

**ANNUAL FINANCIAL STATEMENTS**

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2014-2015

CERTIFICATION

The Annual Financial Statements (Report F-196) for Yakima School District No. 007 of Yakima County for the fiscal year ended August 31, 2015, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB circular A-87 and all costs are properly allocable to federal awards.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2014-August 31, 2015

Approved: \_\_\_\_\_ Date \_\_\_\_\_  
 School District Superintendent or Authorized Official

Reviewed: \_\_\_\_\_ Date \_\_\_\_\_  
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	184,938,079.93	613,589.50	8,164,607.72	26,824,112.57	517,424.92	0.00	221,057,814.64
Total Expenditures	180,915,927.78	663,026.30	6,810,231.26	31,177,581.25	1,292,260.75	0.00	220,859,027.34
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	4,022,152.15	-49,436.80	1,354,376.46	-4,353,468.68	-774,835.83	0.00	198,787.30
Beginning Total Fund Balance	11,827,275.81	485,016.91	5,926,877.67	12,667,803.43	1,381,258.35	0.00	32,288,232.17
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	15,849,427.96	435,580.11	7,281,254.13	8,314,334.75	606,422.52	0.00	32,487,019.47

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	2,995,925.39	60,464.98	51,854.64	982,892.43	150.54	0.00	4,091,287.98
Minus Warrants Outstanding	-2,735,533.88	-1,292.00	0.00	0.00	0.00	0.00	-2,736,825.88
Taxes Receivable	6,364,701.04		3,440,220.37	0.00	0.00		9,804,921.41
Due From Other Funds	12,075.75	4,211.53	0.00	239,945.62	0.00	0.00	256,232.90
Due From Other Governmental Units	2,566,369.66	0.00	0.00	3,360,698.72	0.00	0.00	5,927,068.38
Accounts Receivable	58,469.94	0.00	0.00	0.00	0.00	0.00	58,469.94
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	8,718.79	245.80	2,115.23	3,777.85	76.98	0.00	14,934.65
Inventory	0.00	0.00		0.00			0.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	17,550,475.00	435,851.00	7,227,284.26	6,551,540.00	606,195.00	0.00	32,371,345.26
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
<b>TOTAL ASSETS</b>	<b>26,821,201.69</b>	<b>499,481.31</b>	<b>10,721,474.50</b>	<b>11,138,854.62</b>	<b>606,422.52</b>	<b>0.00</b>	<b>49,787,434.64</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>26,821,201.69</b>	<b>499,481.31</b>	<b>10,721,474.50</b>	<b>11,138,854.62</b>	<b>606,422.52</b>	<b>0.00</b>	<b>49,787,434.64</b>
<b>LIABILITIES:</b>							
Accounts Payable	2,985,130.41	18,274.14	0.00	558,882.72	0.00	0.00	3,562,287.27
Contracts Payable Current	0.00	0.00		2,264,644.46	0.00	0.00	2,264,644.46
Accrued Interest Payable			0.00				0.00
Accrued Salaries	855,095.81	0.00		0.00			855,095.81
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, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	70,815.60	0.00		0.00			70,815.60
Due To Other Governmental Units	446,773.72	0.00		0.00	0.00	0.00	446,773.72
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	244,157.15	11,083.06	0.00	992.69	0.00	0.00	256,232.90
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	5,100.00	34,544.00	0.00	0.00	0.00		39,644.00
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
<b>TOTAL LIABILITIES</b>	<b>4,607,072.69</b>	<b>63,901.20</b>	<b>0.00</b>	<b>2,824,519.87</b>	<b>0.00</b>	<b>0.00</b>	<b>7,495,493.76</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	6,364,701.04		3,440,220.37	0.00	0.00		9,804,921.41
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>6,364,701.04</b>	<b>0.00</b>	<b>3,440,220.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,804,921.41</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	1,396,376.11	435,580.11	7,281,254.13	7,121,353.02	606,422.52	0.00	16,840,985.89
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	834,817.11	0.00	0.00	1,192,981.73	0.00	0.00	2,027,798.84
Unassigned Fund Balance	13,618,234.74	0.00	0.00	0.00	0.00	0.00	13,618,234.74
<b>TOTAL FUND BALANCE</b>	<b>15,849,427.96</b>	<b>435,580.11</b>	<b>7,281,254.13</b>	<b>8,314,334.75</b>	<b>606,422.52</b>	<b>0.00</b>	<b>32,487,019.47</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>26,821,201.69</b>	<b>499,481.31</b>	<b>10,721,474.50</b>	<b>11,138,854.62</b>	<b>606,422.52</b>	<b>0.00</b>	<b>49,787,434.64</b>

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	15,340,846.50	613,589.50	7,425,348.40	1,212,302.73	6,514.23		24,598,601.36
State	137,067,614.55		0.00	25,611,809.84	491,610.69		163,171,035.08
Federal	24,498,164.80		739,259.32	0.00	0.00		25,237,424.12
Federal Stimulus	0.00						0.00
Other	531,454.08			0.00	0.00	0.00	531,454.08
<b>TOTAL REVENUES</b>	<b>177,438,079.93</b>	<b>613,589.50</b>	<b>8,164,607.72</b>	<b>26,824,112.57</b>	<b>498,124.92</b>	<b>0.00</b>	<b>213,538,514.64</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	83,818,377.14						83,818,377.14
Federal Stimulus	0.00						0.00
Special Education	20,847,737.91						20,847,737.91
Vocational Education	6,734,210.39						6,734,210.39
Skill Center	4,011,803.61						4,011,803.61
Compensatory Programs	23,477,611.67						23,477,611.67
Other Instructional Programs	839,644.59						839,644.59
Community Services	387,397.10						387,397.10
Support Services	32,661,539.08						32,661,539.08
Student Activities/Other		663,026.30				0.00	663,026.30
<b>CAPITAL OUTLAY:</b>							
Sites				1,010,906.31			1,010,906.31
Building				27,141,501.40			27,141,501.40
Equipment				3,005,940.12			3,005,940.12
Instructional Technology				0.00			0.00
Energy				14,711.95			14,711.95
Transportation Equipment					1,292,260.75		1,292,260.75
Sales and Lease				0.00			0.00
Other	8,122,106.29						8,122,106.29
<b>DEBT SERVICE:</b>							
Principal	0.00		1,855,000.00	0.00	0.00		1,855,000.00
Interest and Other Charges	15,500.00		4,955,231.26	2,300.00	0.00		4,973,031.26
Bond/Levy Issuance				2,221.47	0.00		2,221.47
<b>TOTAL EXPENDITURES</b>	<b>180,915,927.78</b>	<b>663,026.30</b>	<b>6,810,231.26</b>	<b>31,177,581.25</b>	<b>1,292,260.75</b>	<b>0.00</b>	<b>220,859,027.34</b>

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>DEBT SERVICE:</b>							
REVENUES OVER (UNDER) EXPENDITURES	-3,477,847.85	-49,436.80	1,354,376.46	-4,353,468.68	-794,135.83	0.00	-7,320,512.70
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	7,500,000.00		0.00	0.00	0.00		7,500,000.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	19,300.00		19,300.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,500,000.00</b>		<b>0.00</b>	<b>0.00</b>	<b>19,300.00</b>	<b>0.00</b>	<b>7,519,300.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>4,022,152.15</b>	<b>-49,436.80</b>	<b>1,354,376.46</b>	<b>-4,353,468.68</b>	<b>-774,835.83</b>	<b>0.00</b>	<b>198,787.30</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>11,827,275.81</b>	<b>485,016.91</b>	<b>5,926,877.67</b>	<b>12,667,803.43</b>	<b>1,381,258.35</b>	<b>0.00</b>	<b>32,288,232.17</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>15,849,427.96</b>	<b>435,580.11</b>	<b>7,281,254.13</b>	<b>8,314,334.75</b>	<b>606,422.52</b>	<b>0.00</b>	<b>32,487,019.47</b>

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	14,669,152.00	15,340,846.50	671,694.50
State	131,975,104.00	137,067,614.55	5,092,510.55
Federal	28,846,880.00	24,498,164.80	-4,348,715.20
Federal Stimulus	0.00	0.00	0.00
Other	510,050.00	531,454.08	21,404.08
<b>TOTAL REVENUES</b>	<b>176,001,186.00</b>	<b>177,438,079.93</b>	<b>1,436,893.93</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	91,483,470.00	83,818,377.14	7,665,092.86
Federal Stimulus	0.00	0.00	0.00
Special Education	21,219,724.00	20,847,737.91	371,986.09
Vocational Education	6,261,819.00	6,734,210.39	-472,391.39
Skill Center	3,351,124.00	4,011,803.61	-660,679.61
Compensatory Programs	21,242,163.00	23,477,611.67	-2,235,448.67
Other Instructional Programs	8,727,778.00	839,644.59	7,888,133.41
Community Services	364,577.00	387,397.10	-22,820.10
Support Services	32,333,505.00	32,661,539.08	-328,034.08
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	8,371,999.00	8,122,106.29	249,892.71
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	15,500.00	-15,500.00
<b>TOTAL EXPENDITURES</b>	<b>193,356,159.00</b>	<b>180,915,927.78</b>	<b>12,440,231.22</b>
REVENUES OVER (UNDER) EXPENDITURES	-17,354,973.00	-3,477,847.85	13,877,125.15

E.S.D. 105

## Budgetary Comparison Schedule

COUNTY: 39 Yakima

## General Fund

For The Year Ended August 31, 2015

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	7,500,000.00	7,500,000.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-1,000,000.00	0.00	1,000,000.00
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>6,500,000.00</b>	<b>7,500,000.00</b>	<b>1,000,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-10,854,973.00</b>	<b>4,022,152.15</b>	<b>14,877,125.15</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>19,572,555.00</b>	<b>11,827,275.81</b>	<b>-7,745,279.19</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>8,717,582.00</b>	<b>15,849,427.96</b>	<b>7,131,845.96</b>

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2015

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	766,877.00	613,589.50	-153,287.50
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>766,877.00</b>	<b>613,589.50</b>	<b>-153,287.50</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	825,519.00	663,026.30	162,492.70
<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>825,519.00</b>	<b>663,026.30</b>	<b>162,492.70</b>
REVENUES OVER (UNDER) EXPENDITURES	-58,642.00	-49,436.80	9,205.20

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

-58,642.00

-49,436.80

9,205.20

BEGINNING TOTAL FUND BALANCE

415,396.00

485,016.91

69,620.91

Prior Year(s) Corrections or Restatements

0.00

0.00

ENDING TOTAL FUND BALANCE

356,754.00

435,580.11

78,826.11

E.S.D. 105

## Budgetary Comparison Schedule

COUNTY: 39 Yakima

## Debt Service Fund

For The Year Ended August 31, 2015

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	
Local	7,329,500.00	7,425,348.40	95,848.40
State	0.00	0.00	0.00
Federal	740,056.00	739,259.32	-796.68
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>8,069,556.00</b>	<b>8,164,607.72</b>	<b>95,051.72</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
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	2,555,000.00	1,855,000.00	700,000.00
Interest and Other Charges	5,575,000.00	4,955,231.26	619,768.74
<b>TOTAL EXPENDITURES</b>	<b>8,130,000.00</b>	<b>6,810,231.26</b>	<b>1,319,768.74</b>
REVENUES OVER (UNDER) EXPENDITURES	-60,444.00	1,354,376.46	1,414,820.46

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	1,000,000.00	0.00	-1,000,000.00
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>1,000,000.00</b>	<b>0.00</b>	<b>-1,000,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>939,556.00</b>	<b>1,354,376.46</b>	<b>414,820.46</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>5,900,000.00</b>	<b>5,926,877.67</b>	<b>26,877.67</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>6,839,556.00</b>	<b>7,281,254.13</b>	<b>441,698.13</b>

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	50,000.00	1,212,302.73	1,162,302.73
State	28,000,000.00	25,611,809.84	-2,388,190.16
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>28,050,000.00</b>	<b>26,824,112.57</b>	<b>-1,225,887.43</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	0.00	1,010,906.31	-1,010,906.31
Building	36,000,000.00	27,141,501.40	8,858,498.60
Equipment	0.00	3,005,940.12	-3,005,940.12
Instructional Technology	0.00	0.00	0.00
Energy	0.00	14,711.95	-14,711.95
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

For The Year Ended August 31, 2015

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	2,221.47	2,221.47
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	2,300.00	-2,300.00
<b>TOTAL EXPENDITURES</b>	<b>36,000,000.00</b>	<b>31,177,581.25</b>	<b>4,822,418.75</b>

REVENUES OVER (UNDER) EXPENDITURES	-7,950,000.00	-4,353,468.68	3,596,531.32
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Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<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) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-7,950,000.00</b>	<b>-4,353,468.68</b>	<b>3,596,531.32</b>
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<b>BEGINNING TOTAL FUND BALANCE</b>	<b>9,245,000.00</b>	<b>12,667,803.43</b>	<b>3,422,803.43</b>
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Prior Year(s) Corrections or Restatements		0.00	0.00
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<b>ENDING TOTAL FUND BALANCE</b>	<b>1,295,000.00</b>	<b>8,314,334.75</b>	<b>7,019,334.75</b>
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E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2015

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	5,000.00	6,514.23	1,514.23
State	400,000.00	491,610.69	91,610.69
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>405,000.00</b>	<b>498,124.92</b>	<b>93,124.92</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
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	1,784,400.00	1,292,260.75	492,139.25
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>1,784,400.00</b>	<b>1,292,260.75</b>	<b>492,139.25</b>

For The Year Ended August 31, 2015

			Variance with
	FINAL BUDGET	ACTUAL	Final POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,379,400.00	-794,135.83	585,264.17
<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	0.00	19,300.00	19,300.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	0.00	19,300.00	19,300.00
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-1,379,400.00	-774,835.83	604,564.17
<b>BEGINNING TOTAL FUND BALANCE</b>	1,379,400.00	1,381,258.35	1,858.35
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	0.00	606,422.52	606,422.52

E.S.D. 105

## Statement Of Fiduciary Net Position

COUNTY: 39 Yakima

## Fiduciary Funds

August 31, 2015

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	4,724.17	0.00
Cash On Deposit with Cty Treas	150.29	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	84.13	0.00
Investments	141,781.00	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>146,739.59</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	146,739.59	
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>146,739.59</b>	<b>0.00</b>

E.S.D. 105

## Statement of Changes in Fiduciary Net Position

COUNTY: 39 Yakima

## Fiduciary Funds

For the Year Ended August 31, 2015

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	10,091.48	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>10,091.48</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,003.47	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,003.47	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>11,094.95</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	4,300.00	
Other	7,532.60	0.00
<b>TOTAL DEDUCTIONS</b>	<b>11,832.60</b>	<b>0.00</b>
Net Increase (Decrease)	-737.65	0.00
Net Position--Beginning	147,477.24	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>146,739.59</b>	<b>0.00</b>

E.S.D. 105

## Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
<b>Non-Voted Debt and Liabilities</b>					
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	3,935,595.51	1,380,967.20	891,031.05	4,425,531.66	790,469.82
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	0.00	51,021,303.00	0.00	51,021,303.00	
Net Pension Liabilities TRS 2/3	0.00	13,440,114.00	0.00	13,440,114.00	
Net Pension Liabilities SERS 2/3	0.00	6,210,290.00	0.00	6,210,290.00	
Net Pension Liabilities PERS 1	0.00	12,524,147.00	0.00	12,524,147.00	
Total Long-Term Liabilities	3,935,595.51	84,576,821.20	891,031.05	87,621,385.66	790,469.82

E.S.D. 105

## Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	106,315,000.00	0.00	1,855,000.00	104,460,000.00	2,100,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt</b>					
Non-Voted Bonds	0.00	7,500,000.00	0.00	7,500,000.00	205,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	106,315,000.00	7,500,000.00	1,855,000.00	111,960,000.00	2,305,000.00

E.S.D. 105

## Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
<b>Non-Voted Debt and Liabilities</b>					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

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Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
<b>Non-Voted Debt and Liabilities</b>					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 105

## Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	13,670,616.70	7,404,383.13	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
<b>1000 TOTAL LOCAL TAXES</b>	<b>13,670,616.70</b>	<b>7,404,383.13</b>	<b>0.00</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	99,111.58			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	62,416.16			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	4,442.00			
2200 Sales of Goods, Supplies and Services, Unassigned	12,881.10		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	8,170.00			
2245 Skill Center, Sales of Goods, Supplies and Services	2,034.00			
2288 Day Care?Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	106,119.38			
2300 Investment Earnings	83,018.33	20,965.27	59,614.68	6,514.23
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	182,623.10		0.00	0.00
2600 Fines and Damages	36,201.03		0.00	0.00
2700 Rentals and Leases	36,470.40	0.00	0.00	0.00
2800 Insurance Recoveries	35,940.61		0.00	0.00
2900 Local Support Nontax, Unassigned	455,512.49	0.00	239,945.62	0.00
2910 E-Rate	545,289.62		912,742.43	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2000 TOTAL LOCAL SUPPORT NONTAX	1,670,229.80	20,965.27	1,212,302.73	6,514.23
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	89,342,613.97			
3121 Special Education - General Apportionment	2,962,038.22			
3300 Local Effort Assistance	15,784,620.84			
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>108,089,273.03</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	10,810,566.96			
4122 Special Education - Infants and Toddlers - State	882,414.72			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			25,611,809.84	
4155 Learning Assistance	6,102,631.74			
4156 State Institutions, Centers and Homes, Delinquent	423,462.17			
4158 Special and Pilot Programs	2,440,552.17			
4159 Juveniles in Adult Jails	49,501.08	0.00		
4165 Transitional Bilingual	4,756,113.93			
4174 Highly Capable	78,737.53			
4188 Day Care	0.00			
4198 School Food Service	136,806.16			
4199 Transportation - Operations	2,780,654.07			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	387,864.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	129,036.99			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				491,610.69
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>28,978,341.52</b>		<b>25,611,809.84</b>	<b>491,610.69</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	193,932.08	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	739,259.32	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>193,932.08</b>	<b>739,259.32</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	26,491.96			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	3,311,441.55			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	159,157.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	100,220.93			

E.S.D. 105

## Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6151 ESEA Disadvantaged, Fed	7,593,769.26			
6152 Other Title, ESEA Fed	884,106.68			
6153 ESEA Migrant, Federal	1,503,989.93			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	902,609.56			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	1,540.27			
6189 Other Community Services	185,219.81			
6198 School Food Services	8,357,316.95			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

E.S.D. 105

## Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	66,015.60			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	64,637.23		0.00	0.00
6310 Medicaid Administrative Match	415,791.85			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	300,811.70			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

E.S.D. 105

## Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	431,112.44			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>24,304,232.72</b>		<b>0.00</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	295,098.42		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	109,632.23			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	125,363.10			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>530,093.75</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			

E.S.D. 105

## Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER ENTITIES</b>				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	1,360.33			
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			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>1,360.33</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	7,500,000.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00		0.00	19,300.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>7,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,300.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>184,938,079.93</b>	<b>8,164,607.72</b>	<b>26,824,112.57</b>	<b>517,424.92</b>

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	83,018,061.96	11	Bd of Dir	276,586.13	0	Debit Transfer	481,542.39
02	ALE	787,602.53	12	Supt Off	1,267,241.37	1	Credit Transfer	-481,542.39
03	Basic Education - Dropout Reengagement	134,668.61	13	Busns Off	1,587,277.04	2	Cert. Salaries	73,898,232.04
11	Stim, Title I	.00	14	HR	990,664.06	3	Class. Salaries	27,028,924.18
12	Stim, Schl Imprv	.00	15	Pblc Rltn	183,750.98	4	Employee Benefits	38,849,230.29
13	Federal Stimulus - SFSF and Education Jobs	.00	21	Supv Inst	4,387,532.48	5	Supplies / Materials	10,464,444.18
14	Stim, IDEA	.00	22	Lrn Resrc	2,628,671.67	6		.00
18	Stim, Compt Grants	.00	23	Princ Off	10,503,750.18	7	Purchased Services	21,953,563.24
19	Stim, Other	.00	24	Guid/Coun	5,169,292.25	8	Travel	599,427.56
21	Sp Ed, Sup, St	16,825,855.15	25	Pupil M/S	1,736,822.60	9	Capital Outlay	8,122,106.29
22	Sp Ed, Infants and Toddlers, State	762,666.16	26	Health	6,474,439.33		<b>TOTAL ALL OBJECTS</b>	<b>180,915,927.78</b>
24	Sp Ed, Sup, Fed	3,259,216.60	27	Teaching	98,986,111.32			
25	Sp Ed, Infants and Toddlers, Federal	.00	28	Extracur	2,571,238.45			
26	Sp Ed, Inst, St	.00	29	Pmt to SD	.00			
29	Sp Ed, Oth, Fed	.00	31	InstProDev	5,860,436.88			
31	Voc, Basic, St	5,731,675.69	32	Inst Tech	106,694.82			
34	MidSchCar/Tec	1,012,639.57	33	Curriculum	1,586,748.16			
38	Voc, Fed	156,037.00	41	Supervisn	271,518.19			
39	Voc, Other	.00	42	Food	707,544.37			
45	Skil Cnt, Bas, St	3,928,286.47	44	Operation	7,394,236.85			
46	Skill Cntr, Fed	88,560.07	49	Transfers	-2,283.60			
51	ESEA Disadvantaged, Fed	7,534,246.19	51	Supervisn	408,791.48			
52	Other Title, ESEA, Fed	708,030.69	52	Operation	2,439,736.54			
53	ESEA Migrant, Federal	1,461,274.77	53	Maintnce	330,030.18			
54	Read First, Fed	.00	56	Insurance	107,752.23			
55	LAP	5,991,003.28	59	Transfers	-447,277.19			
56	St In, Ctr/Hm, D	434,415.19	61	Supv Bldg	500,019.07			
57	St In, N/D, Fed	.00	62	Grnd Mnt	8,721,020.06			
58	Sp/Plt Pgm, St	2,252,937.09	63	Oper Bldg	5,067,175.89			
59	Inst. JAJ	2,720.90	64	Maintnce	3,051,504.28			
61	Head Start, Fed	.00	65	Utilities	3,662,492.99			
			67	Bldg Secu	40,299.82			
			68	Insurance	973,445.64			
			72	Info Sys	3,038,817.85			

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00	73 Printing	-13,557.17
64 LEP, Fed	887,180.18	74 Warehouse	331,902.58
65 Tran Biling, St	4,161,079.55	75 Mtr Pool	.00
67 Ind Ed, Fd, JOM	.00	83 Interest	.00
68 Ind Ed, Fd, ED	64,729.43	84 Principal	.00
69 Comp, Othr	.00	85 Debt Expn	15,500.00
71 Traffic Safety	.00	91 Publ Actv	.00
73 Summer School	.00	<b>TOTAL ALL ACTIVITIES</b>	<b>180,915,927.78</b>
74 Highly Capable	68,886.73		
75 Prof Dev, State	.00		
76 Target Asst, Fed	.00		
78 Yth Trg Pm, Fed	.00		
79 Inst Pgm, Othr	770,757.86		
81 Public Radio/TV	.00		
86 Comm Schools	.00		
88 Day Care	364,682.33		
89 Othr Comm Srv	22,714.77		
97 Distwide Suppt	29,275,949.96		
98 Schl Food Serv	8,371,015.81		
99 Pupil Transp	2,839,033.24		
<b>TOTAL ALL PROGRAMS</b>	<b>180,915,927.78</b>		

REPORT F196

Yakima School District No. 007

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E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2014-2015

**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, 2015

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	2,207,535.19	21,777.14		544,455.04	649,028.69	426,012.33	73,452.78	473,189.01	19,620.20	0.00
22 Lrn Resrc	2,568,545.28	0.00		1,306,796.05	435,751.51	636,926.58	161,091.74	27,979.40	0.00	0.00
23 Princ Off	9,930,957.51	0.00		5,167,739.09	2,017,754.18	2,565,740.34	103,734.04	67,267.60	8,722.26	0.00
24 Guid/Coun	3,357,131.28	0.00		2,277,980.61	189,846.32	861,865.83	24,934.66	2,026.37	477.49	0.00
25 Pupil M/S	1,565,467.77	0.00		5,118.98	578,062.22	301,226.95	2,528.82	678,530.80	0.00	0.00
26 Health	1,176,912.99	166.01		410,715.46	318,141.24	331,413.70	23,144.83	85,152.71	8,179.04	0.00
27 Teaching	57,391,900.58	70,685.25		37,188,417.44	1,679,763.30	14,422,429.00	2,160,481.93	1,785,831.71	31,214.76	53,077.19
28 Extracur	2,542,335.68	216,749.21		1,021,578.41	488,738.23	279,353.65	202,136.65	258,689.40	52,211.36	22,878.77
31 InstProDev	1,223,979.21	654.19		735,362.05	455.81	229,606.72	213.18	170,975.86	86,711.40	0.00
32 Inst Tech	10,339.75	0.00			0.00	0.00	10,250.49	89.26	0.00	0.00
33 Curriculum	1,042,956.72	0.00		0.00	0.00	0.00	1,042,853.18	103.54	0.00	0.00
<b>01 TOTAL</b>	<b>83,018,061.96</b>	<b>310,031.80</b>		<b>48,658,163.13</b>	<b>6,357,541.50</b>	<b>20,054,575.10</b>	<b>3,804,822.30</b>	<b>3,549,835.66</b>	<b>207,136.51</b>	<b>75,955.96</b>

E.S.D. 105

PROGRAM 02 - Alternative Learning Experience

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	456.26	0.00		0.00	0.00	0.00	456.26	0.00	0.00	0.00
23 Princ Off	115,146.68	0.00		32,551.65	44,844.67	31,901.30	1,872.91	3,102.05	874.10	0.00
24 Guid/Coun	108,256.46	0.00		81,991.09	0.00	26,209.37	0.00	56.00	0.00	0.00
27 Teaching	560,847.96	0.00		134,436.60	239.24	44,762.79	3,594.32	331,713.95	101.06	46,000.00
31 InstProDev	2,497.70	0.00		0.00	0.00	0.00	0.00	0.00	2,497.70	0.00
32 Inst Tech	397.47	0.00			0.00	0.00	397.47	0.00	0.00	0.00
<b>02 TOTAL</b>	<b>787,602.53</b>	<b>0.00</b>		<b>248,979.34</b>	<b>45,083.91</b>	<b>102,873.46</b>	<b>6,320.96</b>	<b>334,872.00</b>	<b>3,472.86</b>	<b>46,000.00</b>

E.S.D. 105

PROGRAM 03 - Basic Education - Dropout Reengagement

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	26,056.53	0.00		11,479.35	6,511.10	6,920.15	1,110.38	0.00	35.55	0.00
24 Guid/Coun	39,882.10	0.00		29,600.97	0.00	10,225.13	0.00	56.00	0.00	0.00
27 Teaching	68,657.74	0.00		21,526.77	9,822.27	13,285.53	11,494.81	12,521.64	6.72	0.00
31 InstProDev	72.24	0.00		0.00	0.00	0.00	0.00	0.00	72.24	0.00
<b>03 TOTAL</b>	<b>134,668.61</b>	<b>0.00</b>		<b>62,607.09</b>	<b>16,333.37</b>	<b>30,430.81</b>	<b>12,605.19</b>	<b>12,577.64</b>	<b>114.51</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	724,803.29	0.00		291,008.45	228,332.96	189,949.92	9,499.71	3,283.15	2,729.10	0.00
22 Lrn Resrc	52,831.94	0.00		0.00	35,668.80	17,163.14	0.00	0.00	0.00	0.00
23 Princ Off	35,273.45	0.00		27,186.36	0.00	8,087.09	0.00	0.00	0.00	0.00
26 Health	4,569,635.54	0.00		2,170,304.47	0.00	688,632.79	37,183.46	1,667,563.88	5,950.94	0.00
27 Teaching	11,440,196.64	4,641.06		4,726,233.01	2,810,142.61	3,337,731.17	80,544.04	465,107.24	15,797.51	0.00
31 InstProDev	3,114.29	0.00		716.73	0.00	133.04	0.00	2,264.52	0.00	0.00
<b>21 TOTAL</b>	<b>16,825,855.15</b>	<b>4,641.06</b>		<b>7,215,449.02</b>	<b>3,074,144.37</b>	<b>4,241,697.15</b>	<b>127,227.21</b>	<b>2,138,218.79</b>	<b>24,477.55</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	25,937.75	0.00		20.00	18,946.00	6,971.75	0.00	0.00	0.00	0.00
26 Health	647,462.94	0.00		90,986.70	0.00	30,255.78	3,251.74	522,964.12	4.60	0.00
27 Teaching	89,265.47	0.00		15,149.80	42,430.37	30,171.13	1,394.56	0.00	119.61	0.00
<b>22 TOTAL</b>	<b>762,666.16</b>	<b>0.00</b>		<b>106,156.50</b>	<b>61,376.37</b>	<b>67,398.66</b>	<b>4,646.30</b>	<b>522,964.12</b>	<b>124.21</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	67,874.91	0.00		0.00	0.00	0.00	17,421.10	50,453.81	0.00	0.00
27 Teaching	3,191,341.69	0.00		1,004,603.31	1,052,331.42	1,097,854.33	14,552.63	22,000.00	0.00	0.00
<b>24 TOTAL</b>	<b>3,259,216.60</b>	<b>0.00</b>		<b>1,004,603.31</b>	<b>1,052,331.42</b>	<b>1,097,854.33</b>	<b>31,973.73</b>	<b>72,453.81</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 31 - Vocational, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	309,495.47	0.00		118,794.95	77,980.70	70,691.92	22,539.31	13,344.89	6,143.70	0.00
22 Lrn Resrc	7,294.45	0.00		0.00	5,237.15	2,057.30	0.00	0.00	0.00	0.00
24 Guid/Coun	201,579.14	0.00		73,311.16	64,073.01	62,929.19	1,196.28	69.50	0.00	0.00
27 Teaching	5,178,309.07	18,480.77		2,566,140.54	0.00	931,854.12	1,270,612.03	218,538.90	45,658.77	127,023.94
31 InstProDev	2,172.95	0.00		1,831.54	0.00	341.41	0.00	0.00	0.00	0.00
32 Inst Tech	32,824.61	0.00			23,567.02	9,257.59	0.00	0.00	0.00	0.00
<b>31 TOTAL</b>	<b>5,731,675.69</b>	<b>18,480.77</b>		<b>2,760,078.19</b>	<b>170,857.88</b>	<b>1,077,131.53</b>	<b>1,294,347.62</b>	<b>231,953.29</b>	<b>51,802.47</b>	<b>127,023.94</b>

E.S.D. 105

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	5,740.37	0.00		0.00	3,908.60	1,831.77	0.00	0.00	0.00	0.00
24 Guid/Coun	11,808.87	0.00		0.00	7,590.79	4,218.08	0.00	0.00	0.00	0.00
27 Teaching	962,266.06	344.15		445,563.80	0.00	159,925.99	253,687.66	57,532.26	6,094.27	39,117.93
32 Inst Tech	32,824.27	0.00			23,567.03	9,257.24	0.00	0.00	0.00	0.00
<b>34 TOTAL</b>	<b>1,012,639.57</b>	<b>344.15</b>		<b>445,563.80</b>	<b>35,066.42</b>	<b>175,233.08</b>	<b>253,687.66</b>	<b>57,532.26</b>	<b>6,094.27</b>	<b>39,117.93</b>

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	59,335.51	0.00		0.00	0.00	0.00	16,374.47	42,961.04	0.00	0.00
31 InstProDev	96,701.49	0.00		71,510.18	0.00	25,191.31	0.00	0.00	0.00	0.00
<b>38 TOTAL</b>	<b>156,037.00</b>	<b>0.00</b>		<b>71,510.18</b>	<b>0.00</b>	<b>25,191.31</b>	<b>16,374.47</b>	<b>42,961.04</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 45 - Skill Center, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	385,097.46	0.00		119,579.67	109,404.90	89,103.27	15,058.26	44,519.21	2,389.22	5,042.93
24 Guid/Coun	73,700.46	0.00		21,189.43	25,652.88	19,566.99	275.12	4,216.48	2,799.56	0.00
27 Teaching	2,976,103.15	40,261.10	0.00	1,447,815.51	18,063.73	530,743.70	180,080.19	743,171.50	15,967.42	0.00
28 Extracur	6,188.00	0.00		0.00	0.00	0.00	0.00	0.00	6,188.00	0.00
31 InstProDev	2,385.70	0.00		145.00	0.00	11.28	0.00	1,100.00	1,129.42	0.00
33 Curriculum	6,038.10	0.00		0.00	0.00	0.00	6,000.91	37.19	0.00	0.00
62 Grnd Mnt	1,355.63	0.00			0.00	0.00	195.70	1,159.93	0.00	0.00
63 Oper Bldg	152,519.15	0.00			77,049.92	36,065.53	23,818.36	15,585.34	0.00	0.00
64 Maintnce	12,033.96	0.00			250.56	45.76	10,202.50	1,535.14	0.00	0.00
65 Utilities	262,115.73	0.00					0.00	262,115.73		0.00
68 Insurance	50,749.13	0.00						50,749.13		
<b>45 TOTAL</b>	<b>3,928,286.47</b>	<b>40,261.10</b>	<b>0.00</b>	<b>1,588,729.61</b>	<b>230,421.99</b>	<b>675,536.53</b>	<b>235,631.04</b>	<b>1,124,189.65</b>	<b>28,473.62</b>	<b>5,042.93</b>

E.S.D. 105

PROGRAM 46 - Skill Center, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	26.96	0.00		25.00	0.00	1.96	0.00	0.00	0.00	0.00
27 Teaching	88,533.11	0.00		62,850.99	0.00	20,215.86	0.00	5,425.00	41.26	0.00
<b>46 TOTAL</b>	<b>88,560.07</b>	<b>0.00</b>		<b>62,875.99</b>	<b>0.00</b>	<b>20,217.82</b>	<b>0.00</b>	<b>5,425.00</b>	<b>41.26</b>	<b>0.00</b>

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	357,280.48	1,509.80		162,007.81	67,122.02	82,387.48	1,024.29	43,125.27	103.81	0.00
24 Guid/Coun	218,221.67	0.00		13,105.15	131,941.18	72,391.68	222.40	262.83	298.43	0.00
25 Pupil M/S	361.90	0.00		0.00	0.00	0.00	361.90	0.00	0.00	0.00
26 Health	5,312.89	0.00		4,479.50	0.00	833.39	0.00	0.00	0.00	0.00
27 Teaching	4,206,824.07	8,426.70		2,215,878.14	299,936.01	753,926.83	111,800.59	815,663.19	1,192.61	0.00
31 InstProDev	2,703,873.96	0.00		1,822,834.75	380.26	622,771.67	5,751.06	188,839.74	63,296.48	0.00
33 Curriculum	42,371.22	0.00		0.00	0.00	0.00	42,371.22	0.00	0.00	0.00
<b>51 TOTAL</b>	<b>7,534,246.19</b>	<b>9,936.50</b>		<b>4,218,305.35</b>	<b>499,379.47</b>	<b>1,532,311.05</b>	<b>161,531.46</b>	<b>1,047,891.03</b>	<b>64,891.33</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	112,380.66	0.55		57,932.39	21,960.26	27,056.44	1,315.54	2,438.01	1,677.47	0.00
27 Teaching	79,907.04	0.00		44,125.34	0.00	8,181.05	9,115.54	18,485.11	0.00	0.00
31 InstProDev	515,742.99	0.00		321,171.69	0.00	96,033.85	5,966.61	48,460.27	44,110.57	0.00
<b>52 TOTAL</b>	<b>708,030.69</b>	<b>0.55</b>		<b>423,229.42</b>	<b>21,960.26</b>	<b>131,271.34</b>	<b>16,397.69</b>	<b>69,383.39</b>	<b>45,788.04</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	177,894.80	610.35		33,331.98	78,650.32	42,894.28	15,427.64	2,115.00	4,865.23	0.00
24 Guid/Coun	864,877.29	0.00		79,288.70	469,393.02	265,233.11	16,923.13	12,501.32	21,538.01	0.00
25 Pupil M/S	2,769.65	0.00		0.00	2,341.27	428.38	0.00	0.00	0.00	0.00
26 Health	2,695.30	0.00		462.14	1,814.56	418.60	0.00	0.00	0.00	0.00
27 Teaching	386,225.14	11,955.66		183,644.49	52,557.72	56,213.86	65,459.95	16,063.31	330.15	0.00
31 InstProDev	26,812.59	0.00		15,107.52	0.00	2,738.56	1,351.83	2,312.50	5,302.18	0.00
<b>53 TOTAL</b>	<b>1,461,274.77</b>	<b>12,566.01</b>		<b>311,834.83</b>	<b>604,756.89</b>	<b>367,926.79</b>	<b>99,162.55</b>	<b>32,992.13</b>	<b>32,035.57</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	91,164.08	11.85		39,502.33	26,884.54	24,447.62	77.74	240.00	0.00	0.00
26 Health	1,499.40	0.00		1,263.60	0.00	235.80	0.00	0.00	0.00	0.00
27 Teaching	5,299,300.94	4,931.43		1,561,674.57	1,660,667.37	1,633,282.74	438,744.83	0.00	0.00	0.00
31 InstProDev	103,130.17	0.00		74,250.06	4,437.48	20,934.58	24.61	1,848.55	1,634.89	0.00
32 Inst Tech	30,308.72	0.00			0.00	0.00	30,308.72	0.00	0.00	0.00
33 Curriculum	465,599.97	0.00		0.00	0.00	0.00	215,093.70	250,506.27	0.00	0.00
<b>55 TOTAL</b>	<b>5,991,003.28</b>	<b>4,943.28</b>		<b>1,676,690.56</b>	<b>1,691,989.39</b>	<b>1,678,900.74</b>	<b>684,249.60</b>	<b>252,594.82</b>	<b>1,634.89</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	225.41	0.00		0.00	0.00	0.00	225.41	0.00	0.00	0.00
23 Princ Off	7,390.71	0.00		566.30	4,688.84	969.16	554.94	0.00	611.47	0.00
24 Guid/Coun	2,487.62	0.00		2,097.12	0.00	390.50	0.00	0.00	0.00	0.00
27 Teaching	422,042.19	0.00		296,281.58	343.96	93,088.48	27,967.67	4,143.40	217.10	0.00
31 InstProDev	2,253.31	0.00		1,709.30	0.00	202.63	0.00	0.00	341.38	0.00
33 Curriculum	15.95	0.00		0.00	0.00	0.00	0.00	15.95	0.00	0.00
<b>56 TOTAL</b>	<b>434,415.19</b>	<b>0.00</b>		<b>300,654.30</b>	<b>5,032.80</b>	<b>94,650.77</b>	<b>28,748.02</b>	<b>4,159.35</b>	<b>1,169.95</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	15,968.08	0.00		0.00	11,079.47	4,888.61	0.00	0.00	0.00	0.00
23 Princ Off	2,704.48	0.00		0.00	2,170.85	403.63	0.00	130.00	0.00	0.00
24 Guid/Coun	19,050.71	0.00		15,373.43	813.34	2,863.94	0.00	0.00	0.00	0.00
25 Pupil M/S	107,640.31	0.00		0.00	24,931.51	4,545.85	0.00	58,157.35	0.00	20,005.60
27 Teaching	1,672,904.37	42,038.33		1,196,797.05	20,695.23	222,208.11	147,360.57	43,805.08	0.00	0.00
31 InstProDev	434,669.14	0.00		210,350.57	15.00	38,716.73	834.84	162,580.20	22,171.80	0.00
<b>58 TOTAL</b>	<b>2,252,937.09</b>	<b>42,038.33</b>		<b>1,422,521.05</b>	<b>59,705.40</b>	<b>273,626.87</b>	<b>148,195.41</b>	<b>264,672.63</b>	<b>22,171.80</b>	<b>20,005.60</b>

E.S.D. 105

PROGRAM 59 - Institutions - Juveniles in Adult Jails

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	1,123.36	0.00		224.96	0.00	20.08	0.00	445.00	433.32	0.00
27 Teaching	1,002.64	0.00		260.00	0.00	24.40	0.00	100.00	618.24	0.00
31 InstProDev	594.90	0.00		0.00	0.00	0.00	0.00	250.00	344.90	0.00
<b>59 TOTAL</b>	<b>2,720.90</b>	<b>0.00</b>		<b>484.96</b>	<b>0.00</b>	<b>44.48</b>	<b>0.00</b>	<b>795.00</b>	<b>1,396.46</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	29,336.81	0.00		0.00	24,285.66	4,612.09	0.00	0.00	439.06	0.00
27 Teaching	353,421.19	0.00		62,189.69	37,813.84	18,362.83	191,630.74	43,424.09	0.00	0.00
31 InstProDev	504,422.18	689.32		287,794.51	714.57	68,207.27	2,686.96	123,535.06	20,794.49	0.00
<b>64 TOTAL</b>	<b>887,180.18</b>	<b>689.32</b>		<b>349,984.20</b>	<b>62,814.07</b>	<b>91,182.19</b>	<b>194,317.70</b>	<b>166,959.15</b>	<b>21,233.55</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	268,006.29	463.49		83,627.38	105,212.28	68,856.97	7,471.81	1,454.66	919.70	0.00
24 Guid/Coun	180,758.09	0.00		0.00	120,026.99	59,879.11	21.37	331.25	499.37	0.00
27 Teaching	3,533,225.73	4,787.30		1,384,390.32	920,774.67	999,324.34	215,513.46	8,391.55	44.09	0.00
31 InstProDev	156,401.46	0.00		89,503.63	1,051.56	17,750.37	1,164.64	18,231.75	28,699.51	0.00
33 Curriculum	22,687.98	0.00		0.00	0.00	0.00	22,687.98	0.00	0.00	0.00
<b>65 TOTAL</b>	<b>4,161,079.55</b>	<b>5,250.79</b>		<b>1,557,521.33</b>	<b>1,147,065.50</b>	<b>1,145,810.79</b>	<b>246,859.26</b>	<b>28,409.21</b>	<b>30,162.67</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	59,640.42	0.00		0.00	38,208.69	20,383.92	185.67	191.25	670.89	0.00
27 Teaching	4,676.10	0.00		1,912.23	1,904.72	704.17	131.19	23.79	0.00	0.00
31 InstProDev	412.91	0.00		65.00	0.00	6.09	0.00	0.00	341.82	0.00
<b>68 TOTAL</b>	<b>64,729.43</b>	<b>0.00</b>		<b>1,977.23</b>	<b>40,113.41</b>	<b>21,094.18</b>	<b>316.86</b>	<b>215.04</b>	<b>1,012.71</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 74 - Highly Capable

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	7,750.86	0.30		6,002.93	0.00	1,730.52	17.11	0.00	0.00	0.00
24 Guid/Coun	2,534.37	0.00		1,897.56	243.54	393.27	0.00	0.00	0.00	0.00
27 Teaching	48,436.20	698.07		10,058.32	222.93	1,890.98	22,417.85	13,148.05	0.00	0.00
31 InstProDev	10,165.30	0.00		0.00	0.00	0.00	0.00	2,240.00	7,925.30	0.00
<b>74 TOTAL</b>	<b>68,886.73</b>	<b>698.37</b>		<b>17,958.81</b>	<b>466.47</b>	<b>4,014.77</b>	<b>22,434.96</b>	<b>15,388.05</b>	<b>7,925.30</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	82,893.49	0.00		0.00	59,676.90	23,216.59	0.00	0.00	0.00	0.00
26 Health	3,045.36	0.00		29.93	0.00	15.43	0.00	3,000.00	0.00	0.00
27 Teaching	606,706.40	1,529.20		256,492.94	153,483.88	167,815.71	21,944.75	4,309.59	1,130.33	0.00
31 InstProDev	71,034.39	0.00		36,081.09	6,233.82	15,647.20	0.00	6,169.00	6,903.28	0.00
33 Curriculum	7,078.22	0.00		0.00	0.00	0.00	7,078.22	0.00	0.00	0.00
<b>79 TOTAL</b>	<b>770,757.86</b>	<b>1,529.20</b>		<b>292,603.96</b>	<b>219,394.60</b>	<b>206,694.93</b>	<b>29,022.97</b>	<b>13,478.59</b>	<b>8,033.61</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 88 - Day Care

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	364,682.33	0.00		0.00	220,397.82	136,076.22	7,443.79	764.50	0.00	0.00
<b>88 TOTAL</b>	<b>364,682.33</b>	<b>0.00</b>		<b>0.00</b>	<b>220,397.82</b>	<b>136,076.22</b>	<b>7,443.79</b>	<b>764.50</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	22,714.77	22,714.77		0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	22,714.77	22,714.77		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, 2015

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	276,586.13	272.13			963.41	195.87	6,084.90	256,483.10	12,586.72	0.00
12 Supt Off	1,267,241.37	2,259.67		633,445.86	317,643.42	291,374.21	7,687.88	12,863.05	1,967.28	0.00
13 Busns Off	1,587,277.04	2,747.11		262,959.03	822,198.00	403,151.48	37,501.07	53,288.32	5,432.03	0.00
14 HR	990,664.06	844.88		202,235.43	479,864.01	239,773.35	9,658.81	54,455.87	3,831.71	0.00
15 Pblc Rltn	183,750.98	567.22		10.00	108,382.53	25,747.62	3,319.98	45,532.06	191.57	0.00
25 Pupil M/S	60,582.97	0.00		0.00	0.00	0.00	51,004.66	9,145.11	433.20	0.00
61 Supv Bldg	500,019.07	0.00		1,099.56	368,173.65	125,754.64	0.00	180.00	4,811.22	0.00
62 Grnd Mnt	8,719,664.43	0.00			470,368.95	215,799.57	132,215.04	377,878.64	0.00	7,523,402.23
63 Oper Bldg	4,914,656.74	0.00			2,981,414.61	1,330,687.61	504,834.79	23,756.63	1,797.01	72,166.09
64 Maintnce	3,039,470.32	0.00	0.00		978,958.30	351,562.13	681,516.83	1,009,934.32	1,079.55	16,419.19
65 Utilities	3,400,377.26	0.00	0.00		0.00	0.00	0.00	3,400,377.26	0.00	0.00
67 Bldg Secu	40,299.82	0.00			0.00	0.00	10,808.50	29,491.32	0.00	0.00
68 Insurance	922,696.51	0.00					0.00	922,696.51		0.00
72 Info Sys	3,038,817.85	22.56	0.00	0.00	1,038,514.66	374,945.93	261,274.57	1,195,680.22	1,144.29	167,235.62
73 Printing	-13,557.17	0.00	-31,981.60	0.00	4,122.84	1,920.19	1,406.60	10,974.80	0.00	0.00
74 Warehouse	331,902.58	0.00	0.00	0.00	73,020.45	28,433.51	188,354.39	20,905.23	0.00	21,189.00
85 Debt Expn	15,500.00							15,500.00		
<b>97 TOTAL</b>	<b>29,275,949.96</b>	<b>6,713.57</b>	<b>-31,981.60</b>	<b>1,099,749.88</b>	<b>7,643,624.83</b>	<b>3,389,346.11</b>	<b>1,895,668.02</b>	<b>7,439,142.44</b>	<b>33,274.58</b>	<b>7,800,412.13</b>

E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	271,518.19	0.00		0.00	167,500.84	64,108.15	0.00	39,733.34	175.86	0.00
42 Food	707,544.37	0.00					707,544.37	0.00		
44 Operation	7,394,236.85	702.82			1,965,609.93	1,240,393.98	109,616.12	4,063,616.21	5,749.99	8,547.80
49 Transfers	-2,283.60		-2,283.60							
<b>98 TOTAL</b>	<b>8,371,015.81</b>	<b>702.82</b>	<b>-2,283.60</b>	<b>0.00</b>	<b>2,133,110.77</b>	<b>1,304,502.13</b>	<b>817,160.49</b>	<b>4,103,349.55</b>	<b>5,925.85</b>	<b>8,547.80</b>

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

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	408,791.48	0.00		0.00	286,158.84	112,778.95	6,420.01	3,433.68	0.00	0.00
52 Operation	2,439,736.54	0.00			1,206,407.16	721,120.84	231,326.50	280,105.49	776.55	0.00
53 Maintnce	330,030.18	0.00			143,389.27	69,737.36	87,552.41	29,093.70	257.44	0.00
56 Insurance	107,752.23							107,752.23		
59 Transfers	-447,277.19		-447,277.19							
<b>99 TOTAL</b>	<b>2,839,033.24</b>	<b>0.00</b>	<b>-447,277.19</b>	<b>0.00</b>	<b>1,635,955.27</b>	<b>903,637.15</b>	<b>325,298.92</b>	<b>420,385.10</b>	<b>1,033.99</b>	<b>0.00</b>

## 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. | 1,458,032.05 |
| B. | Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090  | 0.00         |
| C. | Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.   | 0.00         |
| D. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."  | Yes          |
| E. | Enter the amount of Program 13 expenditures related to the Education Job Funds.   | 0.00         |

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, 2015

## 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)

0.193

a) Total All Programs (SYSTEM CALCULATED)

180,915,927.78

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

29,275,949.96

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

151,639,977.82

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, 2015

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, 2015

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, 2015

INDIRECT EXPENDITURES

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

42,197.81

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

0.00

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

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.

184,014.85

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.

45,579.51

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.

187,721.32

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

Fiscal Year 2014-2015

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

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>151,639,977.82</b>	<b>321,694.16</b>		<b>707,544.37</b>			<b>150,610,739.29</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	276,586.13	0.00		0.00	234,388.32	42,197.81	
12 Superintendent's Office	1,267,241.37	0.00		0.00	1,267,241.37	0.00	
13 Business Office	1,587,277.04	0.00		0.00		1,587,277.04	
14 Human Resources	990,664.06	0.00		0.00		1,036,243.57	
15 Public Relations	183,750.98	0.00		0.00	-263.87	184,014.85	
25 Pupil Management and Safety	60,582.97	0.00		0.00	60,582.97	0.00	
61 Supervision	500,019.07	0.00		0.00	500,019.07	0.00	
62 Grounds Maintenance	8,719,664.43	7,523,402.23		0.00	1,196,262.20	0.00	
63 Operation of Buildings	4,914,656.74	72,166.09		0.00	4,842,490.65	0.00	
64 Maintenance	3,039,470.32	16,419.19		0.00	3,023,051.13	0.00	
65 Utilities	3,400,377.26	0.00		0.00	3,400,377.26	0.00	
67 Building and Property Security	40,299.82	0.00		0.00	40,299.82	0.00	
68 Insurance	922,696.51	0.00		0.00	922,696.51	0.00	
72 Information Systems	3,038,817.85	167,235.62		0.00	2,683,860.91	187,721.32	
73 Printing	-13,557.17	0.00		0.00		-13,557.17	
74 Warehousing	331,902.58	21,189.00		0.00		310,713.58	
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	15,500.00	0.00	15,500.00				
<b>Total Program 97</b>	<b>29,275,949.96</b>	<b>7,800,412.13</b>	<b>15,500.00</b>	<b>0.00</b>	<b>18,171,006.34</b>	<b>3,334,611.00</b>	

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

	TOTAL PROGRAM EXPENDITURE	----- EXCLUDED -----			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	180,915,927.78	8,122,106.29	15,500.00	707,544.37		3,334,611.00	150,610,739.29
Unallowable Costs					-18,171,006.34		18,171,006.34
<b>TOTALS</b>	<b>180,915,927.78</b>	<b>8,122,106.29</b>	<b>15,500.00</b>	<b>707,544.37</b>		<b>3,334,611.00</b>	<b>168,781,745.63</b>

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	3,348,995.45
2. FY 12-13 DIRECT EXPENDITURES	155,787,063.39
3. FY 12-13 OVER/UNDER RECOVERY (CALCULATED)	-239,529.27
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	3,109,466.18
5. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.0200

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	3,334,611.00
7. FY 12-13 OVER/UNDER RECOVERY (LINE 3)	-239,529.27
8. FY 14-15 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,095,081.73
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	168,781,745.63
10. FY 14-15 RESTRICTED INDIRECT RATE (LINE 5)	0.0200
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,375,634.91
12. FY 14-15 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-280,553.18
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	3,054,057.82
14. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.0181

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2016-17

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>151,639,977.82</b>	<b>321,694.16</b>		<b>707,544.37</b>			<b>150,610,739.29</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	276,586.13	0.00		0.00	234,388.32	42,197.81	
12 Superintendents Office	1,267,241.37	0.00		0.00		1,267,241.37	
13 Business Office	1,587,277.04	0.00		0.00		1,587,277.04	
14 Human Resources	990,664.06	0.00		0.00		1,036,243.57	
15 Public Relations	183,750.98	0.00			-263.87	184,014.85	
25 Pupil Management and Safety	60,582.97	0.00		0.00		60,582.97	
61 Supervision	500,019.07	0.00		0.00		500,019.07	
62 Grounds Maintenance	8,719,664.43	7,523,402.23		0.00		1,196,262.20	
63 Operation of Buildings	4,914,656.74	72,166.09		0.00		4,842,490.65	
64 Maintenance	3,039,470.32	16,419.19		0.00		3,023,051.13	
65 Utilities	3,400,377.26	0.00		0.00		3,400,377.26	
67 Building and Property Security	40,299.82	0.00		0.00		40,299.82	
68 Insurance	922,696.51	0.00		0.00		922,696.51	
72 Information Systems	3,038,817.85	167,235.62		0.00		2,871,582.23	
73 Printing	-13,557.17	0.00		0.00		-13,557.17	
74 Warehousing	331,902.58	21,189.00		0.00		310,713.58	
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	15,500.00	0.00	15,500.00				
<b>Total Program 97</b>	<b>29,275,949.96</b>	<b>7,800,412.13</b>	<b>15,500.00</b>	<b>0.00</b>	<b>234,124.45</b>	<b>21,271,492.89</b>	

E.S.D. 105

Fiscal Year 2014-2015

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2016-17

	TOTAL PROGRAM EXPENDITURE	----- EXCLUDED -----			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	180,915,927.78	8,122,106.29	15,500.00	707,544.37		21,271,492.89	150,610,739.29
<b>Unallowable Costs</b>					-234,124.45		234,124.45
<b>Totals</b>	<b>180,915,927.78</b>	<b>8,122,106.29</b>	<b>15,500.00</b>	<b>707,544.37</b>		<b>21,271,492.89</b>	<b>150,844,863.74</b>

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

**FY 12-13**

1. FY 12-13 INDIRECT EXPENDITURES	19,516,378.74
2. FY 12-13 DIRECT EXPENDITURES	139,619,680.10
3. FY 12-13 OVER (UNDER) RECOVERY	996,106.39
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	20,512,485.13
5. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.1469

**FY 14-15**

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	21,271,492.89
7. FY 12-13 OVER (UNDER) RECOVERY (LINE 3)	996,106.39
8. FY 14-15 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	22,267,599.28
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	150,844,863.74
10. FY 14-15 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1469
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	22,159,110.48
12. FY 14-15 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	108,488.80
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	21,379,981.69
14. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.1417

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	83,018,061.96	70,395,454.26	0.00	12,622,607.70
02 Alternative Learning Experience (ALE)	787,602.53	787,602.53	0.00	0.00
03 Dropout Reengagement	134,668.61	134,668.61	0.00	0.00
31 Vocational-Basic, State	5,731,675.69	5,731,675.69	0.00	0.00
34 Middle School Career and Technical Ed, State	1,012,639.57	1,012,639.57	0.00	0.00
45 Skill Center-Basic, State	3,928,286.47	3,749,503.58	0.00	178,782.89
97 Districtwide Support	29,275,949.96	20,816,564.07	0.00	8,459,385.89
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>123,888,884.79</b>	<b>102,628,108.31</b>	<b>0.00</b>	<b>21,260,776.48</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	16,825,855.15	15,477,034.45	300,811.70	1,048,009.00
22 Special Education - Infants and Toddlers - State	762,666.16	762,666.16	0.00	0.00
24 Special Education-Supplemental, Federal	3,259,216.60	0.00	3,259,216.60	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	156,037.00	0.00	156,037.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	88,560.07	0.00	88,560.07	0.00
51 ESEA Disadvantaged, Federal	7,534,246.19	0.00	7,534,246.19	0.00
52 Other Title Grants Under ESEA, Federal	708,030.69	0.00	708,030.69	0.00
53 ESEA Migrant, Federal	1,461,274.77	0.00	1,461,274.77	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	5,991,003.28	5,991,003.28	0.00	0.00
56 State Inst, Centers and Homes	434,415.19	434,415.19	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	2,252,937.09	2,252,937.09	0.00	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
59 Institutions - Juveniles in Adult Jails	2,720.90	2,720.90	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	887,180.18	0.00	887,180.18	0.00
65 Transitional Bilingual, State	4,161,079.55	4,161,079.55	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	64,729.43	0.00	64,729.43	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	68,886.73	68,886.73	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	770,757.86	430,381.63	0.00	340,376.23
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>45,429,596.84</b>	<b>29,581,124.98</b>	<b>14,460,086.63</b>	<b>1,388,385.23</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 Day Care	364,682.33	129,036.99	1,540.27	234,105.07
89 Other Community Services	22,714.77	0.00	0.00	22,714.77
98 School Food Services	8,371,015.81	136,806.16	8,128,090.27	106,119.38
99 Pupil Transportation	2,839,033.24	2,780,654.07	0.00	58,379.17
<b>TOTAL OTHER PROGRAMS</b>	<b>11,597,446.15</b>	<b>3,046,497.22</b>	<b>8,129,630.54</b>	<b>421,318.39</b>
<b>TOTALS</b>	<b>180,915,927.78</b>	<b>135,255,730.51</b>	<b>22,589,717.17</b>	<b>23,070,480.10</b>

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

Fiscal Year 2014-2015

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.

	)< \$FWXDO \$	)< \$FWXDO %
<b>Preliminary FY 2014-2015 to FY 2013-2014 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.	17,030,557.05	16,825,855.15
2. Minus Revenue 7121 Payments From Other Districts.	150.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	356,823.14	300,811.70
4. Equals aggregate special education expenditures for resident special education students.	16,673,583.91	16,525,043.45
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.)		-148,540.46
<b>Preliminary FY 2014-2015 to FY 2013-2014 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	1,917.78	1,985.67
7. Expenditures per pupil (line 4/line 6).	8,694.21	8,322.14
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.)		-372.07
<b>Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2014-2015 to FY 2013-2014 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.	1,048,009.00	1,048,009.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	515.27	527.78
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.)		12.51

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.

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 2014 - 15	FY 2013 - 14		FY 2014 - 15	FY 2013 - 14
Total Expenditures	+ (plus)	180,915,927.78	170,911,924.93	Total Program 98	+ 8,371,015.81	
Public Radio/Television	- (minus)	0.00	0.00		8,621,978.14	
Community Schools	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 106,119.38	583,160.54
Day Care	- (minus)	364,682.33	308,134.94	Revenue 4198 (State)	- 136,806.16	173,988.17
Other Community Services	- (minus)	22,714.77	23,661.96	Revenue 4398 (State)	- 0.00	0.00
School Food Services	- (minus)	8,371,015.81	8,621,978.14	Revenue 6198 (Fed)	- 8,357,316.95	
Debt Service, Interest	- (minus)	0.00	0.00		7,083,847.84	
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Debt Related	- (minus)	15,500.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Expenditures				Revenue 6998 (Fed)	- 431,112.44	412,401.99
Capital Outlay, All Object 9	- (minus)	8,122,106.29	2,484,048.87	Revenue 7198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	193,932.08	208,589.28	Revenue 8198 (Other)	- 0.00	0.00
Federal, Special Purpose Revenue	- (minus)	24,304,232.72	20,712,888.42	TOTAL FOOD SERVICES DEFICIT	-660,339.12	368,579.60
Food Service Deficit	+ (plus)	0.00	368,579.60			
Food Services Revenue, Federal	+ (plus)	8,357,316.95	7,083,847.84	<b>Note:</b>		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	amount, it is added to the total aggregate		
Food Services Revenue, USDA	+ (plus)	431,112.44	412,401.99	expenditures. If Total Food Service		
Commodities				Deficit is a negative amount, zero dollars		
Capital Outlay, Stim, Title I	+ (plus)	0.00		are displayed.		
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSP	+ (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			

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

Yakima School District No. 007  
 Preliminary Federal Cross-Cutting Maintenance of Effort  
 Fiscal Year 2014-2015

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Description	Operation	FY 2014 - 15	FY 2013 - 14
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	8,547.80	56,329.61
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	148,318,720.97	146,473,782.36
	FY 14-15/FY 13-14		1.01

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

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 2014 - 15	FY 2013 - 14
Program 31, Vocational--Basic State	+ (plus)	5,731,675.69	4,989,899.76
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,012,639.57	990,191.52
Program 38, Vocational--Federal	+ (plus)	156,037.00	142,207.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	3,928,286.47	3,881,537.11
Program 46, Skill Center--Federal	+ (plus)	88,560.07	78,677.00
Secondary Vocational Education Revenue	- (minus)	159,157.00	145,406.00
Skill Center Revenue	- (minus)	100,220.93	69,082.44
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	10,657,820.87	9,868,023.95
		FY 14-15 / FY 13-14	1.08

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 2008-2009

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	13,670,616.70	13,670,655.00
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.	310,713.58	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 6246 is zero.	0.00	
Info	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	
Info	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

Continued

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.	7,404,383.13	7,404,403.90

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits