

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2013-2014

ANNUAL FINANCIAL STATEMENTS

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Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	3,637,627.34	65,131.70	47,497.79	199,108.12	150.71	0.00	3,949,515.66
Minus Warrants Outstanding	-3,394,203.51	-1,446.24	0.00	-128,957.74	0.00	0.00	-3,524,607.49
Taxes Receivable	6,350,817.26		3,450,188.65	0.00	0.00		9,801,005.91
Due From Other Funds	15,586.98	19,092.52	0.00	263,960.39	0.00	0.00	298,639.89
Due From Other Governmental Units	1,939,248.61	0.00	0.00	9,661,450.29	0.00	0.00	11,600,698.90
Accounts Receivable	22,229.66	0.00	0.00	57,491.00	0.00	0.00	79,720.66
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	8,403.49	226.93	1,738.30	5,651.19	502.64	0.00	16,522.55
Inventory	0.00	0.00					0.00
Prepaid Items	0.00	0.00		0.00	0.00	0.00	0.00
Investments	17,143,389.00	458,613.00	5,877,641.58	11,016,415.00	1,380,605.00	0.00	35,876,663.58
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	25,723,098.83	541,617.91	9,377,066.32	21,075,118.25	1,381,258.35	0.00	58,098,159.66
LIABILITIES:							
Accounts Payable	4,432,412.56	9,463.02	0.00	760,063.92	0.00	0.00	5,201,939.50
Contracts Payable Current	0.00	0.00		7,647,250.90	0.00	0.00	7,647,250.90
Accrued Interest Payable			0.00				0.00
Accrued Salaries	991,000.56	0.00		0.00			991,000.56
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	174,094.53	0.00		0.00			174,094.53
Due To Other Governmental Units	1,659,101.81	0.00		0.00	0.00	0.00	1,659,101.81
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	283,152.91	15,586.98	0.00	0.00	0.00	0.00	298,739.89

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Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	7,539,762.37	25,050.00	0.00	8,407,314.82	0.00	0.00	15,972,127.19
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	5,243.39	31,551.00	0.00	0.00	0.00	0.00	36,794.39
Unavailable Revenue - Taxes Receivable	6,350,817.26		3,450,188.65	0.00	0.00		9,801,005.91
TOTAL DEFERRED INFLOWS OF RESOURCES	6,356,060.65	31,551.00	3,450,188.65	0.00	0.00	0.00	9,837,800.30
FUND BALANCE:							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2,036,366.00	485,016.91	5,926,877.67	10,517,273.86	1,381,258.35	0.00	20,346,792.79
Committed Fund Balance	7,029,567.81	0.00	0.00	0.00	0.00	0.00	7,029,567.81
Assigned Fund Balance	2,761,342.00	0.00	0.00	2,150,529.57	0.00	0.00	4,911,871.57
Unassigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	25,723,098.83	541,617.91	9,377,066.32	21,075,118.25	1,381,258.35	0.00	58,098,159.66

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	16,018,427.60	662,528.81	7,201,739.70	519,083.11	12,398.90		24,414,178.12
State	127,041,317.47		0.00	34,779,722.62	438,338.55		162,259,378.64
Federal	20,921,390.77		740,056.80	0.00	0.00		21,661,447.57
Federal Stimulus	86.93						86.93
Other	516,236.26			0.00	0.00	0.00	516,236.26
TOTAL REVENUES	164,497,459.03	662,528.81	7,941,796.50	35,298,805.73	450,737.45	0.00	208,851,327.52
EXPENDITURES:							
CURRENT:							
Regular Instruction	83,234,660.27						83,234,660.27
Federal Stimulus	91.34						91.34
Special Education	20,816,982.62						20,816,982.62
Vocational Education	6,078,634.54						6,078,634.54
Skill Center	3,960,214.11						3,960,214.11
Compensatory Programs	18,596,365.96						18,596,365.96
Other Instructional Programs	986,815.70						986,815.70
Community Services	331,796.90						331,796.90
Support Services	34,422,314.62						34,422,314.62
Student Activities/Other		657,645.39				0.00	657,645.39
CAPITAL OUTLAY:							
Sites				457,674.80			457,674.80
Building				36,246,587.35			36,246,587.35
Equipment				3,188,071.51			3,188,071.51
Instructional Technology				0.00			0.00
Energy				462,295.57			462,295.57
Transportation Equipment					1,986,880.38		1,986,880.38
Sales and Lease				0.00			0.00
Other	2,484,048.87						2,484,048.87
DEBT SERVICE:							
Principal	0.00		1,600,000.00	0.00	0.00		1,600,000.00
Interest and Other Charges	0.00		5,010,556.26	2,300.00	0.00		5,012,856.26
Bond/Levy Issuance				1,797.00	0.00		1,797.00
TOTAL EXPENDITURES	170,911,924.93	657,645.39	6,610,556.26	40,358,726.23	1,986,880.38	0.00	220,525,733.19

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2014

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-6,414,465.90	4,883.42	1,331,240.24	-5,059,920.50	-1,536,142.93	0.00	-11,674,405.67
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	1,000,000.00	0.00		1,000,000.00
Transfers Out (GL 536)	-1,000,000.00		0.00	0.00	0.00	0.00	-1,000,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	8,789.90		8,789.90
TOTAL OTHER FINANCING SOURCES (USES)	-1,000,000.00		0.00	1,000,000.00	8,789.90	0.00	8,789.90
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-7,414,465.90	4,883.42	1,331,240.24	-4,059,920.50	-1,527,353.03	0.00	-11,665,615.77
BEGINNING TOTAL FUND BALANCE	19,241,741.71	480,133.49	4,595,637.43	16,727,723.93	2,908,611.38	0.00	43,953,847.94
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING 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

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	14,309,820.00	16,018,427.60	1,708,607.60
State	125,581,885.00	127,041,317.47	1,459,432.47
Federal	27,340,415.00	20,921,390.77	-6,419,024.23
Federal Stimulus	0.00	86.93	86.93
Other	495,050.00	516,236.26	21,186.26
TOTAL REVENUES	167,727,170.00	164,497,459.03	-3,229,710.97
EXPENDITURES			
CURRENT:			
Regular Instruction	88,796,297.00	83,234,660.27	5,561,636.73
Federal Stimulus	0.00	91.34	-91.34
Special Education	20,168,801.00	20,816,982.62	-648,181.62
Vocational Education	6,129,006.00	6,078,634.54	50,371.46
Skill Center	3,172,557.00	3,960,214.11	-787,657.11
Compensatory Programs	20,202,958.00	18,596,365.96	1,606,592.04
Other Instructional Programs	6,669,997.00	986,815.70	5,683,181.30
Community Services	222,589.00	331,796.90	-109,207.90
Support Services	32,272,347.00	34,422,314.62	-2,149,967.62
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	386,999.00	2,484,048.87	-2,097,049.87
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	178,021,551.00	170,911,924.93	7,109,626.07
REVENUES OVER (UNDER) EXPENDITURES	-10,294,381.00	-6,414,465.90	3,879,915.10

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2014

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)	-1,000,000.00	-1,000,000.00	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)	-1,000,000.00	-1,000,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-11,294,381.00	-7,414,465.90	3,879,915.10
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	18,500,000.00	19,241,741.71	741,741.71
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	7,205,619.00	11,827,275.81	4,621,656.81

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2014

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	715,914.00	662,528.81	-53,385.19
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	715,914.00	662,528.81	-53,385.19
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	760,381.00	657,645.39	102,735.61
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	760,381.00	657,645.39	102,735.61
REVENUES OVER (UNDER) EXPENDITURES	-44,467.00	4,883.42	49,350.42

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	-44,467.00	4,883.42	49,350.42
BEGINNING TOTAL FUND BALANCE	372,469.00	480,133.49	107,664.49
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	328,002.00	485,016.91	157,014.91

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	7,160,000.00	7,201,739.70	41,739.70
State	0.00	0.00	0.00
Federal	728,094.00	740,056.80	11,962.80
Federal Stimulus			
Other			
TOTAL REVENUES	7,888,094.00	7,941,796.50	53,702.50
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	1,600,000.00	1,600,000.00	0.00
Interest and Other Charges	5,100,000.00	5,010,556.26	89,443.74
TOTAL EXPENDITURES	6,700,000.00	6,610,556.26	89,443.74
 REVENUES OVER (UNDER) EXPENDITURES	 1,188,094.00	 1,331,240.24	 143,146.24

For The Year Ended August 31, 2014

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,188,094.00	1,331,240.24	143,146.24
BEGINNING TOTAL FUND BALANCE	4,570,000.00	4,595,637.43	25,637.43
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,758,094.00	5,926,877.67	168,783.67

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2014

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	200,000.00	519,083.11	319,083.11
State	36,000,000.00	34,779,722.62	-1,220,277.38
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	36,200,000.00	35,298,805.73	-901,194.27
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	457,674.80	-457,674.80
Building	45,550,000.00	36,246,587.35	9,303,412.65
Equipment	0.00	3,188,071.51	-3,188,071.51
Instructional Technology	0.00	0.00	0.00
Energy	1,000,000.00	462,295.57	537,704.43
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	1,797.00	1,797.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	2,300.00	-2,300.00
TOTAL EXPENDITURES	46,550,000.00	40,358,726.23	6,191,273.77
REVENUES OVER (UNDER) EXPENDITURES	-10,350,000.00	-5,059,920.50	5,290,079.50
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	1,000,000.00	1,000,000.00	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)	1,000,000.00	1,000,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-9,350,000.00	-4,059,920.50	5,290,079.50
BEGINNING TOTAL FUND BALANCE	12,040,000.00	16,727,723.93	4,687,723.93
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,690,000.00	12,667,803.43	9,977,803.43

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2014

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	5,000.00	12,398.90	7,398.90
State	400,000.00	438,338.55	38,338.55
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	405,000.00	450,737.45	45,737.45
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	3,000,000.00	1,986,880.38	1,013,119.62
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	3,000,000.00	1,986,880.38	1,013,119.62

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2014

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-2,595,000.00	-1,536,142.93	1,058,857.07
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	8,789.90	8,789.90
TOTAL OTHER FINANCING SOURCES (USES)	0.00	8,789.90	8,789.90
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,595,000.00	-1,527,353.03	1,067,646.97
BEGINNING TOTAL FUND BALANCE	2,908,611.00	2,908,611.38	0.38
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	313,611.00	1,381,258.35	1,067,647.35

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Statement Of Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

August 31, 2014

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	2,265.29	0.00
Cash On Deposit with Cty Treas	150.99	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	100.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	73.96	0.00
Investments	144,887.00	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	147,477.24	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:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	0.00	0.00
Held In Trust For Private Purposes	147,477.24	
Assigned to Fund Purposes	0.00	0.00
Held In Trust For Pension And Other Employee Benefits		0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET POSITION	147,477.24	0.00

E.S.D. 105

Statement of Changes in Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

For the Year Ended August 31, 2014

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	6,829.64	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	6,829.64	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,086.38	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,086.38	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	7,916.02	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	3,100.00	
Other	6,113.24	0.00
TOTAL DEDUCTIONS	9,213.24	0.00
Net Increase (Decrease)	-1,297.22	0.00
Net Position--Beginning	148,774.46	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	147,477.24	0.00

E.S.D. 105

Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
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	3,925,623.07	855,421.04	845,448.60	3,935,595.51	667,971.96
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	3,925,623.07	855,421.04	845,448.60	3,935,595.51	667,971.96

E.S.D. 105

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Description	Beginning Outstanding Debt September 1, 2013	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2014	Amount Due Within One Year
Voted Debt					
Voted Bonds	107,915,000.00	0.00	1,600,000.00	106,315,000.00	1,855,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	107,915,000.00	0.00	1,600,000.00	106,315,000.00	1,855,000.00

E.S.D. 105

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

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

E.S.D. 105

Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

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

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	13,184,819.03	7,180,028.16	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	13,184,819.03	7,180,028.16	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	122,168.73			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	40,200.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	2,841.00			
2200 Sales of Goods, Supplies and Services, Unassigned	44,277.01		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skills Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care?Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	583,160.54			
2300 Investment Earnings	138,419.16	21,711.54	99,167.52	12,398.90
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	139,838.81		22,829.00	0.00
2600 Fines and Damages	39,548.02		0.00	0.00
2700 Rentals and Leases	35,278.14	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	421,861.33	0.00	397,086.59	0.00
2910 E-Rate	1,266,015.83		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	2,833,608.57	21,711.54	519,083.11	12,398.90

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	84,671,601.25			
3121 Special Education - General Apportionment	2,682,543.93			
3300 Local Effort Assistance	14,753,191.44			
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	102,107,336.62	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	10,210,442.34			
4122 Special Education - Infants and Toddlers - State	722,093.56			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			34,779,722.62	
4155 Learning Assistance	5,355,069.46			
4156 State Institutions, Centers and Homes, Delinquent	399,217.57			
4158 Special and Pilot Programs	1,363,994.49			
4159 Juveniles in Adult Jails	63,102.37	0.00		
4165 Transitional Bilingual	3,721,753.23			
4174 Highly Capable	91,392.37			
4188 Day Care	0.00			
4198 School Food Service	173,988.17			
4199 Transportation - Operations	2,391,833.28			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	365,904.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	75,190.01			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				438,338.55
4000 TOTAL STATE, SPECIAL PURPOSE	24,933,980.85		34,779,722.62	438,338.55
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	208,589.28	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	740,056.80	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	208,589.28	740,056.80	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	20,404.51			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	86.93			
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	3,113,644.77			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	145,406.00			
6140 Impact Aid-Construction			0.00	
6146 Skills Center	69,082.44			
6151 ESEA Disadvantaged, Fed	6,331,506.71			
6152 Other Title, ESEA Fed	865,348.82			
6153 ESEA Migrant, Federal	1,331,953.02			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	438,096.62			
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	7,600.20			
6189 Other Community Services	146,336.80			
6198 School Food Services	7,083,847.84			
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 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	115,768.16			
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	0.00		0.00	0.00
6310 Medicaid Administrative Match	274,580.47			
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	356,823.14			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	412,401.99			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	20,712,888.42		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	308,369.16		0.00	
7121 Special Education	150.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	35,700.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	154,317.10			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	498,536.26		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	17,700.00			
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			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8000 TOTAL REVENUES FROM OTHER ENTITIES	17,700.00		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		0.00	8,789.90
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	1,000,000.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	1,000,000.00	8,789.90
TOTAL REVENUES AND OTHER FINANCING SOURCES	164,497,459.03	7,941,796.50	36,298,805.73	459,527.35

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	82,711,188.63	11 Bd of Dir	354,505.30	0 Debit Transfer	395,593.25
02 ALE	660,429.21	12 Supt Off	1,227,699.89	1 Credit Transfer	-395,593.25
11 Stim, Title I	.00	13 Busns Off	1,563,308.39	2 Cert. Salaries	71,054,496.95
12 Stim, Schl Imprv	91.34	14 HR	917,433.68	3 Class. Salaries	25,197,355.47
13 Federal Stimulus - SFSF and Education Jobs	.00	15 Pblc Rltn	196,233.86	4 Employee Benefits	36,634,961.99
14 Stim, IDEA	.00	21 Supv Inst	4,384,093.87	5 Supplies / Materials	12,528,585.40
18 Stim, Compt Grants	.00	22 Lrn Resrc	2,776,566.54	7 Purchased Services	22,330,440.62
19 Stim, Other	.00	23 Princ Off	9,829,469.73	8 Travel	682,035.63
21 Sp Ed, Sup, St	17,030,557.05	24 Guid/Coun	4,573,391.82	9 Capital Outlay	2,484,048.87
22 Sp Ed, Infants + Toddlers, State	738,691.42	25 Pupil M/S	1,679,761.23	TOTAL ALL OBJECTS	170,911,924.93
24 Sp Ed, Sup, Fed	3,047,734.15	26 Health	6,247,880.10		
25 Sp Ed, Infants + Toddlers, Federal	.00	27 Teaching	95,350,074.55		
26 Sp Ed, Inst, St	.00	28 Extracur	2,496,905.70		
29 Sp Ed, Oth, Fed	.00	29 Pmt to SD	3,074.51		
31 Voc, Basic, St	4,989,899.76	31 InstProDev	6,408,796.46		
34 MidSchCar/Tec	990,191.52	32 Inst Tech	76,646.45		
38 Voc, Fed	142,207.00	41 Supervisn	359,152.53		
39 Voc, Other	.00	42 Food	888,914.93		
45 Skil Cnt, Bas, St	3,881,537.11	44 Operation	7,380,288.43		
46 Skill Cntr, Fed	78,677.00	49 Transfers	-6,377.75		
51 ESEA Disadvantaged, Fed	5,930,272.81	51 Supervisn	442,459.97		
52 Other Title, ESEA, Fed	1,005,365.49	52 Operation	2,338,061.63		
53 ESEA Migrant, Federal	1,316,138.26	53 Maintnce	412,945.59		
54 Read First, Fed	.00	56 Insurance	105,996.85		
55 LAP	4,696,626.95	59 Transfers	-361,740.05		
56 St In, Ctr/Hm, D	382,954.57	61 Supv Bldg	527,078.00		
57 St In, N/D, Fed	.00	62 Grnd Mnt	2,624,603.28		
58 Sp/Plt Pgm, St	1,436,219.99	63 Oper Bldg	5,034,718.22		
59 Inst. JAJ	46,626.66	64 Maintnce	4,893,547.70		
61 Head Start, Fed	.00	65 Utilities	3,769,955.38		
62 MS, Pro Dv, Fed	.00	67 Bldg Secu	69,969.86		
64 LEP, Fed	429,499.77	68 Insurance	955,440.78		
		72 Info Sys	3,116,558.55		
		73 Printing	-7,998.12		

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
65 Tran Biling, St	3,244,771.78
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	113,220.69
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	79,642.98
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	907,172.72
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	308,134.94
89 Othr Comm Srv	23,661.96
97 Distwide Suppt	25,160,709.04
98 Schl Food Serv	8,621,978.14
99 Pupil Transp	2,937,723.99
TOTAL ALL PROGRAMS	170,911,924.93

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	282,507.07
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	170,911,924.93

REPORT F196

Yakima School District No. 007

RUN: 11/7/2014 9:34:09 AM

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2013-2014

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, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,327,031.61	11,677.18		551,944.77	657,901.40	434,815.75	238,814.35	392,841.38	29,439.44	9,597.34
22 Lrn Resrc	2,725,346.02	20.75		1,377,221.02	427,344.12	641,067.93	251,561.38	28,130.82	0.00	0.00
23 Princ Off	9,302,841.50	1,225.00		4,821,164.25	1,932,882.65	2,412,951.88	45,651.30	78,591.92	10,374.50	0.00
24 Guid/Coun	3,386,610.03	0.00		2,295,971.39	196,873.77	853,710.56	33,301.56	5,189.77	1,562.98	0.00
25 Pupil M/S	1,571,512.16	0.00		0.00	584,965.98	300,128.75	4,975.58	679,939.24	1,502.61	0.00
26 Health	864,434.04	761.01		246,489.88	198,481.07	201,258.17	53,845.65	159,398.45	4,199.81	0.00
27 Teaching	58,478,875.84	89,838.60		36,299,110.57	1,524,565.08	13,846,137.40	4,965,365.43	1,628,763.71	47,192.15	77,902.90
28 Extracur	2,473,243.74	171,130.96		992,915.75	501,947.55	275,628.16	216,027.92	220,675.94	45,460.13	49,457.33
31 InstProDev	1,570,867.39	0.00		438,033.40	350.60	109,341.68	5,459.78	948,887.32	68,794.61	0.00
32 Inst Tech	10,426.30	0.00			0.00	0.00	10,269.46	156.84	0.00	0.00
01 TOTAL	82,711,188.63	274,653.50		47,022,851.03	6,025,312.22	19,075,040.28	5,825,272.41	4,142,575.39	208,526.23	136,957.57

E.S.D. 105

PROGRAM 02 - Alternative Learning Experience

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	151.47	0.00		0.00	0.00	0.00	151.47	0.00	0.00	0.00
23 Princ Off	91,702.71	0.00		31,840.14	31,476.69	23,234.42	30.33	5,003.38	117.75	0.00
24 Guid/Coun	107,454.75	0.00		81,237.36	0.00	25,997.55	0.00	130.00	89.84	0.00
27 Teaching	461,120.28	0.00		112,685.22	1,544.55	39,959.86	4,266.48	302,664.17	0.00	0.00
02 TOTAL	660,429.21	0.00		225,762.72	33,021.24	89,191.83	4,448.28	307,797.55	207.59	0.00

E.S.D. 105

PROGRAM 12 - Federal Stimulus - School Improvement

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	53.58	0.00		0.00	0.00	53.58	0.00	0.00	0.00	0.00
31 InstProDev	37.76	0.00		0.00	0.00	37.76	0.00	0.00	0.00	0.00
12 TOTAL	91.34	0.00		0.00	0.00	91.34	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	700,691.94	68.46		271,212.20	222,171.55	185,930.76	10,045.05	9,851.28	1,412.64	0.00
22 Lrn Resrc	43,862.48	0.00		0.00	30,047.91	13,814.57	0.00	0.00	0.00	0.00
23 Princ Off	35,832.79	0.00		27,730.23	0.00	8,102.56	0.00	0.00	0.00	0.00
24 Guid/Coun	1,376.66	0.00		0.00	0.00	0.00	1,376.66	0.00	0.00	0.00
26 Health	4,634,624.23	0.00		2,339,276.67	20,985.93	752,722.77	36,358.91	1,479,287.71	5,992.24	0.00
27 Teaching	11,611,390.21	4,707.26		4,993,985.09	2,793,389.68	3,470,395.75	75,980.16	257,057.99	15,874.28	0.00
31 InstProDev	2,778.74	0.00		390.00	0.00	36.24	0.00	2,352.50	0.00	0.00
21 TOTAL	17,030,557.05	4,775.72		7,632,594.19	3,066,595.07	4,431,002.65	123,760.78	1,748,549.48	23,279.16	0.00

E.S.D. 105

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	45,528.01	0.00		10,306.18	22,884.01	12,276.65	0.00	0.00	61.17	0.00
26 Health	607,856.71	0.00		136,616.61	0.00	45,195.82	0.00	425,898.00	146.28	0.00
27 Teaching	85,306.70	0.00		39,936.98	17,358.84	28,010.88	0.00	0.00	0.00	0.00
22 TOTAL	738,691.42	0.00		186,859.77	40,242.85	85,483.35	0.00	425,898.00	207.45	0.00

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	134,473.50	0.00		0.00	0.00	0.00	75,003.11	59,470.39	0.00	0.00
27 Teaching	2,913,260.65	0.00		895,382.18	953,645.74	977,209.50	33,876.23	53,147.00	0.00	0.00
24 TOTAL	3,047,734.15	0.00		895,382.18	953,645.74	977,209.50	108,879.34	112,617.39	0.00	0.00

E.S.D. 105

PROGRAM 31 - Vocational, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	307,535.27	0.00		129,348.80	71,262.43	69,626.05	10,192.07	18,014.67	9,091.25	0.00
22 Lrn Resrc	7,358.04	0.00		0.00	5,301.86	2,056.18	0.00	0.00	0.00	0.00
24 Guid/Coun	147,091.94	0.00		79,431.64	25,510.53	42,019.59	81.52	42.50	6.16	0.00
27 Teaching	4,494,804.29	8,780.59		2,506,089.64	1,151.62	897,828.04	882,224.17	123,134.71	31,931.78	43,663.74
32 Inst Tech	33,110.22	0.00			23,858.23	9,251.99	0.00	0.00	0.00	0.00
31 TOTAL	4,989,899.76	8,780.59		2,714,870.08	127,084.67	1,020,781.85	892,497.76	141,191.88	41,029.19	43,663.74

E.S.D. 105

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	6,399.15	0.00		0.00	3,964.47	1,807.02	252.66	375.00	0.00	0.00
24 Guid/Coun	5,995.12	0.00		0.00	3,504.13	2,490.99	0.00	0.00	0.00	0.00
27 Teaching	944,687.32	1,607.50		543,543.41	0.00	203,136.80	177,557.01	13,114.04	5,728.56	0.00
32 Inst Tech	33,109.93	0.00			23,858.25	9,251.68	0.00	0.00	0.00	0.00
34 TOTAL	990,191.52	1,607.50		543,543.41	31,326.85	216,686.49	177,809.67	13,489.04	5,728.56	0.00

E.S.D. 105

PROGRAM 38 - Vocational, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	45,095.42	0.00		0.00	0.00	0.00	7,060.28	38,035.14	0.00	0.00
31 InstProDev	97,111.58	0.00		71,834.56	0.00	25,277.02	0.00	0.00	0.00	0.00
38 TOTAL	142,207.00	0.00		71,834.56	0.00	25,277.02	7,060.28	38,035.14	0.00	0.00

E.S.D. 105

PROGRAM 45 - Skills Center, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	374,550.92	0.00		118,290.18	110,254.26	87,805.45	15,330.00	39,608.94	3,262.09	0.00
24 Guid/Coun	157,772.03	0.00		107,068.18	11,026.88	34,470.84	1,214.75	2,691.78	1,299.60	0.00
27 Teaching	2,919,211.85	44,505.50	0.00	1,378,036.26	25,022.46	487,136.61	219,953.30	716,294.58	48,263.14	0.00
29 Pmt to SD	3,074.51							3,074.51		
63 Oper Bldg	141,656.90	0.00			76,766.93	36,120.51	15,780.23	12,989.23	0.00	0.00
64 Maintnce	14,538.61	0.00			0.00	0.00	7,971.26	6,567.35	0.00	0.00
65 Utilities	221,768.03	0.00					0.00	221,768.03		0.00
67 Bldg Secu	540.00	0.00			0.00	0.00	0.00	540.00	0.00	0.00
68 Insurance	48,424.26	0.00						48,424.26		
45 TOTAL	3,881,537.11	44,505.50	0.00	1,603,394.62	223,070.53	645,533.41	260,249.54	1,051,958.68	52,824.83	0.00

E.S.D. 105

PROGRAM 46 - Skills Center, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	3,709.94	0.00		0.00	2,461.04	1,248.90	0.00	0.00	0.00	0.00
27 Teaching	74,967.06	0.00		54,779.57	0.00	19,602.10	0.00	0.00	585.39	0.00
46 TOTAL	78,677.00	0.00		54,779.57	2,461.04	20,851.00	0.00	0.00	585.39	0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	419,612.95	1,486.18		265,199.53	25,199.17	94,969.99	1,337.31	29,450.00	1,970.77	0.00
24 Guid/Coun	33,253.94	0.00		311.36	21,583.73	9,118.20	2,092.00	118.70	29.95	0.00
27 Teaching	2,839,767.72	0.00		1,661,735.87	291,216.68	642,945.13	152,608.71	90,735.23	526.10	0.00
31 InstProDev	2,637,638.20	22.51		1,366,374.22	891.63	457,320.35	5,723.68	764,196.61	43,109.20	0.00
51 TOTAL	5,930,272.81	1,508.69		3,293,620.98	338,891.21	1,204,353.67	161,761.70	884,500.54	45,636.02	0.00

E.S.D. 105

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	75,265.29	182.09		20,085.40	29,580.17	19,024.05	2,463.35	1,377.50	2,552.73	0.00
27 Teaching	74,354.30	0.00		46,266.92	0.00	8,972.38	775.00	18,340.00	0.00	0.00
31 InstProDev	855,745.90	0.00		450,929.13	0.00	137,475.98	23,568.86	76,479.38	167,292.55	0.00
52 TOTAL	1,005,365.49	182.09		517,281.45	29,580.17	165,472.41	26,807.21	96,196.88	169,845.28	0.00

E.S.D. 105

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	149,228.36	803.74		31,196.12	73,611.78	41,063.01	1,919.50	47.94	586.27	0.00
24 Guid/Coun	446,497.60	0.00		0.00	285,327.41	141,428.44	2,633.94	5,296.92	11,810.89	0.00
25 Pupil M/S	2,182.54	0.00		0.00	1,848.08	334.46	0.00	0.00	0.00	0.00
26 Health	1,926.99	0.00		0.00	1,448.26	261.76	81.13	135.84	0.00	0.00
27 Teaching	681,063.10	9,267.87		362,004.32	115,942.75	167,633.49	11,307.94	14,764.96	141.77	0.00
31 InstProDev	35,239.67	0.00		21,527.41	0.00	3,780.48	0.00	2,150.00	7,781.78	0.00
53 TOTAL	1,316,138.26	10,071.61		414,727.85	478,178.28	354,501.64	15,942.51	22,395.66	20,320.71	0.00

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	28,178.30	16.12		11,347.24	8,596.40	5,915.20	2,003.84	46.54	252.96	0.00
25 Pupil M/S	1,908.38	0.00		0.00	1,612.99	295.39	0.00	0.00	0.00	0.00
26 Health	428.20	0.00		360.12	0.00	68.08	0.00	0.00	0.00	0.00
27 Teaching	4,212,576.47	124.56		1,536,208.13	647,522.75	970,761.45	882,613.61	175,213.21	132.76	0.00
31 InstProDev	453,535.60	0.00		283,509.30	14,745.78	70,180.52	0.00	85,100.00	0.00	0.00
55 TOTAL	4,696,626.95	140.68		1,831,424.79	672,477.92	1,047,220.64	884,617.45	260,359.75	385.72	0.00

E.S.D. 105

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	1,186.02	0.00		520.00	56.94	59.04	82.85	0.00	467.19	0.00
27 Teaching	379,349.93	0.00		279,976.00	0.00	92,246.32	5,567.16	1,046.94	513.51	0.00
31 InstProDev	2,418.62	0.00		485.00	0.00	43.88	0.00	451.12	1,438.62	0.00
56 TOTAL	382,954.57	0.00		280,981.00	56.94	92,349.24	5,650.01	1,498.06	2,419.32	0.00

E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	8,726.49	0.00		0.00	5,951.10	2,775.39	0.00	0.00	0.00	0.00
23 Princ Off	143.57	0.00		0.00	120.33	23.24	0.00	0.00	0.00	0.00
24 Guid/Coun	15,781.61	0.00		701.12	9,539.78	5,540.71	0.00	0.00	0.00	0.00
25 Pupil M/S	42,083.15	0.00		0.00	243.18	47.94	0.00	36,461.02	0.00	5,331.01
27 Teaching	1,157,687.79	0.00		924,253.55	1,375.04	167,633.02	64,353.41	72.77	0.00	0.00
31 InstProDev	211,797.38	0.00		126,463.98	0.00	20,529.32	8,557.51	28,477.00	27,769.57	0.00
58 TOTAL	1,436,219.99	0.00		1,051,418.65	17,229.43	196,549.62	72,910.92	65,010.79	27,769.57	5,331.01

E.S.D. 105

PROGRAM 59 - Institutions - Juveniles in Adult Jails

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3.61	0.00		0.00	0.00	0.00	3.61	0.00	0.00	0.00
23 Princ Off	23,212.22	0.00		11,469.62	5,759.59	5,536.96	0.00	100.00	346.05	0.00
27 Teaching	23,083.63	0.00		14,998.31	68.39	5,166.56	2,664.83	105.00	80.54	0.00
31 InstProDev	327.20	0.00		0.00	0.00	0.00	0.00	327.20	0.00	0.00
59 TOTAL	46,626.66	0.00		26,467.93	5,827.98	10,703.52	2,668.44	532.20	426.59	0.00

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	17,228.68	0.00		0.00	13,689.33	2,593.80	319.51	165.76	460.28	0.00
27 Teaching	127,508.42	0.00		67,666.56	29,176.73	18,264.06	10,455.13	1,939.22	6.72	0.00
31 InstProDev	284,762.67	464.54		138,701.87	106.02	35,628.32	3,713.01	105,768.52	380.39	0.00
64 TOTAL	429,499.77	464.54		206,368.43	42,972.08	56,486.18	14,487.65	107,873.50	847.39	0.00

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	239,734.63	652.36		50,433.59	115,724.46	64,560.08	3,878.22	3,666.03	819.89	0.00
24 Guid/Coun	144,161.83	0.00		0.00	97,302.05	46,191.66	0.00	225.00	443.12	0.00
27 Teaching	2,647,979.04	693.18		982,514.53	807,036.71	816,053.91	38,260.84	3,211.27	208.60	0.00
31 InstProDev	212,896.28	0.00		140,652.67	3,497.27	24,905.87	10,504.52	18,908.99	14,426.96	0.00
65 TOTAL	3,244,771.78	1,345.54		1,173,600.79	1,023,560.49	951,711.52	52,643.58	26,011.29	15,898.57	0.00

E.S.D. 105

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	852.66	0.00		0.00	0.00	0.00	0.00	175.00	677.66	0.00
24 Guid/Coun	106,457.69	51.71		0.00	67,489.72	36,795.07	419.90	0.00	1,701.29	0.00
27 Teaching	5,910.34	0.00		4,434.88	432.28	911.49	116.69	15.00	0.00	0.00
68 TOTAL	113,220.69	51.71		4,434.88	67,922.00	37,706.56	536.59	190.00	2,378.95	0.00

E.S.D. 105

PROGRAM 74 - Highly Capable

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,239.11	17.35		1,125.00	0.00	96.76	0.00	0.00	0.00	0.00
27 Teaching	70,201.65	8,437.77		35,429.44	499.79	7,793.50	10,480.23	7,082.47	478.45	0.00
31 InstProDev	8,202.22	0.00		670.96	0.00	116.09	261.54	3,850.00	3,303.63	0.00
74 TOTAL	79,642.98	8,455.12		37,225.40	499.79	8,006.35	10,741.77	10,932.47	3,782.08	0.00

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	73,915.02	0.00		0.00	51,493.80	20,302.84	1,996.05	0.00	122.33	0.00
26 Health	4,136.43	0.00		1,664.25	0.00	339.98	0.00	2,132.20	0.00	0.00
27 Teaching	793,925.10	0.00		251,886.17	159,511.69	163,139.13	130,952.43	87,658.81	776.87	0.00
31 InstProDev	35,196.17	0.00		7,895.70	3,906.67	1,926.91	0.00	15,767.50	5,699.39	0.00
79 TOTAL	907,172.72	0.00		261,446.12	214,912.16	185,708.86	132,948.48	105,558.51	6,598.59	0.00

E.S.D. 105

PROGRAM 88 - Day Care

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	307,893.86	0.00		0.00	182,800.66	118,974.29	5,068.41	1,050.50	0.00	0.00
31 InstProDev	241.08	0.00		0.00	62.56	12.20	0.00	70.00	96.32	0.00
88 TOTAL	308,134.94	0.00		0.00	182,863.22	118,986.49	5,068.41	1,120.50	96.32	0.00

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
28 Extracur	23,661.96	23,661.96		0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	23,661.96	23,661.96		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, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	354,505.30	39.57			792.09	145.24	2,009.71	338,203.37	13,315.32	0.00
12 Supt Off	1,227,699.89	1,389.57		557,318.19	346,957.38	279,841.53	11,047.33	21,918.61	9,227.28	0.00
13 Busns Off	1,563,308.39	9,574.14		281,010.30	782,300.59	395,742.01	18,663.33	55,954.09	6,725.93	13,338.00
14 HR	917,433.68	488.00		164,111.16	469,449.15	223,656.71	8,504.17	46,219.75	5,004.74	0.00
15 Pblc Rltn	196,233.86	3,340.95		1,186.90	98,492.17	29,882.17	1,642.68	57,262.26	4,426.73	0.00
25 Pupil M/S	62,075.00	0.00		0.00	0.00	0.00	57,509.23	4,565.77	0.00	0.00
61 Supv Bldg	527,078.00	0.00		0.00	387,507.98	134,151.17	548.20	682.00	4,188.65	0.00
62 Grnd Mnt	2,624,603.28	0.00			474,058.78	215,964.43	46,241.81	313,445.42	0.00	1,574,892.84
63 Oper Bldg	4,893,061.32	0.00			2,990,814.62	1,321,497.47	457,425.20	115,992.48	1,589.74	5,741.81
64 Maintnce	4,879,009.09	0.00	0.00		1,137,268.99	371,216.72	1,226,452.80	2,129,046.56	1,408.40	13,615.62
65 Utilities	3,548,187.35	0.00	0.00		0.00	0.00	0.00	3,548,187.35	0.00	0.00
67 Bldg Secu	69,429.86	0.00			0.00	0.00	47,185.79	22,244.07	0.00	0.00
68 Insurance	907,016.52	0.00					0.00	907,016.52		0.00
72 Info Sys	3,116,558.55	16.72	0.00	0.00	1,049,530.85	367,478.64	84,896.68	1,004,505.14	984.11	609,146.41
73 Printing	-7,998.12	0.00	-27,475.45	0.00	3,967.39	1,879.22	2,832.24	10,798.48	0.00	0.00
74 Warehouse	282,507.07	0.00	0.00	0.00	65,097.57	27,518.10	161,197.23	12,958.47	165.53	15,570.17
97 TOTAL	25,160,709.04	14,848.95	-27,475.45	1,003,626.55	7,806,237.56	3,368,973.41	2,126,156.40	8,589,000.34	47,036.43	2,232,304.85

E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	359,152.53	161.37		0.00	235,134.78	88,863.59	97.03	34,427.09	468.67	0.00
42 Food	888,914.93	0.00					888,914.93	0.00		
44 Operation	7,380,288.43	92.94			1,951,776.48	1,243,302.97	335,755.62	3,788,606.36	4,424.45	56,329.61
49 Transfers	-6,377.75		-6,377.75							
98 TOTAL	8,621,978.14	254.31	-6,377.75	0.00	2,186,911.26	1,332,166.56	1,224,767.58	3,823,033.45	4,893.12	56,329.61

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervisn	442,459.97	0.00		0.00	318,903.79	114,204.19	6,491.99	2,718.88	141.12	0.00
52 Operation	2,338,061.63	285.24			1,155,162.26	734,534.44	218,666.82	228,241.42	1,171.45	0.00
53 Maintnce	412,945.59	0.00			152,408.72	68,177.97	165,739.83	17,156.98	0.00	9,462.09
56 Insurance	105,996.85							105,996.85		
59 Transfers	-361,740.05		-361,740.05							
99 TOTAL	2,937,723.99	285.24	-361,740.05	0.00	1,626,474.77	916,916.60	390,898.64	354,114.13	1,312.57	9,462.09

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. | 1,266,015.83 |
| 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, 2014

1. Fire District Payment RCW 52.30.020

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

0.00

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

0.173

a) Total All Programs (SYSTEM CALCULATED)

170,911,924.93

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

25,160,709.04

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

145,751,215.89

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, 2014

DISTORTING ITEMS

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

0.00

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

40,019.43

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, 2014

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2014

INDIRECT EXPENDITURES

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

45,339.23

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.

196,116.90

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.

39,951.37

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.

260,126.50

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, 2014

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 2013-2014

COUNTY: 39 Yakima

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

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	145,751,215.89	251,744.02		888,914.93			144,610,556.94
PROGRAM 97 ACTIVITIES							
11 Board of Directors	354,505.30	0.00		40,019.43	269,146.64	45,339.23	
12 Superintendent's Office	1,227,699.89	0.00		0.00	1,227,699.89	0.00	
13 Business Office	1,563,308.39	13,338.00		0.00		1,549,970.39	
14 Human Resources	917,433.68	0.00		0.00		957,385.05	
15 Public Relations	196,233.86	0.00			116.96	196,116.90	
25 Pupil Management and Safety	62,075.00	0.00		0.00	62,075.00	0.00	
61 Supervision	527,078.00	0.00		0.00	527,078.00	0.00	
62 Grounds Maintenance	2,624,603.28	1,574,892.84		0.00	1,049,710.44	0.00	
63 Operation of Buildings	4,893,061.32	5,741.81		0.00	4,887,319.51	0.00	
64 Maintenance	4,879,009.09	13,615.62		0.00	4,865,393.47	0.00	
65 Utilities	3,548,187.35	0.00		0.00	3,548,187.35	0.00	
67 Building and Property Security	69,429.86	0.00		0.00	69,429.86	0.00	
68 Insurance	907,016.52	0.00		0.00	907,016.52	0.00	
72 Information Systems	3,116,558.55	609,146.41		0.00	2,247,285.64	260,126.50	
73 Printing	-7,998.12	0.00		0.00		-7,998.12	
74 Warehousing	282,507.07	15,570.17		0.00		266,936.90	
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	25,160,709.04	2,232,304.85	0.00	40,019.43	19,660,459.28	3,267,876.85	

E.S.D. 105

Fiscal Year 2013-2014

COUNTY: 39 Yakima

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	170,911,924.93	2,484,048.87	0.00	928,934.36		3,267,876.85	144,610,556.94
Unallowable Costs					-19,660,459.28		19,660,459.28
TOTALS	170,911,924.93	2,484,048.87	0.00	928,934.36		3,267,876.85	164,271,016.22

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

FY 11-12

1. FY 11-12 INDIRECT EXPENDITURES	3,522,918.85
2. FY 11-12 DIRECT EXPENDITURES	151,751,854.75
3. FY 11-12 OVER/UNDER RECOVERY (CALCULATED)	-104,780.47
4. FY 11-12 TOTAL POOL (LINE 1 + LINE 3)	3,418,138.38
5. CALCULATED FY 11-12 RESTRICTED INDIRECT RATE TO BE USED IN FY 13-14	0.0225

FY 13-14

6. FY 13-14 INDIRECT EXPENDITURES FROM COLUMN 6	3,267,876.85
7. FY 11-12 OVER/UNDER RECOVERY (LINE 3)	-104,780.47
8. FY 13-14 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,163,096.38
9. FY 13-14 DIRECT EXPENDITURES FROM COLUMN 7	164,271,016.22
10. FY 13-14 RESTRICTED INDIRECT RATE (LINE 5)	0.0225
11. FY 13-14 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,696,097.87
12. FY 13-14 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-533,001.49
13. FY 13-14 TOTAL POOL (LINE 6 + LINE 12)	2,734,875.36
14. CALCULATED FY 13-14 RESTRICTED INDIRECT RATE TO BE USED IN FY 15-16 (LINE 13 / LINE 9)	0.0166

E.S.D. 105

Fiscal Year 2013-2014

COUNTY: 39 Yakima

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

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	145,751,215.89	251,744.02		888,914.93			144,610,556.94
PROGRAM 97 ACTIVITIES							
11 Board of Directors	354,505.30	0.00		40,019.43	269,146.64	45,339.23	
12 Superintendents Office	1,227,699.89	0.00		0.00		1,227,699.89	
13 Business Office	1,563,308.39	13,338.00		0.00		1,549,970.39	
14 Human Resources	917,433.68	0.00		0.00		957,385.05	
15 Public Relations	196,233.86	0.00			116.96	196,116.90	
25 Pupil Management and Safety	62,075.00	0.00		0.00		62,075.00	
61 Supervision	527,078.00	0.00		0.00		527,078.00	
62 Grounds Maintenance	2,624,603.28	1,574,892.84		0.00		1,049,710.44	
63 Operation of Buildings	4,893,061.32	5,741.81		0.00		4,887,319.51	
64 Maintenance	4,879,009.09	13,615.62		0.00		4,865,393.47	
65 Utilities	3,548,187.35	0.00		0.00		3,548,187.35	
67 Building and Property Security	69,429.86	0.00		0.00		69,429.86	
68 Insurance	907,016.52	0.00		0.00		907,016.52	
72 Information Systems	3,116,558.55	609,146.41		0.00		2,507,412.14	
73 Printing	-7,998.12	0.00		0.00		-7,998.12	
74 Warehousing	282,507.07	15,570.17		0.00		266,936.90	
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	25,160,709.04	2,232,304.85	0.00	40,019.43	269,263.60	22,659,072.53	

E.S.D. 105

Fiscal Year 2013-2014

COUNTY: 39 Yakima

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	170,911,924.93	2,484,048.87	0.00	928,934.36		22,659,072.53	144,610,556.94
Unallowable Costs					-269,263.60		269,263.60
Totals	170,911,924.93	2,484,048.87	0.00	928,934.36		22,659,072.53	144,879,820.54

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

FY 11-12

1. FY 11-12 INDIRECT EXPENDITURES	19,016,835.66
2. FY 11-12 DIRECT EXPENDITURES	136,257,937.94
3. FY 11-12 OVER (UNDER) RECOVERY	1,116,562.11
4. FY 11-12 TOTAL POOL (LINE 1 + LINE 3)	20,133,397.77
5. CALCULATED FY 11-12 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 13-14	0.1478

FY 13-14

6. FY 13-14 INDIRECT EXPENDITURES FROM COLUMN 6	22,659,072.53
7. FY 11-12 OVER (UNDER) RECOVERY (LINE 3)	1,116,562.11
8. FY 13-14 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	23,775,634.64
9. FY 13-14 DIRECT EXPENDITURES FROM COLUMN 7	144,879,820.54
10. FY 13-14 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1478
11. FY 13-14 AMOUNT RECOVERED (LINE 9 * LINE 10)	21,413,237.48
12. FY 13-14 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	2,362,397.17
13. FY 13-14 TOTAL POOL (LINE 6 + LINE 12)	25,021,469.70
14. CALCULATED FY 13-14 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 15-16 (LINE 13 / LINE 9)	0.1727

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2014

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	82,711,188.63	71,503,344.63	0.00	11,207,844.00
02 Alternative Learning Experience (ALE)	660,429.21	660,429.21	0.00	0.00
31 Vocational-Basic, State	4,989,899.76	4,989,899.76	0.00	0.00
34 Middle School Career and Technical Ed, State	990,191.52	990,191.52	0.00	0.00
45 Skill Center-Basic, State	3,881,537.11	3,805,215.11	0.00	76,322.00
97 Districtwide Support	25,160,709.04	22,965,727.21	0.00	2,194,981.83
TOTAL BASIC EDUCATIONAL PROGRAMS	118,393,955.27	104,914,807.44	0.00	13,479,147.83
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	91.34	0.00	91.34	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	17,030,557.05	15,625,724.91	356,823.14	1,048,009.00
22 Special Education - Infants and Toddlers - State	738,691.42	738,691.42	0.00	0.00
24 Special Education-Supplemental, Federal	3,047,734.15	0.00	3,047,734.15	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	142,207.00	0.00	142,207.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	78,677.00	0.00	78,677.00	0.00
51 ESEA Disadvantaged, Federal	5,930,272.81	0.00	5,930,272.81	0.00
52 Other Title Grants Under ESEA, Federal	1,005,365.49	0.00	1,005,365.49	0.00
53 ESEA Migrant, Federal	1,316,138.26	0.00	1,316,138.26	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	4,696,626.95	4,696,626.95	0.00	0.00
56 State Inst, Centers and Homes	382,954.57	382,954.57	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	1,436,219.99	1,436,219.99	0.00	0.00
59 Institutions - Juveniles in Adult Jails	46,626.66	46,626.66	0.00	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2014

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
61 Head Start, Federal	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	429,499.77	0.00	429,499.77	0.00
65 Transitional Bilingual, State	3,244,771.78	3,244,771.78	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	113,220.69	0.00	113,220.69	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	79,642.98	79,642.98	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	907,172.72	382,888.77	0.00	524,283.95
TOTAL OTHER INSTRUCTIONAL PROGRAMS	40,626,470.63	26,634,148.03	12,420,029.65	1,572,292.95
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	308,134.94	74,891.00	5,799.00	227,444.94
89 Other Community Services	23,661.96	0.00	0.00	23,661.96
98 School Food Services	8,621,978.14	173,988.17	7,642,586.63	805,403.34
99 Pupil Transportation	2,937,723.99	2,391,833.28	0.00	545,890.71
TOTAL OTHER PROGRAMS	11,891,499.03	2,640,712.45	7,648,385.63	1,602,400.95
TOTALS	170,911,924.93	134,189,667.92	20,068,415.28	16,653,841.73

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

Fiscal Year 2013-2014

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

	FY 12 - 13 Actual (A)	FY 13 - 14 Actual (B)
Preliminary FY 2013-2014 to FY 2012-2013 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	16,293,755.91	17,769,248.47
2. Minus Revenue 7121 Payments From Other Districts.	0.00	150.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	227,923.49	356,823.14
4. Equals aggregate special education expenditures for resident special education students.	16,065,832.42	17,412,275.33
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.)		1,346,442.91
Preliminary FY 2013-2014 to FY 2012-2013 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,020.00	2,033.89
7. Expenditures per pupil (line 4/line 6).	7,953.38	8,561.07
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.)		607.69
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2013-2014 to FY 2012-2013 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	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).	518.81	515.27
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.)		-3.54

Notes:

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

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

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

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

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

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 2013 - 14	FY 2012 - 13		FY 2013 - 14	FY 2012 - 13
Total Expenditures	+ (plus)	170,911,924.93	159,605,807.08	Total Program 98	+ 8,621,978.14	8,163,265.25
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 583,160.54	558,097.83
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 173,988.17	170,496.10
Day Care	- (minus)	308,134.94	166,928.82	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	23,661.96	20,662.36	Revenue 6198 (Fed)	- 7,083,847.84	6,645,325.87
School Food Services	- (minus)	8,621,978.14	8,163,265.25	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)	- 412,401.99	257,482.48
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	2,484,048.87	251,824.39	TOTAL FOOD SERVICES DEFICIT	368,579.60	531,862.97
Federal, General Purpose Revenue	- (minus)	208,589.28	209,638.12			
Federal, Special Purpose Revenue	- (minus)	20,712,888.42	25,263,550.16	Note:		
Food Service Deficit	+ (plus)	368,579.60	531,862.97	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	7,083,847.84	6,645,325.87	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)	412,401.99	257,482.48	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 2013 - 14	FY 2012 - 13
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	56,329.61	60,701.98
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	146,473,782.36	133,025,311.28
	FY 13-14/FY 12-13		1.10

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 2013-2014

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 2013 - 14	FY 2012 - 13
Program 31, Vocational--Basic State	+ (plus)	4,989,899.76	5,004,273.17
Program 34, Middle School Career and Technical Education-State	+ (plus)	990,191.52	1,199,841.53
Program 38, Vocational--Federal	+ (plus)	142,207.00	180,805.54
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	3,881,537.11	3,727,498.41
Program 46, Skill Center--Federal	+ (plus)	78,677.00	100,100.00
Secondary Vocational Education Revenue	- (minus)	145,406.00	184,855.58
Skill Center Revenue	- (minus)	69,082.44	102,342.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	9,868,023.95	9,925,321.07
		FY 13-14 / FY 12-13	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 2013-2014

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.	13,184,819.03	13,184,860.24
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.	266,771.37	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

E.S.D. 105

Yakima School District No.007

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2013-2014

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.	7,180,028.16	7,180,050.33
Info	3.598	On the Schedule of Long-Term Liabilities (DSF), the Beginning Outstanding Debt for Voted Bonds at September 1 is not equal to the Ending Total Voted Bonds at August 31 of the previous year.	107,915,000.00	90,415,000.00

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

E.S.D. 105

Yakima School District No.007

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2013-2014

Continued

Private Purpose Trust/Other Trust Fund: Cleared all edits