAL PURPOSE	43,756,419.96		280,184.96	561,813.67
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	164,077.88	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	748,031.54	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	164,077.88	748,031.54	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
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	3,501,007.01			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	258,028.78			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	78,992.37			
6151 ESEA Disadvantaged, Fed	7,159,148.20			
6152 Other Title, ESEA Fed	1,418,540.24			
6153 ESEA Migrant, Federal	1,547,138.03			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	711,380.92			
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	12,973.25			
6189 Other Community Services	174,970.68			
6198 School Food Services	8,986,714.35			
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	63,041.02			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	408,806.64			
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	508,608.89			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	24,829,350.38		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	1,075.00		0.00	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	89,400.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	180,562.68			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	271,037.68		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	99,508.62			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	99,508.62		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			10,500.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	657,391.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	0.00	657,391.00	0.00	10,500.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	230,997,683.36	9,174,703.96	829,023.33	581,684.15

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

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	106,474,062.21	11 Bd of Dir	1,184,012.11	0 Debit Transfer	549,781.80
02 ALE	967,768.04	12 Supt Off	1,707,271.51	1 Credit Transfer	-549,781.80
03 Basic Education - Dropout Reengagement	445,429.04	13 Busns Off	1,786,984.63	2 Cert. Salaries	99,657,244.15
21 Sp Ed, Sup, St	27,858,109.36	14 HR	877,698.53	3 Class. Salaries	34,516,469.97
22 Sp Ed, Infants and Toddlers, State	1,641,621.09	15 Pblc Rltn	200,095.98	4 Employee Benefits	52,947,613.04
24 Sp Ed, Sup, Fed	3,442,747.30	21 Supv Inst	5,071,393.67	5 Supplies / Materials	10,216,898.91
25 Sp Ed, Infants and Toddlers, Federal	.00	22 Lrn Resrc	2,263,796.66	6	.00
26 Sp Ed, Inst, St	.00	23 Princ Off	13,243,950.94	7 Purchased Services	26,070,896.25
29 Sp Ed, Oth, Fed	.00	24 Guid/Coun	7,762,018.60	8 Travel	723,099.20
31 Voc, Basic, St	7,772,490.49	25 Pupil M/S	1,743,384.24	9 Capital Outlay	1,214,960.10
34 MidSchCar/Tec	1,731,270.89	26 Health	10,997,580.73	TOTAL ALL OBJECTS	225,347,181.62
38 Voc, Fed	172,971.85	27 Teaching	132,434,662.33		
39 Voc, Other	.00	28 Extracur	3,205,184.89		
45 Skil Cnt, Bas, St	4,339,030.25	29 Pmt to SD	.00		
46 Skill Cntr, Fed	77,388.63	31 InstProDev	6,947,928.43		
47 Skil Cnt, Fac Upgrade	13,129.31	32 Inst Tech	694,107.96		
51 ESEA Disadvantaged, Fed	6,647,566.54	33 Curriculum	815,125.08		
52 Other Title, ESEA, Fed	1,395,203.19	34 Prof Learn	.00		
53 ESEA Migrant, Federal	1,517,134.80	41 Supervisin	393,730.01		
54 Read First, Fed	.00	42 Food	653,522.07		
55 LAP	10,056,922.45	44 Operation	8,481,304.49		
56 St In, Ctr/Hm, D	651,922.90	49 Transfers	-7,526.75		
57 St In, N/D, Fed	.00	51 Supervisin	582,817.54		
58 Sp/Plt Pgm, St	2,184,236.44	52 Operation	2,933,796.95		
59 Inst. JAJ	.00	53 Maintnce	405,113.05		
61 Head Start, Fed	.00	56 Insurance	139,823.42		
62 MS, Pro Dv, Fed	.00	59 Transfers	-541,598.43		
64 LEP, Fed	698,277.98	61 Supv Bldg	676,701.15		
65 Tran Biling, St	5,642,809.21	62 Grnd Mnt	1,252,009.07		
67 Ind Ed, Fd, JOM	.00	63 Oper Bldg	5,804,468.16		
68 Ind Ed, Fd, ED	66,816.65	64 Maintnce	3,886,603.27		
69 Comp, Othr	.00	65 Utilities	3,767,250.59		
		67 Bldg Secu	42,585.22		
		68 Insurance	1,515,092.34		

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

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	292,245.48
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	1,147,601.73
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	418,138.97
89 Othr Comm Srv	15,223.83
97 Distwide Suppt	26,646,822.50
98 Schl Food Serv	9,510,287.96
99 Pupil Transp	3,519,952.53
TOTAL ALL PROGRAMS	225,347,181.62

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	4,162,385.98
73 Printing	16,315.31
74 Warehouse	247,591.89
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	225,347,181.62

REPORT F196

Yakima School District No. 007

RUN: 11/6/2019 12:14:15 PM

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

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. 105

PROGRAM 01 - Basic Education

COUNTY: 39 Yakima

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	2,183,771.04	78.00		936,351.97	499,916.52	524,207.87	41,386.87	165,028.13	16,801.68	0.00
22 Lrn Resrc	2,197,609.73	0.00		1,103,443.97	258,472.38	512,818.54	293,032.43	23,783.21	0.00	6,059.20
23 Princ Off	12,285,410.43	0.00		6,442,376.18	2,414,928.86	3,303,507.31	47,226.19	72,518.03	4,853.86	0.00
24 Guid/Coun	5,384,781.86	0.00		3,491,322.11	296,168.31	1,348,250.35	5,915.47	242,332.49	793.13	0.00
25 Pupil M/S	1,739,603.16	0.00		980.97	697,826.11	332,365.60	8,268.33	700,119.23	42.92	0.00
26 Health	2,261,127.93	0.00		807,674.39	576,925.28	564,911.18	30,599.53	278,400.22	2,617.33	0.00
27 Teaching	76,400,708.99	158,368.32		50,185,149.64	1,652,479.30	19,526,201.23	2,471,856.64	2,278,569.02	54,493.90	73,590.94
28 Extracur	3,189,961.06	278,255.53		1,226,876.28	699,193.34	400,432.73	182,907.95	315,545.34	39,277.14	47,472.75
31 InstProDev	447,612.75	0.00		233,174.93	999.96	57,421.77	6,484.29	57,376.49	92,155.31	0.00
32 Inst Tech	144,117.53	0.00			0.00	0.00	54,430.55	89,686.98	0.00	0.00
33 Curriculum	239,357.73	0.00		0.00	0.00	0.00	237,452.93	1,904.80	0.00	0.00
01 TOTAL	106,474,062.21	436,701.85		64,427,350.44	7,096,910.06	26,570,116.58	3,379,561.18	4,225,263.94	211,035.27	127,122.89

E.S.D. 105

PROGRAM 02 - Alternative Learning Experience

COUNTY: 39 Yakima

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	141,900.88	0.00		40,933.17	58,345.61	42,562.29	0.00	0.00	59.81	0.00
24 Guid/Coun	97,311.93	0.00		69,873.59	0.00	27,438.34	0.00	0.00	0.00	0.00
27 Teaching	727,893.74	0.00		190,441.93	0.00	65,976.16	23,126.41	402,349.24	0.00	46,000.00
31 InstProDev	661.49	0.00		150.00	0.00	11.49	0.00	500.00	0.00	0.00
02 TOTAL	967,768.04	0.00		301,398.69	58,345.61	135,988.28	23,126.41	402,849.24	59.81	46,000.00

E.S.D. 105

PROGRAM 03 - Basic Education - Dropout Reengagement

COUNTY: 39 Yakima

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	123,042.83	0.00		47,755.20	40,082.16	35,136.51	0.00	0.00	68.96	0.00
24 Guid/Coun	90,539.15	0.00		65,602.36	0.00	24,936.79	0.00	0.00	0.00	0.00
27 Teaching	230,623.67	0.00		104,403.15	25,103.49	53,615.09	22,115.11	25,386.83	0.00	0.00
31 InstProDev	1,223.39	0.00		15.00	0.00	1.07	0.00	487.89	719.43	0.00
03 TOTAL	445,429.04	0.00		217,775.71	65,185.65	113,689.46	22,115.11	25,874.72	788.39	0.00

E.S.D. 105

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 39 Yakima

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	1,234,554.82	0.00		552,221.08	322,198.36	341,652.09	11,804.92	1,458.57	5,219.80	0.00
22 Lrn Resrc	66,186.93	0.00		0.00	43,782.72	21,984.37	28.01	0.00	391.83	0.00
23 Princ Off	44,862.61	0.00		33,869.11	0.00	10,993.50	0.00	0.00	0.00	0.00
26 Health	7,045,966.24	0.00		3,834,409.44	0.00	1,285,323.46	50,604.67	1,868,066.71	7,561.96	0.00
27 Teaching	19,140,042.36	3,160.46		7,175,198.11	5,338,464.36	5,852,749.15	99,728.26	657,274.09	13,467.93	0.00
31 InstProDev	246,091.15	0.00		174,590.87	0.00	65,101.40	847.00	3,315.36	2,236.52	0.00
33 Curriculum	80,405.25	0.00		5,920.42	0.00	1,373.93	73,110.90	0.00	0.00	0.00
21 TOTAL	27,858,109.36	3,160.46		11,776,209.03	5,704,445.44	7,579,177.90	236,123.76	2,530,114.73	28,878.04	0.00

E.S.D. 105

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 39 Yakima

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
26 Health	1,641,621.08	0.00		0.00	0.00	0.00	0.00	1,641,621.08	0.00	0.00
27 Teaching	0.01	0.00		0.00	0.00	0.01	0.00	0.00	0.00	0.00
22 TOTAL	1,641,621.09	0.00		0.00	0.00	0.01	0.00	1,641,621.08	0.00	0.00

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

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
26 Health	41,904.30	0.00		23,782.63	0.00	5,496.83	12,624.84	0.00	0.00	0.00
27 Teaching	3,393,843.77	0.00		1,120,431.17	1,093,261.72	1,117,970.58	36,980.30	25,200.00	0.00	0.00
33 Curriculum	6,999.23	0.00		0.00	0.00	0.00	6,999.23	0.00	0.00	0.00
24 TOTAL	3,442,747.30	0.00		1,144,213.80	1,093,261.72	1,123,467.41	56,604.37	25,200.00	0.00	0.00

E.S.D. 105

PROGRAM 31 - Vocational, Basic, State

COUNTY: 39 Yakima

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	233,761.36	0.00		69,813.14	75,673.96	57,820.48	8,740.71	16,354.17	5,358.90	0.00
24 Guid/Coun	231,000.71	0.00		106,923.98	56,174.98	64,660.17	3,142.04	94.32	5.22	0.00
27 Teaching	7,107,085.45	13,590.49		4,180,053.05	0.00	1,523,986.84	713,663.48	381,077.09	33,209.82	261,504.68
31 InstProDev	158,796.90	0.00		118,936.80	0.00	38,683.41	327.43	248.55	600.71	0.00
32 Inst Tech	41,846.07	0.00			29,172.02	12,674.05	0.00	0.00	0.00	0.00
31 TOTAL	7,772,490.49	13,590.49		4,475,726.97	161,020.96	1,697,824.95	725,873.66	397,774.13	39,174.65	261,504.68

E.S.D. 105

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 39 Yakima

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	131,459.81	0.00		69,513.02	25,224.68	34,540.65	0.00	2,032.47	148.99	0.00
24 Guid/Coun	53,534.15	0.00		0.00	36,615.18	16,835.16	83.81	0.00	0.00	0.00
27 Teaching	1,373,747.45	2,975.89		837,332.73	0.00	301,822.37	196,434.40	26,284.58	8,897.48	0.00
31 InstProDev	130,683.75	0.00		97,000.66	0.00	33,683.09	0.00	0.00	0.00	0.00
32 Inst Tech	41,845.73	0.00			29,171.96	12,673.77	0.00	0.00	0.00	0.00
34 TOTAL	1,731,270.89	2,975.89		1,003,846.41	91,011.82	399,555.04	196,518.21	28,317.05	9,046.47	0.00

E.S.D. 105

PROGRAM 38 - Vocational, Federal

COUNTY: 39 Yakima

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	171,888.50	0.00		0.00	0.00	0.00	82,210.41	29,176.65	11,998.84	48,502.60
31 InstProDev	1,083.35	0.00		0.00	0.00	0.00	0.00	1,083.35	0.00	0.00
38 TOTAL	172,971.85	0.00		0.00	0.00	0.00	82,210.41	30,260.00	11,998.84	48,502.60

E.S.D. 105

PROGRAM 45 - Skill Center, Basic, State

COUNTY: 39 Yakima

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	627,268.62	0.00		248,079.28	151,851.49	155,661.04	20,904.24	50,558.19	214.38	0.00
24 Guid/Coun	1,569.05	0.00		0.00	0.00	0.00	0.00	1,569.05	0.00	0.00
27 Teaching	3,195,452.12	23,787.57	0.00	1,575,670.02	0.00	572,419.45	407,789.05	535,875.01	10,662.55	69,248.47
31 InstProDev	25,132.50	0.00		0.00	0.00	0.00	0.00	9,032.40	16,100.10	0.00
33 Curriculum	20,364.24	0.00		0.00	0.00	0.00	20,364.24	0.00	0.00	0.00
63 Oper Bldg	163,884.11	0.00			96,684.37	42,803.89	19,150.01	5,245.84	0.00	0.00
64 Maintnce	3,716.95	0.00			0.00	28.17	89.56	3,599.22	0.00	0.00
65 Utilities	231,737.29	0.00					0.00	231,737.29		0.00
68 Insurance	69,905.37	0.00						69,905.37		
45 TOTAL	4,339,030.25	23,787.57	0.00	1,823,749.30	248,535.86	770,912.55	468,297.10	907,522.37	26,977.03	69,248.47

E.S.D. 105

PROGRAM 46 - Skill Center, Federal

COUNTY: 39 Yakima

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	74,897.69	0.00		0.00	0.00	0.00	74,897.69	0.00	0.00	0.00
31 InstProDev	2,490.94	0.00		0.00	0.00	0.00	0.00	520.00	1,970.94	0.00
46 TOTAL	77,388.63	0.00		0.00	0.00	0.00	74,897.69	520.00	1,970.94	0.00

E.S.D. 105

PROGRAM 47 - Skill Center-Facility Upgrades

COUNTY: 39 Yakima

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
62 Grnd Mnt	3,713.41	0.00			0.00	0.00	0.00	3,713.41		0.00
64 Maintnce	9,415.90	0.00			0.00	0.00	3,916.92	5,498.98		0.00
47 TOTAL	13,129.31	0.00			0.00	0.00	3,916.92	9,212.39		0.00

E.S.D. 105

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

COUNTY: 39 Yakima

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	412,414.99	0.00		224,883.24	65,058.36	105,224.97	795.12	15,925.50	527.80	0.00
24 Guid/Coun	72,650.41	0.00		68.85	51,407.36	21,174.20	0.00	0.00	0.00	0.00
25 Pupil M/S	1,052.62	0.00		0.00	865.17	187.45	0.00	0.00	0.00	0.00
27 Teaching	4,200,266.81	3,000.00		2,330,429.92	518,429.92	994,557.19	212,665.46	131,124.39	10,059.93	0.00
31 InstProDev	1,809,171.57	0.00		1,136,784.64	3,646.26	377,749.51	4,889.22	219,835.18	66,266.76	0.00
32 Inst Tech	152,010.14	0.00			0.00	0.00	152,010.14	0.00	0.00	0.00
51 TOTAL	6,647,566.54	3,000.00		3,692,166.65	639,407.07	1,498,893.32	370,359.94	366,885.07	76,854.49	0.00

E.S.D. 105

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 39 Yakima

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	70,410.33	0.00		0.00	46,446.40	23,396.13	567.80	0.00	0.00	0.00
31 InstProDev	994,311.98	0.00		572,046.83	0.00	188,994.64	232,820.98	0.00	449.53	0.00
32 Inst Tech	38,101.38	0.00			0.00	0.00	38,101.38	0.00	0.00	0.00
33 Curriculum	292,379.50	0.00		0.00	0.00	0.00	292,379.50	0.00	0.00	0.00
52 TOTAL	1,395,203.19	0.00		572,046.83	46,446.40	212,390.77	563,869.66	0.00	449.53	0.00

E.S.D. 105

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 39 Yakima

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	197,666.87	0.00		38,934.82	90,608.06	53,823.83	1,350.29	2,693.23	10,256.64	0.00
24 Guid/Coun	1,031,168.89	0.00		213,555.27	478,828.81	313,301.19	12,070.04	3,640.98	9,772.60	0.00
25 Pupil M/S	197.59	0.00		0.00	0.00	0.00	0.00	197.59	0.00	0.00
26 Health	5,090.60	0.00		2,001.84	2,157.59	931.17	0.00	0.00	0.00	0.00
27 Teaching	277,540.72	23,316.01		131,154.62	40,241.60	39,041.16	29,240.43	13,836.90	710.00	0.00
31 InstProDev	5,470.13	0.00		4,437.94	0.00	1,032.19	0.00	0.00	0.00	0.00
53 TOTAL	1,517,134.80	23,316.01		390,084.49	611,836.06	408,129.54	42,660.76	20,368.70	20,739.24	0.00

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

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	170,283.00	0.00		72,824.30	51,053.96	42,643.63	3,434.21	93.14	233.76	0.00
24 Guid/Coun	258,022.95	0.00		191,132.75	0.00	66,890.20	0.00	0.00	0.00	0.00
25 Pupil M/S	401.08	0.00		0.00	240.00	17.08	0.00	144.00	0.00	0.00
26 Health	555.21	0.00		0.00	456.96	98.25	0.00	0.00	0.00	0.00
27 Teaching	7,246,500.91	2,532.45		2,331,495.70	2,349,146.14	2,252,698.14	131,677.82	178,630.87	319.79	0.00
31 InstProDev	2,115,629.94	0.00		1,295,186.74	0.00	463,185.52	1,804.78	186,250.40	169,202.50	0.00
32 Inst Tech	197,799.85	0.00			0.00	0.00	197,799.85	0.00	0.00	0.00
33 Curriculum	67,729.51	0.00		0.00	0.00	0.00	67,729.51	0.00	0.00	0.00
55 TOTAL	10,056,922.45	2,532.45		3,890,639.49	2,400,897.06	2,825,532.82	402,446.17	365,118.41	169,756.05	0.00

E.S.D. 105

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

COUNTY: 39 Yakima

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	8,796.62	0.00		15.00	7,064.64	1,522.39	0.00	0.00	194.59	0.00
27 Teaching	640,372.34	0.00		479,924.12	0.00	157,462.66	2,332.18	360.36	293.02	0.00
31 InstProDev	2,753.94	0.00		300.00	0.00	23.69	0.00	150.00	2,280.25	0.00
56 TOTAL	651,922.90	0.00		480,239.12	7,064.64	159,008.74	2,332.18	510.36	2,767.86	0.00

E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

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	17,202.91	1,435.00		30.00	0.00	2.38	1,331.57	10,953.25	3,450.71	0.00
23 Princ Off	12,668.95	0.00		10,291.08	0.00	2,377.87	0.00	0.00	0.00	0.00
24 Guid/Coun	61,816.74	0.00		47,039.46	0.00	14,777.28	0.00	0.00	0.00	0.00
27 Teaching	1,858,881.44	12,169.52		1,376,779.15	27,152.05	319,253.99	49,225.28	66,707.59	687.76	6,906.10
31 InstProDev	191,669.15	0.00		84,603.45	15,880.45	21,848.30	4,568.84	29,938.57	34,829.54	0.00
32 Inst Tech	32,820.63	0.00			0.00	0.00	32,820.63	0.00	0.00	0.00
33 Curriculum	9,176.62	0.00		0.00	0.00	0.00	9,176.62	0.00	0.00	0.00
58 TOTAL	2,184,236.44	13,604.52		1,518,743.14	43,032.50	358,259.82	97,122.94	107,599.41	38,968.01	6,906.10

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

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	119,770.13	0.00		50,542.12	22,373.60	16,562.61	6,669.51	23,622.29	0.00	0.00
31 InstProDev	578,507.85	0.00		308,287.19	0.00	82,502.40	1,107.15	176,730.59	9,880.52	0.00
64 TOTAL	698,277.98	0.00		358,829.31	22,373.60	99,065.01	7,776.66	200,352.88	9,880.52	0.00

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

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	287,246.51	0.00		110,630.47	93,701.51	78,412.05	3,262.48	402.05	837.95	0.00
24 Guid/Coun	417,833.16	0.00		0.00	260,840.20	139,024.28	14,169.08	1,125.00	2,674.60	0.00
27 Teaching	4,781,715.66	5,510.60		1,753,005.69	1,231,867.45	1,397,831.95	333,257.25	60,242.72	0.00	0.00
31 InstProDev	110,447.25	0.00		71,946.65	58.31	16,416.57	751.26	17,368.57	3,905.89	0.00
32 Inst Tech	45,566.63	0.00			0.00	0.00	45,566.63	0.00	0.00	0.00
65 TOTAL	5,642,809.21	5,510.60		1,935,582.81	1,586,467.47	1,631,684.85	397,006.70	79,138.34	7,418.44	0.00

E.S.D. 105

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 39 Yakima

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
24 Guid/Coun	61,402.59	0.00		0.00	38,532.59	20,928.85	1,338.68	27.05	575.42	0.00
27 Teaching	484.66	0.00		0.00	119.56	26.07	339.03	0.00	0.00	0.00
31 InstProDev	4,929.40	0.00		0.00	0.00	0.00	0.00	1,000.00	3,929.40	0.00
68 TOTAL	66,816.65	0.00		0.00	38,652.15	20,954.92	1,677.71	1,027.05	4,504.82	0.00

E.S.D. 105

PROGRAM 74 - Highly Capable

COUNTY: 39 Yakima

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	16,122.75	0.00		10,065.48	886.54	3,341.55	894.12	872.42	62.64	0.00
24 Guid/Coun	387.01	0.00		105.36	211.10	70.55	0.00	0.00	0.00	0.00
26 Health	661.24	0.00		0.00	544.24	117.00	0.00	0.00	0.00	0.00
27 Teaching	155,496.88	4,384.25		75,115.94	4,836.01	18,318.32	23,711.19	29,131.17	0.00	0.00
31 InstProDev	119,577.60	0.00		83,978.99	0.00	30,550.06	1,294.64	1,358.70	2,395.21	0.00
74 TOTAL	292,245.48	4,384.25		169,265.77	6,477.89	52,397.48	25,899.95	31,362.29	2,457.85	0.00

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

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	116,499.28	0.00		7,801.46	73,462.19	33,431.42	779.58	127.05	897.58	0.00
26 Health	654.13	0.00		532.14	0.00	121.99	0.00	0.00	0.00	0.00
27 Teaching	931,255.32	0.00		378,733.08	242,961.35	280,301.88	24,559.89	3,096.00	1,603.12	0.00
31 InstProDev	480.00	0.00		0.00	0.00	0.00	0.00	480.00	0.00	0.00
33 Curriculum	98,713.00	0.00		0.00	0.00	0.00	98,713.00	0.00	0.00	0.00
79 TOTAL	1,147,601.73	0.00		387,066.68	316,423.54	313,855.29	124,052.47	3,703.05	2,500.70	0.00

E.S.D. 105

PROGRAM 88 - Child Care

COUNTY: 39 Yakima

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	406,193.71	0.00		173.07	252,483.14	143,464.36	7,798.79	1,620.79	653.56	0.00
31 InstProDev	1,203.40	0.00		0.00	0.00	0.00	0.00	755.00	448.40	0.00
42 Food	8,662.08	0.00					8,662.08	0.00		
44 Operation	2,079.78	0.00			1,695.91	360.41	23.46	0.00	0.00	0.00
88 TOTAL	418,138.97	0.00		173.07	254,179.05	143,824.77	16,484.33	2,375.79	1,101.96	0.00

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

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	15,223.83	15,223.83		0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	15,223.83	15,223.83		0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 97 - District-wide Support

COUNTY: 39 Yakima

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	1,184,012.11	346.44			658.20	139.87	447.30	1,165,111.22	17,309.08	0.00
12 Supt Off	1,707,271.51	0.00		735,339.30	405,718.62	372,506.63	11,225.86	174,241.17	8,239.93	0.00
13 Busns Off	1,786,984.63	124.94		192,972.68	937,949.66	435,650.11	875.28	207,637.87	2,609.55	9,164.54
14 HR	877,698.53	1,080.00		163,824.46	419,710.69	217,315.34	5,385.86	68,484.27	1,897.91	0.00
15 Pblc Rltn	200,095.98	442.50		0.00	125,596.09	39,448.10	2,044.07	32,552.46	12.76	0.00
25 Pupil M/S	2,129.79	0.00		0.00	0.00	0.00	0.00	253.58	1,876.21	0.00
61 Supv Bldg	676,701.15	0.00		0.00	489,719.79	183,047.81	0.00	0.00	3,933.55	0.00
62 Grnd Mnt	1,248,295.66	0.00			629,668.55	268,568.01	205,895.21	144,163.89	0.00	0.00
63 Oper Bldg	5,640,584.05	0.00			3,605,185.97	1,575,635.32	392,063.20	67,227.42	472.14	0.00
64 Maintnce	3,873,470.42	0.00	0.00		1,187,173.78	440,709.65	678,571.53	1,179,260.13	2,687.41	385,067.92
65 Utilities	3,535,513.30	0.00	0.00		0.00	0.00	0.00	3,535,513.30	0.00	0.00
67 Bldg Secu	42,585.22	0.00			0.00	0.00	3,830.76	37,709.72	1,044.74	0.00
68 Insurance	1,445,186.97	0.00					0.00	1,445,186.97		0.00
72 Info Sys	4,162,385.98	0.00	0.00	0.00	1,444,774.47	572,118.56	255,377.63	1,726,559.83	1,640.32	161,915.17
73 Printing	16,315.31	0.00	-656.62	0.00	5,102.58	2,450.54	0.00	9,418.81	0.00	0.00
74 Warehouse	247,591.89	0.00	0.00	0.00	64,983.92	29,482.74	143,969.03	9,156.20	0.00	0.00
97 TOTAL	26,646,822.50	1,993.88	-656.62	1,092,136.44	9,316,242.32	4,137,072.68	1,699,685.73	9,802,476.84	41,723.60	556,147.63

E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

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	393,730.01	0.00		0.00	237,352.32	100,862.99	0.00	54,358.65	1,156.05	0.00
42 Food	644,859.99	0.00					644,761.04	98.95		
44 Operation	8,479,224.71	0.00			2,399,496.28	1,501,854.64	129,882.46	4,339,690.22	8,773.38	99,527.73
49 Transfers	-7,526.75		-7,526.75							
98 TOTAL	9,510,287.96	0.00	-7,526.75	0.00	2,636,848.60	1,602,717.63	774,643.50	4,394,147.82	9,929.43	99,527.73

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

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
51 Supervisn	582,817.54	0.00		0.00	413,183.11	152,933.56	5,078.83	9,368.09	2,253.95	0.00
52 Operation	2,933,796.95	0.00			1,495,405.28	870,815.95	261,274.41	306,084.42	216.89	0.00
53 Maintnce	405,113.05	0.00			162,816.11	69,343.71	155,282.15	16,024.66	1,646.42	0.00
56 Insurance	139,823.42							139,823.42		
59 Transfers	-541,598.43		-541,598.43							
99 TOTAL	3,519,952.53	0.00	-541,598.43	0.00	2,071,404.50	1,093,093.22	421,635.39	471,300.59	4,117.26	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	274,842.00
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.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	6,860,921.77
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	3,196,000.68
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	10,056,922.45

E.S.D. 105

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

COUNTY: 39 Yakima

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.

0.00

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

0.134

a) Total All Programs (SYSTEM CALCULATED)

225,347,181.62

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

26,646,822.50

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

198,700,359.12

E.S.D. 105

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

COUNTY: 39 Yakima

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. 105

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

COUNTY: 39 Yakima

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. 105

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

COUNTY: 39 Yakima

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.

43,232.28

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.

1,027,559.96

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.

200,674.13

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.

22,758.54

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.

168,000.00

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. 105

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

COUNTY: 39 Yakima

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. 105

Fiscal Year 2018-2019

COUNTY: 39 Yakima

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			
TOTAL PROGRAMS 01-89, 98, 99	198,700,359.12	658,812.47		644,859.99			197,396,686.66
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,184,012.11	0.00		0.00	113,219.87	1,070,792.24	
12 Superintendent's Office	1,707,271.51	0.00		0.00	1,707,271.51	0.00	
13 Business Office	1,786,984.63	9,164.54		0.00		1,777,820.09	
14 Human Resources	877,698.53	0.00		0.00		877,698.53	
15 Public Relations	200,095.98	0.00			-578.15	200,674.13	
25 Pupil Management and Safety	2,129.79	0.00		0.00	2,129.79	0.00	
61 Supervision	676,701.15	0.00		0.00	676,701.15	0.00	
62 Grounds Maintenance	1,248,295.66	0.00		0.00	1,248,295.66	0.00	
63 Operation of Buildings	5,640,584.05	0.00		0.00	5,640,584.05	0.00	
64 Maintenance	3,873,470.42	385,067.92		0.00	3,488,402.50	0.00	
65 Utilities	3,535,513.30	0.00		0.00	3,535,513.30	0.00	
67 Building and Property Security	42,585.22	0.00		0.00	42,585.22	0.00	
68 Insurance	1,445,186.97	0.00		0.00	1,445,186.97	0.00	
72 Information Systems	4,162,385.98	161,915.17		0.00	3,832,470.81	168,000.00	
73 Printing	16,315.31	0.00		0.00		16,315.31	
74 Warehousing	247,591.89	0.00		0.00		247,591.89	
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				
Total Program 97	26,646,822.50	556,147.63	0.00	0.00	21,731,782.68	4,358,892.19	

E.S.D. 105

Fiscal Year 2018-2019

COUNTY: 39 Yakima

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

		----- EXCLUDED -----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	225,347,181.62	1,214,960.10	0.00	644,859.99		4,358,892.19	197,396,686.66
Unallowable Costs					-21,731,782.68		21,731,782.68
TOTALS	225,347,181.62	1,214,960.10	0.00	644,859.99		4,358,892.19	219,128,469.34

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	3,487,937.57
2. FY 16-17 DIRECT EXPENDITURES	191,912,892.03
3. FY 16-17 OVER/UNDER RECOVERY (CALCULATED)	-266,238.96
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	3,221,698.61
5. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.0168

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	4,358,892.19
7. FY 16-17 OVER/UNDER RECOVERY (LINE 3)	-266,238.96
8. FY 18-19 ADJUSTED IND POOL (LINE 6 + LINE 7)	4,092,653.23
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	219,128,469.34
10. FY 18-19 RESTRICTED INDIRECT RATE (LINE 5)	0.0168
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,681,358.28
12. FY 18-19 OVER/UNDER RECOVER (LINE 8 - LINE 11)	411,294.95
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	4,770,187.14
14. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.0218

E.S.D. 105

Fiscal Year 2018-2019

COUNTY: 39 Yakima

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			
Total Programs 01-89, 98, 99	198,700,359.12	658,812.47		644,859.99			197,396,686.66
PROGRAM 97 ACTIVITIES							
11 Board of Directors	1,184,012.11	0.00		0.00	113,219.87	1,070,792.24	
12 Superintendents Office	1,707,271.51	0.00		0.00		1,707,271.51	
13 Business Office	1,786,984.63	9,164.54		0.00		1,777,820.09	
14 Human Resources	877,698.53	0.00		0.00		900,457.07	
15 Public Relations	200,095.98	0.00			-578.15	200,674.13	
25 Pupil Management and Safety	2,129.79	0.00		0.00		2,129.79	
61 Supervision	676,701.15	0.00		0.00		676,701.15	
62 Grounds Maintenance	1,248,295.66	0.00		0.00		1,248,295.66	
63 Operation of Buildings	5,640,584.05	0.00		0.00		5,640,584.05	
64 Maintenance	3,873,470.42	385,067.92		0.00		3,488,402.50	
65 Utilities	3,535,513.30	0.00		0.00		3,535,513.30	
67 Building and Property Security	42,585.22	0.00		0.00		42,585.22	
68 Insurance	1,445,186.97	0.00		0.00		1,445,186.97	
72 Information Systems	4,162,385.98	161,915.17		0.00		4,000,470.81	
73 Printing	16,315.31	0.00		0.00		16,315.31	
74 Warehousing	247,591.89	0.00		0.00		247,591.89	
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				
Total Program 97	26,646,822.50	556,147.63	0.00	0.00	112,641.72	26,000,791.69	

E.S.D. 105

Fiscal Year 2018-2019

COUNTY: 39 Yakima

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	225,347,181.62	1,214,960.10	0.00	644,859.99		26,000,791.69	197,396,686.66
Unallowable Costs					-112,641.72		112,641.72
Totals	225,347,181.62	1,214,960.10	0.00	644,859.99		26,000,791.69	197,509,328.38

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	27,027,239.48
2. FY 16-17 DIRECT EXPENDITURES	168,373,590.12
3. FY 16-17 OVER (UNDER) RECOVERY	3,277,190.56
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	30,304,430.04
5. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.1800

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	26,000,791.69
7. FY 16-17 OVER (UNDER) RECOVERY (LINE 3)	3,277,190.56
8. FY 18-19 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	29,277,982.25
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	197,509,328.38
10. FY 18-19 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1800
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	35,551,679.11
12. FY 18-19 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-6,273,696.86
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	19,727,094.83
14. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.0999

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	106,474,062.21	106,474,062.21	0.00	0.00
02 Alternative Learning Experience (ALE)	967,768.04	967,768.04	0.00	0.00
03 Dropout Reengagement	445,429.04	445,429.04	0.00	0.00
31 Vocational-Basic, State	7,772,490.49	7,772,490.49	0.00	0.00
34 Middle School Career and Technical Ed, State	1,731,270.89	1,731,270.89	0.00	0.00
45 Skill Center-Basic, State	4,339,030.25	4,339,030.25	0.00	0.00
97 Districtwide Support	26,646,822.50	6,247,508.76	0.00	20,399,313.74
TOTAL BASIC EDUCATIONAL PROGRAMS	148,376,873.42	127,977,559.68	0.00	20,399,313.74
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	27,858,109.36	22,149,581.87	408,806.64	5,299,720.85
22 Special Education - Infants and Toddlers - State	1,641,621.09	1,641,621.09	0.00	0.00
24 Special Education-Supplemental, Federal	3,442,747.30	0.00	3,442,747.30	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	172,971.85	0.00	172,971.85	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	77,388.63	0.00	77,388.63	0.00
47 Skill Center - Facility Upgrades	13,129.31	13,129.31	0.00	0.00
51 ESEA Disadvantaged, Federal	6,647,566.54	0.00	6,647,566.54	0.00
52 Other Title Grants Under ESEA, Federal	1,395,203.19	0.00	1,395,203.19	0.00
53 ESEA Migrant, Federal	1,517,134.80	0.00	1,517,134.80	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	10,056,922.45	10,056,922.45	0.00	0.00
56 State Inst, Centers and Homes	651,922.90	651,922.90	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	2,184,236.44	2,184,236.44	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	698,277.98	0.00	698,277.98	0.00
65 Transitional Bilingual, State	5,642,809.21	5,642,809.21	0.00	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	66,816.65	0.00	66,816.65	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	292,245.48	292,245.48	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	1,147,601.73	639,576.20	0.00	508,025.53
TOTAL OTHER INSTRUCTIONAL PROGRAMS	63,506,704.91	43,272,044.95	14,426,913.58	5,807,746.38
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 Child Care	418,138.97	45,738.41	12,973.25	359,427.31
89 Other Community Services	15,223.83	0.00	0.00	15,223.83
98 School Food Services	9,510,287.96	293,249.11	9,161,685.03	55,353.82
99 Pupil Transportation	3,519,952.53	3,519,952.53	0.00	0.00
TOTAL OTHER PROGRAMS	13,463,603.29	3,858,940.05	9,174,658.28	430,004.96
TOTALS	225,347,181.62	175,108,544.68	23,601,571.86	26,637,065.08

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

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)
Preliminary FY 2018-2019 to FY 2017-2018 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.	24,829,113.76	27,858,109.36
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	452,254.04	408,806.64
4. Equals aggregate special education expenditures for resident special education students.	24,376,859.72	27,449,302.72
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.)		3,072,443.00
 Preliminary FY 2018-2019 to FY 2017-2018 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,120.89	2,214.45
7. Expenditures per pupil (line 4/line 6).	11,493.69	12,395.53
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.)		901.84
 Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2018-2019 to FY 2017-2018 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.	1,048,009.00	5,299,720.85
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		4,251,711.85
11. Expenditures per pupil (line 9/line 6).	494.13	2,393.24
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.)		1,899.11

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)	225,347,181.62	218,975,841.50	Total Program 98	+ 9,510,287.96	9,297,089.38
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 68,329.23	59,802.93
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 224,919.88	139,971.02
Child Care	- (minus)	418,138.97	444,258.84	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	15,223.83	24,530.78	Revenue 6198 (Fed)	- 8,986,714.35	9,212,189.42
School Food Services	- (minus)	9,510,287.96	9,297,089.38	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 508,608.89	633,782.86
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)	1,214,960.10	2,446,170.59	TOTAL FOOD SERVICES DEFICIT	-278,284.39	-748,656.85
Federal, General Purpose Revenue	- (minus)	164,077.88	166,113.93			
Federal, Special Purpose Revenue	- (minus)	24,829,350.38	25,555,945.84	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	8,986,714.35	9,212,189.42	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	508,608.89	633,782.86	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)	48,502.60	7,000.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

REPORT F196
E.S.D. 105
COUNTY: 39 Yakima

Yakima School District No. 007
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2018-2019

RUN:11/6/2019 12:14:23 PM

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)	99,527.73	310,285.12
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	198,838,496.07	191,204,989.54
		FY 18-19/FY 17-18	1.04

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

E.S.D. 105

Fiscal Year 2018-2019

COUNTY: 39 Yakima

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)	7,772,490.49	7,905,701.85
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,731,270.89	1,367,285.22
Program 38, Vocational--Federal	+ (plus)	172,971.85	146,645.07
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	4,339,030.25	4,263,041.32
Program 46, Skill Center--Federal	+ (plus)	77,388.63	63,251.62
Secondary Vocational Education Revenue	- (minus)	258,028.78	78,681.17
Skill Center Revenue	- (minus)	78,992.37	67,508.74
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	13,756,130.96	13,599,735.17
	FY 18-19 / FY 17-18		1.01

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

E.S.D. 105

Yakima School District No.007

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2018-2019

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.028	**Warning** Your district has not reported expenditures in Program 59, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	
Info	1.029	**Warning** Your district has not reported revenues in 4159, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	10,593,282.54	10,594,303.08
Info	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	247,591.89	0.00
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	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?		
Info	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	

ASSOCIATED STUDENT BODY FUND

E.S.D. 105

Yakima School District No.007

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2018-2019

Continued

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	7,693,732.53	7,694,302.07

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

REPORT F196

RUN: 11/6/2019 12:14:25 PM

E.S.D. 105

Yakima School District No.007

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2018-2019

Continued

Private Purpose Trust/Other Trust Fund: Cleared all edits