

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2015-2016

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2016-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2016-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	3,198,097.38	74,828.87	40,620.29	70,150.54	150.51	0.00	3,383,847.59
Minus Warrants Outstanding	-2,802,587.74	-6,387.40	0.00	0.00	0.00	0.00	-2,808,975.14
Taxes Receivable	6,534,105.91		3,532,901.31	0.00	0.00		10,067,007.22
Due From Other Funds	2,148.10	9,611.82	0.00	4,180.80	7,883.20	0.00	23,823.92
Due From Other Governmental Units	2,222,210.83	0.00	0.00	9,480.48	0.00	0.00	2,231,691.31
Accounts Receivable	65,686.53	0.00	0.00	0.00	0.00	0.00	65,686.53
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	16,301.23	309.67	2,702.43	7,044.58	457.88	0.00	26,815.79
Inventory	0.00	0.00		0.00			0.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	26,657,022.00	429,251.00	8,543,189.86	9,013,788.00	1,157,746.00	0.00	45,800,996.86
Investments/Cash With Trustee	309,288.21		0.00	0.00	0.00	0.00	309,288.21
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	36,202,272.45	507,613.96	12,119,413.89	9,104,644.40	1,166,237.59	0.00	59,100,182.29
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	36,202,272.45	507,613.96	12,119,413.89	9,104,644.40	1,166,237.59	0.00	59,100,182.29
LIABILITIES:							
Accounts Payable	3,836,776.79	21,898.84	0.00	212,728.93	0.00	0.00	4,071,404.56
Contracts Payable Current	0.00	0.00		730,760.42	0.00	0.00	730,760.42
Accrued Interest Payable			0.00				0.00
Accrued Salaries	716,333.53	0.00		0.00			716,333.53
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, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	153,712.08	0.00		0.00			153,712.08
Due To Other Governmental Units	26,587.72	0.00		0.00	0.00	0.00	26,587.72
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	320,720.58						320,720.58
Due To Other Funds	21,675.82	2,148.10	0.00	0.00	0.00	0.00	23,823.92
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	3,790.00	11,329.00	0.00	0.00	0.00		15,119.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	5,079,596.52	35,375.94	0.00	943,489.35	0.00	0.00	6,058,461.81
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	6,534,105.91		3,532,901.31	0.00	0.00		10,067,007.22
TOTAL DEFERRED INFLOWS OF RESOURCES	6,534,105.91	0.00	3,532,901.31	0.00	0.00	0.00	10,067,007.22
FUND BALANCE:							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2,627,062.27	472,238.02	8,586,512.58	5,533,247.90	1,166,237.59	0.00	18,385,298.36
Committed Fund Balance	295,375.77	0.00	0.00	0.00	0.00	0.00	295,375.77
Assigned Fund Balance	5,872,911.85	0.00	0.00	2,627,907.15	0.00	0.00	8,500,819.00
Unassigned Fund Balance	15,793,220.13	0.00	0.00	0.00	0.00	0.00	15,793,220.13
TOTAL FUND BALANCE	24,588,570.02	472,238.02	8,586,512.58	8,161,155.05	1,166,237.59	0.00	42,974,713.26
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	36,202,272.45	507,613.96	12,119,413.89	9,104,644.40	1,166,237.59	0.00	59,100,182.29

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	15,110,253.30	726,759.02	7,545,617.51	2,061,746.46	4,766.76		25,449,143.05
State	151,270,274.90		0.00	1,526,395.63	535,570.40		153,332,240.93
Federal	25,557,775.69		743,246.70	0.00	0.00		26,301,022.39
Federal Stimulus	0.00						0.00
Other	552,617.25			0.00	0.00	0.00	552,617.25
TOTAL REVENUES	192,490,921.14	726,759.02	8,288,864.21	3,588,142.09	540,337.16	0.00	205,635,023.62
EXPENDITURES:							
CURRENT:							
Regular Instruction	84,224,797.73						84,224,797.73
Federal Stimulus	0.00						0.00
Special Education	23,034,218.47						23,034,218.47
Vocational Education	6,612,767.35						6,612,767.35
Skill Center	3,855,611.11						3,855,611.11
Compensatory Programs	25,984,591.72						25,984,591.72
Other Instructional Programs	1,011,936.50						1,011,936.50
Community Services	391,346.75						391,346.75
Support Services	34,720,957.24						34,720,957.24
Student Activities/Other		690,101.11				0.00	690,101.11
CAPITAL OUTLAY:							
Sites				13,877.91			13,877.91
Building				4,782,891.31			4,782,891.31
Equipment				840,623.19			840,623.19
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	1,875,842.10						1,875,842.10
DEBT SERVICE:							
Principal	0.00		2,305,000.00	0.00	0.00		2,305,000.00
Interest and Other Charges	0.00		5,376,532.81	2,000.00	0.00		5,378,532.81
Bond/Levy Issuance				1,929.38	0.00		1,929.38
TOTAL EXPENDITURES	181,712,068.97	690,101.11	7,681,532.81	5,641,321.79	0.00	0.00	195,725,024.68

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	10,778,852.17	36,657.91	607,331.40	-2,053,179.70	540,337.16	0.00	9,909,998.94
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		50,460,328.90	0.00	0.00		50,460,328.90
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		477,188.00	1,900,000.00	0.00		2,377,188.00
Transfers Out (GL 536)	-2,377,188.00		0.00	0.00	0.00	0.00	-2,377,188.00
Other Financing Uses (GL 535)	0.00		-50,239,589.85	0.00	0.00		-50,239,589.85
Other	0.00		0.00	0.00	19,477.91		19,477.91
TOTAL OTHER FINANCING SOURCES (USES)	-2,377,188.00		697,927.05	1,900,000.00	19,477.91	0.00	240,216.96
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	8,401,664.17	36,657.91	1,305,258.45	-153,179.70	559,815.07	0.00	10,150,215.90
BEGINNING 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
Prior Year(s) Corrections or Restatements	337,477.89	0.00	0.00	0.00	0.00	0.00	337,477.89
ENDING TOTAL FUND BALANCE	24,588,570.02	472,238.02	8,586,512.58	8,161,155.05	1,166,237.59	0.00	42,974,713.26

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	15,050,073.00	15,110,253.30	60,180.30
State	146,674,360.00	151,270,274.90	4,595,914.90
Federal	29,278,161.00	25,557,775.69	-3,720,385.31
Federal Stimulus	0.00	0.00	0.00
Other	582,550.00	552,617.25	-29,932.75
TOTAL REVENUES	191,585,144.00	192,490,921.14	905,777.14
EXPENDITURES			
CURRENT:			
Regular Instruction	89,404,438.00	84,224,797.73	5,179,640.27
Federal Stimulus	0.00	0.00	0.00
Special Education	23,256,255.00	23,034,218.47	222,036.53
Vocational Education	6,626,758.00	6,612,767.35	13,990.65
Skill Center	3,220,636.00	3,855,611.11	-634,975.11
Compensatory Programs	24,462,935.00	25,984,591.72	-1,521,656.72
Other Instructional Programs	7,077,434.00	1,011,936.50	6,065,497.50
Community Services	407,244.00	391,346.75	15,897.25
Support Services	33,857,571.00	34,720,957.24	-863,386.24
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	367,999.00	1,875,842.10	-1,507,843.10
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	188,681,270.00	181,712,068.97	6,969,201.03
REVENUES OVER (UNDER) EXPENDITURES	2,903,874.00	10,778,852.17	7,874,978.17

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-2,727,188.00	-2,377,188.00	350,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-2,727,188.00	-2,377,188.00	350,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	176,686.00	8,401,664.17	8,224,978.17
BEGINNING TOTAL FUND BALANCE	13,500,000.00	15,849,427.96	2,349,427.96
Prior Year(s) Corrections or Restatements		337,477.89	337,477.89
ENDING TOTAL FUND BALANCE	13,676,686.00	24,588,570.02	10,911,884.02

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	829,863.00	726,759.02	-103,103.98
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	829,863.00	726,759.02	-103,103.98
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	878,706.00	690,101.11	188,604.89
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	878,706.00	690,101.11	188,604.89
REVENUES OVER (UNDER) EXPENDITURES	-48,843.00	36,657.91	85,500.91

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-48,843.00	36,657.91	85,500.91
BEGINNING TOTAL FUND BALANCE	359,741.00	435,580.11	75,839.11
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	310,898.00	472,238.02	161,340.02

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	7,501,500.00	7,545,617.51	44,117.51
State	0.00	0.00	0.00
Federal	740,000.00	743,246.70	3,246.70
Federal Stimulus			
Other			
TOTAL REVENUES	8,241,500.00	8,288,864.21	47,364.21
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	3,555,000.00	2,305,000.00	1,250,000.00
Interest and Other Charges	5,525,795.00	5,376,532.81	149,262.19
TOTAL EXPENDITURES	9,080,795.00	7,681,532.81	1,399,262.19
REVENUES OVER (UNDER) EXPENDITURES	-839,295.00	607,331.40	1,446,626.40

For The Year Ended August 31, 2016

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	50,460,328.90	50,460,328.90
Long-Term Financing			
Transfers In	827,188.00	477,188.00	-350,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	-50,239,589.85	-50,239,589.85
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	827,188.00	697,927.05	-129,260.95
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-12,107.00	1,305,258.45	1,317,365.45
BEGINNING TOTAL FUND BALANCE	7,243,000.00	7,281,254.13	38,254.13
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	7,230,893.00	8,586,512.58	1,355,619.58

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,002,000.00	2,061,746.46	1,059,746.46
State	500,000.00	1,526,395.63	1,026,395.63
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	1,502,000.00	3,588,142.09	2,086,142.09
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	13,877.91	-13,877.91
Building	9,300,000.00	4,782,891.31	4,517,108.69
Equipment	0.00	840,623.19	-840,623.19
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	1,929.38	1,929.38
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	2,000.00	-2,000.00
TOTAL EXPENDITURES	9,300,000.00	5,641,321.79	3,658,678.21
REVENUES OVER (UNDER) EXPENDITURES	-7,798,000.00	-2,053,179.70	5,744,820.30
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	3,000,000.00	0.00	-3,000,000.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	1,900,000.00	1,900,000.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	4,900,000.00	1,900,000.00	-3,000,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,898,000.00	-153,179.70	2,744,820.30
BEGINNING TOTAL FUND BALANCE	4,053,000.00	8,314,334.75	4,261,334.75
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,155,000.00	8,161,155.05	7,006,155.05

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,500.00	4,766.76	2,266.76
State	550,000.00	535,570.40	-14,429.60
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	552,500.00	540,337.16	-12,162.84
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	1,100,000.00	0.00	1,100,000.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,100,000.00	0.00	1,100,000.00

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-547,500.00	540,337.16	1,087,837.16
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	19,477.91	19,477.91
TOTAL OTHER FINANCING SOURCES (USES)	0.00	19,477.91	19,477.91
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-547,500.00	559,815.07	1,107,315.07
BEGINNING TOTAL FUND BALANCE	606,419.00	606,422.52	3.52
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	58,919.00	1,166,237.59	1,107,318.59

E.S.D. 105

Statement Of Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

August 31, 2016

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	5,685.43	0.00
Cash On Deposit with Cty Treas	150.23	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	101.80	0.00
Investments	142,164.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	148,101.46	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	148,101.46	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	148,101.46	0.00

E.S.D. 105

Statement of Changes in Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

For the Year Ended August 31, 2016

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	12,134.34	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	12,134.34	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,100.61	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,100.61	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	13,234.95	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	700.00	
Other	11,173.08	0.00
TOTAL DEDUCTIONS	11,873.08	0.00
Net Increase (Decrease)	1,361.87	0.00
Net Position--Prior Year August Beginning	146,739.59	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	146,739.59	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	148,101.46	0.00

E.S.D. 105

Schedule of Long-Term Liabilities

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

Description	Beginning Outstanding Debt September 1, 2015	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2016	Amount Due Within One Year
Voted Debt					
Voted Bonds	104,460,000.00	41,680,000.00	46,305,000.00	99,835,000.00	2,805,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	7,500,000.00	0.00	205,000.00	7,295,000.00	415,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	4,425,531.66	713,516.87	888,210.02	4,250,838.51	863,021.09
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities PERS 1	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	116,385,531.66	42,393,516.87	47,398,210.02	111,380,838.51	4,083,021.09

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	13,949,355.42	7,519,954.08	0.00	0.00
1300 Sale of Tax Title Property	2,928.02	1,575.48	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	13,952,283.44	7,521,529.56	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	141,357.89			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	2,804.00			
2200 Sales of Goods, Supplies and Services, Unassigned	26,345.42		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	86,244.81			
2300 Investment Earnings	156,924.68	24,087.95	64,539.65	4,766.76
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	118,942.33		0.00	0.00
2600 Fines and Damages	37,266.78		0.00	0.00
2700 Rentals and Leases	15,797.27	0.00	0.00	0.00
2800 Insurance Recoveries	15,539.44		0.00	0.00
2900 Local Support Nontax, Unassigned	391,028.22	0.00	50,725.20	0.00
2910 E-Rate	165,719.02		1,946,481.61	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	1,157,969.86	24,087.95	2,061,746.46	4,766.76
STATE, GENERAL PURPOSE				
3100 Apportionment	99,676,897.80			
3121 Special Education - General Apportionment	3,135,464.43			
3300 Local Effort Assistance	16,852,598.08			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	119,664,960.31	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.01	0.00
4121 Special Education	12,072,510.01			
4122 Special Education - Infants and Toddlers - State	941,198.60			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			1,526,395.62	
4155 Learning Assistance	6,288,643.30			
4156 State Institutions, Centers and Homes, Delinquent	415,064.47			
4158 Special and Pilot Programs	2,559,278.96			
4159 Juveniles in Adult Jails	9,488.27	0.00		
4165 Transitional Bilingual	5,640,055.70			
4174 Highly Capable	161,321.25			
4188 Child Care	0.00			
4198 School Food Service	142,283.39			
4199 Transportation - Operations	2,861,525.47			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	389,580.00		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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	124,365.17			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				535,570.40
4000 TOTAL STATE, SPECIAL PURPOSE	31,605,314.59		1,526,395.63	535,570.40
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	178,156.84	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	743,246.70	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	178,156.84	743,246.70	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	24,514.56			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	3,376,331.33			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	123,133.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	84,828.63			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	8,390,716.23			
6152 Other Title, ESEA Fed	892,137.29			
6153 ESEA Migrant, Federal	1,695,845.14			
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	839,469.31			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	183,224.96			
6198 School Food Services	8,665,287.26			
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	57,334.43			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child 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	60,000.00		0.00	0.00
6310 Medicaid Administrative Match	110,464.23			
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	458,278.90			
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	418,053.58			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	25,379,618.85		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	294,894.48		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	88,600.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	156,149.38			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	539,643.86		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	12,973.39			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	12,973.39		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			7,883.20
9400 Compensated Loss of Fixed Assets	0.00		0.00	11,594.71
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		50,460,328.90		
9900 Transfers	0.00	477,188.00	1,900,000.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	50,937,516.90	1,900,000.00	19,477.91
TOTAL REVENUES AND OTHER FINANCING SOURCES	192,490,921.14	59,226,381.11	5,488,142.09	559,815.07

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	83,305,520.57	11	Bd of Dir	414,321.08	0	Debit Transfer	439,633.42
02	ALE	731,874.20	12	Supt Off	1,240,202.31	1	Credit Transfer	-439,633.42
03	Basic Education - Dropout Reengagement	316,166.66	13	Busns Off	1,630,110.01	2	Cert. Salaries	75,923,825.79
11	Stim, Title I	.00	14	HR	1,118,354.05	3	Class. Salaries	28,412,183.08
12	Stim, Schl Imprv	.00	15	Pblc Rltn	178,024.18	4	Employee Benefits	42,133,868.93
13	Federal Stimulus - SFSF and Education Jobs	.00	21	Supv Inst	3,917,515.82	5	Supplies / Materials	9,881,806.47
14	Stim, IDEA	.00	22	Lrn Resrc	2,772,611.53	6		.00
18	Stim, Compt Grants	.00	23	Princ Off	10,924,741.45	7	Purchased Services	22,674,304.94
19	Stim, Other	.00	24	Guid/Coun	5,553,741.78	8	Travel	810,237.66
21	Sp Ed, Sup, St	18,759,174.56	25	Pupil M/S	1,560,066.76	9	Capital Outlay	1,875,842.10
22	Sp Ed, Infants and Toddlers, State	964,576.84	26	Health	7,276,507.35		TOTAL ALL OBJECTS	181,712,068.97
24	Sp Ed, Sup, Fed	3,310,467.07	27	Teaching	101,754,268.66			
25	Sp Ed, Infants and Toddlers, Federal	.00	28	Extracur	2,707,961.88			
26	Sp Ed, Inst, St	.00	29	Pmt to SD	.00			
29	Sp Ed, Oth, Fed	.00	31	InstProDev	6,907,830.77			
31	Voc, Basic, St	5,804,830.44	32	Inst Tech	489,951.52			
34	MidSchCar/Tec	983,722.67	33	Curriculum	1,245,788.99			
38	Voc, Fed	121,123.00	41	Supervisin	316,046.49			
39	Voc, Other	.00	42	Food	654,664.38			
45	Skil Cnt, Bas, St	3,780,679.84	44	Operation	8,111,763.06			
46	Skill Cntr, Fed	81,993.00	49	Transfers	-3,041.67			
51	ESEA Disadvantaged, Fed	8,319,790.76	51	Supervisin	481,380.96			
52	Other Title, ESEA, Fed	876,295.28	52	Operation	2,407,359.68			
53	ESEA Migrant, Federal	1,667,966.11	53	Maintnce	343,564.66			
54	Read First, Fed	.00	56	Insurance	113,692.51			
55	LAP	6,481,742.18	59	Transfers	-436,591.75			
56	St In, Ctr/Hm, D	447,590.25	61	Supv Bldg	578,478.29			
57	St In, N/D, Fed	.00	62	Grnd Mnt	2,020,564.00			
58	Sp/Plt Pgm, St	2,519,733.64	63	Oper Bldg	5,253,565.58			
59	Inst. JAJ	.00	64	Maintnce	3,937,282.50			
61	Head Start, Fed	.00	65	Utilities	3,608,348.08			
			67	Bldg Secu	34,774.93			
			68	Insurance	1,268,174.33			
			72	Info Sys	3,066,959.69			

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	823,498.89
65 Tran Biling, St	4,808,231.63
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	56,398.21
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	137,528.77
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	879,506.12
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	367,691.80
89 Othr Comm Srv	23,654.95
97 Distwide Suppt	24,153,473.21
98 Schl Food Serv	9,079,432.26
99 Pupil Transp	2,909,406.06
TOTAL ALL PROGRAMS	181,712,068.97

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	25,601.95
74 Warehouse	237,483.16
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	181,712,068.97

REPORT F196

Yakima School District No. 007

RUN: 11/9/2016 3:33:13 PM

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2015-2016

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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,686,721.14	814.96		555,604.55	456,753.80	381,560.99	88,154.72	166,475.44	12,132.23	25,224.45
22 Lrn Resrc	2,706,810.26	0.00		1,363,413.74	432,584.24	694,672.95	164,374.00	51,765.33	0.00	0.00
23 Princ Off	10,246,302.73	0.00		5,308,159.48	2,053,093.75	2,757,188.30	48,101.68	74,314.50	5,445.02	0.00
24 Guid/Coun	3,563,855.85	0.00		2,341,196.53	258,707.14	957,257.18	5,369.94	627.28	697.78	0.00
25 Pupil M/S	1,496,843.41	0.00		0.00	574,869.07	305,213.56	366.73	616,233.73	160.32	0.00
26 Health	1,204,469.06	1,000.00		471,492.88	308,941.65	377,381.03	22,252.39	17,859.62	5,541.49	0.00
27 Teaching	57,857,407.25	75,446.71		37,612,972.90	1,259,272.13	15,223,818.21	1,998,274.42	1,616,136.66	25,721.37	45,764.85
28 Extracur	2,684,306.93	203,652.52		1,081,525.67	527,881.68	322,574.52	207,659.58	263,436.12	65,802.44	11,774.40
31 InstProDev	713,070.04	632.50		349,903.88	110.75	98,813.48	1,049.05	176,971.55	85,588.83	0.00
32 Inst Tech	31,900.04	0.00			0.00	0.00	31,700.04	0.00	200.00	0.00
33 Curriculum	1,113,833.86	0.00		95.69	0.00	20.33	1,016,571.55	97,146.29	0.00	0.00
01 TOTAL	83,305,520.57	281,546.69		49,084,365.32	5,872,214.21	21,118,500.55	3,583,874.10	3,080,966.52	201,289.48	82,763.70

E.S.D. 105

PROGRAM 02 - Alternative Learning Experience

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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
22 Lrn Resrc	22.68	0.00		0.00	0.00	0.00	0.00	0.00	22.68	0.00
23 Princ Off	122,478.82	0.00		34,403.55	49,267.62	34,462.01	959.56	2,689.15	696.93	0.00
24 Guid/Coun	112,738.39	0.00		83,568.45	0.00	29,030.00	83.94	56.00	0.00	0.00
25 Pupil M/S	405.75	0.00		0.00	0.00	0.00	405.75	0.00	0.00	0.00
27 Teaching	495,604.92	0.00		139,689.38	0.00	51,808.18	4,115.66	253,932.49	59.21	46,000.00
31 InstProDev	623.64	0.00		0.00	0.00	0.00	0.00	522.44	101.20	0.00
02 TOTAL	731,874.20	0.00		257,661.38	49,267.62	115,300.19	5,564.91	257,200.08	880.02	46,000.00

E.S.D. 105

PROGRAM 03 - Basic Education - Dropout Reengagement

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	105,294.24	0.00		40,637.36	32,671.20	30,445.14	867.71	50.88	621.95	0.00
24 Guid/Coun	79,129.20	0.00		57,656.69	0.00	21,455.24	17.27	0.00	0.00	0.00
25 Pupil M/S	141.73	0.00		0.00	0.00	0.00	141.73	0.00	0.00	0.00
27 Teaching	130,912.28	0.00		84,532.44	137.24	29,460.34	4,171.62	12,236.57	374.07	0.00
31 InstProDev	689.21	0.00		224.96	0.00	19.25	0.00	445.00	0.00	0.00
03 TOTAL	316,166.66	0.00		183,051.45	32,808.44	81,379.97	5,198.33	12,732.45	996.02	0.00

E.S.D. 105

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	779,465.59	0.00		300,347.15	245,119.50	214,198.75	10,455.63	5,710.25	3,634.31	0.00
22 Lrn Resrc	56,718.60	0.00		0.00	38,729.60	17,989.00	0.00	0.00	0.00	0.00
23 Princ Off	36,179.53	0.00		27,555.88	0.00	8,623.65	0.00	0.00	0.00	0.00
26 Health	5,161,257.71	0.00		2,379,037.13	0.00	796,362.93	64,079.79	1,915,631.38	6,146.48	0.00
27 Teaching	12,665,852.41	6,699.04		4,866,379.68	3,314,838.93	3,815,933.32	98,784.52	543,509.27	19,707.65	0.00
31 InstProDev	5,738.08	0.00		75.00	0.00	6.62	0.00	4,143.70	1,512.76	0.00
33 Curriculum	53,962.64	0.00		0.00	0.00	0.00	53,962.64	0.00	0.00	0.00
21 TOTAL	18,759,174.56	6,699.04		7,573,394.84	3,598,688.03	4,853,114.27	227,282.58	2,468,994.60	31,001.20	0.00

E.S.D. 105

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	24,356.07	0.00		0.00	17,124.01	7,232.06	0.00	0.00	0.00	0.00
26 Health	802,046.69	0.00		117,548.25	0.00	42,706.25	4,073.00	637,559.68	159.51	0.00
27 Teaching	138,174.08	0.00		18,277.08	73,970.52	44,321.53	853.54	361.44	389.97	0.00
22 TOTAL	964,576.84	0.00		135,825.33	91,094.53	94,259.84	4,926.54	637,921.12	549.48	0.00

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	20,222.39	0.00		2,802.85	0.00	1,188.54	0.00	16,231.00	0.00	0.00
27 Teaching	3,289,094.68	0.00		1,023,263.69	1,065,752.38	1,169,030.57	7,048.04	24,000.00	0.00	0.00
31 InstProDev	1,150.00	0.00		0.00	0.00	0.00	0.00	1,150.00	0.00	0.00
24 TOTAL	3,310,467.07	0.00		1,026,066.54	1,065,752.38	1,170,219.11	7,048.04	41,381.00	0.00	0.00

E.S.D. 105

PROGRAM 31 - Vocational, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	250,852.29	0.00		117,812.70	51,873.30	59,943.85	12,378.15	4,948.88	3,895.41	0.00
22 Lrn Resrc	9,059.99	0.00		0.00	6,745.12	2,314.87	0.00	0.00	0.00	0.00
24 Guid/Coun	200,982.10	0.00		77,080.05	60,693.67	63,122.36	0.00	86.02	0.00	0.00
27 Teaching	5,205,800.45	19,016.24		2,893,947.81	20.00	1,118,118.97	736,753.39	108,015.71	33,019.57	296,908.76
31 InstProDev	100,490.90	0.00		73,164.24	0.00	27,208.45	118.21	0.00	0.00	0.00
32 Inst Tech	34,029.50	0.00			24,233.04	9,796.46	0.00	0.00	0.00	0.00
33 Curriculum	3,615.21	0.00		0.00	0.00	0.00	3,615.21	0.00	0.00	0.00
31 TOTAL	5,804,830.44	19,016.24		3,162,004.80	143,565.13	1,280,504.96	752,864.96	113,050.61	36,914.98	296,908.76

E.S.D. 105

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	21,836.81	0.00		0.00	14,893.68	6,855.09	57.21	30.83	0.00	0.00
24 Guid/Coun	22,617.16	0.00		0.00	14,947.02	7,670.14	0.00	0.00	0.00	0.00
27 Teaching	900,429.21	0.00		490,659.95	0.00	187,997.85	193,773.28	19,013.05	8,985.08	0.00
32 Inst Tech	34,678.73	0.00			24,233.04	9,796.50	649.19	0.00	0.00	0.00
33 Curriculum	4,160.76	0.00		0.00	0.00	0.00	4,160.76	0.00	0.00	0.00
34 TOTAL	983,722.67	0.00		490,659.95	54,073.74	212,319.58	198,640.44	19,043.88	8,985.08	0.00

E.S.D. 105

PROGRAM 38 - Vocational, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	121,123.00	0.00		0.00	0.00	0.00	95,828.60	25,294.40	0.00	0.00
38 TOTAL	121,123.00	0.00		0.00	0.00	0.00	95,828.60	25,294.40	0.00	0.00

E.S.D. 105

PROGRAM 45 - Skill Center, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	398,276.87	0.00		128,509.08	117,846.49	96,794.79	17,618.32	26,530.34	3,916.12	7,061.73
24 Guid/Coun	68,879.02	0.00		11,558.48	29,881.84	19,975.31	1,087.09	2,762.38	3,613.92	0.00
27 Teaching	2,810,669.22	52,472.98	0.00	1,338,155.34	28,609.92	505,004.62	257,384.01	614,159.97	14,882.38	0.00
31 InstProDev	17,195.29	0.00		0.00	0.00	0.00	0.00	8,794.74	8,400.55	0.00
32 Inst Tech	5,123.45	0.00			0.00	0.00	0.00	5,123.45	0.00	0.00
33 Curriculum	9,400.05	0.00		0.00	0.00	0.00	9,400.05	0.00	0.00	0.00
62 Grnd Mnt	4,243.60	0.00			0.00	0.00	722.83	3,520.77	0.00	0.00
63 Oper Bldg	154,631.80	0.00			83,295.40	36,212.53	16,541.03	18,582.84	0.00	0.00
64 Maintnce	12,777.01	0.00			0.00	0.00	10,832.93	1,944.08	0.00	0.00
65 Utilities	244,807.35	0.00					0.00	244,807.35		0.00
68 Insurance	54,676.18	0.00						54,676.18		
45 TOTAL	3,780,679.84	52,472.98	0.00	1,478,222.90	259,633.65	657,987.25	313,586.26	980,902.10	30,812.97	7,061.73

E.S.D. 105

PROGRAM 46 - Skill Center, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	75,754.61	0.00		52,124.63	0.00	20,072.08	1,807.90	1,750.00	0.00	0.00
31 InstProDev	6,238.39	0.00		202.16	0.00	36.23	0.00	0.00	6,000.00	0.00
46 TOTAL	81,993.00	0.00		52,326.79	0.00	20,108.31	1,807.90	1,750.00	6,000.00	0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	336,075.40	0.00		157,410.51	55,425.18	77,240.24	8,377.74	22,804.30	14,817.43	0.00
24 Guid/Coun	138,937.45	0.00		7,522.50	83,209.01	47,312.48	0.00	214.81	678.65	0.00
25 Pupil M/S	2,091.33	0.00		0.00	1,734.84	356.49	0.00	0.00	0.00	0.00
27 Teaching	4,285,211.27	9,639.99		1,866,261.05	459,980.52	816,573.21	76,690.67	1,046,502.16	9,563.67	0.00
31 InstProDev	3,454,861.47	0.00		2,212,626.28	2,136.02	766,160.87	52,749.03	256,319.78	164,869.49	0.00
32 Inst Tech	97,188.03	0.00			0.00	0.00	97,188.03	0.00	0.00	0.00
33 Curriculum	5,425.81	0.00		0.00	0.00	0.00	5,425.81	0.00	0.00	0.00
51 TOTAL	8,319,790.76	9,639.99		4,243,820.34	602,485.57	1,707,643.29	240,431.28	1,325,841.05	189,929.24	0.00

E.S.D. 105

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	92,446.73	0.00		36,996.55	17,265.32	19,916.32	1,788.26	4,934.14	11,546.14	0.00
27 Teaching	51,831.25	0.00		8,682.30	0.00	1,454.71	5,122.61	34,820.00	1,751.63	0.00
31 InstProDev	732,017.30	0.00		402,723.68	0.00	115,791.12	6,089.26	113,922.85	93,490.39	0.00
52 TOTAL	876,295.28	0.00		448,402.53	17,265.32	137,162.15	13,000.13	153,676.99	106,788.16	0.00

E.S.D. 105

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	200,434.39	0.00		35,227.13	96,446.19	54,848.79	3,835.03	2,251.29	7,825.96	0.00
24 Guid/Coun	1,124,409.99	0.00		179,281.73	538,320.30	341,544.12	17,855.34	11,727.06	35,681.44	0.00
25 Pupil M/S	3,043.25	0.00		0.00	2,539.47	503.78	0.00	0.00	0.00	0.00
26 Health	4,430.78	0.00		1,940.74	1,738.09	751.95	0.00	0.00	0.00	0.00
27 Teaching	329,656.74	20,294.75		205,916.10	25,908.86	48,183.24	12,195.95	16,918.84	239.00	0.00
31 InstProDev	5,990.96	0.00		900.00	0.00	79.47	0.00	1,161.00	3,850.49	0.00
53 TOTAL	1,667,966.11	20,294.75		423,265.70	664,952.91	445,911.35	33,886.32	32,058.19	47,596.89	0.00

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	114,651.74	0.00		43,451.61	37,408.12	32,377.82	1,414.19	0.00	0.00	0.00
26 Health	4,030.05	0.00		2,062.98	1,278.13	688.94	0.00	0.00	0.00	0.00
27 Teaching	5,756,657.73	8,404.12		1,656,425.16	1,908,507.44	1,863,200.10	192,555.86	127,565.05	0.00	0.00
31 InstProDev	263,980.23	0.00		122,801.95	3,497.23	44,118.76	0.00	83,424.06	10,138.23	0.00
32 Inst Tech	287,031.77	0.00			78.93	16.29	286,936.55	0.00	0.00	0.00
33 Curriculum	55,390.66	0.00		0.00	0.00	0.00	55,390.66	0.00	0.00	0.00
55 TOTAL	6,481,742.18	8,404.12		1,824,741.70	1,950,769.85	1,940,401.91	536,297.26	210,989.11	10,138.23	0.00

E.S.D. 105

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	2,598.55	0.00		478.14	165.84	132.08	722.71	19.13	1,080.65	0.00
24 Guid/Coun	6,532.79	0.00		5,402.11	0.00	1,130.68	0.00	0.00	0.00	0.00
27 Teaching	436,006.13	0.00		327,236.45	541.21	97,347.33	7,764.48	2,670.48	446.18	0.00
31 InstProDev	2,452.78	0.00		749.92	0.00	64.98	0.00	273.78	1,364.10	0.00
56 TOTAL	447,590.25	0.00		333,866.62	707.05	98,675.07	8,487.19	2,963.39	2,890.93	0.00

E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	13,610.71	0.00		8,158.01	478.15	1,768.60	1,362.47	0.00	1,843.48	0.00
24 Guid/Coun	6,546.26	0.00		5,406.88	0.00	1,139.38	0.00	0.00	0.00	0.00
25 Pupil M/S	45,176.28	0.00		0.00	29,563.86	15,612.42	0.00	0.00	0.00	0.00
27 Teaching	1,912,454.77	10,125.89		1,391,930.44	34,748.34	307,920.34	86,879.57	61,190.83	3,004.13	16,655.23
31 InstProDev	541,945.62	0.00		340,099.30	0.00	74,469.58	1,653.53	86,527.34	39,195.87	0.00
58 TOTAL	2,519,733.64	10,125.89		1,745,594.63	64,790.35	400,910.32	89,895.57	147,718.17	44,043.48	16,655.23

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	487,042.97	0.00		58,451.47	35,982.48	20,036.37	294,584.60	77,868.17	119.88	0.00
31 InstProDev	336,455.92	0.00		151,244.63	2,312.98	41,144.35	3,177.40	134,791.41	3,785.15	0.00
64 TOTAL	823,498.89	0.00		209,696.10	38,295.46	61,180.72	297,762.00	212,659.58	3,905.03	0.00

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	297,397.03	0.00		100,654.72	108,470.56	83,296.20	4,548.32	124.13	303.10	0.00
24 Guid/Coun	179,130.72	0.00		0.00	117,021.10	61,913.59	60.74	13.52	121.77	0.00
27 Teaching	3,818,255.78	6,520.95		1,343,408.86	974,476.86	1,112,251.55	378,592.95	2,982.61	22.00	0.00
31 InstProDev	513,448.10	0.00		327,170.65	5,886.71	86,486.34	4,901.89	76,620.00	12,382.51	0.00
65 TOTAL	4,808,231.63	6,520.95		1,771,234.23	1,205,855.23	1,343,947.68	388,103.90	79,740.26	12,829.38	0.00

E.S.D. 105

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	49,385.01	0.00		0.00	30,865.81	17,735.67	161.18	0.00	622.35	0.00
27 Teaching	4,682.11	256.03		49.63	161.00	26.06	206.89	3,982.50	0.00	0.00
31 InstProDev	2,331.09	0.00		0.00	0.00	0.00	0.00	0.00	2,331.09	0.00
68 TOTAL	56,398.21	256.03		49.63	31,026.81	17,761.73	368.07	3,982.50	2,953.44	0.00

E.S.D. 105

PROGRAM 74 - Highly Capable

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	23,687.79	0.00		6,275.96	10,262.28	6,771.68	13.94	125.00	238.93	0.00
24 Guid/Coun	597.84	0.00		0.00	499.00	98.84	0.00	0.00	0.00	0.00
26 Health	4,584.94	0.00		3,779.68	0.00	805.26	0.00	0.00	0.00	0.00
27 Teaching	14,627.46	401.79		9,269.01	0.00	1,919.76	1,478.76	1,225.38	332.76	0.00
31 InstProDev	94,030.74	0.00		73,519.77	0.00	20,475.89	0.00	0.00	35.08	0.00
74 TOTAL	137,528.77	401.79		92,844.42	10,761.28	30,071.43	1,492.70	1,350.38	606.77	0.00

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	89,590.84	0.00		15.00	63,402.87	25,274.61	0.00	0.00	898.36	0.00
26 Health	75,465.73	0.00		53,446.33	0.00	21,992.35	0.00	27.05	0.00	0.00
27 Teaching	600,946.64	0.00		238,093.47	154,466.60	170,903.76	29,183.77	2,271.93	928.72	5,098.39
31 InstProDev	113,502.91	0.00		71,119.48	3,241.76	24,583.12	0.00	5,191.50	9,367.05	0.00
79 TOTAL	879,506.12	0.00		362,674.28	221,111.23	242,753.84	29,183.77	7,490.48	11,194.13	5,098.39

E.S.D. 105

PROGRAM 88 - Child Care

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	366,073.70	0.00		395.33	224,687.07	130,799.66	9,416.89	774.75	0.00	0.00
31 InstProDev	1,618.10	0.00		0.00	0.00	0.00	0.00	924.00	694.10	0.00
88 TOTAL	367,691.80	0.00		395.33	224,687.07	130,799.66	9,416.89	1,698.75	694.10	0.00

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	23,654.95	23,654.95		0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	23,654.95	23,654.95		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, 2016

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	414,321.08	150.00			283.57	57.28	6,519.22	389,119.90	18,191.11	0.00
12 Supt Off	1,240,202.31	150.00		566,229.05	333,984.60	311,011.06	9,095.58	14,774.78	4,957.24	0.00
13 Busns Off	1,630,110.01	0.00		175,822.56	851,571.49	399,147.01	28,184.24	167,523.77	7,860.94	0.00
14 HR	1,118,354.05	0.00		281,609.37	476,824.23	280,925.14	7,476.12	65,347.76	6,171.43	0.00
15 Pblc Rltn	178,024.18	300.00		0.00	100,704.83	32,220.75	2,389.23	41,499.97	909.40	0.00
25 Pupil M/S	12,365.01	0.00		0.00	0.00	0.00	10,033.59	1,537.14	794.28	0.00
61 Supv Bldg	578,478.29	0.00		0.00	427,283.86	148,351.09	0.00	180.00	2,663.34	0.00
62 Grnd Mnt	2,016,320.40	0.00			497,519.33	224,280.27	168,466.89	47,588.42	0.00	1,078,465.49
63 Oper Bldg	5,098,933.78	0.00			3,152,348.36	1,445,870.25	429,520.70	69,183.95	2,010.52	0.00
64 Maintnce	3,924,505.49	0.00	0.00		1,058,604.44	379,011.21	994,518.40	1,395,723.72	3,740.19	92,907.53
65 Utilities	3,363,540.73	0.00	0.00		0.00	0.00	0.00	3,363,540.73	0.00	0.00
67 Bldg Secu	34,774.93	0.00			0.00	0.00	11,428.28	23,346.65	0.00	0.00
68 Insurance	1,213,498.15	0.00					0.00	1,213,498.15		0.00
72 Info Sys	3,066,959.69	0.00	0.00	0.00	1,206,987.71	453,456.20	146,740.32	1,254,504.18	5,271.28	0.00
73 Printing	25,601.95	0.00	0.00	0.00	4,316.38	2,022.85	2,639.22	16,623.50	0.00	0.00
74 Warehouse	237,483.16	0.00	0.00	0.00	63,786.47	28,930.79	134,881.01	9,884.89	0.00	0.00
97 TOTAL	24,153,473.21	600.00	0.00	1,023,660.98	8,174,215.27	3,705,283.90	1,951,892.80	8,073,877.51	52,569.73	1,171,373.02

E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	316,046.49	0.00		0.00	191,571.02	80,663.98	174.73	43,479.20	157.56	0.00
42 Food	654,664.38	0.00					648,213.18	6,451.20		
44 Operation	8,111,763.06	0.00			2,079,114.18	1,275,389.13	131,302.07	4,370,830.50	5,145.91	249,981.27
49 Transfers	-3,041.67		-3,041.67							
98 TOTAL	9,079,432.26	0.00	-3,041.67	0.00	2,270,685.20	1,356,053.11	779,689.98	4,420,760.90	5,303.47	249,981.27

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

For the Year Ended August 31, 2016

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	481,380.96	0.00		0.00	349,023.62	117,902.17	7,555.90	5,728.82	1,170.45	0.00
52 Operation	2,407,359.68	0.00			1,269,946.25	728,522.13	200,654.77	208,041.53	195.00	0.00
53 Maintnce	343,564.66	0.00			148,506.88	65,194.44	97,065.28	32,798.06	0.00	0.00
56 Insurance	113,692.51							113,692.51		
59 Transfers	-436,591.75		-436,591.75							
99 TOTAL	2,909,406.06	0.00	-436,591.75	0.00	1,767,476.75	911,618.74	305,275.95	360,260.92	1,365.45	0.00

Other Data Requirements and Certifications

- | | | |
|----|---|--------------|
| A. | Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 2,112,200.63 |
| 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, 2016

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)

0.153

a) Total All Programs (SYSTEM CALCULATED)	181,712,068.97
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)	24,153,473.21
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)	157,558,595.76

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, 2016

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.

75,794.62

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, 2016

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, 2016

INDIRECT EXPENDITURES

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

46,138.34

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.

178,024.18

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.

75,019.03

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.

150,000.00

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

0.00

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

0.00

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

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, 2016

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 2015-2016

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2017-18

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	157,558,595.76	704,469.08		654,664.38			156,199,462.30
PROGRAM 97 ACTIVITIES							
11 Board of Directors	414,321.08	0.00		75,794.62	292,388.12	46,138.34	
12 Superintendent's Office	1,240,202.31	0.00		0.00	1,240,202.31	0.00	
13 Business Office	1,630,110.01	0.00		0.00		1,630,110.01	
14 Human Resources	1,118,354.05	0.00		0.00		1,193,373.08	
15 Public Relations	178,024.18	0.00			0.00	178,024.18	
25 Pupil Management and Safety	12,365.01	0.00		0.00	12,365.01	0.00	
61 Supervision	578,478.29	0.00		0.00	578,478.29	0.00	
62 Grounds Maintenance	2,016,320.40	1,078,465.49		0.00	937,854.91	0.00	
63 Operation of Buildings	5,098,933.78	0.00		0.00	5,098,933.78	0.00	
64 Maintenance	3,924,505.49	92,907.53		0.00	3,831,597.96	0.00	
65 Utilities	3,363,540.73	0.00		0.00	3,363,540.73	0.00	
67 Building and Property Security	34,774.93	0.00		0.00	34,774.93	0.00	
68 Insurance	1,213,498.15	0.00		0.00	1,213,498.15	0.00	
72 Information Systems	3,066,959.69	0.00		0.00	2,916,959.69	150,000.00	
73 Printing	25,601.95	0.00		0.00		25,601.95	
74 Warehousing	237,483.16	0.00		0.00		237,483.16	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	24,153,473.21	1,171,373.02	0.00	75,794.62	19,520,593.88	3,460,730.72	

E.S.D. 105

Fiscal Year 2015-2016

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2017-18

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	181,712,068.97	1,875,842.10	0.00	730,459.00		3,460,730.72	156,199,462.30
Unallowable Costs					-19,520,593.88		19,520,593.88
TOTALS	181,712,068.97	1,875,842.10	0.00	730,459.00		3,460,730.72	175,720,056.18

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

FY 13-14

1. FY 13-14 INDIRECT EXPENDITURES	3,267,876.85
2. FY 13-14 DIRECT EXPENDITURES	164,271,016.22
3. FY 13-14 OVER/UNDER RECOVERY (CALCULATED)	-533,001.49
4. FY 13-14 TOTAL POOL (LINE 1 + LINE 3)	2,734,875.36
5. CALCULATED FY 13-14 RESTRICTED INDIRECT RATE TO BE USED IN FY 15-16	0.0166

FY 15-16

6. FY 15-16 INDIRECT EXPENDITURES FROM COLUMN 6	3,460,730.72
7. FY 13-14 OVER/UNDER RECOVERY (LINE 3)	-533,001.49
8. FY 15-16 ADJUSTED IND POOL (LINE 6 + LINE 7)	2,927,729.23
9. FY 15-16 DIRECT EXPENDITURES FROM COLUMN 7	175,720,056.18
10. FY 15-16 RESTRICTED INDIRECT RATE (LINE 5)	0.0166
11. FY 15-16 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,916,952.93
12. FY 15-16 OVER/UNDER RECOVER (LINE 8 - LINE 11)	10,776.30
13. FY 15-16 TOTAL POOL (LINE 6 + LINE 12)	3,471,507.02
14. CALCULATED FY 15-16 RESTRICTED INDIRECT RATE TO BE USED IN FY 17-18 (LINE 13 / LINE 9)	0.0198

E.S.D. 105

Fiscal Year 2015-2016

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2017-18

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	157,558,595.76	704,469.08		654,664.38			156,199,462.30
PROGRAM 97 ACTIVITIES							
11 Board of Directors	414,321.08	0.00		75,794.62	292,388.12	46,138.34	
12 Superintendents Office	1,240,202.31	0.00		0.00		1,240,202.31	
13 Business Office	1,630,110.01	0.00		0.00		1,630,110.01	
14 Human Resources	1,118,354.05	0.00		0.00		1,193,373.08	
15 Public Relations	178,024.18	0.00			0.00	178,024.18	
25 Pupil Management and Safety	12,365.01	0.00		0.00		12,365.01	
61 Supervision	578,478.29	0.00		0.00		578,478.29	
62 Grounds Maintenance	2,016,320.40	1,078,465.49		0.00		937,854.91	
63 Operation of Buildings	5,098,933.78	0.00		0.00		5,098,933.78	
64 Maintenance	3,924,505.49	92,907.53		0.00		3,831,597.96	
65 Utilities	3,363,540.73	0.00		0.00		3,363,540.73	
67 Building and Property Security	34,774.93	0.00		0.00		34,774.93	
68 Insurance	1,213,498.15	0.00		0.00		1,213,498.15	
72 Information Systems	3,066,959.69	0.00		0.00		3,066,959.69	
73 Printing	25,601.95	0.00		0.00		25,601.95	
74 Warehousing	237,483.16	0.00		0.00		237,483.16	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	24,153,473.21	1,171,373.02	0.00	75,794.62	292,388.12	22,688,936.48	

E.S.D. 105

Fiscal Year 2015-2016

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2017-18

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	181,712,068.97	1,875,842.10	0.00	730,459.00		22,688,936.48	156,199,462.30
Unallowable Costs					-292,388.12		292,388.12
Totals	181,712,068.97	1,875,842.10	0.00	730,459.00		22,688,936.48	156,491,850.42

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

FY 13-14

1. FY 13-14 INDIRECT EXPENDITURES	22,659,072.53
2. FY 13-14 DIRECT EXPENDITURES	144,879,820.54
3. FY 13-14 OVER (UNDER) RECOVERY	2,362,397.17
4. FY 13-14 TOTAL POOL (LINE 1 + LINE 3)	25,021,469.70
5. CALCULATED FY 13-14 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 15-16	0.1727

FY 15-16

6. FY 15-16 INDIRECT EXPENDITURES FROM COLUMN 6	22,688,936.48
7. FY 13-14 OVER (UNDER) RECOVERY (LINE 3)	2,362,397.17
8. FY 15-16 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	25,051,333.65
9. FY 15-16 DIRECT EXPENDITURES FROM COLUMN 7	156,491,850.42
10. FY 15-16 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1727
11. FY 15-16 AMOUNT RECOVERED (LINE 9 * LINE 10)	27,026,142.57
12. FY 15-16 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-1,974,808.92
13. FY 15-16 TOTAL POOL (LINE 6 + LINE 12)	20,714,127.56
14. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18 (LINE 13 / LINE 9)	0.1324

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2016

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	83,305,520.57	71,609,112.42	0.00	11,696,408.15
02 Alternative Learning Experience (ALE)	731,874.20	731,874.20	0.00	0.00
03 Dropout Reengagement	316,166.66	316,166.66	0.00	0.00
31 Vocational-Basic, State	5,804,830.44	5,804,830.44	0.00	0.00
34 Middle School Career and Technical Ed, State	983,722.67	983,722.67	0.00	0.00
45 Skill Center-Basic, State	3,780,679.84	3,780,679.84	0.00	0.00
97 Districtwide Support	24,153,473.21	23,608,183.59	0.00	545,289.62
TOTAL BASIC EDUCATIONAL PROGRAMS	119,076,267.59	106,834,569.82	0.00	12,241,697.77
OTHER INSTRUCTIONAL PROGRAMS				
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	18,759,174.56	17,410,353.86	300,811.70	1,048,009.00
22 Special Education - Infants and Toddlers - State	964,576.84	964,576.84	0.00	0.00
24 Special Education-Supplemental, Federal	3,310,467.07	0.00	3,310,467.07	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	121,123.00	0.00	121,123.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	81,993.00	0.00	81,993.00	0.00
51 ESEA Disadvantaged, Federal	8,319,790.76	0.00	8,319,790.76	0.00
52 Other Title Grants Under ESEA, Federal	876,295.28	0.00	876,295.28	0.00
53 ESEA Migrant, Federal	1,667,966.11	0.00	1,667,966.11	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	6,481,742.18	6,481,742.18	0.00	0.00
56 State Inst, Centers and Homes	447,590.25	447,590.25	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	2,519,733.64	2,519,733.64	0.00	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2016

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	823,498.89	0.00	823,498.89	0.00
65 Transitional Bilingual, State	4,808,231.63	4,808,231.63	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	56,398.21	0.00	56,398.21	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	137,528.77	137,528.77	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	879,506.12	403,267.12	0.00	476,239.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	50,255,616.31	33,173,024.29	15,558,344.02	1,524,248.00
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	367,691.80	129,036.99	1,540.27	237,114.54
89 Other Community Services	23,654.95	0.00	0.00	23,654.95
98 School Food Services	9,079,432.26	136,806.16	8,942,626.10	0.00
99 Pupil Transportation	2,909,406.06	2,780,654.07	0.00	128,751.99
TOTAL OTHER PROGRAMS	12,380,185.07	3,046,497.22	8,944,166.37	389,521.48
TOTALS	181,712,068.97	143,054,091.33	24,502,510.39	14,155,467.25

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

Fiscal Year 2015-2016

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

	FY 14 - 15 Actual (A)	FY 15 - 16 Actual (B)
Preliminary FY 2015-2016 to FY 2014-2015 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	16,825,855.15	18,759,174.56
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	300,811.70	458,278.90
4. Equals aggregate special education expenditures for resident special education students.	16,525,043.45	18,300,895.66
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,775,852.21
Preliminary FY 2015-2016 to FY 2014-2015 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,985.67	2,005.00
7. Expenditures per pupil (line 4/line 6).	8,322.14	9,127.62
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.)		805.48
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2015-2016 to FY 2014-2015 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	1,048,009.00	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).	527.78	522.69
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.)		-5.09

Notes:

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

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2015 - 16	FY 2014 - 15		FY 2015 - 16	FY 2014 - 15
Total Expenditures	+ (plus)	181,712,068.97	180,915,927.78	Total Program 98	+ 9,079,432.26	8,371,015.81
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 86,244.81	106,119.38
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 142,283.39	136,806.16
Child Care	- (minus)	367,691.80	364,682.33	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	23,654.95	22,714.77	Revenue 6198 (Fed)	- 8,665,287.26	8,357,316.95
School Food Services	- (minus)	9,079,432.26	8,371,015.81	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 418,053.58	431,112.44
Debt Service, Debt Related	- (minus)	0.00	15,500.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	1,875,842.10	8,122,106.29	TOTAL FOOD SERVICES DEFICIT	-232,436.78	-660,339.12
Federal, General Purpose Revenue	- (minus)	178,156.84	193,932.08			
Federal, Special Purpose Revenue	- (minus)	25,379,618.85	24,304,232.72	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	8,665,287.26	8,357,316.95	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	418,053.58	431,112.44	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2015 - 16	FY 2014 - 15
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)	5,098.39	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	249,981.27	8,547.80
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	154,146,092.67	148,318,720.97
	FY 15-16/FY 14-15		1.04

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

E.S.D. 105

Fiscal Year 2015-2016

COUNTY: 39 Yakima

Preliminary Vocational Education Maintenance of Effort

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

Description	Operation	FY 2015 - 16	FY 2014 - 15
Program 31, Vocational--Basic State	+ (plus)	5,804,830.44	5,731,675.69
Program 34, Middle School Career and Technical Education-State	+ (plus)	983,722.67	1,012,639.57
Program 38, Vocational--Federal	+ (plus)	121,123.00	156,037.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	3,780,679.84	3,928,286.47
Program 46, Skill Center--Federal	+ (plus)	81,993.00	88,560.07
Secondary Vocational Education Revenue	- (minus)	123,133.00	159,157.00
Skill Center Revenue	- (minus)	84,828.63	100,220.93
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	10,564,387.32	10,657,820.87
		FY 15-16 / FY 14-15	0.99

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 2015-2016

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.028	**Warning** Your district has not reported expenditures in Program 59, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	13,949,355.42	13,950,093.75
Info	1.545	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, GF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	337,477.89	
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.	237,483.16	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	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Voted Bonds 633 does not match prior year 660	104,460,000.00	0.00
Info	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Non-Voted Bonds 179 does not match prior year 184	7,500,000.00	0.00
Info	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	116,385,531.66	87,621,385.66
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	

E.S.D. 105

Yakima School District No.007

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2015-2016

Continued

Type	Number	Message	Amount 1	Amount 2
Info	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	7,519,954.08	7,520,391.49
Info	3.500	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	50,460,328.90	450,000.00

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

E.S.D. 105

Yakima School District No.007

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2015-2016

Continued

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits